			2026-2027 OPERATING BUDGET				
			REVENUE and EXPENDITURE SUMMARY				
April 2026						Page 2	

	REF #	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
REVENUE							
Assessable Property Tax:							
Tax Levy:							
Residential	#1	27,373,801	27,413,816	27,413,816	29,683,286	0	29,683,286
Resource	#1	878,495	869,185	869,185	965,553	0	965,553
Commercial	#1	8,426,513	8,407,796	8,407,796	8,675,742	0	8,675,742
Forest Acreage	#1	158,394	157,623	157,623	156,343	0	156,343
Aliant	#2	110,000	109,437	109,437	110,000	0	110,000
N.S.P.C.	#3	31,444	31,444	31,444	31,000	0	31,000
HST Grant	#4	95,000	98,857	98,857	100,000	0	100,000
Deed Transfer Tax	#5	3,700,000	2,956,705	4,300,000	4,000,000	0	4,000,000
	NET	40,773,647	40,044,863	41,388,158	43,721,924	0	43,721,924
Grants in Lieu:							
Federal G.I.L.	#6	160,200	155,681	155,681	160,500	0	160,500
Provincial G.I.L.	#7	1,155,472	475,471	1,176,395	1,197,676	0	1,197,676
	NET	1,315,672	631,152	1,332,076	1,358,176	0	1,358,176
Own Sources:							
Tax Certificates	#8	42,000	30,575	45,863	42,000	0	42,000
Investments	#9	700,000	331,902	525,000	500,000	0	500,000
Interest on Taxes	#10	500,000	383,520	575,280	600,000	0	600,000
Miscellaneous	#11	344,000	97,069	354,373	352,000	0	352,000
	NET	1,586,000	843,066	1,500,516	1,494,000	0	1,494,000
Government Transfers:							
Equalization Grant	#12	294,415	147,208	294,415	294,415	0	294,415
Farm Acreage Grant	#13	299,701	300,077	300,077	307,630	0	307,630
911 Subscription Rev.	#14	12,000	0	11,925	12,000	0	12,000
Trans. Reserves	#15	668,000	0	0	0	0	0
	NET	1,274,116	447,285	606,417	614,045	0	614,045
	NET Revenue:	44,949,435	41,966,366	44,827,167	47,188,145	0	47,188,145

MUNICIPALITY OF COLCHESTER

2026-2027 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

EXPENSE

	REF #	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Government:							
Legislative	#16	825,083	528,576	773,993	840,065	60,000	900,065
Memberships	#17	38,000	27,620	36,917	38,500	0	38,500
Municipal grants	#18	385,050	260,296	276,500	203,000	619,630	822,630
Newsletter	#19	55,000	29,048	47,000	55,000	0	55,000
Election	#20	0	0	0	0	0	0
	NET	**1,303,133**	**845,540**	**1,134,410**	**1,136,565**	**679,630**	**1,816,195**
Department Admin Costs:							
General Administration	#21	2,286,009	1,546,584	1,985,050	2,351,576	400,023	2,751,600
Financial Services	#22	1,395,916	1,055,153	1,253,836	1,443,407	0	1,443,407
Planning/Public Works/ Prop. Info.	#23	1,847,255	1,211,643	1,757,861	1,963,292	0	1,963,292
By-law Enforcement	#24	848,851	504,626	795,720	924,274	0	924,274
Recreation Administration	#25	556,440	428,606	594,802	651,718	0	651,718
Facility Costs	#26	79,074	67,168	125,897	113,483	115,000	228,483
Tax Exemption Bylaw	#27	443,186	464,094	464,094	476,160	0	476,160
Other Fiscal Charges	#28	10,000	0	10,000	10,000	0	10,000
Depreciation		155,000	0	153,000	155,000	0	155,000
	NET	**7,621,731**	**5,277,874**	**7,140,261**	**8,088,911**	**515,023**	**8,603,934**
Protective Services							
Central Dispatch/EMO	#29	543,584	349,772	470,303	522,971	17,000	539,971
Flood Advisory	#30	125,000	49,074	55,000	100,000	0	100,000
Major Flood Program	#31	17,000	0	0	0	0	0
Unsightly Premises	#32	1,000	0	500	1,000	0	1,000
Depreciation		75,000	0	73,000	75,000	0	75,000
	NET	**761,584**	**398,846**	**598,803**	**698,971**	**17,000**	**715,971**
Transportation Services							
Road Transportation	#33	2,121,552	1,551,140	2,008,972	2,116,651	0	2,116,651
Street Lighting	#34	18,000	11,985	17,978	19,000	0	19,000
Depreciation		1,400,000	0	1,365,000	1,400,000		1,400,000
	NET	**3,539,552**	**1,563,125**	**3,391,950**	**3,535,651**	**0**	**3,535,651**

	REF #	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Environmental Health Services							
Sewage Treatment-Urban							
Central Colchester	#35	1,636,132	1,013,778	1,343,333	1,535,720	0	1,535,720
Marshland Drive	#36	101,063	57,177	84,966	100,591	0	100,591
	NET	**1,737,194**	**1,070,955**	**1,428,299**	**1,636,311**	**0**	**1,636,311**
Sewage Treatment- Rural							
Sewage Treat.- Lift Stations	#37	442,324	237,834	344,464	426,962	0	426,962
Brookfield Sewage Treat. Plant	#38	233,840	108,001	189,475	225,032	0	225,032
Great Village Sewage Treatment Pla	#39	173,370	93,061	139,033	173,792	0	173,792
Tata. Sewage Treatment Plant	#40	235,718	132,941	213,199	224,492	0	224,492
Debert Sewage Treatment Plant	#41	188,236	104,892	178,268	189,932	0	189,932
Public Works Building	#42	60,482	68,135	61,693	73,985	0	73,985
Depreciation		2,900,000	0	2,855,000	2,900,000	0	2,900,000
	NET	**4,233,970**	**744,864**	**3,981,132**	**4,214,195**	**0**	**4,214,195**
Solid Waste:							
Residual Disposal	#43	(51,588)	(572,591)	(169,610)	184,480	0	184,480
Waste Diversion	#44	68,929	119,258	46,441	39,174	0	39,174
In vessel Composting	#45	518,230	316,568	476,863	566,239	0	566,239
Recycling Collection	#46	712,000	744,000	745,092	51,276	0	51,276
Materials Recovery Facility	#47	174,766	265,884	(44,706)	(330,528)	0	-330,528
Depreciation		300,000	0	300,000	300,000	0	300,000
	NET	**1,722,337**	**873,119**	**1,354,080**	**810,641**	**0**	**810,641**
Climate Action	#48	**133,925**	**-4,731**	**84,864**	**39,280**	**100,000**	**139,280**
Environmental Development Services							
Planning	#49	150,000	101,160	150,000	150,000	0	150,000
Palliser	#50	117,619	109,232	125,499	127,052	0	127,052
Economic Development	#51	1,239,363	34,681	1,706,918	646,713	0	646,713
Debert Park	#52	405,211	232,839	351,544	498,461	0	498,461
Debert Aviation Centre	#53	-146,500	-105,311	-142,757	-177,000	0	-177,000
Tourism/Marketing	#54	68,280	65,000	68,280	68,280	0	68,280
Branch Library	#55	38,600	21,996	36,301	39,500	0	39,500
Depreciation		230,000	0	230,000	230,000	0	230,000
	NET	**2,102,573**	**459,597**	**2,525,785**	**1,583,006**	**0**	**1,583,006**
Recreation Services							
Recreation: Parks, Rinks and Pool	#56	2,680,698	2,051,911	2,585,802	2,643,976	0	2,643,976
Depreciation		1,150,000	0	1,131,000	1,150,000	0	1,150,000
	NET	**3,830,698**	**2,051,911**	**3,716,802**	**3,793,976**	**0**	**3,793,976**

MUNICIPALITY OF COLCHESTER							
2026-2027 OPERATING BUDGET							
REVENUE and EXPENDITURE SUMMARY							
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	REF #	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Transfers, Capital and Financing:							
Transfers							
School Board	#57	10,577,187	7,051,456	10,577,187	11,291,385	0	11,291,385
Police Protection	#57	-95,000	-52,220	-95,000	-95,000	0	-95,000
Police	#57	7,853,146	3,567,453	7,800,000	8,732,000	0	8,732,000
Prosecution Service	#57	18,000	0	18,000	18,000	0	18,000
Corrections	#57	0	0	0	0	0	0
Library	#57	275,700	206,775	275,700	275,700	0	275,700
Housing Authority	#57	0	0	0	0	0	0
Assessment Services	#57	671,344	528,875	705,167	763,186	0	763,186
Truro Library	#57	44,000	18,687	58,000	58,000	0	58,000
	NET	**19,344,377**	**11,321,026**	**19,339,054**	**21,043,271**	**0**	**21,043,271**
Debt Principle Less Recoveries	#58	1,170,140	1,215,213	1,215,213	1,215,213	0	1,215,213
Transfer to Reserves	#59	3,658,220	3,658,220	3,658,220	3,975,000	315,500	4,290,500
	NET	**4,828,360**	**4,873,433**	**4,873,433**	**5,190,213**	**315,500**	**5,505,713**
Total Expenditure		**51,159,436**	**29,475,559**	**49,568,872**	**51,770,991**	**1,627,153**	**53,398,145**
Add Back of Depreciation		(6,210,000)	0	(6,107,000)	(6,210,000)	0	(6,210,000)
Surplus (Deficit)		**(1)**	**12,490,807**	**1,365,294**	**1,627,154**	**1,627,153**	**0**

MUNICIPALITY OF COLCHESTER

2026-2027 OPERATING BUDGET

REVENUE and EXPENDITURE SUMMARY

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	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
REVENUE						
Assessable Property Taxes	40,773,647	40,044,863	41,388,158	43,721,924	0	43,721,924
Grants in Lieu	1,315,672	631,152	1,332,076	1,358,176	0	1,358,176
Own Sources	1,586,000	843,066	1,500,516	1,494,000	0	1,494,000
Government Transfers	1,274,116	447,285	606,417	614,045	0	614,045
Total Revenue	**44,949,435**	**41,966,366**	**44,827,167**	**47,188,145**	**0**	**47,188,145**
EXPENSE						
Government	1,303,133	845,540	1,134,410	1,136,565	679,630	1,816,195
Dept. Admin. Costs	7,621,731	5,277,874	7,140,261	8,088,911	515,023	8,603,934
Protective Services	761,584	398,846	598,803	698,971	17,000	715,971
Transportation Services	3,539,552	1,563,125	3,391,950	3,535,651	0	3,535,651
Sewage Treatment-Urban	1,737,194	1,070,955	1,428,299	1,636,311	0	1,636,311
Sewage Treatment- Rural	4,233,970	744,864	3,981,132	4,214,195	0	4,214,195
Solid Waste	1,722,337	873,119	1,354,080	810,641	0	810,641
Climate Action	133,925	-4,731	84,864	39,280	100,000	139,280
Environmental Development Services	2,102,573	459,597	2,525,785	1,583,006	0	1,583,006
Recreation, Parks, Rinks	3,830,698	2,051,911	3,716,802	3,793,976	0	3,793,976
Transfers to other Govts.	19,344,377	11,321,026	19,339,054	21,043,271	0	21,043,271
Other Transfers	4,828,360	4,873,433	4,873,433	5,190,213	315,500	5,505,713
Total Expenses	**51,159,436**	**29,475,559**	**49,568,872**	**51,770,991**	**1,627,153**	**53,398,145**
Add Back of Depreciation	(6,210,000)	0	(6,107,000)	(6,210,000)	0	(6,210,000)
SURPLUS(DEFICIT)	-1		1,365,294	1,627,154	(1,627,153)	0
Transfer to Operating Reserve						
ADJUSTED SURPLUS(DEFICIT)			1,365,294			

REF # 1

ASSESSABLE PROPERTY TAX

	2025-2026 (000's)		2026-2027(000's)	INCREASE (000's)	% CHANGE
Net Taxable Assessments:					
Residential	3,102,392		3,364,136	261,744	8.44%
Resource	99,265		109,102	9,837	9.91%
Commercial	370,696		381,660	10,964	2.96%
Forest Acreage	158,394		156,343	(2,051)	-1.29%
	3,730,747		**4,011,241**	**280,494**	**7.52%**

	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	Appeals	2026-2027 MAINTENANCE BUDGET
Tax Levy:						
Residential	27,373,801	27,413,816	27,413,816	29,772,604	(89,318)	29,683,286
Resource	878,495	869,185	869,185	965,553	0	965,553
Commercial	8,426,513	8,407,796	8,407,796	8,701,848	(26,106)	8,675,742
Forest Acreage	158,394	157,623	157,623	156,343	0	156,343
	36,837,203	**36,848,420**	**36,848,420**	**39,596,347**	**-115,423**	**39,480,924**

Tax Rate

	2025-2026 RATE		2026-2027 RATE	TAX LEVY	INCREASE/ DECREASE (in cents)	INCREASE/ DECREASE (%)
1. Maintenance Rate Inc./Dec.						
Residential	**0.885**		**0.885**	30,648,838	0.000	0.0000%
Commercial	**2.280**		**2.280**	8,832,085	0.000	0.0000%
				39,480,924		

Assessment Increase:

The increase in residential assessment of 8.44% compared to 7.63% in the previous fiscal year.

The increase in commercial assessment is 2.96% compared to 2.27% in the previous year.

As prescribed by the Assessment Act, a per acre levy is charged to owners of forest land. Records from the Assessment Office indicate that 328,868 acres are charged at 25 cents per acre (under 50,000) and 185,315 acres at 40 cents per acre (over 50,000).

Tax Rate versus Assessment:

On residential/resource, a one cent increase raises $335,404 of property tax.

On commercial/business occupancy, a one cent increase raises $38,052 of property tax.

ASSESSABLE PROPERTY TAX (Con.)
REF # 2

			ALIANT						
			Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-00-0001-4405	Aliant	Based on Revenue (MT&T)	110,360	110,000	109,437	109,437	110,000		110,000
	Total		110,360	110,000	109,437	109,437	110,000	-	110,000

The County receives annual funding from Aliant in lieu of taxes. The funding is based on 4% of the gross subscription revenue of County residents.

REF # 3

			NOVA SCOTIA POWER						
			Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-00-0001-4485	Nova Scotia Power	NS Power Corporation	32,024	31,444	31,444	31,444	31,000		31,000
	Total		32,024	31,444	31,444	31,444	31,000	-	31,000

In 2006/07, NSP Property taxation was moved from a revenue based to a property based assessment.

ASSESSABLE PROPERTY TAX (Continued)
REF #4

			Last Year Actual 2024/25	HST GRANT 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-00-0001-4837	HST Grant	PNS - HST Offset Payment	94,984	95,000	98,857	98,857	100,000		100,000
	Total		94,984	95,000	98,857	98,857	100,000	-	100,000

The HST grant is allocated on a proportional basis to municipalities. This grant is to offset the additional costs from the HST.

REF # 5

			Last Year Actual 2024/25	DEED TRANSFER TAX 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-00-0001-4415	Deed Transfer Tax	Deed Transfer Tax	3,745,780	3,700,000	2,956,705	4,300,000	4,000,000		4,000,000
	Total		3,745,780	3,700,000	2,956,705	4,300,000	4,000,000	-	4,000,000

The County receives 1.5% of the purchase price of properties sold in the County, as Deed Transfer Tax.

GRANTS IN LIEU
REF # 6

			Last Year Actual 2024/25	FEDERAL GRANT IN LIEU 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-00-0002-4455	Federal Grant in lieu	Federal Government	152,482	150,000	145,562	145,562	150,000		150,000
01-00-0002-4456	Federal Grant in lieu	CBC GIL	1,842	1,900	2,055	2,055	2,200		2,200
01-00-0002-4457	Federal Grant in lieu	CPC GIL	8,345	8,300	8,064	8,064	8,300		8,300
		Total	**162,669**	**160,200**	**155,681**	**155,681**	**160,500**	-	**160,500**

This is a grant paid by the Federal Government in lieu of taxes. The Federal grant has been equal to the taxes that would be received if the properties were taxed. Also included are Grants in Lieu for CBC and CPC.

REF # 7

			Last Year Actual 2024/25	PROVINCIAL GRANT IN LIEU 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-00-0002-4465	Provincial Grant In Lieu	Province - Real Property	561,365	515,818	-	542,709	556,819		556,819
01-00-0002-4470	Provincial Grant In Lieu	Province - Supported Institutions	90,061	93,912	-	91,108	93,477		93,477
01-00-0002-4475	Provincial Grant In Lieu	Province - Forest Land	65,441	66,280	-	65,441	65,441		65,441
01-00-0002-4460	Provincial Grant In Lieu	Province - Fire protection	1,705	1,634	-	1,666	1,709		1,709
01-00-0002-4477	Wind Turbines	Wind Turbines GIL	470,790	477,828	475,471	475,471	480,230		480,230
		Total	**1,189,362**	**1,155,472**	**475,471**	**1,176,395**	**1,197,676**	-	**1,197,676**

This is a grant provided by the Province under the Municipal Grants Act. This grant is payable in respect of Provincial property in lieu of taxes.

We were informed after year end that only facilities in service prior to the Wind Tax Legislation were eligible for this part of the grant in lieu.

Detailed Wind Turbine Information for 2026/2027:

Truro Heights	$69,700
Greenfield	$22,551
Kemptown	$34,130
Nuttby	$348,341
Spiddle Hill	$5,508
Total:	**$480,230**

OWN SOURCES
REF # 8

	Last Year Actual 204/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
	TAX CERTIFICATE FEES						
01-00-0005-4615	40,475	42,000	30,575	45,863	42,000		42,000
Total	40,475	42,000	30,575	45,863	42,000	-	42,000

The County charges a $25 fee for providing tax certificates. Normally, these certificates are requested by lawyers and real estate agents when properties are transferring ownership. Council approved the fee by resolution in 1999.

REF # 9

	Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
	RETURN ON INVESTMENTS						
01-00-0006-4650	858,174	700,000	331,902	525,000	500,000		500,000
Total	858,174	700,000	331,902	525,000	500,000	-	500,000

Return on Investments is interest earned on our bank operating accounts and short term bank investments. Interest revenue generally begins to accumulate once the annual tax bills have been sent out.

OWN SOURCES (continued)

REF # 10

		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
			INTEREST ON TAXES					
01-00-0005-4705	General Interest	526,687	500,000	383,520	575,280	600,000		600,000
	Total	526,687	500,000	383,520	575,280	600,000	-	600,000

This is interest charged on tax arrears. Current rate set by Council is 1% monthly on outstanding account balances.

REF # 11

		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
			MISCELLANEOUS					
01-00-0005-4505	Office recoveries	6,000	6,000	-	6,000	6,000		6,000
01-00-0005-4715	Mortgage Listing Fees	53,220	25,000	44,010	44,010	25,000		25,000
01-00-0005-4605	Bus Proof Licenses	2,600	3,000	5,990	6,000	6,000		6,000
01-00-0005-4755	Commissions	207,637	210,000	-	210,000	215,000		215,000
01-00-0005-4760	Misc. (fuel tax rebate)	27,947	30,000	15,073	30,000	30,000		30,000
01-00-0005-4486	Solar RECC	5,284	20,000	12,242	18,363	20,000		20,000
01-00-0005-4487	Wind Revenue	45,223	50,000	19,754	40,000	50,000		50,000
	Total	347,911	344,000	97,069	354,373	352,000	-	352,000

The revenue in this account includes charges to area rates to offset uncollectible taxes, fees for billing and administering the area rate funds, fuel tax rebates and revenue from County licenses and permits, and wind turbine revenues thru Comfit.

GOVERNMENT TRANSFERS
REF # 12

			Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
			EQUALIZATION GRANT						
01-00-0008-4830	Equalization grant	PNS - Equalization Grant	294,415	294,415	147,208	294,415	294,415		294,415
		Total	294,415	294,415	147,208	294,415	294,415	-	294,415

We anticipate, at this time, that there will be minimal change to the equalization grant pool for municipalities.
The budgeted estimate is based on the amount received annually in prior years.

REF # 13

			Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
			FARM ACREAGE GRANT						
01-00-0008-4805	Farm Acreage Grant	Farm Acreage	294,944	299,701	300,077	300,077	307,630		307,630
		Total	294,944	299,701	300,077	300,077	307,630	-	307,630

Farm acreage assessment was re-established by Legislation as a grant during 1998/99. Current rate is $3.78 per acre.
The Legislation allows for an annual increase tied into the Canadian Price Index. Estimated increase is 2.6%. The
estimated revenue is based on 79,286 acres @ $3.88 per acre for fiscal 2026-2027.

REF # 14

			Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
			911 SUBSCRIPTION REVENUE						
01-00-0008-4840	911 Subscription revenue	PNS - 911 Cost Recovery	11,878	12,000	-	11,925	12,000		12,000
		Total	11,878	12,000	-	11,925	12,000	-	12,000

In 2001, the Province announced it was implementing a 911 telephone subscriber fee to recover costs of providing 911
service. The UNSM requested that a portion of this fee be directed to municipal units as a partial recovery towards the
the maintenance of a 911 civic address data base. The funds are distributed pro rata on the basis of number of
dwellings within each municipal unit.

GOVERNMENT TRANSFERS (continued)
REF # 15

			TRANSFERS FROM RESERVES					
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-00-0004-4930	Trans from own reserve	-	668,000	-	-			0
	Total	-	668,000	-	-	0	-	0

From the Operating Reserve:

From Gas Tax Revenue:

Additions/Deletions:

GOVERNMENT:
REF # 16

		LEGISLATIVE						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-10-0011-5205	Mayor & Councillor's Salaries	672,756	687,829	442,467	663,700	693,967		693,967
01-10-0011-5210	Mayor & Council Benefits	29,008	33,854	16,037	24,055	34,698		34,698
01-10-0011-5575	Pension adjustment	-	-	-	-	-		-
01-10-0011-5576	Sick Leave Adjustment	6,428	-	-	-	-		-
01-10-0011-6005	Mayor Honorarium	-	-	-	-	-		-
01-10-0011-6010	Mayor T & D	-	-	-	-	-		-
01-10-0011-6012	Mayor Expenses	6,561	5,000	5,367	8,051	5,000		5,000
01-10-0011-6014	Dist 1 Councillor T & D	-	1,000	-	-	1,000		1,000
01-10-0011-6016	Dist 1 Councillor Expenses	397	1,200	385	578	1,200		1,200
01-10-0011-6018	Dist 2 Counc. T & D	-	1,000	36	55	1,000		1,000
01-10-0011-6020	Dist 2 Counc. Expenses	1,252	1,200	53	79	1,200		1,200
01-10-0011-6022	Dist 3 Counc. T & D	-	1,000	-	-	1,000		1,000
01-10-0011-6024	Dist 3 Counc. Expenses	3,242	1,200	112	168	1,200		1,200
01-10-0011-6026	Dist 4 Counc. T & D	-	1,000	-	-	1,000		1,000
01-10-0011-6027	District 4 Councillor Expenses	574	1,200	317	476	1,200		1,200
01-10-0011-6028	Dist 4 Counc. Expenses	3,580	1,200	1,289	1,934	1,200		1,200
01-10-0011-6030	Dist 5 Counc. - T & D	-	1,000	-	-	1,000		1,000
01-10-0011-6032	Dist 5 Counc. Expenses	839	1,200	-	-	1,200		1,200
01-10-0011-6034	Dist 6 Counc. - T & D	-	1,000	-	-	1,000		1,000
01-10-0011-6036	Dist 6 Counc. Expenses	323	1,200	-	-	1,200		1,200
01-10-0011-6038	Dist 7 Counc. T & D	724	1,000	-	-	1,000		1,000
01-10-0011-6040	Dist 7 Counc. Expenses	5,790	1,200	1,544	2,317	1,200		1,200
01-10-0011-6042	Dist 8 Counc. T & D	-	1,000	-	-	1,000		1,000
01-10-0011-6044	Dist 8 Counc. - Expenses	411	1,200	340	510	1,200		1,200
01-10-0011-6046	Dist 9 Counc. - T & D	-	1,000	-	-	1,000		1,000
01-10-0011-6048	Dist 9 Counc. - Expenses	2,698	1,200	570	855	1,200		1,200
01-10-0011-6050	Councillor's Honorarium	-	1,000	-	-	1,000		1,000
01-10-0011-6052	Dist 10 Counc. - T & D	-	1,000	-	-	1,000		1,000
01-10-0011-6054	Dist 10 Counc. - Expenses	2,590	1,200	1,338	2,008	1,200		1,200
01-10-0011-6056	Dist 11 Counc. - T & D	-	1,000	-	-	1,000		1,000
01-10-0011-6058	Dist 11 Councillor Expenses	272	1,200	-	-	1,200		1,200
01-10-0011-6060	Benefits - Mayor & Counc.	18,296	12,000	13,896	16,296	12,000		12,000
01-10-0011-6115	Flood Control Comm Members	-	-	-	-	-		-
01-10-0011-6455	FCM Conference	25,380	26,000	28,654	28,654	30,000		30,000
01-10-0011-6155	Transportation & Mileage	-	-	-	-	-		-
01-10-0011-6160	School enhancement	-	-	-	-	-		-
01-10-0011-6170	Meals/Luncheons	2,472	8,000	1,278	1,918	8,000		8,000
01-10-0011-6300	Miscellaneous Expenses	36,952	12,000	7,453	11,179	12,000		12,000
01-10-0011-6450	NSFM Conference	14,756	14,000	4,236	6,354	14,000		14,000
01-10-0011-9998	Security	3,035	-	3,204	4,806	4,000	60,000	64,000
01-10-0011-6530	Organizational Review	-	-	-	-	-		-
	Total	838,336	825,083	528,576	773,993	840,065	60,000.00	900,065

Honorariums:
Councillor's honorariums are set in accordance with the Councillor Remuneration bylaw. For 2025/2026, the breakdown was as follows: Mayor: $78,482; Deputy Mayor $60,225, and Councillors $53,147. For 2026/27, the budgeted amounts are Mayor $80,464; Deputy Mayor $62,207, and Councillors $55,129.

Addition: **Front Security Contracted**

GOVERNMENT (continued)
REF # 17

		MEMBERSHIPS						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-10-0011-6590	NSFM	27,100	28,000	27,620	27,620	28,500		28,500
01-10-0011-6595	FCM	10,000	10,000	-	9,297	10,000		10,000
	Total	**37,100**	**38,000**	**27,620**	**36,917**	**38,500**	**-**	**38,500**

The County is a member of the Nova Scotia Federation of Municipalities, the Federation of Canadian Municipalities.

REF # 18

			MUNICIPAL GRANTS						
			Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-10-0011-6507	Economic development grant	Grant-Economic development	24,200	60,000	30,466	31,500	40,000		40,000
01-10-0011-6505	Non-profit grant requests		782,841	325,050	229,830	245,000	163,000	619,630	782,630
	Total		**807,041**	**385,050**	**260,296**	**276,500**	**203,000**	**619,630.00**	**822,630**

Economic Development Grants

Organization	Funding 2026/27
Bible Hill Garden Club (2026 Flower and Vegetable Event)	2,000
Rotary Club of Truro (Charter Night - 100th Anniversary)	5,000
The Nova Con Society of Truro (Novacon 2026)	5,000
Truro Pride Society (2026 Pride Week)	3,500
Total Funding	**15,500**

Total proposed for Community grants is $15,500. The remaining balance of $24,500,174 is carried for future grants during the fiscal year.

Non Profit Grant Requests

Annually Council received request from non-profit organizations. A list of the amounts requested will be circulated for a decision on what funding will be provided. As well a list of annual grants are included in this budget. These include the following items:

For 2026/27:
Annual Grants for 2026/27 include annual amounts for VON ($10,000), Colchester Special Olympics ($6,000), North Shore River Restoration ($5,000), Colchester Historical Society ($10,000), Maggie's Place ($5,000), Debert Military Historical Society ($2000), Cobequid Arts Council ($25,000), Colchester 4-H ($10,000), Colchester Transportation Cooperative ($10,000), CMHA ($10,000)

Please refer to page 16 for a detailed list of annual grants recommended by staff.

REF # 19

		NEWSLETTER						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-10-0011-6180	Newsletter	29,913	55,000	29,048	47,000	55,000	0	55,000

Newsletter: Newsletter costs include Waste Reduction, Recreation and Administration.

REF # 20

		ELECTION						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-10-0011-6430	Election	182,599	0	0	0	0		0

DEPARTMENT ADMIN COSTS:
REF # 21

Municipal Grants (continued)

Council have received recomendtion on the following one time grants as part of the 2026/2027 grants application process:

Organization	Funding $ Received 2025/26	Funding $ Requested 2026/27	Funding $ Recommended 2026/27
Alton Recreation Centre	$3,500.00	$2,500.00	$ 2,500.00
Barrachois Community Hall	$1,000.00	$5,000.00	$ 5,000.00
Barrachois Harbour Fisherman's Association	$5,000.00	$1,000.00	$ 1,000.00
Brule Community Centre Association	$4,800.00	$5,000.00	$ 2,500.00
Canadian Mental Health Association (CMHA)	$3,000.00	$4,000.00	$ 4,000.00
Central Nova Horse & Pony Association	$3,500.00	$5,000.00	$ 2,000.00
Cobequid Society of Athletic Excellence (CSAE)	$2,000.00	$3,300.00	$ 2,691.00
Cobequid Veterans Memorial Park Society	$5,000.00	$5,000.00	$ 3,000.00
Colchester Community Support Society	$0.00	$5,000.00	$ 2,500.00
Colchester County Chapter of CARMA.Organization	$3,000.00	$5,000.00	$ 3,000.00
Creamery Square Arts Society (The Grace Arts Centre)	$4,000.00	$5,000.00	$ 5,000.00
Economy Recreation Centre	$5,000.00	$5,000.00	$ 4,000.00
Kemptown and Area Recreation Association	$4,000.00	$5,000.00	$ 4,000.00
Lemonaid Stand Society	$0.00	$5,000.00	$ 3,500.00
Literacy Association Nova Scotia	$0.00	$2,500.00	$ -
Maggie's Place - A Resource Centre for Families Association	$0.00	$5,000.00	$ -
Mattatall Lake Stewardship Association	$0.00	$2,821.00	$ 2,000.00
Middle Stewiacke Recreation Association	$0.00	$5,000.00	$ 5,000.00
North Shore Recreation Centre	$0.00	$800.00	$ 400.00
North Shore Snowmobile Club	$0.00	$5,000.00	$ 5,000.00
Northumberland Arts Council	$3,700.00	$5,000.00	$ 2,720.00
Ron MacKay Memorial Youth Band Society	$0.00	$5,000.00	$ 1,500.00
Stewiacke Valley Historical Society	$5,000.00	$1,500.00	$ 1,500.00
Sunny Brae Cemetery	$0.00	$4,850.00	$ -
Tatamagouche Cemetery Company	$0.00	$5,000.00	$ -
The Falls Community Hall Society	$3,877.52	$3,819.00	$ 3,819.00
The Truro Forest School	$1,700.00	$1,600.00	$ -
TREY Trauma Recovery for Exploited Youth	$0.00	$5,000.00	$ -
Truro Colchester Welcome Network	$2,000.00	$5,000.00	$ 2,500.00
Upper Stewiacke Community Association	$0.00	$5,000.00	$ 3,500.00
West Colchester Community Development Association	$0.00	$5,000.00	$ 5,000.00
West St. Andrews Community Club	$0.00	$5,000.00	$ 5,000.00
Total Funding	**$60,077.52**	**$133,690.00**	**$82,630.00**

In addition to the approved one time grants and the annual grants a contingency of $80,000 has been built into the Maintenance budget for potential grant requests during the year.

Additions:

Cougar Dome	$50,000	$50000 for 5 years
Creamery Square Arts	$15,000	$15000 annually
Debert Legion	$30,000	Roof repair
Grant to Water Utility - Fire Protectic	$500,000	
Truro Colchester Welcome Network	$7,500	
	$602,500	

DEPARTMENT ADMIN COSTS:
REF # 21

			GENERAL ADMINISTRATION					
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Administration:								
01-10-0012-5205	Salaries	710,396	982,858	536,184	804,276	913,951	277,792	1,191,742
01-10-0012-5210	Admin. Employee Benefits	123,302	186,143	99,650	149,475	173,651	52,780	226,431
01-10-0012-6273	Claims (General)	6,167	-	148,094				0
01-10-0012-6240	Legal Services	59,640	80,000	73,569	110,354	45,000		45,000
01-10-0012-6250	Insurance	35,809	40,000	37,927	40,000	18,000		18,000
01-10-0012-6260	Telephone	15,063	18,000	10,020	15,030	22,000		22,000
01-10-0012-6270	Office Supplies	19,509	18,000	15,153	22,730			0
01-10-0012-6272	Claim Recovery	-	-	-				0
01-10-0012-6290	Postage	22,506	16,609	10,387	15,581	20,000		20,000
01-10-0012-6299	Community Engagement	-	25,000	-		25,000		25,000
01-10-0012-6300	Other Services	17,361	25,000	4,890	7,336	59,695		59,695
01-10-0012-6310	Newspaper Ads	6,802	12,000	1,198		12,000		12,000
01-10-0012-6316	EDIA Committee	44,508	60,000	29,152	54,000	77,500		77,500
01-10-0012-6320	Dues & Fees	-	-	-				0
01-10-0012-6315	Reference Materials	-	2,000	-		2,000		2,000
01-10-0012-6350	Training & Development	22,718	20,000	7,877	11,815	20,000		20,000
01-10-0012-6351	Exec - T. & D. (DMCD)	344	3,500	353	530	3,500		3,500
01-10-0012-6352	Exec - Expenses (DMCD)	5,554	3,000	557	835	3,000		3,000
01-10-0012-6353	Admin - T. & D. (Dir. Corp)	1,661	2,000	2,238	3,358	2,000		2,000
01-10-0012-6354	Admin - Expenses (Dir. Corp)	332	3,000	215	322	3,000		3,000
01-10-0012-6345	Records Management	0	10,000	935		10,000		10,000
01-10-0012-6355	Wellness Initiative	23,851	30,000	19,026	28,539	30,000		30,000
01-10-0012-6358	HR Expenses	-	-	20,792	47,598	31,500.00		31,500
01-10-0012-6359	OHS Expenses	-	-	15,327		25,000.00		25,000
01-10-0012-6360	Consultants	51,081	50,000	31,732		130,558		130,558
01-10-0012-6410	Collection Costs (Keltic)	643	5,000	274		5,000		5,000
01-10-0012-6701	Promotional Materials	1,209	10,600	(94)	(141)	10,600		10,600
01-10-0012-6750	Travel/Expenses	1,127	6,000	1,298	1,947	6,000		6,000
01-10-0012-7322	Scholarships	6,000	8,000	7,000	6,000	8,000		8,000
01-10-0012-6304	Boundary Review Survey	-	-	-	-	-		0
	Subtotal	**1,175,583**	**1,616,710**	**1,073,754**	**1,319,584**	**1,656,954**	**330,572.18**	**1,987,527**
Computer Systems:								
01-10-0016-5205	Salaries	241,630	259,461	182,089	278,488	279,338	56,927	336,265
01-10-0016-5210	Benefits	49,299	57,082	40,330	61,681	61,454	12,524	73,978
01-10-0016-6350	Training and Development	1,587	2,500	2,162	2,550	2,750		2,750
01-10-0016-6371	Infrastructure	72,484	62,360	35,584	45,000	54,410		54,410
01-10-0016-6373	Lease costs	90,858	80,180	69,936	93,247	102,511		102,511
01-10-0016-6375	Licensing and fees	146,695	194,216	134,821	175,000	183,409		183,409
01-10-0016-6380	Computer supplies	12,955	12,000	7,583	9,000	9,500		9,500
01-10-0016-6750	Travel	975	1,500	325	500	1,250		1,250
	Subtotal	**616,483**	**669,299**	**472,830**	**665,466**	**694,622**	**69,451**	**764,073**
	Total	**1,792,066**	**2,286,009**	**1,546,584**	**1,985,050**	**2,351,576**	**400,023**	**2,751,600**

DEPARTMENT ADMIN COSTS:
REF # 21

GENERAL ADMINISTRATION (continued)

General administration includes administration (Clerks Office) and computer systems (MIS).

In Administration-

Salaries: CAO, Director of Corporate Services, Research/Policy Community Engagement, Manager Corporate Planning & Strategic Initiatives, Deputy Clerk, Admin Support Clerk, Human Resource Specialist, OHS Coordinator, and term EDIA Coordinator.

Addition: Proposing a Deputy CAO, Director of Administration, and Admin Support.

Legal services: Contracts mainly related to major services and legal advice to Council.

Insurance: Arthur J Gallagher Insurance and Frank Cowan Ltd. (UNSM sponsored insurance consortium). Costs are unallocated portion only; where possible, costs are charged to various service areas.

Records Management: Continue the process for municipal records retention, includes integration of the data sets in various departments.

Miscellaneous: Comprised of expenses for promotional materials, other admin expenses for staff.

Consultants: Has been used in prior years as part of recruitment or special projects.

Wellness Initiative: Council approved the Wellness Program in 2009/10. The budget reflects the maximum of $300 per employee (anticipating 100 employees may utilize).

In Computer Systems-

Salaries: Manager of Computer Information Systems, Systems Analyst and Help Desk Technician.

Infrastructure: For replacement of hardware and servers, increased data storage .

Licensing/Fees: Licenses for Microsoft Office, Microsoft Exchange, and costs for internet fees.

Addition: Help Desk Support 1 FTE

DEPARTMENT ADMIN COSTS (cont.)
REF # 22

FINANCIAL SERVICES

		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Finance:								
01-0014-5205	Salaries	316,891	371,438	193,790	293,435	389,579		389,579
01-0014-5207	Part Time Salaries	2,482	5,924	189	5,058	8,276		8,276
01-0014-5210	Benefits	61,581	75,472	41,348	63,517	77,916		77,916
01-0014-6260	Telephone	535	1,600	305	528	600		600
01-0014-6270	Office expenses	14,552	14,125	8,595	15,300	16,800		16,800
01-0014-6350	Training and Development	2,775	5,250	1,225	1,225	5,650		5,650
01-0014-6351	Training and Development - Manager	2,464	3,700	1,787	1,787	3,700		3,700
01-0014-6370	External audit fees	66,135	78,000	76,465	76,465	77,400		77,400
01-0014-6390	Software Support	41,610	47,000	46,000	50,000	52,500		52,500
	Subtotal	509,025	602,509	369,704	507,315	632,421	-	632,421
Tax Office:								
01-0018-5205	Salaries	92,945	100,877	68,738	101,028	107,275		107,275
01-0018-5207	Taxation Other salaries	1,977	5,924	189	5,058	8,276		8,276
01-0018-5210	Benefits	19,132	23,496	15,250	22,884	23,601		23,601
01-0018-6260	Telephone	4,910	5,250	3,288	4,728	5,250		5,250
01-0018-6270	Office expense	3,951	4,000	2,495	4,500	5,000		5,000
01-0018-6290	Postage	37,682	51,660	45,431	55,131	59,000		59,000
01-0018-6350	Training and Development	1,424	1,600	1,804	1,804	2,000		2,000
01-0018-6401	Tax billings	7,657	9,000	8,323	8,323	9,500		9,500
01-0018-6405	Tax sale costs	952	500	128	192	500		500
01-0018-6410	Collection costs	-	100	-	-	100		100
01-0018-6415	Tax exemptions	541,998	582,000	533,665	533,665	580,484		580,484
01-0018-6551	Foreign Exchange	(57)	-	(191)	(286)	0		-
01-0018-6552	Bank Fees	8,507	9,000	6,329	9,494	10,000		10,000
01-0018-6600	Reduced taxes - Debert Park	10,547	-	-	-	-		-
	Subtotal	731,625	793,407	685,449	746,521	810,986	-	810,986
	Total	1,240,650	1,395,916	1,055,153	1,253,836	1,443,407	-	1,443,407

DEPARTMENT ADMIN COSTS (cont.)
REF # 22

FINANCIAL SERVICES (continued)

Financial services is responsible for the financial recording and reporting of data. Services provided include receivables, payables, payroll and tax collection.

In Finance-

Salaries: Finance Manager, Finance Analyst, Financial Assistant, Payroll/Accounts Payable Clerk,Accounting Clerk (50%) and Casual/Summer Staff (50%).

External Audit: Annual fees for providing audit services and report on consolidated financial statements.

Computer Programming: Ongoing annual support costs for current software.

In Tax Office-

Salaries: Property Tax Clerk, Accounting Clerk (50%) and Casual/Summer Staff (50%).

Tax Exemption: Council reviewed the Tax Exemption policy in 2021/2022 and made adjustments to base rebate amount.
Increase in 26/27 based on PVSC CPI increments to rebates and application of a flat amount for all household sizes.

DEPARTMENT ADMIN COSTS (cont.)
REF # 23

		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
			PLANNING, PUBLIC WORKS, PROPERTY INFORMATION					
Planning:								
01-0061-5205	Salaries	534,906	583,970	382,861	585,552	625,833		625,833
01-0061-5207	Term employee	-	-	-	-	10,000		10,000
01-0061-5210	Benefits	105,510	128,473	81,729	124,997	137,683		137,683
01-0061-6240	Legal services	35,769	17,000	21,155	31,732	22,000		22,000
01-0061-6260	Telephone	13,861	12,000	8,766	13,149	12,000		12,000
01-0061-6300	Miscellaneous	8,819	5,000	4,630	6,945	5,500		5,500
01-0061-6310	Advertisements	1,689	4,000	3,114	4,671	4,000		4,000
01-0061-6350	Training & development	8,984	8,000	1,577	2,366	8,000		8,000
01-0061-6351	Training & development - Director	3,582	3,500	2,880	4,321	3,500		3,500
01-0061-6352	Travel - Director	1,565	2,000	1,276	1,913	2,000		2,000
01-0061-6750	Travel	394	2,000	-	-	2,000		2,000
01-0061-6755	Mapping	2,466	3,000	1,563	2,345	3,000		3,000
01-0061-9998	Special Projects	-	-	-	-	-		-
	Subtotal	717,545	768,943	509,551	777,991	835,516	0	835,516
Public Works:								
01-0015-5205	Salaries	377,222	433,064	292,217	455,000	455,000		455,000
01-0015-5210	Benefits	71,217	81,022	60,433	95,550	95,550		95,550
01-0015-6240	Legal Services	31,673	30,000	14,595	25,000	25,000		25,000
01-0015-6260	Telephone	8,145	10,000	5,791	8,865	9,300		9,300
01-0015-6270	Office supplies	3,585	3,000	1,033	3,000	3,500		3,500
01-0015-6295	Safety Supplies	576	1,000	125	1,500	1,000		1,000
01-0015-6300	Miscellaneous	3,767	4,000	3,825	6,075	10,000		10,000
01-0015-6305	Lower Truro water	930	2,000	549	1,000	5,000		5,000
01-0015-6320	Memberships and dues	3,370	4,300	680	4,000	4,350		4,350
01-0015-6350	Training & development	255	10,000	2,873	5,000	10,500		10,500
01-0015-6351	Training & development engineers	3,401	8,500	704	6,000	6,800		6,800
01-0015-6353	Training & development director	3,238	3,500	-	500	4,500		4,500
01-0015-6360	Consultant's fees	24,360	75,000	5,167	10,000	15,000		15,000
01-0015-6380	Map expense/Computer costs	13,315	26,000	13,828	28,000	40,500		40,500
01-0015-6400	Storm water management	-	-	-	-	-		-
01-0015-6750	Travel	2,255	3,000	1,867	3,500	4,000		4,000
01-0015-6755	Mapping	-	-	-	-	-		-
01-0015-6770	Flood Committee	-	500	-	250	500		500
01-0015-6771	Public Meetings	-	1,000	-	1,200	2,000		2,000
	Subtotal	547,309	695,886	403,687	654,440	692,500	-	692,500
Property Info:								
01-0019-5205	Salaries	186,468	207,501	135,073	206,582	223,374		223,374
01-0019-5207	Salaries - Part Time	-	-	-	-	-		-
01-0019-5210	Benefits	44,523	45,650	31,749	42,507	49,142		49,142
01-0019-6260	Telephone	2,655	3,000	1,697	2,890	3,300		3,300
01-0019-6270	Office expense	3,246	4,800	3,082	1,879	6,500		6,500
01-0019-6280	Photocopier expense	1,038	1,320	752	850	1,650		1,650
01-0019-6300	Miscellaneous	8	500	703	12	1,000		1,000
01-0019-6350	Training & development staff	2,295	5,085	689	3,443	4,700		4,700
01-0019-6351	Training & development manager	1,987	5,700	-	2,980	5,700		5,700
01-0019-6352	Manager expenses	-	500	139	-	-		-
01-0019-6380	Permitting & Computer expense	52,842	55,055	61,977	59,346	75,200		75,200
01-0019-6750	Travel	-	1,500	554	-	1,500		1,500
01-0019-6756	Geographical info system	29,293	51,815	61,990	4,941	63,210		63,210
	Subtotal	324,355	382,426	298,405	325,430	435,276	-	435,276
	Total	1,589,209	1,847,255	1,211,643	1,757,861	1,963,292	0	1,963,292

DEPARTMENT ADMIN COSTS (cont.)
REF # 23

PLANNING, PUBLIC WORKS, PROPERTY INFORMATION (continued)

Services are as follows:

For Planning- Statutory planning.

For Public Works- Engineering role in providing technical expertise on services (sewer, water, solid waste, roads and sidewalks);

For Property Information- Accumulating property base data into various formats and uses.
Maintenance of 911 Civic Addressing and updating Community Names and Boundaries.

In Planning-

Salaries and Benefits: Director of Community Development, Manager of Planning, Senior Planner**,** Project Planners and Sustainability Planner.

Computer supplies/programming: For GIS Technology and related supplies.

Miscellaneous expense: For research materials, subscriptions, memberships.

<u>In Public Works-</u>
Salaries: Director of Public Works(30%); 2 Project Engineers (50%), Cad Tech (50% projects, 50% Office), GIS Tech (100% Office)
Office Coordinator (100%), Pw admin (100%), Co Op Student (100%). Approximately 50% of Project Engineers salaries to be charged to specific projects.
Additions: 4 month engineering co op student

Safety Supplies: To Include Safety Boots, Hard Hats, Vests, Twinrix Vaccine for Sewage Exposure

Training & Development - Expenses to include cost of mileage, meals, lodging and registration fees
T&D Admin/Tech Staff (4) - $3,000 for one person to attend CNAM/take utility courses, $2,500 for 1 person to attend CAD Training, $2,500 for 1 person to attend graphic design course, $2,500 for 1 person to take asset
T&D - Engineer (1): ACWWA ($2,000 x1), Attend MPWANS ($1000x1), NSUPA $525x1, NS Road Buildiners $850x1, $325 Engineers NS AGM, + Courses for P.Eng. Total $6,800
T&D - Director PW: Attend ACWWA (2,000), MPWANS ($1,000), CWWA Conference $15000 = Total $4,000

Telephone:
Monthly Eastlink $210@12, Monthly Bell Aliant $140@12, $60x4@12 for cell phones 1x60@12 for tablet, 2x60@12 for GPS Sim cards

Lower Truro Water: Water consumption at community water source.

Consultant's Fees: $15K for Assistance with misc department work

Travel Expenses (General): Meant to cover general mileage for all office staff and the DPW, increaes as CAD Tech and GIS tech expected to do more field survey

Memberships and Dues to Include: $203 Road Builders, $520 AWWA, $333x3 Engineers NS, $180 CET, $802 TAC, $672 CWWA, AAGP $75, and $400 for MPWANS, misc $500 for a Total of $4351

Computer Supplies to Include:
GPS annual maintenance $625, Annual plotter Maint $250/mo = $3,000, CMMS contribution $5,000, Fleet harmony $855
New GPS Receiver to replace existing unit $17,250,
2xCivil3D @ $4,300 each, 2xAutodesk @ $1,200 each, misc maint/supplies $1500, rebatex tax: Total $40,500

In Property Information-

Salaries: GIS Analyst 100%, GIS Technician 100% and Property Information Clerk 100%.

Computer supplies/programming: Permitting Software, GIS Programming Computer support; additional licensing and new software.

DEPARTMENT ADMIN COSTS (cont.)
REF # 24

		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
			BY-LAW ENFORCEMENT					
Building/Fire Inspection:								
01-0022-5205	Salaries	387,490	404,561	263,938	392,000	433,785		433,785
01-0022-5207	Salaries - term	15,608	16,000	6,208	20,895	32,000.00		32,000
01-0022-5210	Benefits	77,243	89,003	56,494	84,741	95,000		95,000
01-0022-6240	Legal services	15,859	25,000	12,615	18,922	25,000		25,000
01-0022-6250	Insurance	3,502	3,600	3,494	3,494	3,600		3,600
01-0022-6260	Telephone	2,608	2,400	1,917	2,875	2,400		2,400
01-0022-6270	Office supplies	11,916	11,500	5,425	15,874	13,000		13,000
01-0022-6300	Miscellaneous	4,472	4,500	1,168	1,752	4,500		4,500
01-0022-6350	Training and development	12,629	15,000	5,159	7,738	15,000		15,000
01-0022-6380	Computer supplies	-	-	-	-	-		
01-0022-6750	Travel	10,427	12,000	7,108	10,662	12,000		12,000
01-0022-6754	Civic Sign	4,781	6,500	4,120	6,179	6,500		6,500
01-0022-7645	Vehicle maint.	5,680	7,500	502	752	7,500		7,500
01-0022-7650	Vehicle Fuel	11,231	12,500	6,119	9,178	12,500		12,500
01-00-0005-4620	Building permit fees	(76,234)	(75,000)	(77,322)	(95,000)	(75,000)		(75,000)
01-00-0005-4630	Civic Sign fees	(7,545)	(8,000)	(5,910)	(8,865)	(8,000)		(8,000)
	Subtotal	**479,667**	**527,064**	**291,035**	**471,197**	**579,785**	0	**579,785**
Development Office:								
01-0060-5205	Salaries	118,106	166,465	110,223	168,576	183,393		183,393
01-0060-5210	Benefits	24,951	36,622	26,620	40,713	40,346		40,346
01-0060-6270	Office expense	-	-	-	-	-		-
01-0060-6300	Miscellaneous	355	400	412	618	450		450
01-0060-6750	Travel	133	800	-	-	800		800
01-0060-6755	Mapping	-	-	-	-	-		-
01-0060-6760	Conference	1,089	1,500	1,227	1,840	1,500		1,500
01-4757	Subdivision fees	(7,175)	(7,500)	(4,625)	(6,938)	(7,000)		(7,000)
01-4625	Development fees	(3,600)	(3,000)	(4,100)	(6,150)	(6,500)		(6,500)
	Subtotal	**133,859**	**195,287**	**129,757**	**198,659**	**212,989**	-	**212,989**
Dog Control:								
01-0024-6300	Misc.	2,512	2,500	-	-	-		-
01-0024-6303	Dog control expenses	-	2,000	-	-	4,500		4,500
01-0024-6308	SPCA	123,000	132,000	88,000	132,000	132,000		132,000
01-0024-6356	Commission on dog tag sales	1,000	-	(75)	-	-		-
	Subtotal	**126,512**	**136,500**	**87,925**	**132,000**	**136,500**	-	**136,500**
Less:								
01-4610	Dog tag sales	(13,194)	(10,000)	(4,091)	(6,136)	(5,000)		(5,000)
	Subtotal	**(13,194)**	**(10,000)**	**(4,091)**	**(6,136)**	**(5,000)**	-	**(5,000)**
	Total	**726,844**	**848,851**	**504,626**	**795,720**	**924,274**	0	**924,274**

DEPARTMENT ADMIN COSTS (cont.)
REF # 24

BY-LAW ENFORCEMENT (cont.)

Services are as follows:
For Building Inspection - Ensuring building development meets the standards of the Building Code, unsightly premises enforcement, fire inspections and administration of the false alarm bylaw.

For Dog Control- Administering the dog control by-laws for the County.

Building Inspection/ Fire Inspection

Salaries: Building inspection manager, 1 Building Inspector, Level 2; 1 Building Official Level 1, Facilities Maintenance Coordinator and Admin Clerk.

Vehicle Maintenance: Two vehicle maintenance.

Training/Development: Courses mandatory for continuing certification, including responsibilities regarding fire regulations.

Computer Supplies: Permitting software Camino has been secured to replace Cityview. This is subscription based. Budget line moved to Property Information Fiscal 2026-2027.

Travel Expenses: Reimbursement for use of personal vehicle at current approved rates.

Miscellaneous: Maintenance and fees for the permitting system. Vehicle GPS Units (x2), Association Fees

Building Permit Fees: Based on a fee schedule; fees per year have averaged $75,000.

Dog Control

SPCA: Animal control services are contracted out to the SPCA.

Other expense: Dog tag fees, livestock impound fees

Additions:

DEPARTMENT ADMIN. COSTS (cont.)
REF # 25

		RECREATION SERVICES						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Expenses:								
01-0070-5205	Salaries	359,304	362,082	265,451	394,905	420,000		420,000
01-0070-5207	Part-time salaries	35,341	26,703	-	15,261	41,500		41,500
01-0070-5210	Benefits	73,806	67,455	56,024	84,173	94,118		94,118
01-0070-6260	Telephone	9,959	10,500	6,219	9,329	11,000		11,000
01-0070-6270	Office supplies	4,990	5,000	3,245	5,000	6,400		6,400
01-0070-6285	Art Purchase Program	1,054	3,000	1,497	2,083	3,000		3,000
01-0070-6300	Misc Expenses	908	500	-	350	500		500
01-0070-6310	Advertising	3,441	5,000	214	3,500	5,000		5,000
01-0070-6320	Membership Fees	2,200	3,500	434	3,000	3,500		3,500
01-0070-6350	Training and development	2,964	4,500	6,050	5,770	4,500		4,500
01-0070-6750	Travel	4,370	5,400	2,762	5,400	5,500		5,500
01-0070-7190	Magazines and Miscellaneous	417	500	838	1,000	1,000		1,000
01-0070-7195	Education and Promotions	11,580	14,000	426	8,500	13,000		13,000
01-0070-7205	Volunteer Reception	-	1,500	1,176	1,176	1,500		1,500
01-0070-7207	Mayor's Challenge	2,585	4,000	2,046	4,000	4,000		4,000
01-0070-7208	Cobequid Trail Run	15,424	18,000	10,758	10,758	12,000		12,000
01-0070-7209	4 on 4 hockey	9,588	11,000	277	11,000	11,000		11,000
01-0070-7210	Recreation Workshops	73	1,000	425	800	1,000		1,000
01-0070-7211	Women Learn to Play	9,367	7,000	783	7,000	7,000		7,000
01-0070-7212	Afterschool program	19,281	38,000	21,000	21,000	15,000		15,000
01-0070-7215	Active Communities Program	8,078	20,000	3,998	20,000	20,000		20,000
01-0070-7216	Summer Day Camps	68,095	63,000	84,631	67,403	66,000		66,000
01-0070-7217	Active Transportation	3,235	13,000	1,675	9,000	10,000		10,000
01-0070-7218	Senior Fitness	3,051	2,500	1,777	2,665	2,500		2,500
01-0070-7219	Step into Spring	188	1,500	738	1,500	1,500		1,500
01-0070-7222	Bike Week	2,200	4,000	3,208	3,208	5,000		5,000
01-0070-7223	Other community activities	5,039	10,000	1,440	13,789	4,000		4,000
01-0070-7224	Learn to Skate	370	4,000	555	833	2,500		2,500
01-0070-7226	Multi sport	18,391	20,000	11,684	17,526	20,000		20,000
	Subtotal	675,299	726,640	489,331	729,929	792,018	-	792,018
Revenues:								
01-00-0004-4790	Provincial Funding	(54,957)	(50,000)	(5,396)	(39,396)	(50,000)		(50,000)
01-00-0005-5002	Community Events	(16,076)	(17,000)	(3,320)	(3,320)	(13,000)		(13,000)
01-00-0005-5004	4 on 4 Hockey	(8,304)	(10,000)	(6,110)	(9,165)	(10,000)		(10,000)
01-00-0005-5008	Women Learn 2 Play	(2,440)	(3,000)	(1,100)	(1,650)	(2,500)		(2,500)
01-00-0005-5010	Afterschool Program	(19,281)	(36,500)	-	(21,000)	(6,000)		(6,000)
01-00-0005-5025	Summer Day Camps	(32,115)	(33,000)	(32,589)	(32,589)	(38,000)		(38,000)
01-00-0005-5029	Senior Fitness	(614)	(800)	(466)	(800)	(800)		(800)
01-00-0005-5031	Step into spring	(15)	(200)	(60)	-	-		-
01-00-0005-5032	Learn to Skate	-	-	-	-	(1,000)		(1,000)
01-00-0005-5033	Bike Week	(330)	(200)	-	-	-		-
01-00-0005-5035	Active Communities (Other Activities)	(5,039)	(4,500)	(2,824)	(13,789)	(4,000)		(4,000)
01-00-0005-5226	Multisport	(18,391)	(15,000)	(8,860)	(13,418)	(15,000)		(15,000)
	Subtotal	(157,562)	(170,200)	(60,725)	(135,127)	(140,300)	-	(140,300)
	Total	517,737	556,440	428,606	594,802	651,718	-	651,718

DEPARTMENT ADMIN COSTS (cont.)
REF # 25

RECREATION

Recreation Services is involved in both programming and facilitation of recreation and leisure activities. Programs include the Community Events, Active Communities, Active Transportation, use of schools for recreational purposes, and the Trails Program. In addition, the Department continues its active involvement with Nelson Memorial, Five Islands Lighthouse Park, Fundy Discovery Site and Stewiacke River parks. The Department works with the organizations responsible for the operation of three community rinks and continues its facilitation role with community groups and organizations.

Salaries: Recreation Manager, Parks & Trails Coordinator, Active Communities Coordinator, Special Projects Coordinator and Recreation Assistant.
Part-time Salaries: Summer Intern (coordinators), special events coordinator for the summer, and support staff for admin and program staffing

Advertising costs: For Provincial volunteer week, Royal Pettigrew Award, Art Purchase Program, seminars, and advertising for parks and trails etc. Advertising is also done for Doers Dreamers, Truro News, the Shoreline, and the Light, Truro Buzz and the HUB.

Education & Promotions: New registration system (Amelia online), Play Finder, promotion of events throughout the year, trail maps, trail signage, update park plan and trail plan. Education and Promotion around the Physical Activity Plan (getting people more active), which is part of the Municipal Physical Activity Plan and around volunteer support and support for non profits.

Special Activities: Easter Egg Hunt, Winter Carnival, June "Recreation Month" activities, school wellness events "Take the Roof off of Winter!", equipment lending program and prizes for events. The purpose and expected outcome of these programs are to increase events around the County. Online challenges

Active Communities Program: The Adult/Senior fitness program takes place in Stewiacke, walking program
We have been working with a group in Tatmagouche to bring some recreation support to the community in the form of program staff for the area. The plan for the upcoming fiscal year is to continue the facility Access Program for access to facilities for schools and continue to increase programs and youth programs. This is also identified in the physical activity plan for the recreation department. We will also be involved in an afterschool program that is targeting junior high school kids.

Active Transportation Program: Bike week, "Step into Spring" program, bike repair stations, bike racks, Active Transportation initiatives, AT plan, trail counters and getting to mobile skate park out in the community.

Art Purchase Program: Purchase of a painting, opening of Art Acquisition expenses, and brochures, as well as a reception event. Budget is for a purchase of one piece for 2026.

Summer Day Camps: Costs are for operating summer day camps, net of recoveries. Camps are: "Running in the Sun" camps - 8 weeks with 2 camps in each week. Covers expenses, staff, travel, honorariums to schools and junior volunteers. This initiative spreads camps around the County.

Revenue: MPAL (Municipal Physically Active Leadership) funding from the Province in the amount of $25,000 for salaries. Active communitites for access to schools ($15,000)
school program from CCRCE ($6,000), Federal funding for summer students ($7,600).

DEPARTMENT ADMIN. COSTS (cont.)
REF # 26

			FACILITY COSTS					
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Courthouse:								
01-10-0026-5205	Salaries	98,960	104,146	66,034	99,051	112,607		112,607
01-10-0026-5210	Benefits	23,682	27,078	18,100	27,151	27,026		27,026
01-10-0026-6215	Electricity	37,006	35,000	21,670	32,505	40,000		40,000
01-10-26-6216	Furnace oil	40,437	40,000	5,116	33,000	40,000		40,000
01-10-26-6220	Maintenance and supplies	88,060	90,000	97,096	145,461	110,000		110,000
01-10-26-6250	Insurance	11,350	12,500	12,732	19,099	14,000		14,000
01-10-26-6260	Telephone	1,238	1,500	520	780	1,000		1,000
	Leased Space					0	115,000.00	115,000
	Subtotal	**300,733**	**310,224**	**221,268**	**357,047**	**344,633**	**115,000**	**459,633**
01-00-0005-4535	PNS Rental	(231,150)	(231,150)	(154,100)	(231,150)	(231,150)		-231,150
	Total	**69,583**	**79,074**	**67,168**	**125,897**	**113,483**	**115,000**	**228,483**

Courthouse:

Wages: 2 positions- Janitor and Cleaner.

Telephone: For answering service coverage off hours and the elevator emergency phone.

Maintenance and Supplies: Includes Maintenance and repairs to the building, including heating systems, plumbing, and electrical.

PNS Rental: For probate/prothonotary area in basement, and courtrooms on second floor. New contract offered by PNS is for $231,150 per year.

Addition: Leased Office Space.

DEPARTMENT ADMIN. COSTS (cont.)
REF # 27

			Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
			TAX EXEMPTION- BYLAW						
01-10-0018-6702	Non-Profit	Reduced Taxes	436,066	443,186	464,094	464,094	476,160		476,160
		Total	436,066	443,186	464,094	464,094	476,160	-	476,160

Under Section 71 of the Municipal Government Act, Council has enacted a bylaw to exempt property of non-profit organizations, registered charities, and Tatamagouche Water Utility.

REF # 28

		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
		OTHER FISCAL CHARGES						
01-10-0012-7315	Uncollectible Taxes	1,478	10,000	-	10,000	10,000		10,000
	Total	1,478	10,000	-	10,000	10,000	-	10,000

Allowance for Uncollectible Taxes: This budget is set under Council policy.
It is expected that the allowance may be reduced to the minimum allowed under the policy ($160,000).

2026-2027 OPERATING BUDGET

April 2026 | PAGE 29

REF # 29

		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
			CENTRAL DISPATCH/EMERGENCY MANAGEMENT					
Central Dispatch:								
01-0020-6306	Answering Service	107,114	110,000	62,887	107,807	110,000		110,000
01-0020-6260	Telephone	3,335	7,800	2,220	3,805	5,000		5,000
01-0020-6215	Electricity	1,774	2,000	838	2,000	2,000		2,000
	Subtotal	112,223	119,800	65,945	113,612	117,000	-	117,000
Other Costs:								
01-0020-6765	Colchester Search and Rescue	56,000	80,000	80,000	80,000	80,000	17,000	97,000
01-20-0020-6699	Oth. Fire Protection	61,018	72,500	69,037	72,500	75,000		75,000
01-0020-6725	Operating Grant - Vol Fire Depts	12,108	13,000	9,329	9,329	10,000		10,000
01-0020-6752	Special Hazards Response Unit	32,244	60,000	41,760	62,640	70,000		70,000
01-20-0020-6758	Notification subscription	2,533	2,000	-	-	2,800		2,800
01-0020-6706	EMO	87,168	96,174	46,565	95,000	107,648		107,648
01-20-0020-6707	EMO (Non-Shared)	-	2,500	381	572	2,500		2,500
	Subtotal	251,071	326,174	247,072	320,041	347,948	17,000	364,948
01-00-0005-4905	EMO Cost sharing recovery	(47,943)	(52,896)	(21,623)	(52,250)	(59,206)		(59,206)
	Subtotal -Net	203,128	273,278	225,449	267,791	288,742	17,000.00	305,742
Protective services:								
01-0020-5205	Salaries	50,192	83,529	41,848	64,003	93,549		93,549
01-0020-5210	Employee Benefits	10,814	18,377	9,907	15,151	20,581		20,581
01-0020-6220	Maintenance	13,039	30,000	4,984	7,475	30,000		30,000
01-0020-6250	Insurance	335	500	377	377	500		500
01-0020-6270	Office Supplies/Misc	1,147	3,500	-	-	4,000		4,000
01-0020-6300	Radio Signal repairs	1,196	9,600	1,086	1,630	21,600		21,600
01-0020-6350	Training & Development	624	3,000	-	-	4,000		4,000
01-0020-6750	Travel Expenses	1,221	2,000	176	264	3,000		3,000
01-00-0004-4826	Protective Services Grant	-	-	-	-	(60,000)		(60,000)
	Subtotal	78,568	150,506	58,378	88,900	117,230	-	117,230
	Total	393,919	543,584	349,772	470,303	522,971	17,000.00	539,971

CENTRAL DISPACTCH/EMER MGMT COSTS (cont.)
REF # 29

Central Dispatch:
Answering Service -The Municipality is in contract from November/25 to October/27.
The contract for fire dispatching is $108,000. This does not include adminitration and Public Works portions.

Other costs:

Colchester Search and Rescue: In 2018/19 Council approved a new funding arrangement. For 2026/2027, the annual grant is 56,000.

Other fire protection: Includes WCB premiums for Colchester County fire brigades.
and mobile units.

Operating Grants: Operating Grants paid in 2025/26 were: Five Islands Fire $9,329.

Special Hazards Response Unit:
The costs for the Special Hazards Response Unit represents the costs of operating the former public works building in Bible Hill and vehicle coverage for SHRU's vehicles under the County's insurance policy.

EMO: For EMO, Truro (45%) and Stewiacke (10%) partner in sharing the service and costs associated with the program.
The budget reflects the County's share of operating costs.

Protective services: This position is 31% remaining covered by EMO + Administration Clerk.

Training and Development: Conferences and NFPA reference materials.

Travel: For travel to meetings with Colchester's Emergency Services and other meetings.

PROTECTIVE SERVICES (continued):
REF # 30

		FLOOD ADVISORY PROGRAM						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-20-0020-6711	Flood Advisory Program	42,108	125,000	49,074	55,000	100,000	0	100,000
	Total	42,108	125,000	49,074	55,000	100,000	-	100,000

Based on Flood Advisory Committee input for the main program, council will receive an annual report recommending program expenditures.

REF # 31

			MAJOR FLOOD PROGRAM						
			Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Expenses:									
	01-20-0080-7430	Major Flood Program	17,000	51,000	-	51,750	51,750		51,750
		Subtotal	17,000	51,000	-	51,750	51,750	-	51,750
Revenues:									
	01-00-0004-4842	Major Flood Program	-	(34,000)	-	(34,000)	(34,500)		-34,500
-		Transfer from Major Flood	(17,000)	-	-	(17,750)	(17,250)		-17,250
		Subtotal	(17,000)	(34,000)	-	(51,750)	(51,750)	-	(51,750)
		Net	-	17,000	-	-	-	-	-

Major Flood program is cost shared with the Province and the Town of Truro. Net cost to the Municipality is transferred from the Major Flood reserve.

REF # 32

		UNSIGHTLY PREMISES						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-40-0040-6925	Unsightly premises	29	1,000	-	500	1,000		1,000
	Total	29	1,000	-	500	1,000	-	1,000

Under County by-laws, complaints of unsightly premises are investigated and the owners are requested to voluntarily clean their property. If this is not done, the County may intervene and clean the property and, in turn, invoice the owner. Under legislation, this is a lien on the property and the County may put the property up for tax sale, if unpaid.
Nominal amount budgeted as clean up costs are billed back to the property owner.

REF # 33
TRANSPORTATION SERVICES

		ROAD TRANSPORTATION						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Internal:								
01-0032-5205	Salaries (summer and winter)	261,131	286,290	158,562	271,576	282,400		282,400
01-0032-5210	Benefits (summer and winter)	56,366	65,847	40,399	74,339	64,952		64,952
01-0032-6220	Maintenance	92,107	137,000	37,748	56,621	110,000		110,000
01-0032-6221	Summer Mowing Program	-	-	-	-	-		-
01-0032-6229	Salt and Sand	43,053	51,000	-	55,000	55,000		55,000
01-0032-6245	Dust Control	16,763	17,000	-	17,000	17,000		17,000
01-0032-6250	Insurance	971	1,000	1,041	1,041	1,100		1,100
01-0032-6260	Telephone	9,179	8,030	1,524	8,030	12,210		12,210
01-0032-6300	Misc.	-	1,000	19,589	1,000	1,000		1,000
01-0032-6750	Travel	1,373	1,500	384	1,500	1,500		1,500
01-0032-7645	Vehicle Maintenance (Winter)	26,577	40,000	6,125	35,000	40,000		40,000
01-0032-7650	Fuel	41,342	36,000	3,898	32,000	36,000		36,000
01-95-0032-9002	Street repaving reserve	150,000	650,000	650,000	650,000	650,000		650,000
	Vehicle reserve allocation	112,289	109,885	109,885	109,885	114,710		114,710
	Subtotal	811,151	1,404,552	1,029,155	1,312,992	1,385,872	-	1,385,872
External:								
01-0032-6915	PNS transport fee	683,654	717,000	521,985	695,980	730,779		730,779
	Total	1,494,805	2,121,552	1,551,140	2,008,972	2,116,651	0	2,116,651

REF # 34

		STREET LIGHTING						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-0030-6807	Street lighting	8,563	18,000	11,985	17,978	19,000		19,000
	Total	8,563	18,000	11,985	17,978	19,000	0	19,000

REF # 33
TRANSPORTATION SERVICES (continued)

ROAD TRANSPORTATION

Salary (Winter & Summer): 30% Operations Manager, 30% Site Supervisor, 30% of Wastewater collection staff, and 5% Director of Public Works, overtime.

Streets, Maintenance: To include all road repair such as rentals, patching, ditching, signs, crack filling and minor improvements. Excludes fuel and labour. Along with base expenses of $60K includes $30K for crack filling, $15K for shoulder/ditch work, $5K for CMMS

Salt and Sand: Includes salt and sand for roads only, excludes sidewalks. Total salt & sand is allocated 69% to Roads. Remainder to sidewalks and parking lots.

Summer Mowing Program: Includes all mowing expenses such as fuel for mowing equipment, rental truck for mowing and mowing equipment repairs. his GL has zero budget as it's just a holding GL for expenses to be allocated out to other GLs for mowing services.

Streets, Vehicle Maintenance: Includes vehicle repair bills from December 1 to March 31 (Winter Roads). Vehicle repairs from April 1 to November 30 are relating to Sewage Collection.

Fuel: Reflects fuel used for winter maintenance. Any summer fuel goes to mowing.

Dust Control: contracted service, expect increases due to fuel

Telephone: 50% of cell phone bills, radios, tablets and GPS units charged to this GL . Includes purchase of new GPS units and 4 new dashcams for vehicles

Street RePaving Reserve: A reserve has been established to re-pave County owned streets as well as J Class Roads - $150K for County Roads, $500K for J Class

Streets: PNS Service Fee
Under Service Exchange in 1995/96, the County was assessed for the cost of maintenance of Class J roads. Assume 5% per year increase

REF # 34
STREET LIGHTING

Budget reflects the costs for street lights installed at specific County locations, for safety purposes.

REF # 35

	Account	Description	Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
						SEWAGE TREATMENT - CENTRAL COLCHESTER			
	01-40-0039-5205	Salaries	454,312	572,242	309,629	480,000	550,000		550,000
	01-40-0039-5207	Other Staff Salaries	-	-	-	-	-		-
	01-40-0039-5210	Employee Benefits	81,131	103,004	61,785	96,000	110,000		110,000
	01-40-0039-6215	Electricity	683,702	700,000	418,542	700,000	700,000		700,000
	01-40-0039-6219	Headworks-Maintenance & Oper.	30,953	45,000	11,131	25,000	45,000		45,000
	01-40-0039-6220	Maintenance & Op. CCWWTF	129,459	175,000	98,430	175,000	192,500		192,500
	01-40-0039-6221	Maintenance & Op. Bio solids	45,077	75,000	33,160	60,000	90,000		90,000
	01-40-0039-6222	External Lab Testing	49,620	50,000	22,180	36,000	50,000		50,000
	01-40-0039-6223	Lab Supplies - CCWWTF	31,325	36,000	20,125	36,000	38,000		38,000
	01-40-0039-6224	Lab Supplies - Bio solids	2,127	2,000	-	2,000	2,000		2,000
	01-40-0039-6225	Sludge Disposal	269,456	220,000	112,803	193,376	220,000		220,000
	01-40-0039-6227	Trucking	344,954	250,000	142,639	239,967	260,000		260,000
	01-40-0039-6237	Cleaning supplies	4,470	7,000	3,222	7,000	7,000		7,000
	01-40-0039-6239	UV Maintenance	73,968	95,000	70,394	95,000	104,500		104,500
	01-40-0039-6242	Screen building maintenance	9,792	18,000	81	10,000	18,000		18,000
	01-40-0039-6250	Insurance	51,068	52,000	58,715	58,715	59,000		59,000
	01-40-0039-6260	Telephone	5,293	7,600	4,630	7,000	7,000		7,000
	01-40-0039-6270	Office Supplies	3,616	5,000	1,304	3,000	5,000		5,000
	01-40-0039-6295	Safety Clothing	7,079	20,000	3,122	17,000	23,000		23,000
	01-40-0039-6296	Safety Equipment	2,339	-	3,554	5,331	-		-
	01-40-0039-6297	Public Education	995	2,500	70	200	2,500		2,500
	01-40-0039-6300	Miscellaneous	1,380	2,000	277	1,400	2,000		2,000
	01-40-0039-6350	T & D	6,901	8,000	5,038	7,557	10,500		10,500
	01-40-0039-6351	Manager T & D	1,555	8,000	1,784	4,000	8,000		8,000
	01-40-0039-6352	Manager Expenses	678	2,000	-	-	2,000		2,000
	01-40-0039-6360	Consultant Services	-	50,000	-	-	20,000		20,000
	01-40-0039-6750	Travel	622	1,500	142	250	1,500		1,500
	01-40-0039-7645	Vehicle Maintenance	3,445	5,000	1,455	2,182	5,000		5,000
	01-40-0039-7650	Gasoline	5,084	5,000	1,467	3,000	5,000		5,000
	01-40-0039-7651	Diesel	6,465	15,000	4,429	6,643	15,000		15,000
	01-40-0039-7655	Chemicals - CCWWTF	2,036	3,000	-	-	-		-
	01-40-0039-7656	Chemicals - Bio solids	123,707	125,000	100,408	126,000	130,000		130,000
	01-95-0032-9001	Vehicle Reserve Allocation	12,833	16,072	16,072	16,072	17,026		17,026
	Subtotal		**2,445,442**	**2,675,918**	**1,506,588**	**2,413,693**	**2,699,526**	**-**	**2,699,526**
4513	01-00-0007-4513	Treatment plant recoveries	707,889	722,498	324,186	753,072	842,252	-	842,252
	01-00-0005-4516	Treatment plant recoveries - Other	349,196	300,000	151,336	300,000	300,000	-	300,000
	Subtotal		**1,057,085**	**1,022,498**	**475,522**	**1,053,072**	**1,142,252**	**-**	**1,142,252**
	Total		**1,388,357**	**1,653,420**	**1,031,066**	**1,360,621**	**1,557,274**	**-**	**1,557,274**

Account	Description	Last Year Actual 2024/25	FINANCING - INTEREST CHARGES					
	Sewer Trunk Line Debt: I							
01-40-0081-7040	Interest RSTP (III)	60,731	57,139	57,139	57,139	51,490		51,490
01-40-0081-7045	WWTF Debt (5) I	41,876	42,712	42,712	42,712	37,946		37,946
Subtotal		**102,607**	**99,851**	**99,851**	**99,851**	**89,437**	**0**	**89,437**
	Less:							
01-00-0004-4920	Town of Truro RSTP (III) Interest	60,731	57,139	57,139	57,139	51,490		51,490
01-00-0004-4922	Town of Truro RSTP (III) Interest	61,303	60,000	60,000	60,000	59,500		59,500
Recoveries subtotal		**122,034**	**117,139**	**117,139**	**117,139**	**110,990**	**0**	**110,990**
Financing - net		(19,427)	(17,288)	(17,288)	(17,288)	(21,554)	-	(21,554)
Total		1,368,930	1,636,132	1,013,778	1,343,333	1,535,720	0	1,535,720

REF # 36

		SEWAGE TREATMENT-MARSHLAND DRIVE LIFT STATION/TRUNKLINE						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-40-0038-5205	Salaries	24,664	37,188	15,553	30,000	35,000		35,000
01-40-0038-5210	Employee Benefits	5,217	8,181	3,973	7,500	8,750		8,750
01-40-0038-6215	Electricity	37,334	42,000	23,386	40,090	42,000		42,000
01-40-0038-6220	Maintenance & Operations	19,393	31,700	16,708	25,062	31,700		31,700
01-40-0038-6237	Cleaning supplies	-	-	-	-	270		270
01-40-0038-6238	Lift station cleaning	-	-	-	-	-		-
01-40-0038-6250	Insurance	2,758	2,758	3,106	3,106	3,200		3,200
01-40-0038-6260	Telephone	6,085	4,552	3,541	5,500	6,000		6,000
01-40-0038-6270	Office Supplies	7	100	2	100	100		100
01-40-0038-6295	Safety equipment	477	500	245	368	550		550
01-40-0038-6300	Miscellaneous	-	500	-	-	500		500
01-40-0038-6360	Consultant	-	500	-	-	500		500
01-40-0038-6750	Travel	76	1,000	149	224	1,000		1,000
01-40-0038-7105	Rentals	-	76	-	-	-		-
01-40-0038-7645	Vehicle Maintenance	277	500	110	250	500		500
01-40-0038-7650	Gasoline	424	500	122	300	500		500
01-40-0038-7651	Diesel	1,113	6,500	0	1,000	4,500		4,500
01-95-0032-9001	Transfer to vehicle reserve	2,800	4,508	4,508	4,508	4,640		4,640
Subtotal		**100,625**	**141,063**	**71,403**	**118,008**	**139,710**	**-**	**139,710**
01-00-0007-4512	Trunkline recoveries - Truro	31,597	40,000	14,226	33,042	39,119	0	39,119
Total		**69,028**	**101,063**	**57,177**	**84,966**	**100,591**	**0**	**100,591**

REF # 35

SEWAGE TREATMENT- CENTRAL COLCHESTER

Salaries: Salary allocation has been adjusted to reflect proper percentages. On a go-forward basis, the allocations will be: Wastewater Treatment Manager (73%), 4 Process Technicians (60%), 3 Plant Maintenance Workers (35%), Custodial Maintenance Worker (50%), Wastewater Treatment Maintenance Supervisor (40%), 1% of Wastewater collection staff, and one summer student. Allowance for overtime and call backs. Also includes Director of Public Works salary (10%).

Maintenance: Budget reflects basic ongoing maintenance of the headworks, the treatment facility, and the bio solids building.

Electricity: To allow for anticipated power rate increases and power required due to urades (UV, EQ pumps, blowers, and screen).

Chemicals: For chemicals required in the operation of the plant.

Sludge Disposal/Trucking: Reflects current cost of service. Sludge going to Envirem in Miramichi

Training and Development: Additional certification training in wastewater treatment, plus additional process staff.

Vehicles/Gas: Maintenance and fuel for 4 vehicles.

Vehicle Reserve Allocation: Annual allocation to reserve for replacement of vehicles.

Revenues: Based on agreement with the Town of Truro on cost sharing, estimate for fiscal 25/26 is 31.2%

REF # 36

MARSHLAND DRIVE LIFT STATION/TRUNKLINE

Salaries: Wastewater Treatment Manager (2%), Wastewater Treatment Maintenance Supervisor (5%), 3 Plant Maintenance Workers (5%), and Custodial worker (3%) and Wastewater collection staff (.5%).

REF # 37

		Last Year Actual 2024/25	SEWAGE TREATMENT - LIFT STATIONS 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-0036-5205	Salaries	151,350	192,797	93,047	142,307	185,000		185,000
01-0036-5210	Benefits	30,879	40,487	23,259	35,577	46,250		46,250
01-0036-6215	Electricity	40,624	42,000	22,638	38,807	42,000		42,000
01-0036-6220	Maintenance	65,487	70,000	39,190	58,785	70,000		70,000
01-0036-6222	Lab tests/supplies	1,805	3,000	710	1,260	3,000		3,000
01-0036-6223	Lab tests/supplies	448	500	287	431	550		550
01-0036-6237	Cleaning Supplies	220	500	160	350	500		500
01-0036-6238	Remote lift station cleaning	1,533	2,300	0	1,500	2,550		2,550
01-0036-6250	Insurance	10,319	10,240	10,432	10,432	10,500		10,500
01-0036-6260	Telephone	2,386	3,600	926	1,588	3,000		3,000
01-0036-6295	Safety clothing Supplies	955	2,000	491	736	3,000		3,000
01-0036-6296	Safety clothing and equipment	358	-	1,246	1,869	-		-
01-0036-6300	Maintenance	48	-	-	-	-		-
01-0036-6350	Training and development	2,142	1,500	618	927	1,687		1,687
01-0036-6360	Consultants	-	20,000	0	0	0		0
01-0036-6750	Travel	206	500	19	29	500		500
01-0036-7105	Rentals	-	500	-	-	-		-
01-0036-7645	Vehicle Maintenance	3,702	4,000	1,699	2,548	4,000		4,000
01-0036-7650	Fuel	10,167	9,500	2,933	5,000	9,500		9,500
01-0036-7651	Diesel Fuel	-	-	-	-	500		500
01-0036-7655	Chemicals	2,035	3,000	4,279	6,418	7,000		7,000
01-95-0032-9001	Vehicle reserve allocation	21,988	35,900	35,900	35,900	37,425		37,425
	Total	**346,652**	**442,324**	**237,834**	**344,464**	**426,962**	-	**426,962**

Responsibility for the lift stations is with the workers reporting to the Wastewater Treatment Maintenance Supervisor (Central Colchester Wastewater Treatment Facility).

Salaries: Wastewater Treatment Manager (5%), Public Works Director (3%), and 3 Plant Maintenance Workers (40%), one Plant Supervisor (35%) and Wastewater collection staff (0.5%).

Maintenance : Budget amount includes regular maintenance to the lift stations.

REF # 38

		SEWAGE TREATMENT PLANT- BROOKFIELD						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-0035-5205	Salaries	53,602	77,251	33,768	53,000	60,000		60,000
01-0035-5210	Benefits	11,629	17,768	8,758	13,250	15,000		15,000
01-0035-6215	Electricity	39,526	37,000	19,222	37,000	40,000		40,000
01-0035-6220	Maintenance	17,013	42,000	11,578	30,000	42,000		42,000
01-0035-6222	Lab testing/supplies	6,613	6,000	1,843	3,200	6,000		6,000
01-0035-6223	Lab testing/supplies	4,028	3,500	2,587	3,500	4,000		4,000
01-0035-6225	Sludge disposal/transport	2,807	3,500	2,426	4,000	5,500		5,500
01-0035-6227	Sludge disposal/transport	21,461	24,000	13,408	24,000	26,500		26,500
01-0035-6237	Cleaning Supplies	386	700	281	590	700		700
01-0035-6239	UV maintenance	1,997	2,400	115	3,000	3,000		3,000
01-0035-6250	Insurance	1,067	1,200	1,202	1,202	1,300		1,300
01-0035-6260	Telephone	5,776	5,500	3,707	5,500	6,200		6,200
01-0035-6270	Office supplies	13	200	5	100	200		200
01-0035-6295	Safety supplies	955	1,000	491	736	2,000		2,000
01-0035-6296	Safety equipment	358	-	700	1,050	-		-
01-0035-6297	Public education	14	-	7	11	100		100
01-0035-6300	Miscellaneous	-	300	-	0	300		300
01-0035-6350	Training and development	524	1,200	618	927	1,350		1,350
01-0035-6360	Consultants	12,826	-	-	-	-		-
01-0035-6750	Travel	423	800	190	388	800		800
01-0035-7645	Vehicle/gas	369	750	146	500	750		750
01-0035-7650	Gasoline	1,483	1,600	428	800	1,600		1,600
01-0035-7651	Diesel Fuel	407	650	-	200	650		650
01-95-0032-9001	Vehicle reserve allocation	4,818	6,521	6,521	6,521	7,082		7,082
	Total	188,095	233,840	108,001	189,475	225,032	-	225,032

Salaries: Director of Public Works (1.5%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (5%), 3 Plant Maintenance Workers (5%), Custodial Maintenance Worker (8%), 4 Process Technicians (10%), Wastewater collection staff (0.5%).

Vehicle Reserve Allocation: Annual allocation to reserve for replacement of vehicles.

REF # 39

SEWAGE TREATMENT PLANT- GREAT VILLAGE

		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-0037-5205	Salaries	53,602	67,983	33,768	53,000	59,000		59,000
01-0037-5210	Benefits	11,629	15,636	8,758	13,250	14,750		14,750
01-0037-6215	Electricity	10,891	12,000	7,047	12,500	14,500		14,500
01-0037-6220	Maintenance	19,658	27,000	11,366	18,000	27,000		27,000
01-0037-6222	Lab testing	4,356	6,850	1,658	3,000	6,850		6,850
01-0037-6223	Lab supplies	448	1,000	287	431	1,200		1,200
01-0037-6225	Sludge disposal/transport	2,807	2,580	1,213	2,200	2,850		2,850
01-0037-6227	Sludge disposal/transport	10,511	9,000	8,371	12,363	14,000		14,000
01-0037-6237	Cleaning supplies	220	400	160	350	400		400
01-0037-6239	UV maintenance	798	6,800	6,167	6,500	6,800		6,800
01-0037-6250	Insurance	2,294	2,400	2,584	2,584	2,600		2,600
01-0037-6260	Telephone	4,872	4,200	2,614	3,920	4,350		4,350
01-0037-6270	Office supplies	13	200	5	100	200		200
01-0037-6295	Safety supplies	477	400	245	368	1,560		1,560
01-0037-6296	Safety equipment	358	-	700	1,050	-		-
01-0035-6297	Miscellaneous	14	1,000	7	11	1,000		1,000
01-0035-6300	Public education	-	800	-	-	800		800
01-0037-6350	Training and development	969	2,000	618	927	2,250		2,250
01-0037-6750	Travel	514	1,000	288	432	1,000		1,000
01-0037-7645	Vehicles/gas	646	800	256	384	800		800
01-0037-7650	Fuel	1,483	2,800	428	642	2,800		2,800
01-0037-7651	Diesel	161	2,000	-	500	2,000		2,000
01-95-0032-9001	Vehicle reserve allocation	4,818	6,521	6,521	6,521	7,082		7,082
	Total	131,539	173,370	93,061	139,033	173,792	-	173,792

Salaries: Director of Public Works (1.5%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (5%), 3 Plant Maintenance Workers (5%), Custodial Maintenance Worker (8%), 4 Process Technicians (10%), Wastewater collection staff (.5%).

Vehicle Reserve Allocation: Annual allocation to reserve for replacement of vehicles.

REF # 40

		Last Year Actual 2024/25	SEWAGE TREATMENT PLANT - TATAMAGOUCHE 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-0033-5205	Salaries	50,998	66,120	32,630	52,000	55,000		55,000
01-0033-5210	Benefits	10,984	14,877	8,357	13,000	13,750		13,750
01-0033-6215	Electricity	28,640	27,000	16,391	28,099	29,000		29,000
01-0033-6220	Maintenance	19,189	27,700	11,635	25,000	27,700		27,700
01-0033-6222	Lab testing	5,538	8,800	2,131	5,000	8,800		8,800
01-0033-6223	Lab supplies	4,475	4,500	2,875	4,500	5,000		5,000
01-0033-6225	Sludge disposal	2,807	4,500	2,426	4,159	5,500		5,500
01-0033-6227	Sludge transport	48,554	45,000	28,021	48,036	50,000		50,000
01-0033-6237	Cleaning supplies	220	450	160	350	500		500
01-0033-6239	UV maintenance	7,193	9,500	9,185	9,185	9,500		9,500
01-0033-6250	Insurance	5,779	5,800	6,463	6,463	6,500		6,500
01-0033-6260	Telephone	5,022	5,600	3,052	5,500	6,160		6,160
01-0033-6270	Office supplies	13	200	5	100	200		200
01-0033-6295	Safety supplies	955	1,500	491	736	2,000		2,000
01-0033-6296	Safety equipment	358	-	700	1,050	-		-
01-0033-6297	Public education	27	100	14	21	100		100
01-0033-6300	Miscellaneous	10	300	-	-	300		300
01-0033-6350	Training and development	524	1,200	618	1,000	1,350		1,350
01-0033-6360	Consultants	-	1,000	-	-	1,000		1,000
01-0033-6750	Travel	1,193	1,600	563	845	1,600		1,600
01-0033-7645	Vehicles/gas	646	1,000	256	384	1,000		1,000
01-0033-7650	Vehicles fuel	1,271	1,950	367	750	1,950		1,950
01-0033-7651	Vehicle diesel	404	500	80	500	500		500
01-95-0032-9001	Vehicle reserve allocation	4,818	6,521	6,521	6,521	7,082		7,082
	Subtotal	**199,618**	**235,718**	**132,941**	**213,199**	**234,492**	-	**234,492**
01-00-0005-4777	Sewer Discharge recovery	-	-	-	-	10,000		10,000
	Total	**199,618**	**235,718**	**132,941**	**213,199**	**224,492**	-	**224,492**

Salaries: Director of Public Works (3%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (5%), 3 Plant Maintenance Workers (5%), Custodial Maintenance Worker (8%), 4 Process Technicians (10%)

Vehicle Reserve Allocation: Annual allocation to reserve for replacement of vehicles.

Sewer Discharge Recovery: Discharge of wastewater into Tatamagouche Sewer System.

MUNICIPALITY OF THE COUNTY OF COLCHESTER	
2026-2027 OPERATING BUDGET	
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REF #41

		SEWAGE TREATMENT PLANT - DEBERT						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-0031-5205	Salaries	53,602	70,265	35,191	54,000	66,160		66,160
01-0031-5210	Benefits	11,629	15,950	9,016	13,500	16,540		16,540
01-0031-6215	Electricity	29,457	29,500	18,984	31,000	35,000		35,000
01-0031-6220	Maintenance	28,725	30,000	15,243	25,000	30,000		30,000
01-0031-6222	Lab testing	19,788	26,000	5,580	12,000	20,000		20,000
01-0031-6223	Lab supplies	4,028	4,000	2,698	4,047	4,500		4,500
01-0031-6225	Sludge disposal/transport	2,807	4,000	2,426	4,159	5,000		5,000
01-0031-6227	Sludge disposal/transport	30,784	35,000	20,356	34,896	37,000		37,000
01-0031-6237	Cleaning Supplies	220	500	160	500	500		500
01-0031-6239	UV Maintenance	3,748	10,650	10,104	9,000	10,500		10,500
01-0031-6250	Insurance	2,554	2,600	2,821	2,821	3,000		3,000
01-0031-6260	Telephone	7,233	10,000	5,568	8,351	10,000		10,000
01-0031-6270	Office supplies	13	200	5	100	200		200
01-0031-6295	Safety Clothing	955	750	491	800	2,000		2,000
01-0031-6296	Safety Equipment	358	-	700	1,050	-		-
01-0031-6297	Public education	14	500	7	11	500		500
01-0031-6300	Miscellaneous	-	1,400	-	-	1,400		1,400
01-0031-6350	Training and development	524	1,200	618	900	1,350		1,350
01-0031-6750	Travel	476	600	268	500	600		600
01-0031-7645	Vehicles maintenance	646	800	256	400	800		800
01-0031-7650	Vehicles Fuel	1,271	1,300	367	700	1,300		1,300
01-0031-7651	Vehicles diesel	161	1,500	0	500	1,500		1,500
01-95-0032-9001	Vehicle reserve allocation	4,818	6,521	6,521	6,521	7,082		7,082
	Subtotal	203,811	253,236	137,380	210,756	254,932	-	254,932
01-00-0005-4777	Sewer Discharge recovery	67,828	65,000	32,488	32,488	65,000		65,000
	Total	135,983	188,236	104,892	178,268	189,932	-	189,932

Salaries: Director of Public Works (3%), Wastewater Treatment Manager (5%), Wastewater Treatment Maintenance Supervisor (5%), 3 Plant Maintenance Workers (5%), Custodial Maintenance Worker (8%), 4 Process Technicians (10%), Wastewater collection staff (.5%).

Vehicle Reserve Allocation: Annual allocation to reserve for replacement of vehicles.

Sewer Discharge Recovery: Discharge of wastewater into Debert Sewer System.

REF #42

		PUBLIC WORKS BUILDING						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-0050-6215	Heat & Lights	17,235	23,000	9,323	23,000	25,000		25,000
01-0050-6220	Maintenance	20,751	30,000	8,038	30,000	34,000		34,000
01-0050-6237	Cleaning services	13,299	31,398	21,268	31,902	32,661		32,661
01-0050-6250	Insurance	8,215	17,000	18,418	18,418	19,000		19,000
01-0050-6260	Telephone/Internet	1,433	2,800	1,605	2,800	2,800		2,800
01-0050-6270	Office Supplies	606	1,500	566	1,500	1,500		1,500
01-0050-6300	Miscellaneous	362	1,000	-	500	1,000		1,000
01-0050-7646	Shop Equipment/Tools	7,031	7,000	5,284	8,000	24,000		24,000
01-95-0032-9001	Vehicle Reserve Allocation	3,685	7,266	3,633	7,266	8,008		8,008
	Subtotal	72,617	120,964	68,135	123,386	147,969	-	147,969
	Less:							
01-40-0101-7680	Allocation to Sewage Collection	68,933	60,482	-	61,693	73,985	-	73,985
	Total - Net	3,684	60,482	68,135	61,693	73,985	-	73,985

Telephones: For high speed internet connection and office phones. $230/month

Vehicle Reserve Allocation: Annual allocation to reserve for replacement of vehicles.

Costs are split 50% with Sewage Collection

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2026-2027 OPERATING BUDGET

April 2026

SOLID WASTE :
REF # 43

		Last Year Actual 2024/25	RESIDUAL DISPOSAL 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
REGIONAL BALEFILL FACILITY:								
01-0043-5205	Salaries	894,882	981,115	626,885	958,765	1,059,615		1,059,615
01-0043-5207	Salaries	-	25,386	-	-	-		-
01-0043-5210	Benefits	200,741	215,661	150,155	229,649	233,115		233,115
01-0043-6215	Electricity	82,584	80,000	43,595	74,735	80,000		80,000
01-0043-6216	Heating	72,884	75,000	9,209	66,065	75,000		75,000
01-0043-6217	Electricity-leachate treatment plant	15,163	15,000	6,742	13,484	15,000		15,000
01-0043-6218	Baler maintenance & operations	55,996	70,000	54,957	82,436	70,000		70,000
01-0043-6219	Maintenance-leachate treatment plant	25,835	50,000	7,462	32,193	130,000		130,000
01-0043-6220	Operations maintenance	137,960	130,000	82,590	159,272	150,000		150,000
01-0043-6221	Turbine Maintenance	58,197	30,000	50,331	59,331	50,000		50,000
01-0043-6228	Contracted Site Work	16,068	16,000	4,527	12,178	16,000		16,000
01-0043-6230	Baling wire	97,906	87,000	109,392	109,392	100,000		100,000
01-0043-6232	Leachate disposal	3,191	5,000	2,524	3,786	5,000		5,000
01-0043-6233	C&D waste processing	130,086	100,000	69,467	104,201	140,000		140,000
01-0043-6234	Sampling	97,294	85,000	66,233	99,350	100,000		100,000
01-0043-6240	Legal Services	729	10,000	-	2,000	10,000		10,000
01-0043-6250	Insurance	190,129	190,000	186,824	186,824	190,000		190,000
01-0043-6260	Telephone	7,277	6,500	4,523	6,784	6,500		6,500
01-0043-6270	Office expenses	6,227	6,000	4,443	5,132	6,000		6,000
01-0043-6295	Safety clothing	10,013	10,000	4,897	7,345	10,000		10,000
01-0043-6300	Miscellaneous	3,129	5,000	3,090	4,634	5,000		5,000
01-0043-6350	Training & Development	2,086	4,500	2,335	17,002	4,500		4,500
01-0043-6351	Training & Development Director	-	2,000	623	935	2,000		2,000
01-0043-6352	Director Expenses	1,593	1,500	206	310	1,500		1,500
01-0043-6353	Training & Development	1,476	2,500	933	1,399	2,500		2,500
01-0043-6354	Manager Expenses	560	750	279	419	750		750
01-0043-6360	Consultants	18,396	15,000	14,436	14,436	15,000		15,000
01-0043-6750	Travel	2,491	3,000	1,412	2,118	3,000		3,000
01-0043-6908	Waived Tipping Fees	26,798	35,000	21,067	31,600	35,000		35,000
01-0043-7105	Truck lease/rentals	4,369	10,000	18,696	35,401	10,000		10,000
01-0043-7645	Vehicles/Equip. maintenance	180,110	160,000	159,123	195,458	160,000		160,000
01-0043-7650	Fuels	109,322	85,000	82,086	79,619	85,000		85,000
01-95-0043-9001	Equipment replacement reserve	128,028	132,000	-	132,000	132,000		132,000
01-40-0043-7675	Closure liability	61,012	200,000	-	150,000	150,000		150,000
01-95-0043-9010	Liner replacement reserve	213,380	220,000	-	220,000	220,000		220,000
01-95-0043-9003	Balefill capital reserve	128,028	132,000	-	132,000	132,000		132,000
	Subtotal	2,983,940	3,195,912	1,789,042	3,230,253	3,404,480	-	3,404,480
01-00-0005-4508	Tipping Fees	3,051,878	3,200,000	2,313,227	3,354,000	3,200,000		3,200,000
01-00-0005-4506	Scrap Metal Processing	110,614	105,000	88,424	88,424	100,000		100,000
	Subtotal	3,162,492	3,305,000	2,401,651	3,442,424	3,300,000	-	3,300,000
	Subtotal -Net	(178,552)	(109,088)	(612,609)	(212,171)	104,480	-	104,480
CLOSED SITES:								
01-0042-6301	County Sites	8,560	-	-	-	10,000		10,000
01-0044-6301	County Sites	7,295	10,000	1,086	1,629	10,000		10,000
01-0046-6301	County Sites	7,422	2,500	-	-	10,000		10,000
01-0048-6301	County Sites	10,107	45,000	38,932	40,932	50,000		50,000
	County Sites subtotal	33,384	57,500	40,018	42,561	80,000	-	80,000
(Profit)/Loss	Total	(145,168)	(51,588)	(572,591)	(169,610)	184,480	-	184,480

SOLID WASTE :
REF #43

RESIDUAL DISPOSAL (continued)

Regional Balefill Facility-

Salaries: Director of Solid Waste, Manager of Balefill & Compost Operations (shared: 20% Compost), equipment mechanic, baler operator, 2 scale house operators (1 Full time, 1 Part Time), 6 mobile equipment operators, 2 utility workers, 1 cleaner.
Solid Waste Maintenance Supervisor (shared: MRF and Compost) & Solid Waste Admin support clerk (shared: MRF, Compost & WR)

Baler Maintenance and Operation: Includes the cost of annual Baler maintenance.

Operations Maintenance: To reflect continuing regular maintenance and operations for the building and property.

Sampling: This amount includes scheduled and unscheduled sampling. Unscheduled costs are above and beyond the quoted amount.

Leachate Disposal: Leachate is treated on site and piped through sewer systems to Central Wastewater Treatment Plant.
Amount in budget is for transport from the tip floor area to the cell, and also includes transport to a manhole during pump/line maint. or breakdowns.

C & D Waste Processing: Expense for wood and shingle processing as required and when markets are available.
Pressure-treated wood will all be included in the processing going forward as well.

Contracted Site Work: Includes any contracted out site work for the Balefill Facility, C&D site or Leachate Plant including annual/bi-annual road grading and dust control.

Vehicles/Equipment Maintenance: Maintenance costs for vehicles and site mobile equipment.

Safety Clothing/Equipment: A large portion of this cost is for approved N95 safety masks. Also includes gloves, coveralls, workboots, hard hats, safety glasses, ear plugs, etc.

Waste Disposal Consulting: Design and tender assistance with new C&D site constrcution and also any other engineer services that may be required on site.
Consultant may be used with regards investigations into cell capping of old cells, as well as consultation about changes to the monitoring program.

Capital Equipment From Revenue: Budget reflects purchase of new capital equipment.

Equipment Reserve: For 2026/27, estimate of 22,000 bales at $6 per bale.

Closure Liability: For 2026/27, is based on PSAB closure liability calculation. The new standard took effect in 2022/23.

Liner Replacement Reserve: For 2026/27, estimate of 22,000 bales at $10 per bale.

Balefill Capital Reserve: For 2026/27, estimate of 22,000 bales at $6.00 per bale.

Maintenance - Leachate Treatment Plant: For leachate plant maintenance including equipment (pump, blower, building, etc.), line flushing, tank cleaning and force main access road maintenance at the balefill site.

Tipping Fees: The residual garbage tipping fee is scheduled at $113 per tonne.

County sites: For annual monitoring costs at the 4 closed dumpsites.

SOLID WASTE :
REF # 44

		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
			WASTE DIVERSION					
Administrative Costs:								
01-40-0045-5205	Salaries	234,212	239,312	163,123	239,962	253,384		253,384
01-40-0045-5207	Salaries	6,100	5,000	9,639	14,458	8,744		8,744
01-40-0045-5210	Benefits	50,088	52,649	39,044	58,667	55,745		55,745
01-0045-6240	Legal	-	5,000	125	188	5,000		5,000
01-40-0045-6250	Insurance	2,397	1,800	1,794	1,794	1,900		1,900
01-40-0045-6260	Telephone	7,789	6,500	5,403	9,000	9,200		9,200
01-40-0045-6270	Office Supplies	2,494	2,500	522	1,284	2,500		2,500
01-40-0045-6300	Miscellaneous	2,035	2,000	479	719	2,000		2,000
01-40-0045-6310	Newspaper ads	-	1,000	1,657	2,485	1,000		1,000
01-40-0045-6350	Training and development	2,967	3,500	723	1,085	3,000		3,000
01-40-0045-6750	Travel/vehicle costs	1,375	2,500	513	769	2,000		2,000
01-40-0045-7206	Education and promotion	34,576	43,500	13,726	41,889	43,500		43,500
01-40-0045-7645	Travel/vehicle costs	4,574	5,000	373	560	5,000		5,000
01-40-0045-7650	Travel/vehicle costs	7,255	7,000	3,520	5,279	7,000		7,000
01-40-0045-7670	Capital out of revenue	55,000	55,000	-	78,000	56,000		56,000
01-0045-7201	Special Projects	5,500	5,500	5,500	5,500	5,500		5,500
	Subtotal	416,362	437,761	246,141	461,639	461,473	-	461,473
Shared Programs:								
01-40-0040-6929	Household Hazardous Waste	142,807	140,000	106,310	150,000	144,200		144,200
	Subtotal	559,169	577,761	352,451	611,639	605,673	-	605,673
Shared Recoveries:								
01-00-0004-4878	Estimated RRFB Credits-Region	(402,883)	(427,000)	(168,530)	(458,000)	(473,000)		(473,000)
01-00-0004-4875	Education Contract - RRFB	(39,594)	(39,417)	(25,583)	(39,417)	(25,583)		(25,583)
01-00-0004-4870	Program Funding - RRFB	(14,429)	(14,429)	(10,821)	(14,429)	(10,821)		(10,821)
01-00-0004-4871	WD - Other HHW Revenue	(12,204)	(5,000)	(5,823)	(8,735)	(7,000)		(7,000)
01-00-0004-4876	Enforcement funding - RRFB	(33,331)	(33,340)	(21,656)	(33,340)	(33,340)		(33,340)
01-00-0004-4874	MAP Funding - RRFB	(58,557)	(63,000)	(55,985)	(63,000)	(63,000)		(63,000)
01-00-0004-4873	WD -Hazardeous Waste	(13,932)	(12,000)	(430)	(12,000)	(14,000)		(14,000)
01-00-0003-4484	CM - Education	-	-	-	(9,500)	(28,500)		(28,500)
01-00-0005-4509	Recoveries - Truro and Stewiacke	-	-	-	-	-		-
	Subtotal	(574,930)	(594,186)	(288,828)	(638,421)	(655,244)	0	(655,244)
	Net shared after recoveries	(15,761)	(16,425)	63,623	(26,782)	(49,571)	0	(49,571)
Waste Reduction Non Shared								
01-00-0004-4880	WD - Other revenue	(5,024)	(8,925)	(5,105)	(10,460)	(10,460)		(10,460)
01-0067-5205	Salaries	41,354	53,353	33,984	50,081	55,889		55,889
01-0067-5210	Benefits	7,511	8,826	6,305	9,430	9,216		9,216
01-0067-6240	Legal Services	1,427	2,000	-	-	2,000		2,000
01-0067-6241	Supplies & Materials - Summer	3,562	4,000	1,132	1,698	4,000		4,000
01-0067-6260	Telephone	560	500	233	400	500		500
01-0067-6270	Office Expenses	-	250	770	655	250		250
01-0067-6295	Safety Supplies	413	600	603	905	600		600
01-0067-6300	Miscellaneous Expenses	4,956	5,000	2,609	3,914	5,000		5,000
01-0067-6310	Advertising	1,565	2,000	779	1,169	2,000		2,000
01-0067-6350	Training & Development	-	250	1,806	500	250		250
01-0067-6570	Contracted services	1,684	2,000	1,551	2,326	4,000		4,000
01-0067-6750	Travel	435	2,500	1,652	2,478	2,500		2,500
01-0067-7105	Rentals	7,284	8,000	7,691	7,691	8,000		8,000
01-0067-7110	Tipping Fees	2,005	2,500	196	293	2,500		2,500
01-0067-7650	Fuel	1,862	2,500	1,429	2,143	2,500		2,500
	Non-shared programs subtotal	69,594	85,354	55,635	73,223	88,745	-	88,745
	Total	53,833	68,929	119,258	46,441	39,174	-	39,174

SOLID WASTE :
REF # 44

WASTE DIVERSION

Shared administration and programs refers to services provided to Colchester, Truro and Stewiacke who jointly share in the cost of the program, after recoveries from the Resource Recovery Fund Board (RRFB). In addition, there are non-shared programs specific to our Municipality: Roadside Litter, Derelict Vehicle, and Illegal Dumping Cleanup. (Discussed below).

Administrative Shared:

Salaries: For the Waste Reduction Manager (40%), Environmental/Educational Officer, Waste Management Officer, Helpline Support Clerk, and Administrative Support Clerk (33%).

Administrative Costs: Includes telephone, cell phones, office supplies and insurance.

Education and Promotion: For household schedule calendars, flyers & pamphlets on programs (clean ups, electronics, banned items etc.), sorting guides, booth rentals for the Home Show, curbside rejection and re-sort stickers, promotional items (pens, magnets, blue bags etc.), and advertising.

Travel/Vehicle Costs: For gas, maintenance. Vehicle also used for cart deliveries. Also includes personal travel mileage.

Transfer to Balefill Equipment Reserve: For future purchase of a replacement vehicle.

Household Hazardous Waste: One public drop off day per month, except in the winter months to a facility in Debert under the contracted service. Also includes 3 mobile events in the County during the year and on the alternate year one central mobile event in Bible Hill.

Shared Recoveries:
Estimated RRFB Credits-Region: Estimated diversion credits from the Resource Recovery Fund for Waste Diversion. Actual credits will be determined in the next fiscal year.

Education Contract- RRFB: Approved funding from RRFB for delivering provincial waste reduction education programs.

Enforcement Program Funding-RRFB: Received annually shared equally between East Hants & CJSMA.

MAP Funding - RRFB: Used for the purpose of purchasing waste diversion containers and green carts.

Recoveries: Truro/Stewiacke: cost sharing of excess expenses, based on uniform assessment, when RRFB diversion credits do not cover costs.

Non-shared Programs:

Roadside Litter Program:
The major cost of this program is for students hired for the 16 week period.

Derelict Vehicle Program:
The major cost of this program is for contracting to have the derelict vehicles hauled away and disposed of.

Illegal Dumping Cleanup Program:
The major cost of this program is for contracting to have the garbage picked up and for disposal tipping fees and solicitor advice.

SOLID WASTE :
REF # 45

		Last Year Actual 2024/25	COMPOSTING PROGRAM 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Composting Program:								
01-40-0049-5205	Salaries	200,003	209,205	112,950	172,746	219,013		219,013
01-40-0049-5210	Benefits	48,739	46,025	29,748	45,496	48,183		48,183
01-40-0049-6215	Electricity	26,740	35,000	8,881	35,523	35,000		35,000
01-40-0049-6220	Maintenance	24,534	30,000	2,543	29,815	30,000		30,000
01-40-0049-6232	Disposal	6,420	6,000	2,850	4,275	6,000		6,000
01-40-0049-6234	Sampling	2,975	7,500	5,100	7,650	7,500		7,500
01-40-0049-6250	Insurance/Admin expenses	227,879	235,000	258,838	258,838	265,000		265,000
01-40-0049-6260	Telephone	2,617	3,000	1,387	2,378	3,000		3,000
01-40-0049-6270	Office Expenses	1,557	1,500	-	1,533	1,500		1,500
01-40-0049-6295	Safety Supplies	4,870	4,000	2,356	3,535	4,000		4,000
01-40-0049-6300	Miscellaneous Expenses	619	1,000	592	888	1,000		1,000
01-40-0049-6350	Training and development	995	3,000	800	2,800	3,000		3,000
01-40-0049-6360	Waste disposal consulting	-	3,000	-	-	3,000		3,000
01-40-0049-6750	Travel	-	2,000	-	-	2,000		2,000
01-40-0049-7105	Rentals	-	5,000	-	-	5,000		5,000
01-40-0049-7645	Maintenance	50,419	60,000	27,268	47,202	60,000		60,000
01-40-0049-7650	Fuel	44,414	45,000	-	28,740	45,000		45,000
01-40-0049-7655	Chemicals	-	-	-	-	-		0
	Subtotal	642,781	696,230	453,313	641,419	738,196	-	738,196
Less: Recoveries								
01-00-0005-4502	Tipping Fees	(202,104)	(200,000)	(123,609)	(185,412)	(190,000)		(190,000)
01-00-0005-4526	Sales	(4,740)	(4,000)	(2,183)	(3,275)	(4,000)		(4,000)
01-00-0005-4525	Sales	(9,798)	(10,000)	(10,953)	(10,953)	(10,000)		(10,000)
	Subtotal	(216,642)	(214,000)	(136,745)	(199,640)	(204,000)	-	(204,000)
	Subtotal -net	426,139	482,230	316,568	441,779	534,196	-	534,196
01-40-0081-7840	InVessel Expansion- Interest	37,063	36,000	-	35,084	32,043		32,043
	Subtotal	37,063	36,000	-	35,084	32,043	-	32,043
	Total	463,202	518,230	316,568	476,863	566,239	-	566,239

Composting Program:

Salaries: Manager of Baleflll & Compost Operatrions and Admin support (shared with Balefill), Maintenance Supervisor (shared with Balefill & MRF) 2 Compost Operators and 1 Compost Utility Worker.

Maintenance: Ongoing maintenance to the compost plant required including buildings and stationary equipment (shredder, conveyors, blowers, etc).

Insurance and Administrative Expenses: Mainly insurance coverage; administrative expense includes telephone, office supplies, computer costs, etc.

Vehicle/Equipment Expenses: 3 loaders, 1 trommel screener, 1 elevating face turner

Waste Disposal Consulting: Includes consulting for compost production efficiency or product marketing.

Sales: Commercial sales and sales outside the free giveaway period in May and October.

SOLID WASTE :
REF # 46

		Last Year Actual 2024/25	RECYCLING COLLECTION 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-40-0040-6715	Collection Contract Expense	1,438,431	712,000	744,000	1,116,000	1,164,000		1,164,000
01-00-0003-4482	CM - Curbside Collection Revenue	-	-	-	(370,908)	(1,112,724)		(1,112,724)
	Collection Contract	1,438,431	712,000	744,000	745,092	51,276	-	51,276

County wide recycling collection is 100% borne by the general rate.
EPR programming took effect tentatively in December 2025. Funding will be made available for on a go forward basis from Circular Materials.

SOLID WASTE (continued):
REF # 47

		Last Year Actual 2024/25	MATERIALS RECOVERY FACILITY OPERATIONAL RESULTS 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Revenues								
01-00-0005-4541	Market sales	749,876	830,000	468,795	531,545	154,560		154,560
01-00-0005-4545	Foreign Exchange	38,985	25,000	21,038	22,232	-		-
01-00-0005-4546	US Market sales	164,361	100,000	12,885	12,885	-		-
01-00-0003-4489	St. Marys	15,084	16,995	10,864	10,864	-		-
01-00-0003-4490	Pictou	509,165	533,643	350,495	350,495	-		-
01-00-0003-4491	Town of Antigonish	26,761	28,042	15,904	15,904	-		-
01-00-0003-4492	East Hants	179,619	190,344	120,077	120,077	-		-
01-00-0003-4493	Stewiacke	13,000	13,936	8,275	8,275	-		-
01-00-0003-4494	Truro	74,321	76,478	44,868	44,868	-		-
01-00-0003-4495	Cumberland County	2,856	-	-	-	-		-
01-00-0003-4498	Municipality of Antigonish	105,277	107,918	76,174	76,174	-		-
01-00-0003-4499	Guysborough	45,223	49,286	32,165	32,165	-		-
01-00-0005-4511	Commercial tipping fees	111,960	107,000	67,838	1,193,363	3,301,200		3,301,200
01-00-0005-4540	Misc MRF Revenue	-	-	-	-	-		-
01-00-0005-4543	Handling revenue	364,293	370,000	212,220	267,726	38,160		38,160
01-00-0005-4544	Deposit revenue	361,794	368,000	203,736	256,431	36,672		36,672
01-00-0004-4879	Dairy stewardship program	34,070	47,000	35,479	35,479	25,000		25,000
	Subtotal	2,796,645	2,863,641	1,680,813	2,978,483	3,555,592	-	3,555,592
Expenses								
01-0051-5205	Salaries	1,883,138	2,092,006	1,277,008	1,953,071	2,173,107		2,173,107
01-0051-5210	Benefits	428,485	418,402	299,022	457,328	505,787		505,787
01-0051-6215	Electricity	91,927	70,000	42,426	84,851	90,000		90,000
01-0051-6220	Maintenance/Operations	244,374	175,000	97,900	160,000	175,000		175,000
01-0051-6230	Baling wire	24,042	35,000	24,390	40,000	40,000		40,000
01-0051-6240	Legal Services	1,849	1,000	1,908	2,862	2,000		2,000
01-0051-6250	Insurance	66,733	67,000	74,625	74,625	74,625		74,625
01-0051-6260	Telephone	6,430	5,500	3,554	5,331	5,500		5,500
01-0051-6270	Office supplies/other	6,965	5,000	2,776	4,164	5,000		5,000
01-0051-6275	Freight	5,347	21,000	1,128	1,200	1,200		1,200
01-0051-6279	Lafarge Residual	-	-	81	121	121		121
01-0051-6295	Safety Equipment	34,994	25,000	25,620	30,000	32,000		32,000
01-0051-6300	Office supplies/other	8,623	4,000	4,787	5,000	5,000		5,000
01-0051-6350	Training and development	7,127	7,500	6,049	7,500	8,000		8,000
01-0051-6750	Travel and rentals	1,102	1,500	372	558	558		558
01-0051-7105	Rentals	1,878	2,000	-	-	-		-
01-0051-7645	Vehicle Maintenance	539	1,500	111	166	166		166
01-0051-7650	Fuel/Propane	34,992	32,000	9,940	32,000	32,000		32,000
01-95-0051-9003	Transfer to capital reserve	75,000	75,000	75,000	75,000	75,000		75,000
	Subtotal	2,923,545	3,038,407	1,946,697	2,933,777	3,225,064	-	3,225,064
	Profit/(Loss)	(126,900)	(174,766)	(265,884)	44,706	330,528	-	330,528

SOLID WASTE:
REF # 47

MATERIALS RECOVERY FACILITY
OPERATIONAL RESULTS (continued)

Revenues

Market Sales: Based on the existing contracts.

Residential Tipping Fees: These fees comprise three categories of recycling revenue:
Towns and Municipalities, Commercial loads and Special Services. For Towns and Municipalities,
a processing rate of $450 per metric tonne is paid by Circular Materials with estimated tonnes at 6720
For commercial loads and special services, the rates are variable, and revenue is estimated at 1680 tonnes @ $165 = $277,200.

Deposit/Handling Revenue: Handling and deposit fees from the commercial loads is estiamted 10% of
total Divert depsoti materail shipped.

Dairy Stewardship Program: Colchester share of revenues excluding Truro and Stewiacke. Note - last year of program

Expenses

Wages/Benefits: The collective agreement for the Materials Recovery Facility is in effect until June 30, 2026.
Also included are the management staff: MRF Manager (30%, Supervisor (100%), Maintenance Supervisor (75%),
and an admin allocaton (33.33%).

Maintenance and Operations: Annual maintenance includes regular repairing the conveyors and equipment.

Safety Equipment: The major cost in this category remains safety clothing such as the air filter masks required for
occupational health reasons.

Capital Reserve: Annually, an amount is transferred to a MRF Capital Reserve as part of the annual
Capital Budget process for planned projects.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2026-2027 OPERATING BUDGET

April 2026

Climate Change

REF #48

			Climate Action					
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Revenues								0
01-00-0004-4794	Solar Admin Fee	-	50,000	7,265	15,000	15,000		15,000
01-00-0004-4795	Solar FCM Grant	320,201	273,879	-	171,735	474,602		474,602
01-00-0005-4488	EV Charger Station Revenue	6,478	4,800	4,618	6,927	8,000		8,000
01-00-0005-4712	Solar Interest (Pilot)	3,925	3,000	1,800	2,701	2,500		2,500
01-00-0005-4713	Solar Interest (Cozy)	-	33,000	22,763	34,144	33,000		33,000
01-00-0004-4793	General Sustain Projects Revenue	15,000	263,025	178,728	182,650	124,587		124,587
	Subtotal	**345,604**	**627,704**	**215,174**	**413,157**	**657,689**	0	**657,689**
Expenses								
01-10-0061-7092	EV Charger Station Expenses	5,975	8,500	4,578	9,000	6,000		6,000
01-60-0060-7115	General Sustain Projects Exp	15,000	393,250	51,334	257,225	198,367		198,367
01-60-0060-7202	Solar Cozy Colchester Expenses	202,238	356,879	154,531	231,796	492,602		492,602
01-60-0060-7203	Mun Facility Solar PV Proj Exp	-	3,000	0	0	0		0
	Public Transit Expenses	-	0	0	0	0	100,000	100,000
	Subtotal	**223,213**	**761,629**	**210,443**	**498,021**	**696,969**	**100,000**	**796,969**
	Total	- 122,391	133,925	- 4,731	84,864	39,280	100,000	139,280

Budget includes Cozy Colchester Programming, EV charging stations, and the climate action projects.

Additions: Transit coordinator & consulting fee

ENVIRONMENTAL DEVELOPMENT SERVICES
REF # 49

		PLANNING						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-60-0061-7091	Planning Studies	81,731	150,000	101,160	150,000	150,000		150,000
	Total	81,731	150,000	101,160	150,000	150,000	0	150,000

Planning Studies: Includes funding for general planning studies and $75,000 for Parks strategy update.

ENVIRONMENTAL DEVELOPMENT SERVICES
REF # 50

		FUNDY DISCOVERY SITE						
Operations:		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-60-0058-5205	Salaries	49,481	48,480	58,922	58,922	56,138		56,138
01-60-0058-5210	Benefits	4,866	5,139	5,835	5,835	5,614		5,614
01-60-0058-6208	Summer staff expenses	184	200	142	142	200		200
01-60-0058-6215	Electricity	5,083	3,000	2,937	4,000	4,000		4,000
01-60-0058-6220	Maintenance	52,087	65,000	48,845	68,000	70,000		70,000
01-60-0058-6260	Telephone	4,544	4,000	2,949	4,424	4,000		4,000
01-60-0058-6270	Office Supplies	260	300	24	24	300		300
01-60-0058-7070	Promotion	5,905	8,000	2,768	5,000	8,000		8,000
01-60-0058-7071	Programs	2,400	5,000	2,799	5,000	5,000		5,000
01-60-0058-6300	Miscellaneous	409	500	738	738	800		800
	Subtotal	125,219	139,619	125,959	152,085	154,052	-	154,052
Revenue:			-					
01-00-0004-4791	Fundy Discovery Site Grants	(23,086)	(22,000)	(16,727)	(26,586)	(27,000)		(27,000)
	Net	102,133	117,619	109,232	125,499	127,052	-	127,052

Salaries: Salaries includes wages for a manager, four summer students and casual time for the Visitor Information Centre.

Maintenance: Regular maintenance and operations. Includes nominal staff time for maintenance, washrooms, supplies

Fundy Discovery Site Grants: Relates to subsidy for running Visitor Information Centre.

Promotions: Promoting tidal bore, brochures and advertisements

Programs: Hosting events, entertainment fees, speakers, etc

ENVIRONMENTAL DEVELOPMENT SERVICES (continued)
REF # 51

		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
			ECONOMIC DEVELOPMENT					
Expenses								
01-60-0059-5205	Salaries	177,535	174,348	102,115	134,376	196,766		196,766
01-60-0059-5210	Benefits	35,057	38,357	22,780	30,909	43,289		43,289
01-60-0059-6240	Legal Services	9,395	15,000	2,438	3,656	15,000		15,000
01-60-0059-6270	Office expense	2,724	2,500	2,811	3,200	3,500		3,500
01-60-0059-6300	Miscellaneous	159	800	-	-	1,000		1,000
01-60-0059-6310	Advertising	20,876	30,000	10,977	18,841	30,000		30,000
01-60-0059-6312	Hosting and Events	1,204	4,000	909	4,000	7,000		7,000
01-60-0059-6314	Sale of property	46,483	160,000	15,057	30,000	160,000		160,000
01-60-0059-6320	Membership dues	37	1,000	0	500	1,000		1,000
01-60-0059-6350	Professional development	1,837	4,300	269	404	3,750		3,750
01-60-0059-6360	Reports and Contracts	21,231	25,000	5,972	25,000	30,000		30,000
01-60-0059-6750	Travel	3,692	6,500	1,000	1,499	6,500		6,500
01-60-0059-6760	Conferences	0	3,000	0	0	3,000		3,000
01-60-0059-7066	Events Committee	75,000	125,000	3,750	5,625	25,000		25,000
01-60-0059-7067	Marketing - Regional Tourism	8,401	20,000	2,069	7,000	15,000		15,000
01-60-0060-7065	Regional Economic Development	69,350	106,558	52,954	105,908	105,908		105,908
01-60-0059-7201	Special Project - Internet	-	668,000	-	1,336,000.00			0
01-60-0059-7068	Marketing Levy Admin	22,105	100,000	69,291	66,212	35,000		35,000
01-60-0059-7069	Marketing Levy Strategy	3,087	25,000	52,573	52,573	-		-
	Subtotal	**498,173**	**1,509,363**	**344,965**	**1,825,703**	**681,713**	-	**681,713**
Revenue								
01-00-0005-4900	Marketing Levy Revenue	(25,192)	(270,000)	(310,284)	(118,785)	(35,000)		(35,000)
	Net	**472,981**	**1,239,363**	**34,681**	**1,706,918**	**646,713**	-	**646,713**

Salaries: Salaries includes wages for a Economic Development Officer and Business Development Officer.

Advertising: Advertising costs for awareness and promotion of Debert Business Park.

Regional Economic Development: Costs related to the new Truro & Colchester Partnership for Economic Properity.

Events Committee: The Events committee provided a budget based on events scheduled to take place in the region.

Travel/Meals: Travel and meals costs for Economic/Business Development officer's travel to visit various businesses and organizations.

Sale of property: Professional & Development Costs realated to sale of land/property in Debert; Legal, subdivision, real estate, and appraisal fees for the Hudson Road Development and Debert Gateway lands in preparation for market in 2026–27.

Regional Events Start Up: Major Events Contingency - $25,000 reserved for exceptional major event opportunities requiring funding beyond the Marketing Levy, matched by the Town of Truro where applicable

ENVIRONMENTAL DEVELOPMENT SERVICES (continued)
REF # 52

					DEBERT PARK		
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-40-0063-5205	Salaries	93,350	113,226	76,559	113,226	117,755		117,755
01-40-0063-5210	Benefits	16,211	20,381	14,299	20,381	21,196		21,196
01-40-0063-6215	Electricity	12,834	17,000	5,458	10,000	11,000		11,000
01-40-0063-6219	Maintenance - DNR Building	30,022	25,000	17,585	30,000	30,000		30,000
01-40-0063-6220	Maintenance - Debert	14,501	45,000	55,229	60,000	70,000		70,000
01-40-0063-6221	Maintenance - Airport	138,060	115,000	35,218	125,000	255,000		255,000
01-40-0063-6246	Maintenance - Admin Building	6,519	45,000	1,044	4,000	10,000		10,000
01-40-0063-6247	Maintenance - Incubator Mall	3,734	-	-	-	-		-
01-40-0063-6250	Insurance	59,540	55,000	44,708	44,708	45,000		45,000
01-40-0063-6270	Office expense/miscellaneous	8,260	8,000	5,515	8,000	8,500		8,500
01-40-0063-6300	Office expense/miscellaneous	745	1,000	404	1,000	1,000		1,000
01-40-0063-6360	Airport Management Fee	17,729	17,729	11,771	17,656	10,000		10,000
01-40-0063-7650	Airport Fuel	7,251	25,000	25,485	25,485	25,000		25,000
01-95-0032-9001	Transfer to Vehicle Reserve	21,875	21,875	21,875	21,875	21,237		21,237
	Subtotal	430,631	509,211	315,150	481,331	625,688	-	625,688
01-00-0005-4797	Debert leases revenue	151,716	59,000	37,857	79,787	77,227		77,227
01-00-0005-4798	Jet fuel revenue	33,336	45,000	44,454	50,000	50,000		50,000
	Subtotal	185,052	104,000	82,311	129,787	127,227	-	127,227
	(Profit)/Loss	245,579	405,211	232,839	351,544	498,461	-	498,461

Debert Park:

Debert Park Salaries: 15% Water Utility manager, 4% WWC Manager, 4% WWC Supervisor, 1% all WWC workers, 50% Water Utility Worker, 40% Mowing Term, 4% DPW (Excl airport), 20% for WU summer student, 5% custodian

Benefits: Calculated at 18 %

Debert Park Maintenance: Includes $50K for misc archaeology fees needed for any digging or maintenance

Debert Airport Maintenace: Annual maintenance required for the airport, 5% WU manager Salary, 60% Mowing Term,4% DPW, 1% WWC Manager/Supervisor/Workers, 100% airport manager, include $15K for Tiedown repairs in 26/27

DNR Maintenance: Relates to Water Utility building at 251 Lancaster.

Airport Management Fee: Annual contracted amount for management of the airport and the Truro Flying Club, contract will be reduced or phase out pending airport manager role.
Include contingency of 10K

Vehicle Reserve: Annual allocation to reserve for replacement of vehicles including a tractor and truck both used for maintenance.

Airport Fuel: Purchase of jet fuel

Debert Leases Revenue: Include rental income from various properties in Debert including the water utility office, land, and airport

ENVIRONMENTAL DEVELOPMENT SERVICES (continued)
REF # 53

					DEBERT AVIATION CENTRE		
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-40-0065-6215	Heat & Lights	42,464	35,000	12,570	35,000	37,500		37,500
01-40-0065-6250	Insurance	32,065	37,000	36,118	36,118	38,000		38,000
01-40-0065-6220	Maintenance	39,453	30,000	18,714	30,000	30,000		30,000
01-40-0065-6260	Telephone	5,016	6,000	3,334	6,000	6,000		6,000
01-40-0065-6300	Miscellaneous	1,090	1,500	505	1,500	1,500		1,500
01-40-0065-6360	Management fee	36,394	45,000	17,084	39,079	45,000		45,000
01-40-0065-7315	Bad Debts	18	-	-	-	-		-
	Subtotal	156,500	154,500	88,325	147,697	158,000	-	158,000
01-00-0005-4796	Lease revenue	(163,580)	(301,000)	(193,636)	(290,454)	(335,000)	-	(335,000)
	Subtotal	(163,580)	(301,000)	(193,636)	(290,454)	(335,000)	-	(335,000)
	(Profit)/Loss	(7,080)	(146,500)	(105,311)	(142,757)	(177,000)	-	(177,000)

Miscellaneous: Includes water utility, snow removal, mowing and cleaning

Lease revenue: Rental income from renting space.

ENVIRONMENTAL DEVELOPMENT SERVICES (continued):
REF # 54

		Last Year Actual 2024/25	TOURISM/MARKETING 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-70-0070-7231	Cliffs of Fundy	65,000	65,000	65,000	65,000	65,000		65,000
01-70-0070-7225	Tourism	3,280	3,280	0	3,280	3,280		3,280
	Total	68,280	68,280	65,000	68,280	68,280	-	68,280

0

The County provides grants to assist tourist bureau operations in Tatamagouche and Stewiacke area. It also provides funding to the Cliffs of Fundy Geopark.

REF # 55

		Last Year Actual 2024/25	BRANCH LIBRARY 2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
01-70-0075-6215	Heat & Lights	2,411	5,000	1,470	2,205	5,000		5,000
01-70-0075-6220	Maintenance	17,786	25,000	12,581	25,000	25,000		25,000
01-70-0075-6250	Insurance	5,017	5,100	5,644	5,644	6,000		6,000
01-70-0075-6260	Telephone	3,436	3,500	2,301	3,452	3,500		3,500
01-70-0075-6270	Supplies	-	-	-	-	-		-
	Branch Library	28,650	38,600	21,996	36,301	39,500	-	39,500

Branch Library:
The County is responsible for the direct annual building costs, as the building is owned by the County. The budget reflects estimated costs for the library. For heating, lighting, snowplowing, and general maintenance.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2026-2027 OPERATING BUDGET

RECREATION SERVICES
REF # 56

		RECREATION - PARKS , RINKS, POOLS						
		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Parks:								
01-70-0071-5205	Regional parks -salaries	234,973	279,906	261,534	302,196	317,298		317,298
01-70-0071-5210	Regional parks -benefits	51,126	61,579	50,661	63,759	69,805		69,805
01-70-0071-6295	Safety	-	-	-	-	7,000		7,000
01-70-0071-6350	Parks and Playground Staff Training	1,476	8,000	1,068	5,324	8,000		8,000
01-70-0071-7142	Nelson park -maintenance	29,143	30,000	29,472	35,000	40,000		40,000
01-70-0071-7221	Municipal parks -maintenance	140,187	95,000	82,771	100,000	100,000		100,000
01-70-0071-6221	Summer Mowing Program	48,687	75,000	13,255	83,477	97,000		97,000
01-70-0071-7645	Vehicle maintenance	51,789	40,000	35,385	44,000	45,000		45,000
01-95-0071-7670	Park -capital	449,367	193,000	0	203,850	200,000		200,000
01-70-0072-5220	Broderick lane park -maintenance	30,220	37,000	28,907	37,000	38,000		38,000
01-70-0072-7143	Stewiacke park -maintenance	43,438	37,000	20,358	33,000	37,000		37,000
	Provincial Funding	-	(10,000)	-	-	-		-
	Subtotal	1,080,406	846,485	523,411	907,606	959,103	0	959,103
Rinks:								
01-70-0070-7165	West Colchester	127,026	107,000	107,499	107,499	55,500		55,500
01-70-0070-7169	Emergency Deficit Funding	27,483	40,000	6,999	13,000	40,000		40,000
01-70-0070-7170	North Shore	77,786	90,684	93,245	93,245	74,450		74,450
01-70-0070-7175	Don Henderson	153,935	163,150	126,145	126,145	213,425		213,425
	Subtotal	386,230	400,834	333,888	339,889	383,375	-	383,375
Pools:								
01-70-0070-7177	Scotia Pool	175,000	175,000	175,000	175,000	150,000		150,000
Recreation Reserves:								
01-95-0070-9032	Transfer to the Playspace reserve	80,000	80,000	80,000	80,000	80,000		80,000
01-95-0070-9030	Transfer to Trail Reserve	200,000	160,000	160,000	160,000	150,000		150,000
01-95-0070-9032	Transfer to Arena Reserve	80,000	30,000	30,000	30,000	30,000		30,000
01-95-0032-9001	Transfer to Vehicle Reserve	28,000	28,000	28,000	28,000	28,000		28,000
	Subtotal	388,000	298,000	298,000	298,000	288,000	-	288,000
Non-Profit Organizations:								
707166	Insurance	34,492	36,000	-	33,400	37,000	-	37,000
Civic Centre								
01-70-0076-6145	Administration	750,000	750,000	562,500	750,000	750,000		750,000
01-70-0081-8140	Interest	162,766	139,379	143,694	143,694	111,256		111,256
01-00-0004-4921	Debenture Recovery	(12,089)	(15,000)	-	(87,787)	(84,758)		-84,758
01-70-0073-6531	Non Capital Financing	1,159,777	50,000	28,788	50,000	50,000		50,000
01-00-0004-4514	Civic Centre Recovery - Truro	(171,148)	-	(13,370)	(24,000)	-		-
	Subtotal	1,889,306	924,379	721,612	831,907	826,498	-	826,498
	Total	3,953,434	2,680,698	2,051,911	2,585,802	2,643,976	0	2,643,976

RECREATION SERVICES
REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Parks:
The County maintains day park operations for Nelson Memorial Park, Stewiacke River Park, Fundy Discovery Site and Five Islands Lighthouse Park, as well as maintaining other County parkland space areas and trails.

Regional Park Salaries: Full time Positions for Supervisor and Operations Worker, and (1) Park Maintenance Worker, as well as 2 term maintenance workers (10 Month) plus 1 summer student.

Nelson Park Maintenance: Includes costs related to trimming, benches, gates and washroom, gardens, snow removal, garbage gravel for park areas, trail maintenance, as well as planting new trees, mulching brush, picnic shelter reapairs and staining.

Nelson Park Capital: Parking lot area (lower area), bike station, benches and garbage cans.

Stewiacke Park Maintenance: Add gravel to the road, grading, tree maintenance and benches, gate opening and garbage removal. Maintenance will also include the park gate this year and washroom supplies, snow removal.

Stewiacke Park Capital: signage, road upgrade work.

Five Island Lighthouse Park: Maintenance includes mowing, grading, power and water supply and grading and snow removal. garbage removal, cleaning washroom

Five Island Lighthouse Park Capital: Benches, replace roof on shelter.

Park Maintenance: Regular mowing, removal of brush, top soil, and regular maintenance of green spaces and parks. Insurance allocation, garbage removal, grading and plowing.

Rinks:
Under the Arenas Policy, the County will fund 100% of approved capital projects and insurance premiums.
Expected capital costs for 2026/27:
West Colchester - $ 40,000 (capital) and $15,500 (insurance)
North Shore - $ $56,950 (capital) and $17,500 (insurance)
Don Henderson (Brookfield) - $ 191,425 (capital) and $22,000 (insurance)

Recreation Reserves:
The Community Parks Program funding is given out to groups who want to create, or improve community parks in their areas.
The reserve currently has a $169,000 balance any funds not expensed in 2025/26 will be held in the reserve for future use.

Non Profit Organizations:
Council has established a policy on insurance grants to non-profit organizations, according to specific criteria.
Recommendation is to increase the amount to $37,000 as numbers continue to increase.

Civic Centre:
An estimated amount is set as 50% of the County's share of operating costs. This is based on the preliminary budget presented by the RECC Operations staff.
Interest expense is related to the Debenture borrowings taken out for capital construction. This includes a recovery from the Health Authority for one of the debentures.

Additions/Deletions:

RECREATION SERVICES
REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Capital Projects for Rinks

West Colchester

2026		
Phase 2 venmar system		10,000
Fix Roof over Dressing rooms Phase 2		2,500
Painting of Outside of Building Phase 2		10,000
Upgrade of Washrooms		5,000
Painting of Dressing Rooms And Hallways		5,000
New Time Clock for Hour rentals		1,000
Puck Board for walls		4,000
Seating Upgrades		2,500
		40,000
Insurance		15,500

North Shore

2026		
New rubber flooring for around the rink perimeter	2000 sq ft	18,000
New backing for the dasher boards	84 ft	2,000
Replace overhead door on the interior of Zamboni Room		14,000
Handrails for the stands		2,850
Repair to deep fryer in canteen		2,000
Replace main circulating pump in lobby dressing room area		925
Metal storage cupboards		1,200
New carpet runners for ice presentations and curling bonspiel		1,975
Electrical panel upgrade		9,000
Repair Elevator		5,000
		56,950
Insurance		17,500

RECREATION SERVICES
REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Brookfield (Don Henderson)

2026

Gas Floor Fryer (Canteen)	$ 2,340
Re-key all door locks (40)	$ 3,000
Upgrade WiFi Access Points	$ 1,000
Install safety mesh on the fire escape	$ 6,000
Install controls for baseboard heat in dressing rooms	$ 5,000
Rebuild compressor #3	$ 16,900
Replace emergency lighting (28 fixtures)	$ 8,585
Replace Infrared Curling Ice Thermometer	$ 5,000
Replace South End Dehumidifier	$ 29,600
Install dehumidifier in curling rink	$ 64,000
Replace North End Muenters Dehumidifier	$ 50,000
	191,425
Insurance	22,000

REF # 57

		Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
		TRANSFERS TO OTHER GOVERNMENTS						
01-80-0080-7525	School Board Allocation	9,749,052	10,577,187	7,051,456	10,577,187	11,291,385		11,291,385
01-00-0004-4910	Provincial Court Fines	(101,989)	(95,000)	(52,220)	(95,000)	(95,000)		(95,000)
01-20-0080-7520	Police Protection (PNS)	6,661,223	7,853,146	3,567,453	7,800,000	8,732,000		8,732,000
01-20-0080-7515	Prosecutorial Services	19,800	18,000	-	18,000	18,000		18,000
01-20-0080-7470	Corrections - PNS	-	-	-	-	-		-
01-70-0075-7235	Colchester East Hants Reg Library	275,700	275,700	206,775	275,700	275,700		275,700
01-50-0080-7505	Colchester Housing Authority	169,892	-	-	-	-		-
01-10-0080-7522	Assessment Services	683,979	671,344	528,875	705,167	763,186		763,186
01-70-0075-7236	Truro Library	58,773	44,000	18,687	58,000	58,000		58,000
Total		**17,516,430**	**19,344,377**	**11,321,026**	**19,339,054**	**21,043,271**	-	**21,043,271**

These items represent transfers to various agencies that are required by law. The County merely acts as a collector or agent receiving the funds and then passing them onto the appropriate agency.

1. **Colchester-East Hants School Board** : Estimate is based on the Uniform Assessment rate used for 2025/26 and the rate of $0.3048 per $1000.00 of that assessment.

2. **Police Protection**: Based on Department of Justice estimates, allowing a 3.43% increase.
Colchester complement is 35 officers, plus 1 civilian for Criminal Records checking.

Addition: Request for Additional Officers made by Staff Sargeant - 3

3. **Prosecution Services:** To cover public prosecutor legal fees for local fines that are challenged.
This was based on a consideration fine revenue in the preceding year.

4. **County Correctional Services**: No expense will be incurred under the new service exchange agreement.

5. **Colchester-East Hants District Library**: It is based on 26/27 library costs.

6. **Housing Authority:** No expense is recorded under the new service exchange agreement.

7. **Provincial assessment services**: PVSC Officials budget estimate.

8. **Truro Library:** The agreement requires operational costs be funded at a rate of 40% by the County.

REF # 58

				Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
				DEBT - PRINCIPAL PAYMENTS LESS RECOVERIES						
		Wastewater:								
	01-85-0081-7050	WWTF Debt: (4) P	Principal - WWTF #4	161,629	161,629	161,629	161,629	161,629		161,629
	01-85-0081-7055	WWTF Debt: (5) P	Principal - WWTF #5	105,000	105,000	105,000	105,000	105,000		105,000
		Gross Debt		**266,629**	**266,629**	**266,629**	**266,629**	**266,629**	-	**266,629**
		Less:								
	01-00-0004-4922	Town of Truro-WWTF (5) P	Town of Truro - WWTF 5	47,678	57,105	47,678	47,678	47,678		47,678
		Recoveries		**47,678**	**57,105**	**47,678**	**47,678**	**47,678**	-	**47,678**
		Wastewater debt - net		**218,951**	**209,524**	**218,951**	**218,951**	**218,951**	-	**218,951**
847250	01-85-0081-7550	Compost		107,500	107,500	107,500	107,500	107,500		107,500
		Compost subtotal		**107,500**	**107,500**	**107,500**	**107,500**	**107,500**	-	**107,500**
977250	01-85-0081-8150	**Civic Centre**	Principal (LTD) Civic Centre	888,762	853,116	888,762	888,762	888,762		888,762
		Civic Centre subtotal		**888,762**	**853,116**	**888,762**	**888,762**	**888,762**	-	**888,762**
		Debenture Debt total		**1,215,213**	**1,170,140**	**1,215,213**	**1,215,213**	**1,215,213**	-	**1,215,213**

Wastewater:
WWTF Debt (4) principal payments for Capital urades. Final payment is scheduled for 2029.
WWTF Debt (5) principal payments for Capital urades. Final payment is scheduled for 2031.

Solid Waste:
Compost has been added to the repayment schedule for 2016/17. Final payment is slated for 2030

Civic Centre:
First borrowing was done in 2011/12. The first principal payment was due in 2012/13.
Additional borrowings have been added to 2014/15 to reflect first installments of
principal repayment. This also includes debt recovery from Health Authority for
space they occupy.

REF # 59

	TRANSFERS TO OWN RESERVES						
	Last Year Actual 2024/25	2025-2026 BUDGET	YEAR TO DATE	2025-2026 PROJECTED	2026-2027 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2026-2027 MAINTENANCE BUDGET
Transfer to Operating Reserve	1,200,000	1,933,220	1,933,220	1,933,220	2,100,000		2,100,000
Transfer to Courthouse Reserve	250,000	250,000	250,000	250,000	300,000		300,000
Transfer to the RECC Capital Reserve	200,000	200,000	200,000	200,000	200,000	315,500	515,500
Transfer to Fire Insurance Reserve	650,000	675,000	675,000	675,000	675,000		675,000
Transfer to North Shore Rink Reserve	50,000	-	-	-	-		-
Transfer to Municipal Infrastructure & Development Res.	200,000	200,000	200,000	200,000	300,000		300,000
Transfer to Capital Reserve	300,000	300,000	300,000	300,000	300,000		300,000
Contingency Fund	-	-	-	-	-		-
Transfer to Major Flood Reserve	100,000	100,000	100,000	100,000	100,000		100,000
Total	2,950,000	3,658,220	3,658,220	3,658,220	3,975,000	315,500.00	4,290,500

Operating Reserve:
Annually Council had budgeted $1,933,220 to the Operating Reserve Fund for fiscal 2025/26
The estimated balance for the reserve in 2025/26 is $12,664,000.

Courthouse Reserve:
Council approved creation of a Courthouse Reserve in 2003/04 for Project Work. Allocations have been made annually to the Reserve. The estimated balance in the Reserve Fund for 2025/26 is $1,953,662.

Fire Insurance Reserve:
In 2006/07, Council approved the creation of a reserve as a self insurance program for the County's Fire Brigades. Annually, a transfer to the reserve is made to cover insurance premiums for the brigades and to set up a reserve for future claims through the self insurance program. The current balance in this reserve is $93,808.

Municipal Infrastructure & Development Reserve:
The 2026/27 budget reflects a $300,000 contribution to the reserve. The Infrastructure & Development reserve currently has a projected balance of $2,301,674.

Major Flood Reserve:
In 2010/11, Council approved creation of a Major Flood Reserve, and approved $50,000 to be transferred annually.
Due to increasing Flood mitigation projects the transfer to the Reserve was increased to $100,000.
In 2017/18 Council reduced the Major Flood Reserve to zero due to no anticipated projects.
The reserve is estimated to have a balance of $718,88 at the end of March 2026.