

2025-2026 OPERATING BUDGET
REVENUE and EXPENDITURE SUMMARY

April 2025

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REF #	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
REVENUE						
Assessable Property Tax:						
Tax Levy:						
Residential	#1 25,432,095	25,488,695	25,488,695	27,373,801	0	27,373,801
Resource	#1 795,093	793,895	793,895	878,495	0	878,495
Commercial	#1 8,239,114	8,265,345	8,265,345	8,426,513	0	8,426,513
Forest Acreage	#1 158,210	158,262	158,262	158,394	0	158,394
Aliant	#2 110,000	110,360	110,360	110,000	0	110,000
N.S.P.C.	#3 27,000	32,024	32,024	31,444	0	31,444
HST Grant	#4 85,000	94,984	94,984	95,000	0	95,000
Deed Transfer Tax	#5 3,427,164	2,759,634	3,600,000	3,700,000	0	3,700,000
NET	38,273,676	37,703,199	38,543,565	40,773,647	0	40,773,647
Grants In Lieu:						
Federal G.I.L.	#6 148,100	159,237	159,237	160,200	0	160,200
Provincial G.I.L.	#7 1,141,252	470,790	1,141,375	1,155,472	0	1,155,472
NET	1,289,352	630,027	1,300,612	1,315,672	0	1,315,672
Own Sources:						
Tax Certificates	#8 40,000	28,325	42,488	42,000	0	42,000
Investments	#9 400,000	599,756	899,634	700,000	0	700,000
Interest on Taxes	#10 432,000	340,224	510,336	500,000	0	500,000
Miscellaneous	#11 365,000	95,888	348,824	344,000	0	344,000
NET	1,237,000	1,064,193	1,801,282	1,586,000	0	1,586,000
Government Transfers:						
Equalization Grant	#12 294,415	147,208	294,415	294,415	0	294,415
Farm Acreage Grant	#13 301,236	294,944	294,944	299,701	0	299,701
911 Subscription Rev.	#14 12,000	0	12,000	12,000	0	12,000
Trans. Reserves	#15 888,551	610,978	0	668,000	0	668,000
NET	1,496,202	1,053,130	601,359	1,274,116	0	1,274,116
NET Revenue:	42,296,230	40,450,549	42,246,818	44,949,435	0	44,949,435

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EXPENSE

	REF #	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Government:							
Legislative	#16	776,257	514,758	788,874	825,083	0	825,083
Memberships	#17	38,000	28,935	36,100	38,000	0	38,000
Municipal grants	#18	360,000	584,230	595,750	335,050	50,000	385,050
Newsletter	#19	45,000	22,576	42,000	55,000	0	55,000
Election	#20	250,000	176,705	176,705	0	0	0
NET		1,469,257	1,327,204	1,639,429	1,253,133	50,000	1,303,133
Department Admin Costs:							
General Administration	#21	2,163,573	1,114,486	1,694,440	2,215,209	70,800	2,286,009
Financial Services	#22	1,256,557	1,025,347	1,244,904	1,395,916	0	1,395,916
Planning/Public Works/ Prop. Info.	#23	1,710,734	960,671	1,506,189	1,802,255	0	1,802,255
By-law Enforcement	#24	788,283	496,396	752,607	893,851	0	893,851
Recreation Administration	#25	546,551	368,603	542,748	488,768	67,672	556,440
Facility Costs	#26	69,755	9,297	54,396	79,074	0	79,074
Tax Exemption Bylaw	#27	424,790	436,636	436,636	443,186	0	443,186
Other Fiscal Charges	#28	10,000	0	10,000	10,000	0	10,000
Depreciation		150,000	0	153,000	155,000	0	155,000
NET		7,120,243	4,411,435	6,394,920	7,483,259	138,472	7,621,731
Protective Services							
Central Dispatch/EMO	#29	481,620	293,479	395,443	492,081	51,503	543,584
Flood Advisory	#30	125,000	38,356	57,534	125,000	0	125,000
Major Flood Program	#31	-1	0	17,000	17,000	0	17,000
Unightly Premises	#32	1,000	0	500	1,000	0	1,000
Depreciation		75,000	0	73,000	75,000	0	75,000
NET		682,619	331,835	543,477	710,081	51,503	761,584
Transportation Services							
Road Transportation	#33	1,510,450	1,067,742	1,531,464	1,621,552	500,000	2,121,552
Street Lighting	#34	5,500	3,019	8,826	18,000	0	18,000
Depreciation		1,275,000	0	1,365,000	1,400,000		1,400,000
NET		2,790,950	1,070,761	2,905,290	3,039,552	500,000	3,539,552

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Environmental Health Services							
Sewage Treatment-Urban							
Central Colchester	#35	1,126,276	958,010	1,386,130	1,579,155	56,977	1,636,132
Marshland Drive	#36	86,860	43,500	65,022	101,063	0	101,063
	NET	1,213,136	1,001,510	1,451,152	1,680,218	56,977	1,737,194
Sewage Treatment- Rural							
Sewage Treat.- Lift Stations	#37	259,856	243,196	334,671	442,324	0	442,324
Brookfield Sewage Treat. Plant	#38	205,074	116,438	179,772	233,840	0	233,840
Great Village Sewage Treatment Pla	#39	161,241	81,625	128,622	173,370	0	173,370
Tata. Sewage Treatment Plant	#40	220,361	121,350	183,692	235,718	0	235,718
Debert Sewage Treatment Plant	#41	196,303	103,424	129,513	188,236	0	188,236
Public Works Building	#42	74,634	40,637	72,902	60,482	0	60,482
Depreciation		2,686,000	0	2,855,000	2,900,000	0	2,900,000
	NET	3,803,468	706,670	3,884,172	4,233,970	0	4,233,970
Solid Waste:							
Residual Disposal	#43	481,208	(137,403)	(84,979)	(126,407)	74,819	(51,588)
Waste Diversion	#44	197,170	239,561	67,939	68,929	0	68,929
In vessel Composting	#45	472,182	321,897	456,302	518,230	0	518,230
Recycling Collection	#46	1,651,277	636,421	1,672,532	712,000	0	712,000
Materials Recovery Facility	#47	222,508	82,998	1,281	115,062	59,704	174,766
Depreciation		390,000	0	300,000	300,000	0	300,000
	NET	3,414,346	1,143,474	2,413,075	1,587,815	134,523	1,722,337
Climate Action							
	#48	-28,112	84,398	-3,239	13,925	120,000	133,925
Environmental Development Services							
Planning	#49	150,000	20,237	80,000	150,000	0	150,000
Palliser	#50	114,519	75,459	102,333	117,619	0	117,619
Economic Development	#51	1,280,105	173,888	1,063,739	1,202,805	36,558	1,239,363
Debert Park	#52	516,790	115,519	242,458	405,211	0	405,211
Debert Aviation Centre	#53	9,420	-591	-56,654	-146,500	0	-146,500
Tourism/Marketing	#54	68,280	65,000	68,280	68,280	0	68,280
Branch Library	#55	36,500	12,517	33,217	38,600	0	38,600
Depreciation		220,000	0	230,000	230,000	0	230,000
	NET	2,395,614	462,029	1,763,373	2,066,015	36,558	2,102,573
Recreation Services							
Recreation: Parks, Rinks and Pool	#56	2,704,321	2,587,535	3,701,812	2,680,698	0	2,680,698
Depreciation		1,150,000	0	1,131,000	1,150,000	0	1,150,000
	NET	3,854,321	2,587,535	4,832,812	3,830,698	0	3,830,698

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	REF #	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Transfers, Capital and Financing:							
Transfers							
School Board	#57	9,749,051	6,499,368	9,749,052	10,577,187	0	10,577,187
Police Protection	#57	-95,000	-59,779	-95,000	-95,000	0	-95,000
Police	#57	6,678,112	3,342,649	6,671,219	7,112,190	740,956	7,853,146
Prosecution Service	#57	18,000	0	16,275	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	169,892	169,891	0	0	0
Assessment Services	#57	671,344	512,984	671,344	671,344	0	671,344
Truro Library	#57	44,000	23,546	35,319	44,000	0	44,000
NET		17,341,207	10,695,435	17,493,800	18,603,421	740,956	19,344,377
Debt Principle Less Recoveries	#58	1,185,181	693,125	1,169,508	1,170,140	0	1,170,140
Transfer to Reserves	#59	3,000,000	3,000,000	3,000,000	2,925,000	733,220	3,658,220
NET		4,185,181	3,693,125	4,169,508	4,095,140	733,220	4,828,360
Total Expenditure		48,242,229	27,515,411	47,487,769	48,597,227	2,562,208	51,159,435
Add Back of Depreciation		(5,946,000)	0	(6,107,000)	(6,210,000)	0	(6,210,000)
Surplus (Deficit)		0	12,935,138	866,049	2,562,209	2,562,208	0

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	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
REVENUE						
Assessable Property Taxes	38,273,675	37,703,199	38,543,565	40,773,647	0	40,773,647
Grants in Lieu	1,289,352	630,027	1,300,612	1,315,672	0	1,315,672
Own Sources	1,237,000	1,064,193	1,801,282	1,586,000	0	1,586,000
Government Transfers	1,496,202	1,053,130	601,359	1,274,116	0	1,274,116
Total Revenue	42,296,229	40,450,549	42,246,818	44,949,435	0	44,949,435
EXPENSE						
Government	1,469,257	1,327,204	1,639,429	1,253,133	50,000	1,303,133
Dept. Admin. Costs	7,120,243	4,411,435	6,394,920	7,483,259	138,472	7,621,731
Protective Services	682,619	331,835	543,477	710,081	51,503	761,584
Transportation Services	2,790,950	1,070,761	2,905,290	3,039,552	500,000	3,539,552
Sewage Treatment-Urban	1,213,136	1,001,510	1,451,152	1,680,218	56,977	1,737,194
Sewage Treatment- Rural	3,803,468	706,670	3,884,172	4,233,970	0	4,233,970
Solid Waste	3,414,346	1,143,474	2,413,075	1,587,815	134,523	1,722,337
Climate Action	-28,112	84,398	-3,239	13,925	120,000	133,925
Environmental Development Services	2,395,614	462,029	1,763,373	2,066,015	36,558	2,102,573
Recreation, Parks, Rinks	3,854,321	2,587,535	4,832,812	3,830,698	0	3,830,698
Transfers to other Govts.	17,341,207	10,695,435	17,493,800	18,603,421	740,956	19,344,377
Other Transfers	4,185,181	3,693,125	4,169,508	4,095,140	733,220	4,828,360
Total Expenses	48,242,229	27,515,411	47,487,769	48,597,227	2,562,208	51,159,435
Add Back of Depreciation	(5,946,000)	0	(6,107,000)	(6,210,000)	0	(6,210,000)
SURPLUS(DEFICIT)	0		866,049	2,562,209	(2,562,208)	0
Transfer to Operating Reserve						
ADJUSTED SURPLUS(DEFICIT)			866,049			

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REF # 1

ASSESSABLE PROPERTY TAX

2024-2025 (000's)		2025- 2026(000's)	INCREASE (000's)	% CHANGE
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Net Taxable Assessments:

Residential	2,882,330		3,102,392	220,062	7.63%
Resource	89,841		99,265	9,424	10.49%
Commercial	362,452		370,696	8,244	2.27%
Forest Acreage	158,210		158,394	184	0.12%
	3,492,833		3,730,747	237,914	6.81%

2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	Appeals	2025-2026 MAINTENANCE BUDGET
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Tax Levy:

Residential	25,432,095	25,488,695	25,488,695	27,456,169	(82,369)	27,373,801
Resource	795,093	793,895	793,895	878,495	0	878,495
Commercial	8,239,114	8,265,345	8,265,345	8,451,869	(25,356)	8,426,513
Forest Acreage	158,210	158,262	158,262	158,394	0	158,394
	34,624,512	34,706,197	34,706,197	36,944,927	-107,724	36,837,203

Tax Rate

	2024-2025 RATE		2025-2026 RATE	TAX LEVY	INCREASE/ DECREASE (in cents)	INCREASE/ DECREASE (%)
1. Maintenance Rate Inc./Dec.						
Residential	0.885		0.885	28,252,296	0.000	0.0000%
Commercial	2.280		2.280	8,584,907	0.000	0.0000%
				36,837,203		

Assessment Increase:

The increase in residential assessment of 7.63% compared to 8.12% in the previous fiscal year.

The increase in commercial assessment is 2.27% compared to 9.76% 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 333,465 acres are charged at 25 cents per acre (under 50,000) and 187,233 acres at 40 cents per acre (over 50,000).

Tax Rate versus Assessment:

On residential/resource, a one cent increase raises \$319,215 of property tax.

On commercial/business occupancy, a one cent increase raises \$36,958 of property tax.

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ASSESSABLE PROPERTY TAX (Con.)

REF # 2

			ALIAMT						
			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0001-4405	Aliant	Based on Revenue (MT&T)	109,964	110,000	110,360	110,360	110,000		110,000
		Total	109,964	110,000	110,360	110,360	110,000	0	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 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0001-4485	Nova Scotia Power	NS Power Corporation	27,215	27,000	32,024	32,024	31,444		31,444
		Total	27,215	27,000	32,024	32,024	31,444	0	31,444

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

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ASSESSABLE PROPERTY TAX (Continued)

REF #4

			HST GRANT						
			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0001-4837	HST Grant	PNS - HST Offset Payment	84,464	85,000	94,984	94,984	95,000		95,000
	Total		84,464	85,000	94,984	94,984	95,000	0	95,000

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

REF # 5

			DEED TRANSFER TAX						
			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0001-4415	Deed Transfer Tax	Deed Transfer Tax	2,302,288	3,427,164	2,759,634	3,600,000	3,700,000		3,700,000
	Total		2,302,288	3,427,164	2,759,634	3,600,000	3,700,000	0	3,700,000

The County receives 1.5% of the purchase price of properties sold in the County, as Deed Transfer Tax. Effective January 1, 2024 as the rate was increased from 1%.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**GRANTS IN LIEU
REF # 6**

			FEDERAL GRANT IN LIEU						
			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0002-4455	Federal Grant in lieu	Federal Government	140,509	140,000	149,051	149,051	150,000		150,000
01-00-0002-4456	Federal Grant in lieu	CBC GIL	1,687	1,700	1,842	1,842	1,900		1,900
01-00-0002-4457	Federal Grant in lieu	CPC GIL	7,787	6,400	8,344	8,344	8,300		8,300
Total			149,983	148,100	159,237	159,237	160,200	-	160,200

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

			PROVINCIAL GRANT IN LIEU						
			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0002-4465	Provincial Grant In Lieu	Province - Real Property	511,672	508,094	0	508,195	515,818		515,818
01-00-0002-4470	Provincial Grant In Lieu	Province - Supported Institutions	89,462	95,480	0	95,480	93,912		93,912
01-00-0002-4475	Provincial Grant In Lieu	Province - Forest Land	65,392	65,300	0	65,300	66,280		66,280
01-00-0002-4460	Provincial Grant In Lieu	Province - Fire protection	1,672	1,610	0	1,610	1,634		1,634
01-00-0002-4477	Wind Turbines	Wind Turbines GIL	466,118	470,767	470,790	470,790	477,828		477,828
Total			1,134,316	1,141,252	470,790	1,141,375	1,155,472	-	1,155,472

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 2025/2026:

Truro Heights	\$69,010
Greenfield	\$22,328
Kemptown	\$33,792
Nuttby	\$344,892
Spiddle Hill	\$5,453
Total:	\$475,475

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OWN SOURCES

REF # 8

		TAX CERTIFICATE FEES					
	Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0005-4615	34,075	40,000	28,325	42,488	42,000		42,000
Total	34,075	40,000	28,325	42,488	42,000	0	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

		RETURN ON INVESTMENTS					
	Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0006-4650	837,352	400,000	599,756	899,634	700,000		700,000
Total	837,352	400,000	599,756	899,634	700,000	0	700,000

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.

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OWN SOURCES (continued)
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			INTEREST ON TAXES						
			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0005-4705	General Interest		451,062	425,000	340,224	510,336	500,000		500,000
01-00-0005-4712	Liens		4,957	7,000	0	0	0		0
	Total		456,019	432,000	340,224	510,336	500,000	-	500,000

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

REF # 11

			MISCELLANEOUS						
			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0005-4505	Office recoveries		6,000	6,000	0	6,000	6,000		6,000
01-00-0005-4715	Mortgage Listing Fees		53,625	57,000	53,205	53,500	25,000		25,000
01-00-0005-4605	Bus Proof Licenses		2,950	2,000	2,550	3,000	3,000		3,000
01-00-0005-4755	Commissions		195,478	180,000	0	213,000	210,000		210,000
01-00-0005-4760	Misc. (fuel tax rebate)		33,419	40,000	13,917	34,000	30,000		30,000
01-00-0005-4486	Solar RECC		16,148	25,000	2,293	3,440	20,000		20,000
01-00-0005-4487	Wind Revenue		62,628	55,000	23,923	35,885	50,000		50,000
	Total		370,248	365,000	95,888	348,824	344,000	-	344,000

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.

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GOVERNMENT TRANSFERS

REF # 12

			EQUALIZATION GRANT						
			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
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	0	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

			FARM ACREAGE GRANT						
			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0008-4805	Farm Acreage Grant	Farm Acreage	287,071	301,236	294,944	294,944	299,701		299,701
	Total		287,071	301,236	294,944	294,944	299,701	0	299,701

Farm acreage assessment was re-established by Legislation as a grant during 1998/99. Current rate is \$3.72 per acre. The Legislation allows for an annual increase tied into the Canadian Price Index. Estimated increase is 1.5%. The estimated revenue is based on 79,286 acres @ \$3.78 per acre for fiscal 2025-2026.

REF # 14

			911 SUBSCRIPTION REVENUE						
			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0008-4840	911 Subscription revenue	PNS - 911 Cost Recovery	11,843	12,000	0	12,000	12,000		12,000
	Total		11,843	12,000	0	12,000	12,000	0	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.

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GOVERNMENT TRANSFERS (continued)
REF # 15

		TRANSFERS FROM RESERVES						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-00-0004-4930	Trans from own reserve	791,564	888,551	610,978	0	668,000		668,000
Total		791,564	888,551	610,978	0	668,000	0	668,000

From the Operating Reserve:

From Gas Tax Revenue:

Transfer of \$668000 for Broadband internet expenditures in 25/26 fiscal.

Additions/Deletions:

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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**GOVERNMENT:
REF # 16**

		LEGISLATIVE						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-10-0011-5205	Mayor & Councillor's Salaries	640,663	670,150	438,194	658,791	687,829		687,829
01-10-0011-5210	Mayor & Council Benefits	28,820	33,507	19,574	29,361	33,854		33,854
01-10-0011-5575	Pension adjustment	0	0	0				0
01-10-0011-5576	Sick Leave Adjustment	180,031	0	0				0
01-10-0011-6005	Mayor Honorarium	0	0	0				0
01-10-0011-6010	Mayor T & D	0	0	0				0
01-10-0011-6012	Mayor Expenses	6,113	300	2,985	4,478	5,000		5,000
01-10-0011-6014	Dist 1 Councillor T & D	0	0			1,000		1,000
01-10-0011-6016	Dist 1 Councillor Expenses	691	1,200	157	596	1,200		1,200
01-10-0011-6018	Dist 2 Counc. T & D	0	0		0	1,000		1,000
01-10-0011-6020	Dist 2 Counc. Expenses	98	1,200	146	1,877	1,200		1,200
01-10-0011-6022	Dist 3 Counc. T & D	717	1,000		0	1,000		1,000
01-10-0011-6024	Dist 3 Counc. Expenses	8,796	8,500	1,878	4,143	1,200		1,200
01-10-0011-6026	Dist 4 Counc. T & D	24	300		0	1,000		1,000
01-10-0011-6027	District 4 Councillor Expenses	618	1,200	359	743	1,200		1,200
01-10-0011-6028	Dist 4 Counc. Expenses	2,536	0	1,175	1,761	1,200		1,200
01-10-0011-6030	Dist 5 Counc. - T & D	0	0		0	1,000		1,000
01-10-0011-6032	Dist 5 Counc. Expenses	37	0	632	947	1,200		1,200
01-10-0011-6034	Dist 6 Counc. - T & D	0	1,200			1,000		1,000
01-10-0011-6036	Dist 6 Counc. Expenses	275	0	134	201	1,200		1,200
01-10-0011-6038	Dist 7 Counc. T & D	859	300		548	1,000		1,000
01-10-0011-6040	Dist 7 Counc. Expenses	1,974	1,200	2,121	3,182	1,200		1,200
01-10-0011-6042	Dist 8 Counc. T & D	0	300		0	1,000		1,000
01-10-0011-6044	Dist 8 Counc. - Expenses	957	1,200	411	617	1,200		1,200
01-10-0011-6046	Dist 9 Counc. - T & D	0	300		0	1,000		1,000
01-10-0011-6048	Dist 9 Counc. - Expenses	3,130	1,200	1,158	1,737	1,200		1,200
01-10-0011-6050	Councillor's Honorarium	0	300			1,000		1,000
01-10-0011-6052	Dist 10 Counc. - T & D	0	1,200			1,000		1,000
01-10-0011-6054	Dist 10 Counc. - Expenses	2,252	1,200	1,047	1,571	1,200		1,200
01-10-0011-6056	Dist 11 Counc. - T & D	0	0			1,000	0	1,000
01-10-0011-6058	Dist 11 Councillor Expenses	0	500		408	1,200		1,200
01-10-0011-6060	Benefits - Mayor & Counc.	10,308	12,000	5,275	7,913	12,000		12,000
01-10-0011-6115	Flood Control Comm Members	0	0					0
01-10-0011-6455	FCM Conference	21,999	8,000	25,482	26,000	26,000	0	26,000
01-10-0011-6155	Transportation & Mileage	0	1,000	0				0
01-10-0011-6160	School enhancement	0	1,000	0			0	0
01-10-0011-6170	Meals/Luncheons	2,939	8,000	948		8,000		8,000
01-10-0011-6300	Miscellaneous Expenses	10,585	12,000	1,578	30,000	12,000		12,000
01-10-0011-6450	NSFM Conference	23,026	8,000	11,505	14,000	14,000		14,000
01-10-0011-6530	Organizational Review	0						
Total		947,448	776,257	514,758	788,874	825,083	0	825,083

Honorariums:

Councillor's honorariums are set in accordance with the Councillor Remuneration bylaw. For 2024/2025, the breakdown was as follows: Mayor: \$78,482; Deputy Mayor \$60,225, and Councillors \$53,147. For 2025/26, the budgeted amounts are Mayor \$79,953; Deputy Mayor \$61,696, and Councillors \$54,618.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**GOVERNMENT (continued)
REF # 17**

		MEMBERSHIPS						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-10-0011-6590	NSFM	26,213	28,000	19,935	27,100	28,000		28,000
01-10-0011-6595	FCM	8,715	10,000	9,000	9,000	10,000		10,000
Total		34,928	38,000	28,935	36,100	38,000	0	38,000

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

REF # 18

			MUNICIPAL GRANTS						
			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-10-0011-6507	Economic development grant	Grant-Economic development	16,510	60,000	15,200	30,000	60,000		60,000
01-10-0011-6505	Non-profit grant requests		194,750	300,000	569,030	565,750	275,050	50,000	325,050
Total			211,260	360,000	584,230	595,750	335,050	50,000	385,050

Economic Development Grants

The following Economic Development were recommended for 2025/2026:

- Farm Equipment Museum (\$1,376)
- Nature Nova Scotia (\$1,800)
- Nova Con Society of Truro (\$4,650)
- NS Firefighters Curling (\$8,000)
- People First NS Society (\$2,500)
- Truro Pride Society (\$3,500)

Total approved for Community grants is \$21,826. The remaining balance of \$38,174 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 2025/26:

- Annual Grants for 2025/26 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), Colchester Community Workshop (\$20,000, 5 of 5 years), CMHA (\$10,000)

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

REF # 19

		NEWSLETTER						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-10-0011-6180	Newsletter	48,809	45,000	22,576	42,000	55,000	0	55,000

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

REF # 20

		ELECTION						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-10-0011-6430	Election	-	250,000	176,705	176,705	0		0

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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**DEPARTMENT ADMIN COSTS:
REF # 21**

Municipal Grants (continued)

Council have received recommendation on the following one time grants as part of the 2025/2026 grants application process:

Organization	Funding \$ Requested
Alton Recreation Centre	\$3,500.00
Barrachois Community Hall	\$1,000.00
Barrachois Harbour Fisherman's Association	\$5,000.00
Brule Community Centre Association	\$4,800.00
Burnside Pembroke Community and Park Association	\$4,000.00
Canadian Mental Health Association(CMHA)	\$3,000.00
Cantabile Choral Society	\$0.00
Carma Cat Rescue of Maritimes: Colchester Chapter	\$3,000.00
Central North River Community Centre	\$2,500.00
Central Nova Horse & Pony Association	\$3,500.00
Cobequid Society of Athletic Excellence (CSAE)	\$2,000.00
Cobequid Veterans Memorial Society	\$5,000.00
Colchester Sexual Assault Centre	\$4,000.00
Creamery Square Arts Society	\$4,000.00
Debert Military History Society	\$2,300.00
Earlton Community Centre	\$4,350.00
Economy Recreation Centre	\$5,000.00
Farm Equipment Museum	\$2,500.00
Kemptown and Area Recreation Association	\$4,000.00
Northumberland Arts Council	\$3,700.00
Rural Communities Foundation of Nova Scotia	\$2,000.00
Springside Community Centre Association	\$5,000.00
Stewiacke Valley Historical Society	\$5,000.00
The Falls Community Hall Society	\$3,877.52
The New Annan Meeting House Association	\$1,322.45
The Truro Forest School	\$1,700.00
Third Place Transition House/Colchester East Hants	\$2,500.00
Truro Bearcats Lacrosse Association	\$0.00
Truro Colchester Welcome Network	\$2,000.00
Young Naturalists Club of Nova Scotia	\$1,500.00
Total Funding Requested	\$92,049.97

In addition to the approved one time grants and the annual grants a contingency of \$70,000 has been built into the Maintenance budget for potential grant requests during the year.

Additions:

TACC Grounds	\$510,000
Cougar Dome	\$25,000
Colchester Historical Society	\$5,000
Colchester Food Network	\$ 20,000.00
	<u><u>\$560,000</u></u>

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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DEPARTMENT ADMIN COSTS:
REF # 21

GENERAL ADMINISTRATION

Administration:

	Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET	
01-10-0012-5205	Salaries	652,817	918,908	434,987	652,480	922,858	60,000	982,858
01-10-0012-5210	Admin. Employee Benefits	113,783	165,404	71,723	107,585	175,343	10,800	186,143
01-10-0012-6273	Fiona Insurance Claim	3,420	0	6,167				0
01-10-0012-6240	Legal Services	58,431	100,000	25,318	37,977	80,000		80,000
01-10-0012-6250	Insurance	23,754	37,368	33,491	40,000	40,000		40,000
01-10-0012-6260	Telephone	16,373	15,000	11,107	16,661	18,000		18,000
01-10-0012-6270	Office Supplies	20,687	18,000	9,300	13,950	18,000		18,000
01-10-0012-6272	Fiona	-61,959	0	0	6,166			0
01-10-0012-6290	Postage	12,713	20,000	8,858	13,287	16,609		16,609
01-10-0012-6299	Community Engagement	0	50,000			25,000		25,000
01-10-0012-6300	Other Services	42,211	25,000	8,962	13,444	25,000		25,000
01-10-0012-6310	Newspaper Ads	8,069	12,000	5,463	8,195	12,000		12,000
01-10-0012-6316	EDI Committee	0	54,000	329	54,000	60,000		60,000
01-10-0012-6320	Dues & Fees	0	5,000	0		0		0
01-10-0012-6315	Reference Materials	5,840	2,000	0		2,000		2,000
01-10-0012-6350	Training & Development	665	1,000	14,386	21,580	20,000		20,000
01-10-0012-6351	Exec - T. & D. (DMCD)	344	3,500	344	516	3,500		3,500
01-10-0012-6352	Exec - Expenses (DMCD)	561	2,500	4,037	6,056	3,000		3,000
01-10-0012-6353	Admin - T. & D. (Dir. Corp)	2,018	2,000	1,455	2,182	2,000		2,000
01-10-0012-6354	Admin - Expenses (Dir. Corp)	395	3,000	332	498	3,000		3,000
01-10-0012-6345	Records Management	0	10,000	0		10,000		10,000
01-10-0012-6355	Wellness Initiative	21,501	30,000	11,679	17,518	30,000		30,000
01-10-0012-6360	Consultants	183,921	100,000	29,847	44,770	50,000		50,000
01-10-0012-6410	Collection Costs (Keltic)	278	5,000	416	624	5,000		5,000
01-10-0012-6701	Promotional Materials	3,388	6,000	1,209	1,814	10,600		10,600
01-10-0012-6750	Travel/Expenses	332	6,000	258	387	6,000		6,000
01-10-0012-7315	Bad Debts	22,552	4,000	0		0		0
01-10-0012-7322	Scholarships	6,000	8,000	6,000	6,000	8,000		8,000
01-10-0012-6304	Boundary Review Survey	824	0	0		0		0
		0						0
	Subtotal	1,138,918	1,603,680	685,668	1,065,689	1,545,910	70,800	1,616,710

Computer Systems:

01-10-0016-5205	Salaries	230,930	240,627	157,311	240,593	259,461		259,461
01-10-0016-5210	Benefits	45,862	52,938	32,678	49,978	57,082		57,082
01-10-0016-6350	Training and Development	1,658	2,250	1,112	1,669	2,500		2,500
01-10-0016-6371	Infrastructure	59,183	58,820	60,708	70,000	62,360		62,360
01-10-0016-6373	Lease costs	69,229	50,945	58,665	87,998	80,180		80,180
01-10-0016-6375	Licensing and fees	125,714	144,813	109,288	163,932	194,216		194,216
01-10-0016-6380	Computer supplies	9,010	8,500	9,055	13,582	12,000		12,000
01-10-0016-6385	Maintenance	-						
01-10-0016-6750	Travel	662	1,000		1,000	1,500		1,500
	Subtotal	542,248	559,892	428,817	628,752	669,299	-	669,299

Total	1,681,166	2,163,573	1,114,486	1,694,440	2,215,209	70,800	2,286,009
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**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 HR assistant.

Addition: Proposing a EDI Coordinator be recruited

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.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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DEPARTMENT ADMIN COSTS (cont.)
REF # 22

		FINANCIAL SERVICES						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Finance:								
01-0014-5205	Salaries	271,758	360,370	195,738	319,764	371,438		371,438
01-0014-5207	Part Time Salaries	-	0	1,643	3,204	5,924		5,924
01-0014-5210	Benefits	51,892	73,681	38,279	63,805	75,472		75,472
01-0014-6260	Telephone	593	700	306	550	1,600		1,600
01-0014-6270	Office expenses	9,205	12,500	9,863	12,500	14,125		14,125
01-0014-6350	Training and Development	902	4,000	1,972	1,972	5,250		5,250
01-0014-6351	Training and Development - Manager	2,585	3,750	2,464	2,464	3,700		3,700
01-0014-6370	External audit fees	57,344	46,500	56,836	66,836	78,000		78,000
01-0014-6390	Software Support	34,774	36,750	38,545	42,000	47,000		47,000
	Subtotal	429,053	538,251	345,646	513,095	602,509	-	602,509

Tax Office:

01-0018-5205	Salaries	87,762	100,948	59,767	89,651	100,877		100,877
01-0018-5207	Taxation Other salaries	-	0	1,138	2,699	5,924		5,924
01-0018-5210	Benefits	18,948	22,208	12,499	18,748	23,496		23,496
01-0018-6260	Telephone	4,791	4,750	3,085	5,000	5,250		5,250
01-0018-6270	Office expense	3,870	4,000	310	2,810	4,000		4,000
01-0018-6290	Postage	32,914	42,000	35,509	41,383	51,660		51,660
01-0018-6350	Training and Development	1,367	1,500	1,424	1,424	1,600		1,600
01-0018-6375	Software	-		32	0	0		0
01-0018-6401	Tax billings	7,937	9,000	7,657	7,657	9,000		9,000
01-0018-6405	Tax sale costs	-	500	-158	-158	500		500
01-0018-6410	Collection costs	-	100		0	100		100
01-0018-6415	Tax exemptions	494,863	515,000	541,998	541,998	582,000		582,000
01-0018-6425	Tax refunds & adjustments			535	0			0
01-0018-6551	Foreign Exchange	171	0	246	250			0
01-0018-6552	Bank Fees	6,466	7,750	5,112	9,800	9,000		9,000
01-0018-6600	Reduced taxes - Debert Park	10,314	10,550	10,547	10,547			0
	Subtotal	669,403	718,306	679,701	731,809	793,407	-	793,407

Total	1,098,456	1,256,557	1,025,347	1,244,904	1,395,916	0	1,395,916
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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 and Accounting Clerk (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 and Accounting Clerk (50%).

Tax Exemption: Council reviewed the Tax Exemption policy in 2021/2022 and made adjustments to base rebate amount. Increase in 25/26 based on PVSC CPI increments to rebates and application of a flat amount for all household sizes.

Reduced Taxes - Debert Park: Reflects property taxes properties in Debert Park that have not been transferred to the County. The property was sold in fiscal 2024-2025, therefore no expense in fiscal 2025-2026.

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DEPARTMENT ADMIN COSTS (cont.)
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		PLANNING, PUBLIC WORKS, PROPERTY INFORMATION						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Planning:								
01-0061-5205	Salaries	451,000	554,215	338,185	517,224	583,970		583,970
01-0061-5207	Term employee	24,220	0		0	0		0
01-0061-5210	Benefits	83,134	121,927	67,348	103,002	128,473		128,473
01-0061-6240	Legal services	23,773	17,000	12,448	18,672	17,000		17,000
01-0061-6260	Telephone	12,749	12,000	8,493	14,560	12,000		12,000
01-0061-6270	Office expense	5,161	0	0	0	0		0
01-0061-6300	Miscellaneous	4,641	5,000	3,961	5,941	5,000		5,000
01-0061-6310	Advertisements	5,008	6,000	806	1,209	4,000		4,000
01-0061-6350	Training & development	15,152	8,000	6,643	9,964	8,000		8,000
01-0061-6351	Training & development - Director	1,275	2,500	3,582	5,373	3,500		3,500
01-0061-6352	Travel - Director	1,334	2,500	984	1,475	2,000		2,000
01-0061-6750	Travel	338	2,000	156	234	2,000		2,000
01-0061-6755	Mapping	2,931	5,000	1,345	2,018	3,000		3,000
01-0061-9998	Special Projects	-						
	Subtotal	630,716	736,143	443,950	679,672	768,943	0	768,943
Public Works:								
01-0015-5205	Salaries	383,152	417,370	252,251	385,795	433,064		433,064
01-0015-5210	Benefits	68,780	75,127	48,234	73,770	81,022		81,022
01-0015-6240	Legal Services	51,929	30,000	17,951	30,000	30,000		30,000
01-0015-6260	Telephone	5,720	9,060	4,941	8,000	10,000		10,000
01-0015-6270	Office supplies	3,089	2,000	2,744	3,500	3,000		3,000
01-0015-6295	Safety Supplies	274	1,000		500	1,000		1,000
01-0015-6300	Miscellaneous	2,502	4,000	3,007	4,000	4,000		4,000
01-0015-6305	Lower Truro water	735	2,000	182	500	2,000		2,000
01-0015-6320	Memberships and dues	2,880	4,100	1,506	4,300	4,300		4,300
01-0015-6350	Training & development	534	9,000	231	1,000	10,000		10,000
01-0015-6351	Training & development engineers	3,470	7,000	117	4,000	8,500		8,500
01-0015-6353	Training & development director	1,857	5,250	2,614	3,000	3,500		3,500
01-0015-6360	Consultant's fees	241,345	80,000	15,001	25,000	75,000		75,000
01-0015-6380	Map expense/Computer costs	11,756	12,300	1,477	27,000	26,000		26,000
01-0015-6400	Storm water management		0					0
01-0015-6750	Travel	1,221	2,500	305	2,000	3,000		3,000
01-0015-6755	Mapping							
01-0015-6770	Flood Committee		500			500		500
01-0015-6771	Public Meetings	1,335	1,000			1,000		1,000
	Subtotal	780,579	662,207	350,559	572,365	695,886	-	695,886
Property Info:								
01-0019-5205	Salaries	173,432	205,151	126,804	193,935	207,501		207,501
01-0019-5207	Salaries	0	0		0	0		0
01-0019-5210	Benefits	44,490	45,133	27,793	42,507	45,650		45,650
01-0019-6260	Telephone	2,661	3,000	1,686	2,890	3,000		3,000
01-0019-6270	Office expense	2,268	4,800	1,252	1,879	4,800		4,800
01-0019-6280	Photocopier expense	1,038	1,200	566	850	1,320		1,320
01-0019-6300	Miscellaneous	91	500	8	12	500		500
01-0019-6350	Training & development staff	0	3,200	2,295	3,443	5,085		5,085
01-0019-6351	Training & development manager	156	5,700	1,987	2,980	5,700		5,700
01-0019-6352	Manager expenses	0	500		0	500		500
01-0019-6380	Computer expense	5,950	8,000	476	715	10,055		10,055
01-0019-6750	Travel	0	1,500		0	1,500		1,500
01-0019-6756	Geographical info system	33,195	33,700	3,294	4,941	51,815		51,815
	Subtotal	263,281	312,384	166,162	254,152	337,426	-	337,426
	Total	1,674,576	1,710,734	960,671	1,506,189	1,802,255	0	1,802,255

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DEPARTMENT ADMIN COSTS (cont.)

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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, Planner, Program Coordinator and Sustainability Planner.**Computer supplies/programming:** For GIS Technology and related supplies.**Miscellaneous expense:** For research materials, subscriptions, memberships.**In Public Works-****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) - \$2,500 for 1 person to attend asset mgmt training, \$2,500 for 1 person to attend admin/computer training, \$5,000 for 2 people to attend CAD/GIS Training Total \$10,000

T&D - Engineer (1): ACWWA (\$3,000 x1), Attend MPWANS (\$200x2), \$250X1 for ENG NS AGM, Road Builders Conference, NSUPA and PMP Exam x1- Total \$8,500.

T&D - Director PW: Attend ACWWA (3,000), MPWANS (\$200), misc (\$300) - Total \$3,500

Telephone:

Monthly Eastlink \$200@12, Monthly Bell Aliant \$150@12, \$60x4@12 for cell phones 1x60@12 for tablet, 2x60@12 for GPS Sim cards, new phone \$600=\$10,000

Lower Truro Water: UV lights, Lab analysis, power for Lower Truro Water supply and minor repairs.**Consultant's Fees:** \$75K for Assistance with capacity assessments and modeling for various communities**Travel Expenses (General):** Meant to cover general mileage for all office staff and the DPW, increases as CAD Tech and GIS tech expected to do more field survey**Memberships and Dues to Include:** \$203 Road Builders, \$513 AWWA, \$318x3 Engineers NS, \$180 CET, \$790 TAC, \$647 CWWA, AAGP \$75, and \$400 for MPWANS, misc \$500 for a Total of \$4262**Computer Supplies to Include:**

GPS annual maintenance \$560x2, Annual plotter Maint \$250/mo = \$3,000, CMMS contribution \$2,500, new desktop scanner \$700, Fleet harmony \$853 2xCivil3D @ \$3,800 each, 2xAutodesk @ \$4,800 each, misc maint/supplies \$1000: \$Total =\$26,000

In Property Information-**Salaries:** GIS Analyst 100%, GIS Technician 100% and Property Information Clerk 100%.**Computer supplies/programming:** GIS Programming Computer support; additional licensing and new software.

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DEPARTMENT ADMIN COSTS (cont.)

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		BY-LAW ENFORCEMENT						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Building/Fire Inspection:								
01-0022-5205	Salaries	292,782	382,146	254,321	388,962	404,561		404,561
01-0022-5207	Salaries	17,628	16,000	15,608	23,871	16,000		16,000
01-0022-5210	Benefits	57,308	84,072	50,930	77,893	89,003		89,003
01-0022-6240	Legal services	26,843	25,000	11,674	17,511	25,000		25,000
01-0022-6250	Insurance	3,324	3,600	3,502	3,502	3,600		3,600
01-0022-6260	Telephone	2,370	2,400	1,185	2,031	2,400		2,400
01-0022-6270	Office supplies	5,958	11,500	8,812	10,575	11,500		11,500
01-0022-6300	Miscellaneous	3,239	4,500	1,704	2,556	4,500		4,500
01-0022-6350	Training and development	10,768	12,000	6,507	9,761	15,000		15,000
01-0022-6380	Computer supplies	82,242	53,000	33,000	49,500	45,000		45,000
01-0022-6700	Vehicle lease	9,748	0	0	0			0
01-0022-6750	Travel	6,774	12,000	7,140	10,709	12,000		12,000
01-0022-6754	Civic Sign	5,350	6,500	2,741	4,112	6,500		6,500
01-0022-7645	Vehicle maint.	2,889	4,500	4,784	7,176	7,500		7,500
01-0022-7650	Vehicle Fuel	10,810	10,000	7,338	11,006	12,500		12,500
01-00-0005-4620	Building permit fees	(76,615)	(75,000)	(52,534)	(78,801)	(75,000)		(75,000)
01-00-0005-4630	Civic Sign fees	(7,420)	(7,200)	(5,415)	(8,123)	(8,000)		(8,000)
	Subtotal	453,998	545,018	351,297	532,242	572,064	0	572,064
Development Office:								
01-0060-5205	Salaries	87,876	120,930	64,602	98,802	166,465		166,465
01-0060-5210	Benefits	17,796	25,735	13,980	21,382	36,622		36,622
01-0060-6270	Office expense	378	0	226	0	0		0
01-0060-6300	Miscellaneous	65	400	251	376	400		400
01-0060-6750	Travel	-	1,000	133	199	800		800
01-0060-6755	Mapping	-	0	0	0			0
01-0060-6760	Conference	899	1,000	1,089	1,633	1,500		1,500
01-4757	Subdivision fees	(6,375)	(6,500)	(5,475)	(8,213)	(7,500)		(7,500)
01-4625	Development fees	(2,000)	(1,800)	(2,400)	(3,600)	(3,000)		(3,000)
	Subtotal	98,639	140,765	72,404	110,580	195,287	-	195,287
Dog Control:								
01-0024-5205	Salaries	0	0					0
01-0024-5207	Salaries	0	0					0
01-0024-5210	Benefits	0	0					0
01-0024-6250	Insurance	0	0					0
01-0024-6300	Misc.	2,518	2,500	2,512	2,512	2,500		2,500
01-0024-6303	Dog control expenses		0			2,000		2,000
01-0024-6308	SPCA	120,000	120,000	80,000	122,000	132,000		132,000
01-0024-6356	Commission on dog tag sales	1,390	0	1,150	1,725	0		0
01-0024-6700	Vehicle lease		0					0
01-0024-7645	Vehicle maintenance		0					0
01-0024-7650	Fuel		0	0	0			0
	Subtotal	123,908	122,500	83,662	126,237	136,500	0	136,500
Less:								
01-4610	Dog tag sales	1,390	(20,000)	(10,968)	(16,452)	(10,000)		(10,000)
	Subtotal	1,390	(20,000)	(10,968)	(16,452)	(10,000)	0	(10,000)
	Total	677,935	788,283	496,396	752,607	893,851	0	893,851

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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, Admin Clerk and summer staff.

Vehicle Maintenance: Two vehicles, maintenance and fuel.

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.

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

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DEPARTMENT ADMIN. COSTS (cont.)
REF # 25

RECREATION SERVICES

		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Expenses:								
01-0070-5205	Salaries	352,609	363,831	242,728	357,111	306,613	55,469	362,082
01-0070-5207	Part-time salaries	21,292	26,027	0	35,350	14,500	12,203	26,703
01-0070-5210	Benefits	70,704	80,043	50,098	72,327	67,455		67,455
01-0070-6260	Telephone	9,549	10,500	5,493	9,600	10,500		10,500
01-0070-6270	Office supplies	6,737	8,500	3,339	5,009	5,000		5,000
01-0070-6285	Art Purchase Program	1,088	3,000	497	1,054	3,000		3,000
01-0070-6300	Misc Expenses	741	500	463	907	500		500
01-0070-6310	Advertising	3,903	5,000	3,441	5,000	5,000		5,000
01-0070-6320	Membership Fees	1,810	4,000	1,437	1,600	3,500		3,500
01-0070-6350	Training and development	5,205	4,500	937	4,500	4,500		4,500
01-0070-6750	Travel	4,536	5,000	2,875	5,400	5,400		5,400
01-0070-7190	Magazines and Miscellaneous	52	200	417	417	500		500
01-0070-7195	Education and Promotions	11,158	14,000	9,485	13,000	14,000		14,000
01-0070-7205	Volunteer Reception	-	1,500		500	1,500		1,500
01-0070-7207	Mayor's Challenge	4,750	4,000	645	4,000	4,000		4,000
01-0070-7208	Cobequid Trail Run	12,675	14,000	15,424	15,424	18,000		18,000
01-0070-7209	4 on 4 hockey	8,177	11,000	746	8,000	11,000		11,000
01-0070-7210	Recreation Workshops	728	1,500	53	500	1,000		1,000
01-0070-7211	Women Learn to Play	8,382	6,500	2,834	4,250	7,000		7,000
01-0070-7212	Afterschool program	26,500	38,000	10,778	4,300	38,000		38,000
01-0070-7213	Spokebenders	700	0					0
01-0070-7214	Fun Run		0					0
01-0070-7215	Active Communities Program	9,306	20,000	3,468	16,000	20,000		20,000
01-0070-7216	Summer Day Camps	53,512	60,000	75,316	61,000	63,000		63,000
01-0070-7217	Active Transportation	1,672	13,000	4,611	11,000	13,000		13,000
01-0070-7218	Senior Fitness	3,384	2,500	1,898	3,117	2,500		2,500
01-0070-7219	Step into Spring	415	1,000	175	1,500	1,500		1,500
01-0070-7222	Bike Week	4,798	4,000	2,200	2,200	4,000		4,000
01-0070-7223	Other community activities	7,391	10,000	923	1,385	10,000	0	10,000
01-0070-7224	Learn to Skate	1,295	4,000		2,000	4,000		4,000
01-0070-7226	Multi sport	13,580	20,000	16,680	25,020	20,000		20,000
01-0070-7227	After the Bell	-	0					0
01-0070-7229	Before & After Tatamagouche	8,982	0					0
	Subtotal	655,631	736,101	456,962	671,471	658,968	67,672	726,640
Revenues:								
01-00-0004-4790	Provincial Funding	(57,721)	(60,000)	(14,534)	(45,000)	(50,000)		(50,000)
01-00-0005-5002	Community Events	(13,090)	(14,000)	(16,076)	(16,076)	(17,000)		(17,000)
01-00-0005-5004	4 on 4 Hockey	(7,556)	(11,000)	(7,680)	(9,400)	(10,000)		(10,000)
01-00-0005-5008	Women Learn 2 Play	(4,450)	(6,000)	(2,440)	(3,000)	(3,000)		(3,000)
01-00-0005-5010	Afterschool Program	(26,500)	(36,550)	0	(4,300)	(36,500)		(36,500)
01-00-0005-5015	Spokebenders	0	0					0
01-00-0005-5020	Fun Runs	0	0					0
01-00-0005-5025	Summer Day Camps	(34,206)	(36,500)	(32,025)	(32,115)	(33,000)		(33,000)
01-00-0005-5029	Senior Fitness	(1,037)	(800)	(347)	(3,200)	(800)		(800)
01-00-0005-5031	Step into spring	(135)	(200)	(15)	(15)	(200)		(200)
01-00-0005-5032	Learn to Skate	(967)	(1,500)	0	0			0
01-00-0005-5033	Bike Week	(810)	0	0		(200)		(200)
01-00-0005-5035	Active Communities	(3,044)	(4,000)	(4,127)	(4,127)	(4,500)		(4,500)
01-00-0005-5037	Before & After Tatamagouche	(8,982)	(19,000)	0				0
01-00-0005-5226	Multisport	(13,580)	0	(11,115)	(11,490)	(15,000)		(15,000)
	Subtotal	(172,078)	(189,550)	(88,359)	(128,723)	(170,200)	0	(170,200)
	Total	483,553	546,551	368,603	542,748	488,768	67,672	556,440

DEPARTMENT ADMIN COSTS (cont.)

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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

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: Fundy Connect (online), Sport Hub, 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, Curling Event, June "Recreation Month" activities, "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.

Active Communities Program: The Adult/Senior fitness program takes place in Brookfield, Stewiacke, 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 2025.

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 communities for access to schools (\$20,000) school program from CCRCE (\$36,500), Federal funding for summer students (\$7,600).

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**DEPARTMENT ADMIN. COSTS (cont.)
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		FACILITY COSTS						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Courthouse:								
01-10-0026-5205	Salaries	96,122	100,347	65,333	87,640	104,146		104,146
01-10-0026-5210	Benefits	22,162	19,358	15,857	23,439	27,078		27,078
01-10-0026-6215	Electricity	29,198	40,000	21,229	31,842	35,000		35,000
01-10-26-6216	Furnace oil	40,786	40,000	6,896	40,000	40,000		40,000
01-10-26-6220	Maintenance and supplies	82,538	90,000	41,882	90,000	90,000		90,000
01-10-26-6250	Insurance	9,863	10,200	11,350	11,350	12,500		12,500
01-10-26-6260	Telephone	1,283	1,000	850	1,275	1,500		1,500
	Subtotal	281,952	300,905	163,397	285,546	310,224	0	310,224
01-00-0005-4535	PNS Rental	(231,150)	(231,150)	(154,100)	(231,150)	(231,150)	0	-231,150
	Total	50,802	69,755	9,297	54,396	79,074	0	79,074

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.

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DEPARTMENT ADMIN. COSTS (cont.)

REF # 27

TAX EXEMPTION- BYLAW

	Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-10-0018-6702 Non-Profit Reduced Taxes	396,697	424,790	436,636	436,636	443,186		443,186
Total	396,697	424,790	436,636	436,636	443,186	0	443,186

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

OTHER FISCAL CHARGES

	Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-10-0012-7315 Uncollectible Taxes	22,552	10,000	0	10,000	10,000		10,000
Total	22,552	10,000	0	10,000	10,000	0	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), a budget amount is estimated for tax write-offs in 2025/26.

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REF # 29

		CENTRAL DISPATCH/EMERGENCY MANAGEMENT						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Central Dispatch:								
01-0020-6306	Answering Service	106,353	110,000	62,600	107,314	110,000		110,000
01-0020-6260	Telephone	2,093	7,800	2,468	3,702	7,800		7,800
01-0020-6215	Electricity	1,673	1,750	793	1,189	2,000		2,000
	Subtotal	110,119	119,550	65,861	112,205	119,800	-	119,800
Other Costs:								
01-0020-6765	Colchester Search and Rescue	61,000	76,000	56,000	56,000	56,000	24,000	80,000
01-20-0020-6699	Oth. Fire Protection	37,507	56,000	64,012	85,349	72,500		72,500
01-0020-6725	Operating Grant - Vol Fire Depts	18,390	18,000	12,108	12,108	13,000		13,000
01-0020-6752	Special Hazards Response Unit	31,621	58,000	17,391	26,086	60,000		60,000
01-20-0020-6758	Notification subscription	-	0		2,000	2,000		2,000
01-0020-6706	EMO	84,356	88,034	43,455	86,909	96,174		96,174
01-20-0020-6707	EMO (Non-Shared)		0			2,500		2,500
	Subtotal	232,874	296,034	192,966	268,453	302,174	24,000	326,174
01-00-0005-4905	EMO Cost sharing	(46,396)	(48,419)	(21,173)	(47,800)	(52,896)		(52,896)
	EMO cost sharing recovery							
	Subtotal -Net	186,478	247,615	171,793	220,653	249,278	24,000	273,278
Protective services:								
01-0020-5205	Salaries	25,573	56,833	40,401	41,945	60,986	22,543	83,529
01-0020-5210	Employee Benefits	4,833	11,271	7,704	9,228	13,417	4,960	18,377
01-0020-6220	Maintenance	4,167	30,000	4,799	7,198	30,000		30,000
01-0020-6250	Insurance	292	350	335	335	500		500
01-0020-6270	Office Supplies/Misc	1,197	3,400	297	445	3,500		3,500
01-0020-6300	Radio Signal repairs	1,909	9,600	1,196	1,794	9,600		9,600
01-0020-6350	Training & Development	2,485	1,500	624	936	3,000		3,000
01-0020-6750	Travel Expenses	543	1,500	469	704	2,000		2,000
	Subtotal	40,999	114,455	55,825	62,585	123,003	27,503	150,506
	Total	337,596	481,620	293,479	395,443	492,081	51,503	543,584

CENTRAL DISPATCH/EMER MGMT COSTS (cont.)

REF # 29

Central Dispatch:

Answering Service -The Municipality is in contract from November/21 to October/22.

The contract for fire dispatching is \$108,000. This does not include administration and Public Works portions.

Other costs:

Colchester Search and Rescue: In 2018/19 Council approved a new funding arrangement. For 2025/2026, the annual grant is 56,000.

Additions:	Drone	\$20,000
	Annual Funding	\$64,000

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

Operating Grants: Operating Grants paid in 2024/25 were: Five Islands Fire \$12,108

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 covered by 31% by EMO .

Training and Development: Conferences and NFPA reference materials.

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

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**PROTECTIVE SERVICES (continued):
REF # 30**

		FLOOD ADVISORY PROGRAM						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-20-0020-6711	Flood Advisory Program	43,149	125,000	38,356	57,534	125,000		125,000
Total		43,149	125,000	38,356	57,534	125,000	0	125,000

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

0

REF # 31

Expenses:

		MAJOR FLOOD PROGRAM						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-20-0080-7430	Major Flood Program	17,000	152,234	0	51,000	51,000		51,000
Subtotal		17,000	152,234	0	51,000	51,000	0	51,000

Revenues:

01-00-0004-4842	Major Flood Program	0	(108,126)		-34,000	-34,000		-34,000
	Transfer from Major Flood	-	(44,109)		0	0		0
Subtotal		-	(152,235)	-	(34,000)	(34,000)	-	(34,000)
Net		17,000	(1)	0	17,000	17,000	0	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 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-40-0040-6925	Unsightly premises	210	1,000	0	500	1,000		1,000
Total		210	1,000	0	500	1,000	0	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.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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REF # 33
TRANSPORTATION SERVICES

		ROAD TRANSPORTATION						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Internal:								
01-0032-5205	Salaries (summer and winter)	247,137	251,208	149,932	260,784	286,290		286,290
01-0032-5210	Benefits (summer and winter)	53,462	55,266	34,786	55,379	65,847		65,847
01-0032-6220	Maintenance	123,860	130,000	68,399	102,599	137,000		137,000
01-0032-6221	Summer Mowing Program	-	0	12,593	18,890	0		0
01-0032-6229	Salt and Sand	44,563	50,000	0	50,000	51,000		51,000
01-0032-6245	Dust Control	15,559	17,000	0	17,000	17,000		17,000
01-0032-6250	Insurance	907	907	971	971	1,000		1,000
01-0032-6260	Telephone	4,153	3,000	3,397	5,096	8,030		8,030
01-0032-6300	Misc.	-	20,500	0	1,000	1,000		1,000
01-0032-6750	Travel	1,233	306	68	1,000	1,500		1,500
01-0032-7645	Vehicle Maintenance (Winter)	26,980	38,800	18,670	38,800	40,000		40,000
01-0032-7650	Fuel	41,761	34,125	3,895	34,000	36,000		36,000
01-95-0032-9002	Street repaving reserve	150,000	150,000	150,000	150,000	150,000	500000	650,000
	Vehicle reserve allocation	91,574	112,289	112,289	112,289	109,885		109,885
	Subtotal	801,189	863,401	555,000	847,808	904,552	500,000	1,404,552
External:								
01-0032-6915	PNS transport fee	661,132	647,049	512,742	683,656	717,000		717,000
	Total	1,462,321	1,510,450	1,067,742	1,531,464	1,621,552	500,000	2,121,552

REF # 34

		STREET LIGHTING						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-0030-6807	Street lighting	5,028	5,500	3,019	8,826	18,000		18,000
	Total	5,028	5,500	3,019	8,826	18,000	0	18,000

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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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, \$30K for shoulder/ditch work, \$12K for Lexington Culvert, \$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 for 5 vehicles

Street Re- Paving Reserve: A reserve has been established to re-pave County owned streets.

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

Frontage:

Street Paving projects are being amortized over 10 years. These are frontage charges on streets which were paved on a cost shared basis with the Province. Offsetting revenue is shown under Street Frontages.

REF # 34

STREET LIGHTING

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

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REF # 35

		SEWAGE TREATMENT - CENTRAL COLCHESTER						
Last Year Actual 2023/24		2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET	
01-40-0039-5205	Salaries	466,666	486,633	297,323	454,729	506,098	66,144	572,242
01-40-0039-5207	Other Staff Salaries	-	0			0		0
01-40-0039-5210	Employee Benefits	84,582	97,327	53,658	82,065	91,098	11,906	103,004
01-40-0039-6215	Electricity	591,441	599,200	449,168	673,752	700,000		700,000
01-40-0039-6219	Headworks-Maintenance & Oper.	81,845	35,000	23,042	35,000	45,000		45,000
01-40-0039-6220	Maintenance & Op. CCWWTF	83,826	150,000	77,370	135,000	175,000		175,000
01-40-0039-6221	Maintenance & Op. Bio solids	77,055	75,000	18,925	65,000	75,000		75,000
01-40-0039-6222	External Lab Testing	58,511	45,000	38,350	52,000	50,000		50,000
01-40-0039-6223	Lab Supplies - CCWWTF	29,623	32,000	20,376	32,000	36,000		36,000
01-40-0039-6224	Lab Supplies - Bio solids	-	2,000		2,000	2,000		2,000
01-40-0039-6225	Sludge Disposal	178,303	200,000	114,827	229,654	220,000		220,000
01-40-0039-6227	Trucking	220,190	220,000	137,769	275,537	250,000		250,000
01-40-0039-6237	Cleaning supplies	5,319	7,000	3,725	5,750	7,000		7,000
01-40-0039-6239	UV Maintenance	29,867	80,000	9,659	80,000	95,000		95,000
01-40-0039-6242	Screen building maintenance	6,654	18,000	3,659	18,000	18,000		18,000
01-40-0039-6250	Insurance	45,136	46,000	51,068	51,068	52,000		52,000
01-40-0039-6260	Telephone	4,281	7,600	3,155	7,600	7,600		7,600
01-40-0039-6270	Office Supplies	3,991	5,000	1,348	3,000	5,000		5,000
01-40-0039-6295	Safety Clothing	7,461	10,000	4,174	8,200	20,000		20,000
01-40-0039-6296	Safety Equipment	3,859	1,000	776	1,000	0		0
01-40-0039-6297	Public Education	1,804	2,500	135	202	2,500		2,500
01-40-0039-6300	Miscellaneous	1,747	2,000	736	1,104	2,000		2,000
01-40-0039-6350	T & D	6,657	6,000	2,145	6,000	8,000		8,000
01-40-0039-6351	Manager T & D	3,458	8,000	92	4,000	8,000		8,000
01-40-0039-6352	Manager Expenses	803	2,000	595	893	2,000		2,000
01-40-0039-6360	Consultant Services	-	81,000		0	50,000		50,000
01-40-0039-6750	Travel	798	1,000	552	828	1,500		1,500
01-40-0039-7645	Vehicle Maintenance	3,821	5,000	2,648	5,000	5,000		5,000
01-40-0039-7650	Gasoline	5,047	5,000	2,964	5,000	5,000		5,000
01-40-0039-7651	Diesel	5,075	14,000	661	14,000	15,000		15,000
01-40-0039-7655	Chemicals - CCWWTF	1,828	3,000	1,488	2,000	3,000		3,000
01-40-0039-7656	Chemicals - Bio solids	98,219	120,000	73,947	123,000	125,000		125,000
01-95-0032-9001	Vehicle Reserve Allocation	12,833	12,833	12,833	12,833	16,072		16,072
			0					0
Subtotal		2,120,700	2,379,093	1,407,166	2,386,215	2,597,868	78,050	2,675,918
4513	01-00-0007-4513	431,152	735,139	241,954	690,000	701,424	21,074	722,498
	01-00-0005-4516	589,029	470,000	196,712	295,068	300,000	0	300,000
Subtotal		1,020,181	1,205,139	438,666	985,068	1,001,424	21,074	1,022,498
Total		1,100,519	1,173,954	968,500	1,401,147	1,596,444	56,977	1,653,420

Last Year Actual 2023/24		FINANCING - INTEREST CHARGES						
01-40-0081-7040	Sewer Trunk Line Debt: I Interest RSTP (III)	66,453	62,629	32,667	62,629	57,139		57,139
01-40-0081-7045	WWTF Debt (5) I	44,629	19,485	47,247	47,247	42,712		42,712
Subtotal		111,082	82,114	79,914	109,876	99,851	0	99,851
01-00-0004-4920	Less: Town of Truro RSTP (III) Interest	66,453	62,629	32,667	62,629	57,139		57,139
01-00-0004-4922	Town of Truro RSTP (III) Interest	63,452	67,163	57,737	62,264	60,000		60,000
Recoveries subtotal		129,905	129,792	90,404	124,893	117,139	0	117,139
Financing - net		-18,823	-47,678	-10,490	-15,017	-17,288	0	-17,288
Total		1,081,696	1,126,276	958,010	1,386,130	1,579,155	56,977	1,636,132

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		SEWAGE TREATMENT-MARSHLAND DRIVE LIFT STATION/TRUNKLINE						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-40-0038-5205	Salaries	30,925	35,757	15,255	23,331	37,188		37,188
01-40-0038-5210	Employee Benefits	6,462	7,151	3,355	5,131	8,181		8,181
01-40-0038-6215	Electricity	39,170	40,000	20,517	41,035	42,000		42,000
01-40-0038-6220	Maintenance & Operations	16,986	31,700	9,075	21,000	31,700		31,700
01-40-0038-6237	Cleaning supplies	-	0					0
01-40-0038-6238	Lift station cleaning	-	0					0
01-40-0038-6250	Insurance	2,441	2,441	2,758	2,758	2,758		2,758
01-40-0038-6260	Telephone	4,299	4,200	3,035	4,552	4,552		4,552
01-40-0038-6270	Office Supplies	9	100	2	3	100		100
01-40-0038-6295	Safety equipment	342	700	247	371	500		500
01-40-0038-6297	Public Education	-	500	0	700	0		0
01-40-0038-6300	Miscellaneous	-	500	0	500	500		500
01-40-0038-6360	Consultant	-	1,000	0	500	500		500
01-40-0038-6750	Travel	75	400	51	200	1,000		1,000
01-40-0038-7105	Rentals	-	0	0	76	76		76
01-40-0038-7645	Vehicle Maintenance	262	500	209	314	500		500
01-40-0038-7650	Gasoline	451	500	247	371	500		500
01-40-0038-7651	Diesel	-	6,500	0	4,500	6,500		6,500
	Transfer to vehicle reserve	2,627	2,800	2,800	2,800	4,508		4,508
	Subtotal	104,049	134,750	57,551	108,142	141,063	-	141,063
4512	01-00-0007-4512 Trunkline recoveries - Truro	25,581	47,890	14,051	43,120	40,000	0	40,000
	Total	78,468	86,860	43,500	65,022	101,063	0	101,063

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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 27%

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%).

MUNICIPALITY OF THE COUNTY OF COLCHESTER

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		SEWAGE TREATMENT - LIFT STATIONS						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-0036-5205	Salaries	63,253	65,528	93,552	143,079	192,797		192,797
01-0036-5210	Benefits	12,698	13,106	19,767	30,232	40,487		40,487
01-0036-6215	Electricity	44,436	42,000	22,892	39,244	42,000		42,000
01-0036-6220	Maintenance	50,879	62,000	57,675	64,000	70,000		70,000
01-0036-6222	Lab tests/supplies	2,868	3,000	1,406	2,109	3,000		3,000
01-0036-6223	Lab tests/supplies	423	500	291	437	500		500
01-0036-6237	Cleaning Supplies	273	500	182	272	500		500
01-0036-6238	Remote lift station cleaning			1,533	2,300	2,300		2,300
01-0036-6250	Insurance	7,734	7,734	10,240	10,240	10,240		10,240
01-0036-6260	Telephone	1,896	3,600	1,247	2,137	3,600		3,600
01-0036-6295	Safety clothing Supplies	684	1,200	495	743	2,000		2,000
01-0036-6296	Safety clothing and equipment	37	500	69	103	0		0
01-0036-6300	Maintenance	152	0					0
01-0036-6350	Training and development	685	1,000	1,551	2,326	1,500		1,500
01-0036-6360	Consultants	-	20,000	0	0	20,000		20,000
01-0036-6750	Travel	8	200	0		500		500
01-0036-7105	Rentals	-	500	0		500		500
01-0036-7645	Vehicle Maintenance	3,524	4,000	2,892	4,338	4,000		4,000
01-0036-7650	Fuel	10,093	9,500	5,929	8,893	9,500		9,500
01-0036-7651	Diesel Fuel	225	0	0				0
01-0036-7655	Chemicals	1,788	3,000	1,487	2,231	3,000		3,000
	Vehicle reserve allocation	20,085	21,988	21,988	21,988	35,900		35,900
	Total	221,741	259,856	243,196	334,671	442,324	0	442,324

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.

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		SEWAGE TREATMENT PLANT- BROOKFIELD						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-0035-5205	Salaries	63,050	74,280	33,572	51,346	77,251		77,251
01-0035-5210	Benefits	13,536	14,856	7,633	11,675	17,768		17,768
01-0035-6215	Electricity	37,748	33,550	18,478	36,956	37,000		37,000
01-0035-6220	Maintenance	15,217	17,000	8,170	17,000	42,000		42,000
01-0035-6222	Lab testing/supplies	7,481	6,000	5,274	7,911	6,000		6,000
01-0035-6223	Lab testing/supplies	3,809	3,500	2,620	3,500	3,500		3,500
01-0035-6225	Sludge disposal/transport	1,857	2,580	1,196	1,794	3,500		3,500
01-0035-6227	Sludge disposal/transport	15,737	21,000	12,499	18,749	24,000		24,000
01-0035-6237	Cleaning Supplies	477	700	318	477	700		700
01-0035-6239	UV maintenance	1,038	2,400	1,997	2,000	2,400		2,400
01-0035-6250	Insurance	939	940	1,067	1,067	1,200		1,200
01-0035-6260	Telephone	4,608	5,500	3,543	5,315	5,500		5,500
01-0035-6270	Office supplies	18	200	5	7	200		200
01-0035-6295	Safety supplies	684	1,000	495	743	1,000		1,000
01-0035-6296	Safety equipment	37	0	69	103	0		0
01-0035-6297	Public education	143	0	14	21	0		0
01-0035-6300	Miscellaneous	-	300	0	0	300		300
01-0035-6350	Training and development	366	1,000	201	1,000	1,200		1,200
01-0035-6360	Consultants	14,560	12,000	12,826	12,826	0		0
01-0035-6750	Travel	684	650	338	507	800		800
01-0035-7645	Vehicle/gas	349	750	279	418	750		750
01-0035-7650	Gasoline	1,472	1,400	865	1,297	1,600		1,600
01-0035-7651	Diesel Fuel	295	650	161	241	650		650
	Vehicle reserve allocation	4,329	4,818	4,818	4,818	6,521		6,521
	Total	188,434	205,074	116,438	179,772	233,840	-	233,840

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.

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		SEWAGE TREATMENT PLANT- GREAT VILLAGE						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-0037-5205	Salaries	63,050	74,279	33,572	51,346	67,983		67,983
01-0037-5210	Benefits	13,536	14,856	7,633	11,675	15,636		15,636
01-0037-6215	Electricity	11,048	10,700	5,526	11,053	12,000		12,000
01-0037-6220	Maintenance	16,375	22,000	11,548	22,000	27,000		27,000
01-0037-6222	Lab testing	6,693	6,850	3,363	5,000	6,850		6,850
01-0037-6223	Lab supplies	423	1,000	291	1,000	1,000		1,000
01-0037-6225	Sludge disposal/transport	1,857	2,580	1,196	1,794	2,580		2,580
01-0037-6227	Sludge disposal/transport	7,040	8,500	5,022	8,500	9,000		9,000
01-0037-6237	Cleaning supplies	273	400	182	273	400		400
01-0037-6239	UV maintenance	553	700	798	800	6,800		6,800
01-0037-6250	Insurance	1,988	1,988	2,294	2,294	2,400		2,400
01-0037-6260	Telephone	4,428	4,200	2,739	4,108	4,200		4,200
01-0037-6270	Office supplies	18	200	5	7	200		200
01-0037-6295	Safety supplies	342	370	248	371	400		400
01-0037-6296	Safety equipment	37	0	69	103	0		0
01-0035-6297	Miscellaneous	-	800	0	21	1,000		1,000
01-0035-6300	Public education	143	1,000	14		800		800
01-0037-6350	Training and development	685	2,000	378	567	2,000		2,000
01-0037-6360	Consultants	-	0	0		0		0
01-0037-6750	Travel	479	1,000	415	623	1,000		1,000
01-0037-7645	Vehicles/gas	611	700	488	732	800		800
01-0037-7650	Fuel	1,472	1,300	865	1,297	2,800		2,800
01-0037-7651	Diesel	655	1,000	161	241	2,000		2,000
01-95-0032-9001	Vehicle reserve allocation	4,329	4,818	4,818	4,818	6,521		6,521
Total		136,035	161,241	81,625	128,622	173,370	-	173,370

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.

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REF # 40

		SEWAGE TREATMENT PLANT - TATAMAGOUCHE						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-0033-5205	Salaries	60,546	71,740	32,037	48,997	66,120		66,120
01-0033-5210	Benefits	12,924	14,348	7,211	11,029	14,877		14,877
01-0033-6215	Electricity	25,332	23,300	13,024	26,049	27,000		27,000
01-0033-6220	Maintenance	24,712	27,700	9,601	14,401	27,700		27,700
01-0033-6222	Lab testing	8,770	8,800	4,279	6,419	8,800		8,800
01-0033-6223	Lab supplies	4,232	4,500	2,911	4,366	4,500		4,500
01-0033-6225	Sludge disposal	1,857	2,500	1,196	1,794	4,500		4,500
01-0033-6227	Sludge transport	34,978	40,000	30,989	46,484	45,000		45,000
01-0033-6237	Cleaning supplies	273	450	182	273	450		450
01-0033-6239	UV maintenance	1,038	3,255	3,388	3,388	9,500		9,500
01-0033-6250	Insurance	4,976	5,000	5,738	5,738	5,800		5,800
01-0033-6260	Telephone	4,002	5,600	2,711	4,647	5,600		5,600
01-0033-6270	Office supplies	18	200	5	7	200		200
01-0033-6295	Safety supplies	684	1,000	495	743	1,500		1,500
01-0033-6296	Safety equipment	37	0	69	103	0		0
01-0033-6297	Public education	265	100	27	40	100		100
01-0033-6300	Miscellaneous	4	300	10	16	300		300
01-0033-6350	Training and development	428	1,000	201	800	1,200		1,200
01-0033-6360	Consultants	0	1,000	0	0	1,000		1,000
01-0033-6750	Travel	1,219	1,300	825	1,237	1,600		1,600
01-0033-7645	Vehicles/gas	611	1,000	488	732	1,000		1,000
01-0033-7650	Vehicles fuel	1,262	1,950	741	1,112	1,950		1,950
01-0033-7651	Vehicle diesel	632	500	404	500	500		500
01-0033-7655	Chemicals		0	0		0		0
	Vehicle reserve allocation	4,329	4,818	4,818	4,818	6,521		6,521
	Total	193,129	220,361	121,350	183,692	235,718	0	235,718

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.

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REF #41

		SEWAGE TREATMENT PLANT - DEBERT						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-0031-5205	Salaries	63,050	74,279	33,572	51,346	70,265		70,265
01-0031-5210	Benefits	13,536	14,856	7,633	11,675	15,950		15,950
01-0031-6215	Electricity	28,815	27,600	16,896	28,964	29,500		29,500
01-0031-6220	Maintenance	23,326	20,200	23,728	26,000	30,000		30,000
01-0031-6222	Lab testing	17,576	26,000	16,688	25,032	26,000		26,000
01-0031-6223	Lab supplies	3,809	4,000	2,620	3,930	4,000		4,000
01-0031-6225	Sludge disposal/transport	1,857	2,500	1,196	1,794	4,000		4,000
01-0031-6227	Sludge disposal/transport	21,400	22,000	18,256	27,384	35,000		35,000
01-0031-6237	Cleaning Supplies	273	500	182	273	500		500
01-0031-6239	UV Maintenance	2,493	4,650	3,748	4,650	10,650		10,650
01-0031-6250	Insurance	2,236	2,300	2,513	2,513	2,600		2,600
01-0031-6260	Telephone	8,647	10,000	4,460	7,646	10,000		10,000
01-0031-6270	Office supplies	18	200	5	7	200		200
01-0031-6295	Safety Clothing	684	500	495	500	750		750
01-0031-6296	Safety Equipment	37	0	69	103			0
01-0031-6297	Public education	143	500	14	21	500		500
01-0031-6300	Miscellaneous	-	1,400	0	0	1,400		1,400
01-0031-6350	Training and development	1,008	1,000	201	302	1,200		1,200
01-0031-6350	Consulting		0	0				0
01-0031-6750	Travel	371	450	261	392	600		600
01-0031-7645	Vehicles maintenance	611	750	488	732	800		800
01-0031-7650	Vehicles Fuel	1,262	1,300	741	1,112	1,300		1,300
01-0031-7651	Vehicles diesel	2,183	1,500	161	320	1,500		1,500
	Vehicle reserve allocation	4,329	4,818	4,818	4,818	6,521		6,521
	Subtotal	197,664	221,303	138,745	199,513	253,236	-	253,236
01-00-0005-4777	Sewer Discharge recovery	43,118	25,000	35,321	70,000	65,000		65,000
	Total	154,546	196,303	103,424	129,513	188,236	0	188,236

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.

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REF #42

		PUBLIC WORKS BUILDING						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-0050-6215	Heat & Lights	13,311	27,000	10,477	22,000	23,000		23,000
01-0050-6220	Maintenance	10,088	55,000	17,686	55,000	30,000		30,000
01-0050-6237	Cleaning services	14,006	26,000	18,093	27,139	31,398		31,398
01-0050-6250	Insurance	7,339	15,000	16,358	16,358	17,000		17,000
01-0050-6260	Telephone/Internet	1,280	2,400	1,863	2,794	2,800		2,800
01-0050-6270	Office Supplies	595	1,500	676	1,015	1,500		1,500
01-0050-6300	Miscellaneous	-	1,000	0	1,000	1,000		1,000
01-0050-7646	Shop Equipment/Tools	3,390	14,000	8,752	13,128	7,000		7,000
	Vehicle Reserve Allocation	6,277	7,369	7,369	7,369	7,266		7,266
	Subtotal	56,286	149,269	81,274	145,803	120,964	-	120,964
	Less:							
01-40-0101-7680	Allocation to Sewage Collection	50,009	74,635	40,637	72,901	60,482	0	60,482
	Total - Net	6,277	74,634	40,637	72,902	60,482	0	60,482

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

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SOLID WASTE :
REF # 43

REGIONAL BALEFILL FACILITY:

	Last Year Actual 2023/24	RESIDUAL DISPOSAL					2025-2026 MAINTENANCE BUDGET
		2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	
01-0043-5205 Salaries	808,681	882,439	577,016	882,495	919,637	61,478	981,115
01-0043-5207 Salaries	582	0	0		25,386		25,386
01-0043-5210 Benefits	176,178	194,137	124,823	190,905	202,320	13,341	215,661
01-0043-6215 Electricity	79,724	75,000	38,783	77,566	80,000		80,000
01-0043-6216 Heating	70,471	70,000	7,842	74,215	75,000		75,000
01-0043-6217 Electricity-leachate treatment plant	12,747	15,000	7,739	15,477	15,000		15,000
01-0043-6218 Baler maintenance & operations	31,680	50,000	44,144	76,216	70,000		70,000
01-0043-6219 Maintenance-leachate treatment plant	23,842	50,000	8,855	30,033	50,000		50,000
01-0043-6220 Operations maintenance	121,672	130,000	107,084	160,626	130,000		130,000
01-0043-6221 Turbine Maintenance	9,895	27,000	24,877	37,316	30,000		30,000
01-0043-6228 Contracted Site Work	14,386	15,000	16,068	16,068	16,000		16,000
01-0043-6230 Baling wire	64,250	75,000	97,719	97,719	87,000		87,000
01-0043-6232 Leachate disposal	2,565	5,000	2,284	3,426	5,000		5,000
01-0043-6233 C&D waste processing	96,184	125,000	25,993	124,168	100,000		100,000
01-0043-6234 Sampling	72,236	70,000	57,561	83,811	85,000		85,000
01-0043-6240 Legal Services	-	10,000	635	952	10,000		10,000
01-0043-6255 Insurance	175,685	175,000	190,129	190,129	190,000		190,000
01-0043-6260 Telephone	5,538	6,000	4,634	6,951	6,500		6,500
01-0043-6270 Office expenses	7,601	5,000	4,552	5,463	6,000		6,000
01-0043-6295 Safety clothing	8,454	10,000	7,474	10,053	10,000		10,000
01-0043-6300 Miscellaneous	3,249	2,000	808	3,002	5,000		5,000
01-0043-6350 Training & Development	3,163	4,500	2,086	3,128	4,500		4,500
01-0043-6351 Training & Development Director	356	2,000	0	2,000	2,000		2,000
01-0043-6352 Director Expenses	81	1,500	500	750	1,500		1,500
01-0043-6353 Training & Development	1,563	2,000	639	958	2,500		2,500
01-0043-6354 Manager Expenses	244	500	540	540	750		750
01-0043-6360 Consultants	-	15,000	17,685	17,685	15,000		15,000
01-0043-6750 Travel	3,891	3,000	1,317	1,976	3,000		3,000
01-0043-6908 Waived Tipping Fees	36,264	35,000	32,495	48,743	35,000		35,000
01-0043-7105 Truck lease/rentals	1,442	10,000	1,053	5,173	10,000		10,000
01-0043-7645 Vehicles/Equip. maintenance	126,859	160,000	128,989	193,484	160,000		160,000
01-0043-7650 Fuels	100,100	85,000	95,511	85,631	85,000		85,000

01-95-0043-9001 Equipment replacement reserve	206,208	132,000	62,184	120,952	132,000		132,000
01-40-0043-7675 Closure liability	12,131	807,133	0	200,000	200,000		200,000
01-95-0043-9010 Liner replacement reserve	218,680	220,000	103,640	200,000	220,000		220,000
01-95-0043-9003 Balefill capital reserve	131,208	132,000	62,184	125,000	132,000		132,000

Subtotal 2,627,810 3,601,208 1,857,843 3,092,613 3,121,093 74,819 3,195,912

01-00-0005-4508 Tipping Fees	3,018,597	3,055,000	1,917,654	3,100,000	3,200,000		3,200,000
01-00-0005-4506 Scrap Metal Processing	90,143	105,000	110,614	110,614	105,000		105,000

Subtotal 3,108,740 3,160,000 2,028,268 3,210,614 3,305,000 0 3,305,000

Subtotal -Net (480,930) 441,208 (170,425) (118,001) (183,907) 74,819 (109,088)

CLOSED SITES:

01-0042-6301 County Sites	-	10,000	8,560	8,560			-
01-0044-6301 County Sites	8,131	10,000	7,295	7,295	10,000		10,000
01-0046-6301 County Sites	-	10,000	7,422	7,422	2,500		2,500
01-0048-6301 County Sites	6,857	10,000	9,745	9,745	45,000		45,000
County Sites subtotal	14,988	40,000	33,022	33,022	57,500	-	57,500

(Profit)/Loss Total (465,942) 481,208 (137,403) (84,979) (126,407) 74,819 (51,588)

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SOLID WASTE :
REF #43

RESIDUAL DISPOSAL (continued)

Regional Balfill Facility-

Salaries: Director of Solid Waste, Manager of Balfill & Compost Operations (shared: 20% Compost), equipment mechanic, baler operator, scale house operator, 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 Balfill 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: Ongoing investigations regarding LD#3 concerns 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 2025/26, estimate of 22,000 bales at \$6 per bale.

Closure Liability: For 2025/26, is based on PSAB closure liability calculation. The new standard took effect in 2022/23.

Liner Replacement Reserve: For 2025/26, estimate of 22,000 bales at \$10 per bale.

Balfill Capital Reserve: For 2025/26, 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 balfill 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.

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SOLID WASTE :
REF # 44

		WASTE DIVERSION						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Administrative Costs:								
01-40-0045-5205	Salaries	210,345	244,767	155,472	237,781	239,312		239,312
01-40-0045-5207	Salaries	9,954	5,000	934	7,000	5,000		5,000
01-40-0045-5210	Benefits	45,931	53,849	33,515	51,258	52,649		52,649
01-0045-6240	Legal	2,520	5,000	0	0	5,000		5,000
01-40-0045-6250	Insurance	1,662	1,700	1,751	1,751	1,800		1,800
01-40-0045-6260	Telephone	4,123	6,500	3,476	5,214	6,500		6,500
01-40-0045-6270	Office Supplies		2,500	1,246	1,869	2,500		2,500
01-40-0045-6300	Miscellaneous	1,612	2,000	486	729	2,000		2,000
01-40-0045-6310	Newspaper ads	2,161	1,500	0	0	1,000		1,000
01-40-0045-6350	Training and development	2,216	3,000	1,367	2,050	3,500		3,500
01-40-0045-6750	Travel/vehicle costs	837	2,500	988	1,482	2,500		2,500
01-40-0045-7206	Education and promotion	33,230	34,000	13,845	30,000	43,500		43,500
01-40-0045-7645	Travel/vehicle costs	2,967	5,000	1,620	2,430	5,000		5,000
01-40-0045-7650	Travel/vehicle costs	6,282	5,500	4,775	7,162	7,000		7,000
01-40-0045-7670	Capital out of revenue	106,370	55,000	0	55,000	55,000		55,000
01-0045-7201	Special Projects	5,000	5,000	5,500	5,500	5,500		5,500
	Subtotal	435,210	432,816	224,975	409,226	437,761	0	437,761
Shared Programs:								
01-40-0040-6929	Household Hazardous Waste	122,237	125,000	106,335	136,335	140,000		140,000
	Subtotal	557,447	557,816	331,310	545,561	577,761	0	577,761
Shared Recoveries:								
01-00-0004-4878	Estimated RRFB Credits-Region	(404,812)	(250,000)	(35,130)	(378,000)	(427,000)		(427,000)
01-00-0004-4875	Education Contract - RRFB	(39,417)	(40,330)	(25,736)	(40,330)	(39,417)		(39,417)
01-00-0004-4870	Program Funding - RRFB	(14,429)	(14,429)	(7,214)	(14,429)	(14,429)		(14,429)
01-00-0004-4871	WD - Other HHW Revenue	0	0	(1,475)	(2,212)	(5,000)		(5,000)
01-00-0004-4876	Enforcement funding - RRFB	(33,244)	(33,461)	(21,665)	(33,461)	(33,340)		(33,340)
01-00-0004-4874	MAP Funding - RRFB	(60,663)	(63,000)	(53,802)	(79,800)	(63,000)		(63,000)
01-00-0004-4873	Hazardous Waste	(13,306)	(12,000)	0	(12,000)	(12,000)		(12,000)
01-00-0005-4509	Recoveries - Truro and Stewiacke	0	(31,693)	0				0
	Subtotal	(565,871)	(444,913)	(145,022)	(560,232)	(594,186)	0	(594,186)
	Net shared after recoveries	(8,424)	112,903	186,288	(14,671)	(16,425)	0	(16,425)
Waste Reduction Non Shared								
01-00-0004-4880	WD - Other revenue	-	0	(5,024)	(6,000)	(8,925)		(8,925)
01-0067-5205	Salaries	38,658	43,248	33,755	51,625	53,353		53,353
01-0067-5210	Benefits	6,831	7,219	5,757	8,806	8,826		8,826
01-0067-6240	Legal Services	430	2,000	1,427	2,141	2,000		2,000
01-0067-6241	Supplies & Materials - Summer	2,823	4,000	2,652	3,978	4,000		4,000
01-0067-6260	Telephone	2,169	500	416	624	500		500
01-0067-6270	Office Expenses	252	250	0	0	250		250
01-0067-6295	Safety Supplies	242	600	413	620	600		600
01-0067-6300	Miscellaneous Expenses	4,521	5,000	652	977	5,000		5,000
01-0067-6310	Advertising	1,385	2,000	782	1,173	2,000		2,000
01-0067-6350	Training & Development	544	250	0	0	250		250
01-0067-6570	Contracted services	1,036	2,000	996	1,494	2,000		2,000
01-0067-6750	Travel	1,471	5,000	428	643	2,500		2,500
01-0067-7105	Rentals	8,076	8,000	7,284	10,926	8,000		8,000
01-0067-7110	Tipping Fees	778	2,500	1,971	2,957	2,500		2,500
01-0067-7141	Vehicle Removal		0	0				0
01-0067-7650	Fuel	1,708	1,700	1,764	2,646	2,500		2,500
			0					0
	Non-shared programs subtotal	70,924	84,267	53,273	82,610	85,354	-	85,354
	Total	62,500	197,170	239,561	67,939	68,929	0	68,929

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**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, Environmental/Educational Officer, Waste Management Officer and an addition of an Administrative Support Clerk (100%).

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: \$100,383 received annually shared equally between East Hants & CJSMA \$33,461 each.

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.

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SOLID WASTE :
REF # 45

		COMPOSTING PROGRAM						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Composting Program:								
01-40-0049-5205	Salaries	184,589	201,215	135,802	207,698	209,205		209,205
01-40-0049-5210	Benefits	45,921	44,267	31,193	47,707	46,025		46,025
01-40-0049-6215	Electricity	36,275	25,000	16,891	33,783	35,000		35,000
01-40-0049-6220	Maintenance	36,448	30,000	11,833	24,549	30,000		30,000
01-40-0049-6232	Disposal	5,790	5,000	4,050	6,075	6,000		6,000
01-40-0049-6234	Sampling	3,910	7,500	1,275	5,185	7,500		7,500
01-40-0049-6250	Insurance/Admin expenses	196,736	200,000	227,879	227,879	235,000		235,000
01-40-0049-6260	Telephone	2,422	3,000	1,601	2,402	3,000		3,000
01-40-0049-6270	Office Expenses	1,900	1,500	0	1,366	1,500		1,500
01-40-0049-6295	Safety Supplies	4,027	4,000	400	2,642	4,000		4,000
01-40-0049-6300	Miscellaneous Expenses	528	1,000	161	241	1,000		1,000
01-40-0049-6350	Training and development	822	3,000	674	1,012	3,000		3,000
01-40-0049-6360	Waste disposal consulting		3,000	0	0	3,000		3,000
01-40-0049-6750	Travel	27	2,000	0	0	2,000		2,000
01-40-0049-7105	Rentals	-	5,000	0	0	5,000		5,000
01-40-0049-7645	Maintenance	108,083	60,000	31,407	53,111	60,000		60,000
01-40-0049-7650	Fuel	44,293	45,000	-176	40,868	45,000		45,000
01-40-0049-7655	Chemicals	-	0	0	0			0
	Subtotal	671,771	640,482	462,990	654,517	696,230	0	696,230
Less: Recoveries								
01-00-0005-4502	Tipping Fees	(185,039)	(200,000)	(127,844)	(219,161)	(200,000)		(200,000)
01-00-0005-4526	Sales	(2,494)	(4,000)	(3,609)	(5,414)	(4,000)		(4,000)
01-00-0005-4525	Sales	(2,982)	(3,000)	(9,640)	(9,640)	(10,000)		(10,000)
	Subtotal	(190,515)	(207,000)	(141,093)	(234,215)	(214,000)	0	(214,000)
	Subtotal -net	481,256	433,482	321,897	420,302	482,230	0	482,230
01-40-0081-7840	InVessel Expansion- Interest	39,898	38,700	0	36,000	36,000		36,000
	Subtotal	39,898	38,700	0	36,000	36,000	0	36,000
	Total	521,154	472,182	321,897	456,302	518,230	0	518,230

Composting Program:

Salaries: Manager of Balefill & 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: 2 loaders, 1 trommel screener, 1 elevating face turner

Waste Disposal Consulting: Includes consulting on the pilot project to create an Agricultural Market for Nova Scotia Compost as well as any other consulting that arises related to the compost production or marketing.

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

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2025-2026 OPERATING BUDGET

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SOLID WASTE :
REF # 46

		RECYCLING COLLECTION						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-40-0040-6715	Collection Contract	462,504	1,651,277	636,421	1,672,532	712,000		712,000
	Collection Contract	462,504	1,651,277	636,421	1,672,532	712,000	0	712,000

County wide recycling collection is 100% borne by the general rate.

EPR programming takes effect tentatively in December. Funding will be made available for on a go forward basis from Circular Materials.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
2025-2026 OPERATING BUDGET**

April 2025

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**SOLID WASTE (continued):
REF # 47**

		MATERIALS RECOVERY FACILITY						
		OPERATIONAL RESULTS						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Revenues								
01-00-0005-4541	Market sales	717,310	850,000	480,220	720,329	830,000		830,000
01-00-0005-4545	Foreign Exchange	12,923	20,000	27,208	40,813	25,000		25,000
01-00-0005-4546	US Market sales	42,026	40,000	99,127	148,691	100,000		100,000
01-00-0003-4489	St. Marys	14,733	16,602	9,986	17,119	16,995		16,995
01-00-0003-4490	Pictou	468,178	510,283	304,612	522,191	533,643		533,643
01-00-0003-4491	Town of Antigonish	33,048	39,795	15,861	27,191	28,042		28,042
01-00-0003-4492	East Hants	168,226	179,487	107,105	183,608	190,344		190,344
01-00-0003-4493	Stewiacke	11,712	12,865	7,352	12,604	13,936		13,936
01-00-0003-4494	Truro	70,950	76,001	43,280	74,193	76,478		76,478
01-00-0003-4495	Cumberland County		-	2,856	4,896	0		0
01-00-0003-4498	Municipality of Antigonish	93,211	102,494	62,436	107,033	107,918		107,918
01-00-0003-4499	Guysborough	41,385	44,908	26,860	46,046	49,286		49,286
01-00-0005-4511	Commercial tipping fees	90,911	77,000	58,091	87,136	107,000		107,000
01-00-0005-4540	Misc MRF Revenue		-					0
01-00-0005-4543	Handling revenue	297,525	290,000	242,606	363,909	370,000		370,000
01-00-0005-4544	Deposit revenue	304,034	305,000	241,150	361,725	368,000		368,000
01-00-0004-4879	Dairy stewardship program		47,000	34,070	34,070	47,000		47,000
	Subtotal	2,366,172	2,611,435	1,762,820	2,751,555	2,863,641	-	2,863,641
Expenses								
01-0051-5205	Salaries	1,708,493	1,999,953	1,188,845	1,814,233	2,042,253	49,753	2,092,006
01-0051-5210	Benefits	393,048	337,989	265,133	405,248	408,451	9,951	418,402
01-0051-6215	Electricity	85,056	70,000	32,927	65,855	70,000		70,000
01-0051-6220	Maintenance/Operations	205,475	170,000	144,547	216,820	175,000		175,000
01-0051-6230	Baling wire	35,164	35,000	24,803	37,204	35,000		35,000
01-0051-6240	Legal Services	1,009	-	126	189	1,000		1,000
01-0051-6250	Insurance	53,192	53,500	66,733	66,733	67,000		67,000
01-0051-6260	Telephone	6,428	5,500	3,721	5,581	5,500		5,500
01-0051-6270	Office supplies/other	7,113	5,000	3,162	4,743	5,000		5,000
01-0051-6275	Freight	6,750	8,000	1,675	2,513	21,000		21,000
01-0051-6279	Lafarge Residual	-	-	0		0		0
01-0051-6295	Safety Equipment	29,821	25,000	16,424	24,636	25,000		25,000
01-0051-6300	Office supplies/other	4,189	5,000	2,529	3,793	4,000		4,000
01-0051-6350	Training and development	7,572	7,000	7,127	10,690	7,500		7,500
01-0051-6356	Commission Fee	-	-	0				0
01-0051-6750	Travel and rentals	1,332	2,000	962	1,443	1,500		1,500
01-0051-7105	Rentals	1,561	1,500	1,878	2,817	2,000		2,000
01-0051-7645	Vehicle Maintenance	624	1,500	553	830	1,500		1,500
01-0051-7650	Fuel/Propane	33,829	32,000	9,673	14,510	32,000		32,000
01-95-0051-9003	Transfer to capital reserve	-	75,000	75,000	75,000	75,000		75,000
	Subtotal	2,580,656	2,833,943	1,845,818	2,752,836	2,978,703	59,704	3,038,407
	Profit/(Loss)	(214,484)	(222,508)	(82,998)	(1,281)	(115,062)	(59,704)	(174,766)

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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, the rate is \$165.00 per metric tonne, and processing is expected to be 6,161 tonnes, excluding Colchester. For commercial loads, the rates are variable, and revenue is estimated at \$107,000.

Deposit/Handling Revenue: Through our non-buy-back Enviro Depot contract. Fees rec'd for deposit items received from the blue bags.

Dairy Stewardship Program: Colchester share of revenues excluding Truro and Stewiacke.

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.

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Climate Change
REF #48

		Climate Action						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Revenues								0
01-00-0004-4794	Solar Admin Fee	69,449	25,000	16,366	24,549	50,000	0	50,000
01-00-0004-4795	Solar FCM Grant	189,381	1,887,257	0	174,330	273,879		273,879
01-00-0005-4488	EV Charger Station Revenue	2,837	2,500	2,472	4,618	4,800		4,800
01-00-0005-4712	Solar Interest (Pilot)	4,957	7,000	2,747	4,121	3,000		3,000
01-00-0005-4713	Solar Interest (Cozy)	1,755	2,000	11,750	22,000	33,000		33,000
01-00-0004-4793	General Sustain Projects Revenue	-	0	0	20,000	168,025	95,000	263,025
	Subtotal	268,379	1,923,757	33,335	249,618	532,704	95,000	627,704
Expenses								
01-10-0061-7092	EV Charger Station Expenses	799	1,388	3,147	5,500	8,500		8,500
01-60-0060-7115	General Sustain Projects Exp	-	5,000	6,000	20,000	178,250	215,000	393,250
01-60-0060-7202	Solar Cozy Colchester Expenses	154,275	1,887,257	108,586	220,879	356,879		356,879
01-60-0060-7203	Mun Facility Solar PV Proj Exp	1,551	2,000		0	3,000		3,000
	Subtotal	156,625	1,895,645	117,733	246,379	546,629	215,000	761,629
	Total	- 111,754	- 28,112	84,398	- 3,239	13,925	120,000	133,925

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

Additions: Studies for Sustainable Procurement, Fleet electrification, climate risk assessment

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ENVIRONMENTAL DEVELOPMENT SERVICES

REF # 49

		PLANNING						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-60-0061-7091	Planning Studies	135,865	150,000	20,237	80,000	150,000		150,000
Total		135,865	150,000	20,237	80,000	150,000	0	150,000

Planning Studies: Includes funding for general planning studies and for the solar garden study.

ENVIRONMENTAL DEVELOPMENT SERVICES

REF # 50

		FUNDY DISCOVERY SITE						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Operations:								
01-60-0058-5205	Salaries	45,317	44,629	49,481	49,481	48,480		48,480
01-60-0058-5210	Benefits	3,386	7,141	4,866	4,866	5,139		5,139
01-60-0058-6208	Summer staff expenses	-	-	184	184	200		200
01-60-0058-6215	Electricity	4,568	3,000	2,488	4,975	3,000		3,000
01-60-0058-6220	Maintenance	70,407	64,000	33,788	53,000	65,000		65,000
01-60-0058-6260	Telephone	4,703	4,000	2,562	3,844	4,000		4,000
01-60-0058-6270	Office Supplies	179	250	260	260	300		300
01-60-0058-7070	Promotion	6,667	3,000	2,107	6,000	8,000		8,000
01-60-0058-7071	Programs	1,800	5,000	2,400	2,400	5,000		5,000
01-60-0058-6300	Miscellaneous	1,027	500	409	409	500		500
Subtotal		138,054	131,519	98,545	125,419	139,619	-	139,619
Revenue:								
	Fundy Discovery Site Grants	(16,000)	(17,000)	(23,086)	(23,086)	(22,000)		(22,000)
Net		122,054	114,519	75,459	102,333	117,619	-	117,619

Salaries: Salaries includes wages for a manager, two 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

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2025-2026 OPERATING BUDGET

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ENVIRONMENTAL DEVELOPMENT SERVICES (continued)

REF # 51

		ECONOMIC DEVELOPMENT						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Expenses								
01-60-0059-5205	Salaries	130,959	174,348	113,819	174,076	174,348		174,348
01-60-0059-5210	Benefits	25,515	38,357	22,986	35,155	38,357		38,357
01-60-0059-6240	Legal Services	12,645	15,000	7,830	15,000	15,000		15,000
01-60-0059-6270	Office expense	2,503	2,500	1,474	2,500	2,500		2,500
01-60-0059-6300	Miscellaneous	176	800	0	200	800		800
01-60-0059-6310	Advertising	11,625	30,500	9,158	30,000	30,000		30,000
01-60-0059-6312	Hosting and Events	2,895	4,000	708	2,000	4,000		4,000
01-60-0059-6314	Sale of property	46,552	50,000	19,523	30,000	160,000		160,000
01-60-0059-6320	Membership dues	790	800	37	55	1,000		1,000
01-60-0059-6350	Professional development	1,634	4,300	1,734	3,500	4,300		4,300
01-60-0059-6360	Reports and Contracts	37,561	25,000	0	18,000	25,000		25,000
01-60-0059-6750	Travel	3,107	6,500	2,937	4,406	6,500		6,500
01-60-0059-6760	Conferences	413	3,000	0	0	3,000		3,000
01-60-0059-7066	Events Committee	92,972	125,000	0	125,000	125,000		125,000
01-60-0059-7067	Marketing - Regional Tourism	4,069	62,000	7,362	11,043	20,000		20,000
01-60-0059-7068	Marketing Levy Admin	0	0	1,621	2,431	100,000		100,000
01-60-0059-7069	Marketing Levy Strategy	0	0	3,087	4,631	25,000		25,000
01-60-0059-7201	Special Project - Internet		668,000		668,000	668,000		668,000
01-60-0060-7065	Regional Economic Development	69,350	70,000	69,350	69,350	70,000	36,558	106,558
	Subtotal	442,766	1,280,105	261,626	1,195,347	1,472,805	36,558	1,509,363
Revenue								
01-00-0005-4900	Marketing Levy Revenue	0	0	-87,738	-131,608	-270,000		-270,000
	Net	442,766	1,280,105	173,888	1,063,739	1,202,805	36,558	1,239,363

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 Prosperity.

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.

MUNICIPALITY OF THE COUNTY OF COLCHESTER

2025-2026 OPERATING BUDGET

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ENVIRONMENTAL DEVELOPMENT SERVICES (continued)

REF # 52

		DEBERT PARK						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-40-0063-5205	Salaries	83,592	98,000	71,185	95,130	113,226		113,226
01-40-0063-5210	Benefits	15,738	17,640	12,698	16,598	20,381		20,381
01-40-0063-6215	Electricity	13,870	16,275	4,541	16,275	17,000		17,000
01-40-0063-6219	Maintenance - DNR Building	44,785	85,000	13,510	20,265	25,000		25,000
01-40-0063-6220	Maintenance - Debert	76,001	120,000	11,937	40,000	45,000		45,000
01-40-0063-6221	Maintenance - Airport	137,299	110,000	36,083	100,000	115,000		115,000
01-40-0063-6246	Maintenance - Admin Building	53,806	35,000	10,990	25,000	45,000		45,000
01-40-0063-6247	Maintenance - Incubator Mall	19,712	0	334	514	0		0
01-40-0063-6250	Insurance	55,645	58,000	54,080	54,080	55,000		55,000
01-40-0063-6270	Office expense/miscellaneous	8,228	8,500	5,055	7,583	8,000		8,000
01-40-0063-6300	Office expense/miscellaneous	1,942	1,500	272	409	1,000		1,000
01-40-0063-6360	Airport Management Fee	17,729	20,000	11,819	17,729	17,729		17,729
01-40-0063-7650	Airport Fuel	32,860	30,000	7,251	15,000	25,000		25,000
01-95-0032-9001	Transfer to Vehicle Reserve	17,904	21,875	21,875	21,875	21,875		21,875
	Subtotal	579,111	621,790	261,630	430,458	509,211	0	509,211
01-00-0005-4797	Debert leases revenue	195,748	60,000	114,029	150,000	59,000		59,000
01-00-0005-4798	Jet fuel revenue	43,466	45,000	32,082	38,000	45,000		45,000
	Subtotal	239,214	105,000	146,111	188,000	104,000	0	104,000
	(Profit)/Loss	339,897	516,790	115,519	242,458	405,211	0	405,211

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

Benefits: Calculated at 18 %

Debert Park Maintenance: Includes \$25K for new business park signage

Debert Airport Maintenance: Annual maintenance required for the airport, 5% WU manager Salary, 60% Mowing Term, 4% DPW, 1% WWC Manager/Supervisor/Workers, include \$15K for Tiedown repairs in 25/26

DNR Maintenance: Relates to Water Utility building at 251 Lancaster. Maintenance work expected in 25/26 includes new furnace, security system, and plumbing work

Airport Management Fee: Annual contracted amount for management of the airport and the Truro Flying Club.

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, reduced in 24/25 as no air show

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 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-40-0065-6215	Heat & Lights	32,628	35,000	13,915	35,000	35,000		35,000
01-40-0065-6250	Insurance	36,494	70,000	32,065	32,065	37,000		37,000
01-40-0065-6220	Maintenance	27,920	27,920	19,987	27,920	30,000		30,000
01-40-0065-6260	Telephone	5,006	10,000	3,337	5,006	6,000		6,000
01-40-0065-6300	Miscellaneous	817	1,500	500	750	1,500		1,500
01-40-0065-6360	Management fee	33,341	45,000	18,094	34,000	45,000		45,000
01-40-0065-7315	Bad Debts	173	0					0
	Subtotal	136,379	189,420	87,898	134,741	154,500	0	154,500
01-00-0005-4796	Lease revenue	-100,797	(180,000)	(88,489)	(191,395)	(301,000)	0	-301,000
	Subtotal	(100,797)	(180,000)	(88,489)	(191,395)	(301,000)	-	(301,000)
	(Profit)/Loss	35,582	9,420	-591	-56,654	-146,500	0	-146,500

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

Lease revenue: Rental income from renting space.

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ENVIRONMENTAL DEVELOPMENT SERVICES (continued):

REF # 54

TOURISM/MARKETING

	Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-70-0070-7231 Cliffs of Fundy	115,000	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
							0
Total	118,280	68,280	65,000	68,280	68,280	0	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

BRANCH LIBRARY

	Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-70-0075-6215 Heat & Lights	6,195	5,000	1,530	2,294	5,000		5,000
01-70-0075-6220 Maintenance	24,417	25,000	3,983	22,500	25,000		25,000
01-70-0075-6250 Insurance	4,384	3,500	5,017	5,017	5,100		5,100
01-70-0075-6260 Telephone	3,326	3,000	1,987	3,406	3,500		3,500
01-70-0075-6270 Supplies	-	0					0
Branch Library	38,322	36,500	12,517	33,217	38,600	-	38,600

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
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**RECREATION SERVICES
REF # 56**

		RECREATION - PARKS , RINKS, POOLS						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Parks:								
01-70-0071-5205	Regional parks -salaries	206,700	280,802	219,048	255,621	279,906		279,906
01-70-0071-5210	Regional parks -benefits	29,190	60,791	38,791	50,451	61,579		61,579
01-70-0071-6350	Parks and Playground Staff Training	0	8,000	1,476	3,000	8,000		8,000
01-70-0071-7142	Nelson park -maintenance	39,557	30,000	21,481	29,000	30,000		30,000
01-70-0071-7221	Municipal parks -maintenance	102,765	101,000	58,744	90,000	95,000		95,000
01-70-0071-6221	Summer Mowing Program	40,000	32,000	10,256	44,000	75,000		75,000
01-70-0071-7645	Vehicle maintenance	40,150	35,000	31,002	46,503	40,000		40,000
01-95-0071-7670	Park -capital		247,000	0	200,000	193,000		193,000
01-70-0072-5220	Broderick lane park -maintenance	30,518	35,000	23,524	35,000	37,000		37,000
01-70-0072-7143	Stewiacke park -maintenance	34,419	37,000	29,197	37,000	37,000		37,000
	Provincial Funding	0	(10,000)	-	-	(10,000)		-10,000
	Subtotal	523,299	856,593	433,519	790,575	846,485	0	846,485
Rinks:								
01-70-0070-7165	West Colchester	124,493	126,705	127,026	127,026	107,000		107,000
01-70-0070-7169	Emergency Deficit Funding	35,238	40,000	12,480	18,720	40,000		40,000
01-70-0070-7170	North Shore	38,612	71,270	77,786	77,786	90,684	0	90,684
01-70-0070-7175	Don Henderson	47,827	149,836	153,935	153,935	163,150	0	163,150
	Subtotal	246,170	387,811	371,227	377,467	400,834	0	400,834
Pools:								
01-70-0070-7177	Scotia Pool	175,000	125,000	175,000	175,000	175,000		175,000
Recreation Reserves:								
01-95-0070-9032	Transfer to the Playspace reserve	160,000	80,000	80,000	80,000	80,000		80,000
01-95-0070-9030	Transfer to Trail Reserve	100,000	200,000	200,000	200,000	160,000		160,000
01-95-0070-9032	Transfer to Arena Reserve	80,000	80,000	80,000	80,000	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	368,000	388,000	388,000	388,000	298,000	0	298,000
Non-Profit Organizations:								
707166	Insurance	32,626	35,000	32,951	32,951	36,000	0	36,000
Civic Centre								
01-70-0076-6145	Administration	600,000	750,000	750,000	750,000	750,000		750,000
01-70-0081-8140	Interest	190,087	176,917	174,819	174,819	139,379		139,379
01-00-0004-4921	Debenture Recovery	(15,158)	(15,000)	(85,361)	(15,000)	(15,000)		-15,000
01-70-0073-6531	Non Capital Financing	44,105	0	386,959	1,218,000	50,000		50,000
01-00-0004-4514	Civic Centre Recovery - Truro	-4,450		-39,579	-190,000			
	Subtotal	814,584	911,917	1,186,838	1,937,819	924,379	0	924,379
	Total	2,159,679	2,704,321	2,587,535	3,701,812	2,680,698	0	2,680,698

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RECREATION SERVICES

REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Parks:

The County maintains day park operations for Nelson Memorial Park, Stewiacke River Park 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 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 staining.

Nelson Park Capital: Parking lot area (lower area), rest / bike station, benches

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, fix around the new bridge.

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: picnic tables, benches, design of new playground structure.

Park Maintenance: Regular mowing, removal of brush, top soil, and regular maintenance of green spaces and parks. Increase for some maintenance that will occur at Hearts Haven, some investingation on bridges on the cobequid trail

Rinks:

Under the Arenas Policy, the County will fund 100% of approved capital projects and insurance premiums.

Expected capital costs for 2025/26:

West Colchester - \$ 92,500 (capital) and \$14,500 (insurance)

North Shore - \$ 74,184 (capital) and \$16,500 (insurance)

Don Henderson (Brookfield) - \$ 133,336 (capital) and \$17,000 (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 \$136,000 balance any funds not expensed in 2024/25 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 \$36,000 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:

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RECREATION SERVICES
REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Capital Projects for Rinks

West Colchester

2026

Painting Exterior of Building	10,000
Set of Nets	3,000
Ven Mar for Dressing Rooms	3,500
Security Cameras of Building	3,500
Canteen Upgrade (equipment)	2,500
Fix and Repair new addition of roof above dressing rooms	5,000
New Floor matting	5,000
Roof replacement (Loan)	60,000
	<u>92,500</u>
Insurance	14,500

North Shore

2026

New Lighting over rink surface	18,280
Paint Stands, walls, Doors and Rink Area	7,880
Re - Gasket Refrigeration Chiller	18,512
5 New Zamboni Blades	3,080
Raise Existing Dehumidifier	1,000
New Hockey Goal Frames	4,428
New Brine Pump	16,000
New Planks over Exposed Section of Ice Pad	922
Service Kit oil and Filter Both Compressors	4,083
	<u>74,184</u>
Insurance	16,500

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RECREATION SERVICES

REF # 56

RECREATION - PARKS , RINKS, POOLS (continued)

Brookfield (Don Henderson)

2026

Replace Condenser	\$	100,640
Removable Curling Hacks (8)	\$	2,400
Repair North End Boards	\$	7,000
Replace starter on Compressor #2	\$	9,200
Install Two-way switch for the water pimps	\$	2,100
Replace heat Pump in Curling viewing area	\$	4,700

133,336

Insurance 17,000

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		TRANSFERS TO OTHER GOVERNMENTS						
		Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
01-80-0080-7525	School Board Allocation	8,776,452	9,749,051	6,499,368	9,749,052	10,577,187		10,577,187
01-00-0004-4910	Provincial Court Fines	(109,461)	(95,000)	(59,779)	-95,000	(95,000)		(95,000)
01-20-0080-7520	Police Protection (PNS)	6,270,529	6,678,112	3,342,649	6,671,219	7,112,190	740,956	7,853,146
01-20-0080-7515	Prosecutorial Services	18,788	18,000	0	16,275	18,000		18,000
01-20-0080-7470	Corrections - PNS	455,918	0	0	0			0
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	283,372	0	169,892	169,891	0		0
01-10-0080-7522	Assessment Services	671,344	671,344	512,984	671,344	671,344		671,344
01-70-0075-7236	Truro Library	56,768	44,000	23,546	35,319	44,000		44,000
Total		16,699,410	17,341,207	10,695,435	17,493,800	18,603,421	740,956	19,344,377

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 6.50% increase. Colchester complement is 35 officers, plus 1 civilian for Criminal Records checking.

Addition: Request for Additional Officers made by Staff Sargeant

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 23/24 library costs.

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

7. **Provincial assessment services**: PVSC Officials estimate the budget to be status quo.

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

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2025-2026 OPERATING BUDGET

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DEBT - PRINCIPAL PAYMENTS LESS RECOVERIES

			Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
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	63,452	0	57,737	57,737	57,105		57,105
Recoveries			63,452	-	57,737	57,737	57,105	-	57,105
Wastewater debt - net			203,177	266,629	208,892	208,892	209,524	-	209,524
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	858,222	811,052	376,733	853,116	853,116		853,116
Civic Centre subtotal			858,222	811,052	376,733	853,116	853,116	0	853,116
Debenture Debt total			1,168,899	1,185,181	693,125	1,169,508	1,170,140	0	1,170,140

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.

**MUNICIPALITY OF THE COUNTY OF COLCHESTER
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REF # 59

	TRANSFERS TO OWN RESERVES						
	Last Year Actual 2023/24	2024-2025 BUDGET	YEAR TO DATE	2024-2025 PROJECTED	2025-2026 MAINTENANCE BUDGET	ADDITIONS/ DELETIONS	2025-2026 MAINTENANCE BUDGET
Transfer to Operating Reserve	900,000	1,200,000	1,200,000	1,200,000	1,200,000	733,220	1,933,220
Transfer to Courthouse Reserve	150,000	250,000	250,000	250,000	250,000		250,000
Transfer to the RECC Capital Reserve	200,000	200,000	200,000	200,000	200,000		200,000
Transfer to Fire Insurance Reserve	490,555	650,000	650,000	650,000	675,000		675,000
Transfer to North Shore Rink Reserve	50,000	50,000	50,000	50,000	0		0
Transfer to Municipal Infrastructure & Development Res.	200,000	200,000	200,000	200,000	200,000		200,000
Transfer to Capital Reserve	924,134	300,000	300,000	300,000	300,000		300,000
Contingency Fund	-	50,000	50,000	50,000	0		0
Transfer to Major Flood Reserve	100,000	100,000	100,000	100,000	100,000		100,000
Total	3,014,689	3,000,000	3,000,000	3,000,000	2,925,000	733,220	3,658,220

Operating Reserve:

Annual Council has transferred \$1,200,000 to the Operating Reserve Fund.
The estimated balance for the reserve in 2024/25 is \$10,153,936.

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 2024/25 is \$1,564,278.

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 \$40,144

Municipal Infrastructure & Development Reserve:

The 2025/26 budget reflects a \$200,000 contribution to the reserve. The Infrastructure & Development reserve currently has a projected balance of \$1,789,867.

North Shore Rink Reserve:

In 2012/13, Council approved the creation of the North Shore Rink Reserve, and approved a transfer of \$50,000 to that reserve. The project has been completed in fiscal 2024/25 and funds are no longer required to be allocated to the project.

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 \$618,622 at the end of March 2025.