



## 2016/17 Approved Operating and Capital Budget

# Guide to the Budget Book

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Prepared by:  
**The Village of Kingston Staff**

671 Main Street  
PO Box 254  
Kingston, Nova Scotia  
B0P 1R0

(902) 765-2800  
(902) 765-0807 (fax)

[www.kingstonnovascotia.ca](http://www.kingstonnovascotia.ca)

For more information contact

**Mike McCleave, Clerk/Treasurer**  
at the above address or  
email • [mmccleave@kingstonnovascotia.ca](mailto:mmccleave@kingstonnovascotia.ca)  
phone • (902) 765-2800



## What is the budget?

The budget sets forth a strategic resource allocation plan that is aligned with community goals, preferences and needs. The budget is a policy document, financial plan, operations guide, and communication device.

Through the budget, the Village of Kingston demonstrates its accountability to its residents and customers. To provide the maximum accountability this section provides the reader with some basic understanding of the components of the budget document and what is included in each of these components.

## Organization of the budget document

The budget document includes four major areas:

1. The Introduction which provides the Clerk/Treasurer's budget message along with overview information about Kingston including the organization, values and goals and community profile.
2. The Budget Summary shows the sources and uses of funds, budget summaries, descriptions of revenues and expenses and illustrates the financial picture of Kingston including the fund structure, budget process and development and fiscal guidelines.
3. The Departmental Budget Section – General and Sewer funds - includes information on all business units, and includes an introduction, significant achievements for the year and strategic objectives for the upcoming year.
4. The Capital Improvement section includes information regarding the current year capital projects and four year forecast, the capital budget process and debt information.



# Budget Message

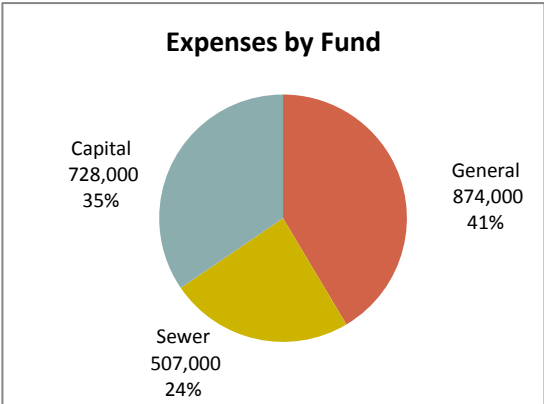
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May 12, 2016

Chair, Commission Members and the Kingston Community:

I respectfully transmit the budget for Kingston for the April 1, 2016 to March 31, 2017 fiscal year. This represents the annual financial plan and allocation of public resources for the coming year.

The approved expenditure budget totals approximately \$2,109,000 which includes \$1,381,000 (65%) for operating budgets and \$728,000 (35%) for capital budgets.



The format and presentation of the budget is similar to the previous years. The Capital Improvement Plan (current year and four year forecast) will allow the Village to approach infrastructure management in a fiscally sustainable method. Continuation of strategic and proactive planning will ensure that Kingston will be able to provide for the needs of today's and future residents.

## Economic Environment and Assumptions

This budget forecast assumes that provincial and federal funding (both operating and capital components) will be negatively impacted and thus municipal budgets will come under increasing pressure to fund more services and infrastructure with less. These challenges have been identified and incorporated in this year's and future year's budget.

Fiscal sustainability is the focus of this year's (and future year's) budgets – strategically planning for today and tomorrow in a manner that is fair and equitable. Proper use and management of reserves will be key, along with leveraging outside funding to achieve the greatest amount of work for the lowest cost. Although there are significant pressures on many budget areas, we expect the increase on resident tax bills to be minimal. To this end, Kingston has managed its rates reasonably and is competitive compared to similar municipal units.

# Budget Message

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## Looking Ahead

Staff will focus on working on existing services, new initiatives and capital projects identified by the Commission, along with continued policy development and long term planning, to the benefit and improvement of the village as a whole.

This budget includes Commission directed strategies and new service initiatives, such as:

- Continued work to extend sewer service to all residents
- Long term funding strategies for capital programs
- Improved communications with residents
- Continued proactive infrastructure maintenance program

This budget document was created as a communication tool for the residents of Kingston. This document is the result of a significant amount of work by the Commission and staff, as many hours were spent identifying, developing and confirming goals, developing operating plans and prioritizing programs and projects. I would like to express my appreciation to everyone involved in providing their expertise and knowledge in creating the budget.

Respectfully,



Mike McCleave  
Clerk/Treasurer

## Organizational Profile

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The Village of Kingston is a municipal unit located in the western end of Kings County and adjacent to the Village of Greenwood. Incorporated in 1957, the Village is responsible for services such as sewer collection and treatment, recreation programming, public works and tourism functions. Five Commission members are elected at large to three-year staggered terms. The Chair is a member of the Commission, elected by the Commission for one-year terms. The Clerk/Treasurer is appointed by the Commission to manage 4 full-time staff and many part-time and seasonal employees.

### Village Commission

Chair

**Martha Armstrong**

Deputy Chair

**Don Holmesdale**

Commissioners

**John Pierce**

**Bruce Carter**

**Paul Parsons**

### Village Staff

Clerk/Treasurer

**Mike McCleave**

Administrative Assistant

**Janice Hatfield**

Public Works

**Danny Lundrigan**

**David Feener**

Recreation Coordinator

**Glen Abriel**

# Organizational Profile

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## Corporate Values

We are committed to providing affordable, high quality municipal services which meet the reasonable needs of our residents.

We are committed to protect Kingston's quality of life and the individual rights of our residents.

We will treat all people courteously and equitably. We will listen and ask questions until we understand. Our actions will be consistent with approved rules and policies, yet flexible and responsive to individuals whose reasonable needs cannot otherwise be met.



We are committed to respond to the needs of our citizens in an honest, credible and timely manner.

We are committed to meeting and exceeding community needs by fostering a spirit of creativity, resourcefulness and open-mindedness.

We will strive to ensure that all communications are dealt with honestly and fairly with a commitment to accuracy and timeliness.

## Strategic Goals

Kingston is implementing work toward organizational alignment from strategic goals all the way to individual performance standards.

The Commission is committed to ensure the areas of fiscal management, public safety, community development, infrastructure management, recreation and effective governance are being performed in a reasonable and cost-effective manner.

Specific departmental goals are identified on their individual fund pages.

# Budget Summary

The Village of Kingston was settled in the year 1793 by the United Empire Loyalists, and from this settlement sprang one of the most flourishing industries in the Province, the apple industry. Kingston is located in the heart of the beautiful Annapolis Valley and is surrounded by rich farmland and fruit orchards. Just a short drive away is the incredible Bay of Fundy boasting the highest tides in the world. Kingston was incorporated as a Village in 1957.

Kingston began as a settlement nearly 200 years ago but did not become an industrial centre until the early 1900's, with the establishment of its lumber and apple processing industries. Today, the Village economy is largely influenced by Canadian Forces Base Greenwood; a consistent generator of employment, service demand and housing activity. A 1995 community survey indicates approximately one quarter of households in Kingston have employment related to the base.

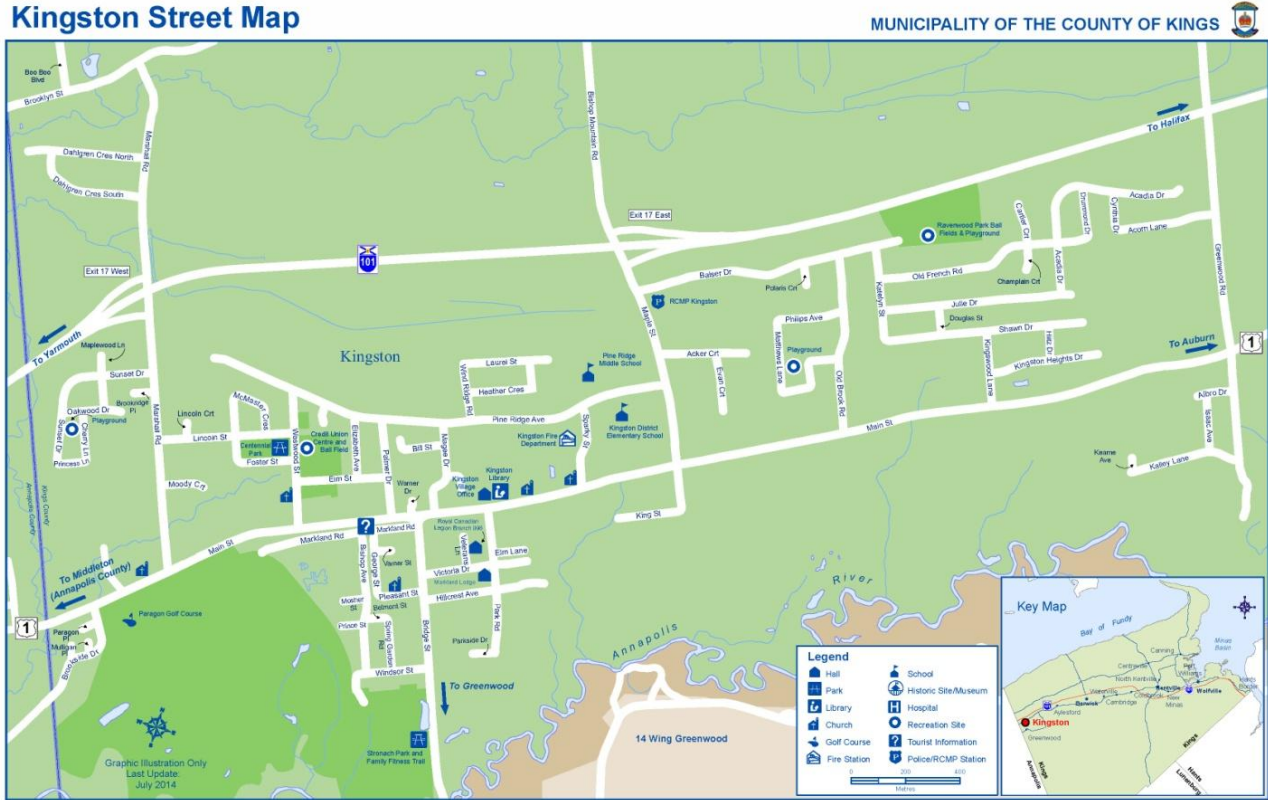
### Population

The population of Kingston is estimated at 3,000 people, with approximately 1,260 homes and 70 businesses. Many people retire to the area because of its many services and its proximity to major centers. 14 Wing Greenwood is located just 4 km south of Kingston.

### Location

For those traveling from a westward direction, Kingston is the gateway to Kings County. The Village is approximately a 45km drive to Kentville, 75km to Acadia University in Wolfville, 140km to Halifax, and 150km to the Halifax Stanfield International Airport.

### Kingston Street Map



Source: Municipality of the County of Kings



# Budget Summary

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## Commerce

Kingston has a well-defined business district in which the major commercial and industrial development is concentrated. Expansion potential, in terms of vacant land however, is limited and commercial development is concentrated along Highway 1-between Westwood Street and Maple Street.

The major commercial district, which straddles Highway 1, is surrounded by residential neighbourhoods. However, part of this area, south of the old railway right-of-way, contains a growing mixture of commercial and residential uses, which offer some potential for commercial growth through relocation and redevelopment. Markland Road and Victoria Drive are evidence of this transition from traditional residential and industrial, to a more retail and service orientation.

Kingston's "Downtown" is a mixture of traditional, business supply and professional services; a wholesale meat processing plant, a commercial printing company, and a furniture and cabinet making firm. As well, there are service stations, grocery stores, hardware stores, pharmacies, restaurants and a motel.



## Community Services

Kingston has a Village Office, a Visitor Information/Interpretive Centre, medical clinic, pharmacy, post office, library, RCMP detachment, volunteer fire department and a wellness clinic. It is 10 minutes to Middleton's Soldiers Memorial Hospital and 45 km to our Regional Hospital in Kentville. We have an elementary and a middle school with enrollments of approximately 870. The high school is located in Auburn, just east of Kingston. Being a sharing community, Kingston hosts a food bank. Churches located in the Village are the United Church of Canada, United Baptist Church, Anglican Church of Canada and Kingdom Hall of Jehovah's Witnesses. In the surrounding communities you will also find churches of other faiths. Kingston also has many service clubs and fraternal organizations such as the Lions Club, I.O.O.F., Masonic Lodge and the Royal Canadian Legion to name a few.

## Recreation

The Village Office has a full time Recreation Coordinator that works with local schools and seniors. Kingston has an indoor arena, owned and operated by the Western Kings Rink Association, which services the surrounding communities as well as Kingston. Adjacent to the arena is an outdoor recreation area with a baseball diamond, tennis courts, basketball court, beach volleyball and a soccer field. This area is host to Kingston's annual Steer BBQ event held on the second Saturday of July, as well as the Santa Comes to Kingston event the first Friday in December and the New Year's event.

There is an 18 hole golf course, a picnic park and family fitness trail, and a Provincial Picnic park just beyond the east end of the Village. We are located 4km from 14 Wing Greenwood's Sports and Fitness Center, which is open to the surrounding communities.

## Budget Process and Development

The budget process begins with the Commission determining the priorities for the year, staff then develops the best possible budget that incorporates the Commissions priorities and fits within the resources available.

To incorporate the Commission’s desire to maintain existing service levels, staff determined the “**Base Budget**” requirement to meet these levels. The base budget is the minimum amount needed to maintain current services. The adjustments to base budget’s amounts are shown in Table 2 on page 14.

Inflationary pressures, growth and the impact of the approved capital expenditures mainly drive the changes in the base budget. Some program expenditures, specifically repairs/maintenance and utilities, have increased well in excess of the rate of inflation; the approved budget reflects these requirements. The budget also reflects the costs of maintaining new infrastructure (i.e., sidewalks and other new infrastructure), wage settlements and financing costs related to prior capital expenditures.

“**Service Level Initiatives**” incorporate numerous items which, if approved, would enhance existing service levels or provide for new services or programs. Staff recommended service level initiatives are shown in Table 4 on page 16.

The Commission set the following guidelines for budget preparation:

- Keep tax rates competitive
- Include a proactive infrastructure funding plan into the base budget
- Amend the sewer rate based on base budget needs
- Include the funding for the current year capital plan and present the five year capital forecast

## Budget Calendar

The schedule below documents the schedule of public meetings and budget deliberations prior to the recommended budget being adopted by the Commission.

Thursday, April 14, 2016 at 7:00pm	<ul style="list-style-type: none"><li>• Operating and Capital Budget released</li><li>• Distribute to Commissioners and public</li><li>• Overview of Operating and Capital Budget</li></ul>
Thursday, April 28, 2016 at 7:00pm	<ul style="list-style-type: none"><li>• Public input</li><li>• Budget review and deliberations</li></ul>
Thursday, May 12, 2016 at 7:00pm	<ul style="list-style-type: none"><li>• Budget review and deliberations</li><li>• Budget adopted by Commission</li></ul>

# Budget Summary

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## Basis of Budgeting

The budget is prepared on a basis that is generally consistent with Generally Accepted Accounting Principles (GAAP). The Village's funds consist of the General Fund, Sewer Fund and Capital Fund. Governmental fund type budgets are developed using the modified accrual basis of accounting.

Under the modified accrual basis revenues are estimated for the fiscal year if they are accrued (amounts can be determined and will be collected within the current period). Principal and interest on general long-term debt is budgeted as expenditures when due, whereas other expenditures are budgeted for based on the timing of receipt of the good or service.

Revenue forecasts are conservative in nature; known changes to assessment data (net of appeals) are incorporated as is, while other items are increased by very moderate amounts.

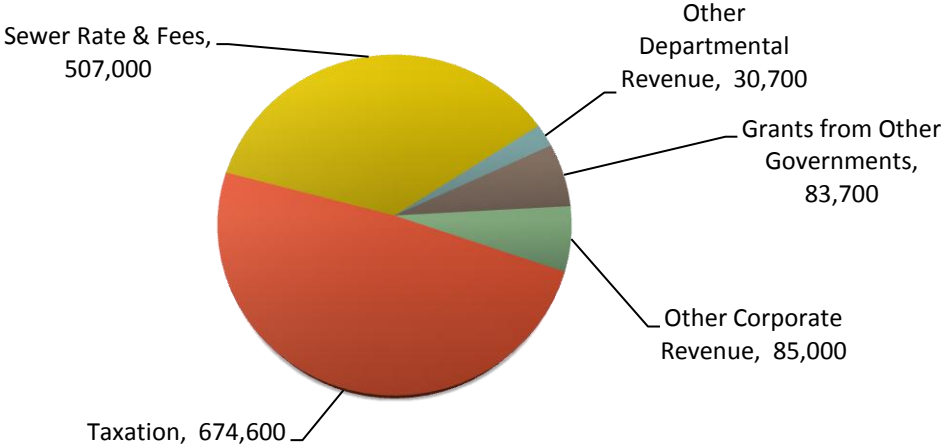
Expenditure items are forecast based on known amounts, or based on projections or trends. Increases for anticipated unknown items are typically 1% to 5% (Nova Scotia's 2015 CPI is 0.4 %.)

# Budget Summary

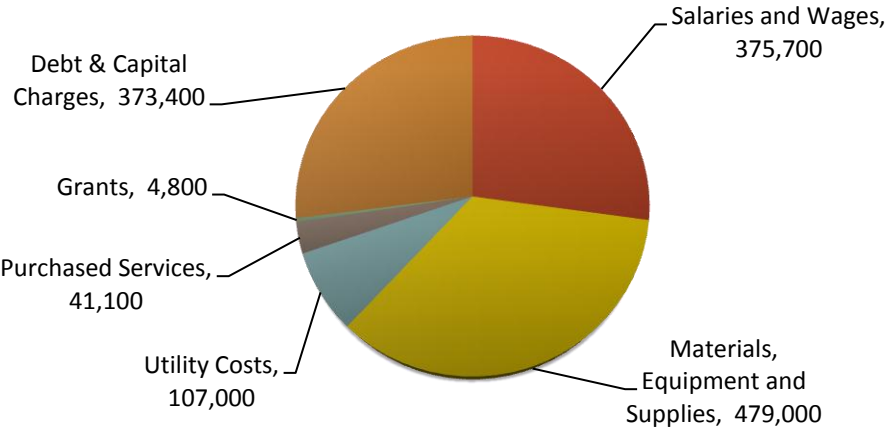
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## Sources and Uses of Funds

The total source of funds for the 2016/17 operating budget is \$1,381,000. This consists of new revenue and funds carried forward from the previous fiscal years. The revenue detail for each area is found within the budget document – either in the summary section or in the budget detail for that department. The graph below shows amount of sources by major category.



The total use of funds for 2016/17 is \$1,381,000. The expenditure detail for each area is found within the budget document – either in the summary section or in the budget detail for that department. The graph below shows amount of expenditures by major category.



# Budget Summary

## Consolidated Village Summary

Table 1

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Projected Budget	Base Budget \$ Change	Budget % Change	2016/17 Projected Adjustments	2016/17 Projected Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	376,700	376,737	375,700	(1,000)	(0.3)	-	375,700	(1,000)	(0.3)
Materials and Supplies	445,500	356,837	479,000	33,500	7.5	-	479,000	33,500	7.5
Utility Costs	138,000	83,862	107,000	(31,000)	(22.5)	-	107,000	(31,000)	(22.5)
Purchased Services	41,000	30,255	41,100	100	0.2	-	41,100	100	0.2
Grants	5,300	4,564	4,800	(500)	(9.4)	-	4,800	(500)	(9.4)
<b>Operating Expenditures</b>	<b>1,006,500</b>	<b>852,256</b>	<b>1,007,600</b>	<b>1,100</b>	<b>0.1</b>	<b>-</b>	<b>1,007,600</b>	<b>1,100</b>	<b>0.1</b>
Debt & Capital Charges	369,400	369,292	373,400	4,000	1.1	-	373,400	4,000	1.1
<b>Total Expenditures</b>	<b>1,375,900</b>	<b>1,221,548</b>	<b>1,381,000</b>	<b>5,100</b>	<b>0.4</b>	<b>-</b>	<b>1,381,000</b>	<b>5,100</b>	<b>0.4</b>
<b>Departmental Revenue</b>									
Departmental Revenue	(658,200)	(654,920)	(667,800)	(9,600)	1.5	-	(667,800)	(9,600)	1.5
<b>Net Expenditures</b>	<b>717,700</b>	<b>566,628</b>	<b>713,200</b>	<b>(4,500)</b>	<b>(0.6)</b>	<b>-</b>	<b>713,200</b>	<b>(4,500)</b>	<b>(0.6)</b>
<b>Tax Revenue</b>									
Tax Revenue	(665,500)	(668,029)	(674,600)	(9,100)	1.4	-	(674,600)	(9,100)	1.4
Other Corporate Revenue	(52,200)	(51,042)	(38,600)	13,600	(26.1)	-	(38,600)	13,600	(26.1)
<b>Total Revenue</b>	<b>(1,375,900)</b>	<b>(1,373,991)</b>	<b>(1,381,000)</b>	<b>(5,100)</b>	<b>0.4</b>	<b>-</b>	<b>(1,381,000)</b>	<b>(5,100)</b>	<b>0.4</b>
<b>General Surplus/(Deficit)</b>	<b>-</b>	<b>152,443</b>	<b>-</b>						
<b>Accumulative Tax Rate Increase/(Decrease) - in cents</b>									

## Base Budget Adjustments

The budget process begins with the Commission determining the priorities for the year, and then staff develops the best possible budget that incorporates the Commission's priorities and fits within the resources available.

To incorporate the Commission's desire to maintain existing service levels, staff determined the "**Base Budget**" requirement to meet these levels. The base budget is the minimum amount needed to maintain current services.

Inflationary pressures, growth and the impact of the approved capital expenditures mainly drive the changes in the base budget. Some program expenditures, specifically repairs/maintenance and utilities, have increased well in excess of the rate of inflation; the approved budget reflects these requirements. The budget also reflects the costs of maintaining new infrastructure (i.e., sidewalks and other new infrastructure), wage settlements and financing costs related to prior capital expenditures.

## Budget Summary

### Base Budget Adjustments in the Operating Budget (By Fund)

Table 2

	General	Sewer	15/16 Impact
<b>Revenues</b>			
Assessment growth	(9,100)	-	(9,100)
Sewer rate	-	8,200	8,200
Interest revenue	7,000	-	7,000
Grants from other agencies	(5,000)	-	(5,000)
Transfers from other funds	-	-	-
Sewer administration fees	(14,000)	-	(14,000)
Other miscellaneous revenues	7,000	800	7,800
<b>Total Revenues</b>	<b>(14,100)</b>	<b>9,000</b>	<b>(5,100)</b>
<b>Expenses</b>			
Salaries & benefits	1,000	1,100	2,100
Training & development	-	-	-
Village & parks maintenance	20,100	2,000	22,100
Utility costs	(28,400)	2,000	(26,400)
Grants	-	-	-
Sewer treatment costs	-	(2,600)	(2,600)
Snow removal	2,400	-	2,400
Professional services	-	-	-
Event funds	(5,900)	-	(5,900)
Library costs	-	-	-
Principal & interest costs	-	(300)	(300)
Contributions to reserves	2,500	1,800	4,300
Miscellaneous expenses	10,600	(13,000)	(2,400)
<b>Total Expenses</b>	<b>14,100</b>	<b>(9,000)</b>	<b>5,100</b>

Under the base budget concept, services which were approved in prior years will be included within the current budget. There are some discretionary base budget items that the Commission will have to approve during the deliberations, as they generally will not impact service delivery.

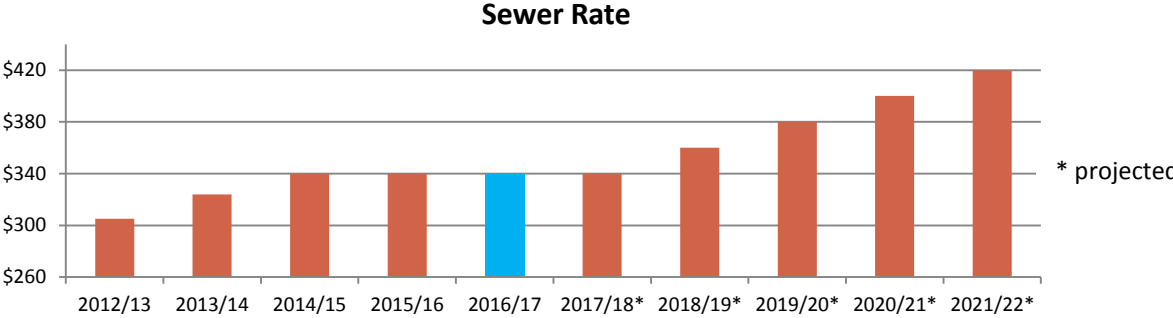
### Discretionary Base Budget Items

Table 3

Item	2016/17 Amount	2015/16 Amount
New Year's Eve Celebration	4,700	1,100
Festival and Community Events Grants	4,500	4,500
Tree Planting	3,000	4,500
Steer BBQ - Friday night event	2,200	5,800
Summer Day Camp Expenses	5,800	4,100
Fire Department Recognition	1,000	1,000
Apple Blossom Festival (Princess Tea)	2,000	1,100
Hanging baskets / planting and maintenance	1,500	1,500

## Sewer Rate

To set the sewer rate annually, staff models the total financing requirements of the sewer operations (both operating and capital). All sewer collection and treatment costs, including salaries, supplies and debt repayment are recovered entirely by the sewer rate.



To maintain existing service levels, the approval of the 2016/17 Operating and Capital Budget related to sewer will not increase the sewer rates in the 2016/17 fiscal year. The rate is mainly under pressure due to significant increases in utility costs, environmental compliance and capital investment requirements, but due to lower than expected costs on previous projects, the Commission will freeze the current sewer charges and rates. The above chart details the history of the sewer rate and the forecasted rates for the next five years.

In addition to freezing the sewer rate, staff proposes a zero increase on the sewer connection and inspection charge of \$380.00. This fee covers the village’s cost to install a lateral from the existing sewer main to the property line and for the inspection of the connection. As reported last year, the intent of the charge is to cover the cost of these services, and while this current amount does not meet this requirement, the Commission has decided to forego any increase for the next fiscal year.

**Sewer Rates**  
Each municipal unit is different when setting their sewer rates, so finding a comparison is difficult. If the unit has central water, the sewer rate is usually based on water consumption, there being a relationship between water usage and discharge. Other places, such as Berwick, base sewer charges on assessed value, which has no relationship to consumption. The closest comparable would be Kings County, which models its sewer rate the same way as Kingston. Their Approved sewer rate for 2016/17 is \$475 per dwelling, which is 40% greater than the \$340 Approved rate for Kingston in 2016/17.

# Budget Summary

## Service Level Initiatives

Based on the direction of the Commission during the past year, specific new items or initiatives have been included in the budget.

These specific items are summarized in Table 4. The items in this table “Summary of Approved Service Level Adjustments” presents those items which the Commission approved during budget deliberations. These items are new services or initiatives outside of the base budget.

These initiatives will be reviewed during the next budget year to seek Commission consent to continue for future years, or will be removed if a single year item.

## Summary of Approved Service Level Adjustments

Table 4

	Service Level Changes				
	Service Level Changes	New Service or Program	Subtotal	Less Revenue Offset	16/17 Impact
Parks and Trails Improvement	-	20,000	20,000	-	20,000
Steer BBQ	(3,600)	-	(3,600)	-	(3,600)
New Years Eve	3,600	-	3,600	-	3,600
Tree Planting	(1,500)	-	(1,500)	-	(1,500)
<b>TOTAL</b>	<b>(1,500)</b>	<b>20,000</b>	<b>18,500</b>	<b>-</b>	<b>18,500</b>

## Explanation of Service Level Initiatives

Based on the direction of the Commission during the past year, specific new items or initiatives have been included in the budget.

### Parks and Trails Improvement - \$20,000

Stronach Park, Centennial Park, and Ravenwood Park are requiring maintenance due to overgrowth and aging infrastructure.

### Steer BBQ – (\$3,600)

The Village of Kingston has decided not to have fireworks at our Steer BBQ Friday night event. The amount previously allocated to for fireworks will now be allocated to the New Years Eve Fireworks.

### New Years Eve – \$3,600

The Village of Kingston will be providing more funds to the New Years Eve celebration for an increased fireworks display.

### Tree Planting – (\$1,500)

We have reduced our tree planting budget since the Village of Kingston has completed its Tree Planting Program, The remaining budget will be allocated towards the replacement of trees removed during capital projects or diseased (and removed) trees in the village.



# Budget Summary

## Total Expenditures by Department

Table 5

Department	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
Legislative	20,600	18,168	21,000	400	1.9	-	21,000	400	1.9
Administrative	160,200	149,598	163,800	3,600	2.2	-	163,800	3,600	2.2
Civic Building	26,200	25,072	26,100	(100)	(0.4)	-	26,100	(100)	(0.4)
Other Gen Government	27,500	22,557	25,600	(1,900)	(6.9)	-	25,600	(1,900)	(6.9)
Transportation	187,500	128,087	165,800	(21,700)	(11.6)	-	165,800	(21,700)	(11.6)
Public Works	185,600	188,774	218,000	32,400	17.5	-	218,000	32,400	17.5
Village Development	12,700	9,748	11,700	(1,000)	(7.9)	-	11,700	(1,000)	(7.9)
Tourism	22,000	20,656	22,800	800	3.6	-	22,800	800	3.6
Parks	66,900	64,083	67,200	300	0.4	-	67,200	300	0.4
Recreation	98,400	94,055	98,500	100	0.1	-	98,500	100	0.1
Library	9,600	8,154	9,600	-	-	-	9,600	-	-
Corporate Expenses	(28,300)	(29,121)	(27,100)	1,200	(4.2)	-	(27,100)	1,200	(4.2)
Sewer Administration	357,900	333,266	349,800	(8,100)	(2.3)	-	349,800	(8,100)	(2.3)
Collection and Treatment	229,100	188,451	228,200	(900)	(0.4)	-	228,200	(900)	(0.4)
<b>TOTAL</b>	<b>1,375,900</b>	<b>1,221,548</b>	<b>1,381,000</b>	<b>5,100</b>	<b>0.4</b>	<b>-</b>	<b>1,381,000</b>	<b>5,100</b>	<b>0.4</b>

# Budget Summary

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## Fund Accounting

The financial accounts for Kingston are organized on the basis of funds or account groups. In governmental accounting, a fund is a separate self-balancing set of accounts used to show operating results for a particular activity or activities.

For accounting and presentation purposes, the departmental and account structure mirror the ones prescribed by the Provincial Government through the Financial Reporting and Accounting Manual.

## Funds

### General Fund

The general fund accounts for the resources and uses of various Kingston departments. A majority of the daily operating activity is recorded in this fund. Administration, General Government, Transportation Services, Public Works and Parks are all examples of activity in the General Fund.

Governmental accounting requires the General Fund be used for all financial resources except those required to be accounted for in another fund.

### Sewer Fund

The sewer fund accounts for the operations of the sewer system, including net operating expenses, capital contributions and debt charges.

### Capital Project Funds

These funds account for revenue received and expenses related to infrastructure improvements such as sidewalk, wastewater, and parks. Revenue is received from contributions from operating, debt proceeds, and other sources. The Capital Improvement Plan, which includes the current year’s program and four year forecast, is located starting page 37.

### Reserves Funds

Provide for the replacement of equipment and vehicles, contributions to the operating budget, and for funding village infrastructure.



## Fiscal Guidelines

### Replacement Funding

Separate funds exist for fleet and equipment replacement. Each cost center in the General and Sewer Fund contributes for future replacement of vehicles and equipment. The contribution is based on the projected replacement cost/anticipated useful life of the fleet.

When a vehicle is replaced, it must be disposed of to avoid adding to the fleet inventory and to avoid unnecessary maintenance and operation costs.



### Reserves

Kingston maintains a General (Operating) Reserve of approximately \$209,923. This amount is approximately 15% of our operating budget which would cover 2 months of our expenditures.

Kingston also maintains targeted or allocated reserve funds. These reserves are earmarked for specific sidewalk, sewer, recreation, and equipment renewals.

### Revenue

Kingston strives to balance residential growth with commercial and industrial growth to stabilize the tax revenue. Kingston avoids dependence on temporary revenue sources to fund recurring government services.

Kingston is conservative in revenue estimates. Revenues resulting from possible changes in laws or ordinances are not included in revenue estimates.

### Accounting, Auditing and Financial Reporting Policies

An independent audit is performed annually. Kingston produces a Consolidated Annual Financial report in accordance with Generally Accepted Accounting Principles (GAAP) as outlined by the Public Sector Accounting Board (PSAB).

### Financial Planning

Kingston adopts an annual Capital Budget and four year forecast that plans for all improvements needed. Anticipated maintenance costs are included for all projects. The first five years of additional maintenance costs are combined with other data gathering techniques to project operating results for five years. This information is the basis for developing the next year budget.

## Description of Revenues and Expenditure Types

To assist the reader, these descriptions explain the categories shown in the departmental and summary tables.

### Revenues

#### Departmental Revenue

Departmental revenue includes revenues that can be directly attributable to the activities of a department or program. These revenues are broken down into four categories:

##### Activity Revenue

Activity revenue is revenue that is generated due to the actions of the department. Examples of activity revenue are sewer connection charges and fees, Visitor Information sales and recreation revenues for day camps or programs.

##### Grants

Grants are revenues from third parties that are allocated to specific programs or activities. Examples of grants are funding for recreation programs or Federal or Provincial wage subsidies.

##### Other Revenue

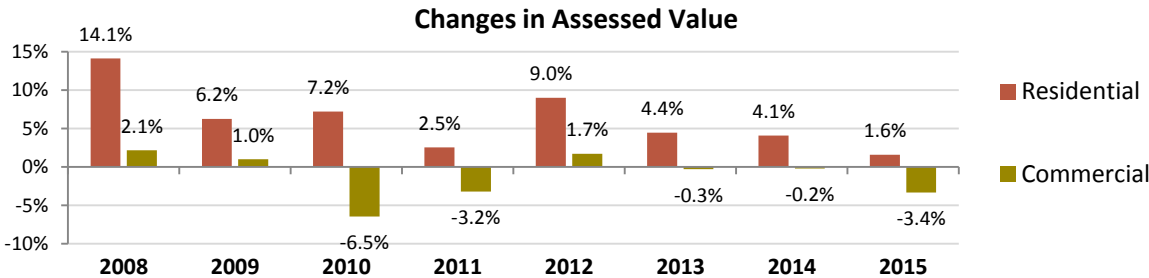
Include revenue that cannot be generally categorized within other revenues. This includes the sewer rate or internal allocations.

##### Transfers from Other Funds

These revenues are transfers between funds or surpluses ie: sewer fund to general fund or usage of an accumulated surplus.

#### Tax Revenue

Taxation is the major source of revenue for the village. Tax rates to be applied to the various property classes are determined by the total tax levy requirement and the allocation by class of the assessed current market values of real property within the municipality. This category includes general levies, payments in lieu of taxes (through the County) and local improvement rates.



#### Other Corporate Revenue

Include revenues that cannot be generally attributable to any one department or activity. Examples of other corporate revenue include interest revenue, rentals, dog registration commissions and other general grants or miscellaneous income.

# Budget Summary

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## Expenditures

### Salaries and Benefits

Remuneration for salary and benefit expenses.

### Materials and Supplies

Include most general purchases including office supplies and equipment, advertising, travel and training costs, insurance costs, tools and equipment, vehicle costs and other miscellaneous items.

### Utility Costs

Telephone, fuel and electricity costs are shown here.

### Purchased Services

Include services such as legal, audit and banking charges. Also includes consultant fees and internal expenditure allocations between departments (i.e. between general and sewer funds.)

### Grants

Grants paid to other organizations or funds.

### Debt and Capital Charges

Include principal and interest charges for long term debt, contributions to reserves or contributions to the capital program.



# General Government

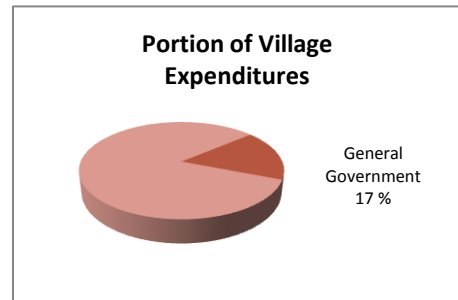
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## Introduction

General government can be broken down into the following departments:

- Legislative Services
- Administrative Services
- Civic Building
- Other General Government

The purpose of General Government is to provide for the overall administration of the Village of Kingston with primary focus on policy implementation, administration, strategic planning, and effective management of village resources and services.



The objectives of General Government Services are:

- provide community leadership, develop policies to guide Kingston in delivering services and achieving community goals, and advance and promote the physical, social, cultural and economic environment of Kingston, through effective civic leadership and through the active democratic participation of our citizens
- ensure accurate financial reporting on the results of operations and to process financial transactions in an accurate and timely manner
- maintain and repair the civic building (village office) and associated systems and equipment in proper working order for the safety and effective use for residents
- provide all customers with quality service in an efficient and timely manner

Other General Government includes corporate costs that cannot be generally assigned to any one department, such as grants and tax billing expenses.

# General Government

## General Government Services

Table 6

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	128,200	129,869	131,000	2,800	2.2	-	131,000	2,800	2.2
Materials and Supplies	61,900	45,812	61,300	(600)	(1.0)	-	61,300	(600)	(1.0)
Utility Costs	10,500	9,814	10,300	(200)	(1.9)	-	10,300	(200)	(1.9)
Purchased Services	4,000	-	4,000	-	-	-	4,000	-	-
Grants	1,000	1,000	1,000	-	-	-	1,000	-	-
<b>Operating Expenditures</b>	<b>205,600</b>	<b>186,495</b>	<b>207,600</b>	<b>2,000</b>	<b>1.0</b>	<b>-</b>	<b>207,600</b>	<b>2,000</b>	<b>1.0</b>
<b>Revenues</b>									
Activity Revenue	(200)	-	(200)	-	-	-	(200)	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	(500)	(535)	(500)	-	-	-	(500)	-	-
<b>Total Revenues</b>	<b>(700)</b>	<b>(535)</b>	<b>(700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(700)</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>204,900</b>	<b>185,960</b>	<b>206,900</b>	<b>2,000</b>	<b>1.0</b>	<b>-</b>	<b>206,900</b>	<b>2,000</b>	<b>1.0</b>
Debt & Capital Charges	28,900	28,900	28,900	-	-	-	28,900	-	-
<b>Tax Levy Requirement</b>	<b>233,800</b>	<b>214,860</b>	<b>235,800</b>	<b>2,000</b>	<b>0.9</b>	<b>-</b>	<b>235,800</b>	<b>2,000</b>	<b>0.9</b>
<b>Services</b>									
Legislative	20,600	18,168	21,000	400	1.9	-	21,000	400	1.9
Administrative	160,200	149,598	163,800	3,600	2.2	-	163,800	3,600	2.2
Civic Building	26,000	25,072	25,900	(100)	(0.4)	-	25,900	(100)	(0.4)
Other Gen Gov't	27,000	22,022	25,100	(1,900)	(7.0)	-	25,100	(1,900)	(7.0)
<b>TOTAL</b>	<b>233,800</b>	<b>214,860</b>	<b>235,800</b>	<b>2,000</b>	<b>0.9</b>	<b>-</b>	<b>235,800</b>	<b>2,000</b>	<b>0.9</b>

# General Government

## Legislative Services

Table 7

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	17,300	16,550	17,700	400	2.3	-	17,700	400	2.3
Materials and Supplies	2,100	419	2,100	-	-	-	2,100	-	-
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>19,400</b>	<b>16,968</b>	<b>19,800</b>	<b>400</b>	<b>2.1</b>	<b>-</b>	<b>19,800</b>	<b>400</b>	<b>2.1</b>
<b>Revenues</b>									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>19,400</b>	<b>16,968</b>	<b>19,800</b>	<b>400</b>	<b>2.1</b>	<b>-</b>	<b>19,800</b>	<b>400</b>	<b>2.1</b>
Debt & Capital Charges	1,200	1,200	1,200	-	-	-	1,200	-	-
<b>Tax Levy Requirement</b>	<b>20,600</b>	<b>18,168</b>	<b>21,000</b>	<b>400</b>	<b>1.9</b>	<b>-</b>	<b>21,000</b>	<b>400</b>	<b>1.9</b>

## Administrative Services

Table 8

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	110,900	113,320	113,300	2,400	2.2	-	113,300	2,400	2.2
Materials and Supplies	27,600	18,311	28,800	1,200	4.3	-	28,800	1,200	4.3
Utility Costs	2,000	2,267	2,000	-	-	-	2,000	-	-
Purchased Services	4,000	-	4,000	-	-	-	4,000	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>144,500</b>	<b>133,898</b>	<b>148,100</b>	<b>3,600</b>	<b>2.5</b>	<b>-</b>	<b>148,100</b>	<b>3,600</b>	<b>2.5</b>
<b>Revenues</b>									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>144,500</b>	<b>133,898</b>	<b>148,100</b>	<b>3,600</b>	<b>2.5</b>	<b>-</b>	<b>148,100</b>	<b>3,600</b>	<b>2.5</b>
Debt & Capital Charges	15,700	15,700	15,700	-	-	-	15,700	-	-
<b>Tax Levy Requirement</b>	<b>160,200</b>	<b>149,598</b>	<b>163,800</b>	<b>3,600</b>	<b>2.2</b>	<b>-</b>	<b>163,800</b>	<b>3,600</b>	<b>2.2</b>



# General Government

## Civic Building

Table 9

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	5,700	5,526	5,800	100	1.8	-	5,800	100	1.8
Utility Costs	8,500	7,546	8,300	(200)	(2.4)	-	8,300	(200)	(2.4)
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>14,200</b>	<b>13,072</b>	<b>14,100</b>	<b>(100)</b>	<b>(0.7)</b>	<b>-</b>	<b>14,100</b>	<b>(100)</b>	<b>(0.7)</b>
<b>Revenues</b>									
Activity Revenue	(200)	-	(200)	-	-	-	(200)	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(200)</b>	<b>-</b>	<b>(200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(200)</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>14,000</b>	<b>13,072</b>	<b>13,900</b>	<b>(100)</b>	<b>(0.7)</b>	<b>-</b>	<b>13,900</b>	<b>(100)</b>	<b>(0.7)</b>
Debt & Capital Charges	12,000	12,000	12,000	-	-	-	12,000	-	-
<b>Tax Levy Requirement</b>	<b>26,000</b>	<b>25,072</b>	<b>25,900</b>	<b>(100)</b>	<b>(0.4)</b>	<b>-</b>	<b>25,900</b>	<b>(100)</b>	<b>(0.4)</b>

## Other General Government

Table 10

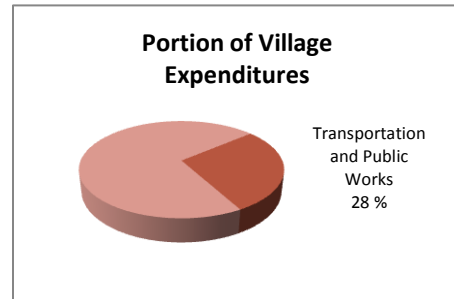
	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	26,500	21,557	24,600	(1,900)	(7.2)	-	24,600	(1,900)	(7.2)
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	1,000	1,000	1,000	-	-	-	1,000	-	-
<b>Operating Expenditures</b>	<b>27,500</b>	<b>22,557</b>	<b>25,600</b>	<b>(1,900)</b>	<b>(6.9)</b>	<b>-</b>	<b>25,600</b>	<b>(1,900)</b>	<b>(6.9)</b>
<b>Revenues</b>									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	(500)	(535)	(500)	-	-	-	(500)	-	-
<b>Total Revenues</b>	<b>(500)</b>	<b>(535)</b>	<b>(500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(500)</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>27,000</b>	<b>22,022</b>	<b>25,100</b>	<b>(1,900)</b>	<b>(7.0)</b>	<b>-</b>	<b>25,100</b>	<b>(1,900)</b>	<b>(7.0)</b>
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>27,000</b>	<b>22,022</b>	<b>25,100</b>	<b>(1,900)</b>	<b>(7.0)</b>	<b>-</b>	<b>25,100</b>	<b>(1,900)</b>	<b>(7.0)</b>

# Transportation and Public Works

## Introduction

The objectives of Transportation and Public Works are to:

- provide Public Works operations and planning on village common areas, parks and other buildings
- plan for, operate and maintain Kingston’s infrastructure to maximize life of assets
- maintain the sidewalk and crosswalk system in such a manner as to ensure safety for pedestrian and vehicular traffic as well as to present an attractive roadside environment
- provide snow and ice removal activities on sidewalks, crosswalks and parking lots
- to provide prompt, courteous and informed service to our external and internal customers



The Village of Kingston currently owns and maintains approximately 10 kilometers of sidewalks, along with several parking areas in the village core. The Public Works Department accounts for the maintenance, planning, design, construction, and improvement of the sidewalk network. The Public Works Department also coordinates improvements and maintenance with Department of Transportation and Infrastructure Renewal and the County of Kings on road systems located within Village limits.

The Public Works Department is also responsible for the maintenance of parks infrastructure within the village and general village maintenance.

## Transportation and Public Works

Table 11

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	84,100	92,569	88,700	4,600	5.5	-	88,700	4,600	5.5
Materials and Supplies	85,300	57,608	115,500	30,200	35.4	-	115,500	30,200	35.4
Utility Costs	46,500	9,484	19,900	(26,600)	(57.2)	-	19,900	(26,600)	(57.2)
Purchased Services	19,500	19,500	19,500	-	-	-	19,500	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>235,400</b>	<b>179,161</b>	<b>243,600</b>	<b>8,200</b>	<b>3.5</b>	<b>-</b>	<b>243,600</b>	<b>8,200</b>	<b>3.5</b>
<b>Revenues</b>									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>235,400</b>	<b>179,161</b>	<b>243,600</b>	<b>8,200</b>	<b>3.5</b>	<b>-</b>	<b>243,600</b>	<b>8,200</b>	<b>3.5</b>
Debt & Capital Charges	137,700	137,700	140,200	2,500	1.8	-	140,200	2,500	1.8
<b>Tax Levy Requirement</b>	<b>373,100</b>	<b>316,861</b>	<b>383,800</b>	<b>10,700</b>	<b>2.9</b>	<b>-</b>	<b>383,800</b>	<b>10,700</b>	<b>2.9</b>
<b>Services</b>									
Transportation	187,500	128,087	165,800	(21,700)	(11.6)	-	165,800	(21,700)	(11.6)
Public Works	185,600	188,774	218,000	32,400	17.5	-	218,000	32,400	17.5
<b>TOTAL</b>	<b>373,100</b>	<b>316,861</b>	<b>383,800</b>	<b>10,700</b>	<b>2.9</b>	<b>-</b>	<b>383,800</b>	<b>10,700</b>	<b>2.9</b>

# Transportation and Public Works

## Transportation

Table 12

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	12,700	12,700	12,700	-	-	-	12,700	-	-
Materials and Supplies	39,400	17,048	44,300	4,900	12.4	-	44,300	4,900	12.4
Utility Costs	45,200	8,139	18,600	(26,600)	(58.8)	-	18,600	(26,600)	(58.8)
Purchased Services	19,500	19,500	19,500	-	-	-	19,500	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>116,800</b>	<b>57,387</b>	<b>95,100</b>	<b>(21,700)</b>	<b>(18.6)</b>	<b>-</b>	<b>95,100</b>	<b>(21,700)</b>	<b>(18.6)</b>
<b>Revenues</b>									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>116,800</b>	<b>57,387</b>	<b>95,100</b>	<b>(21,700)</b>	<b>(18.6)</b>	<b>-</b>	<b>95,100</b>	<b>(21,700)</b>	<b>(18.6)</b>
Debt & Capital Charges	70,700	70,700	70,700	-	-	-	70,700	-	-
<b>Tax Levy Requirement</b>	<b>187,500</b>	<b>128,087</b>	<b>165,800</b>	<b>(21,700)</b>	<b>(11.6)</b>	<b>-</b>	<b>165,800</b>	<b>(21,700)</b>	<b>(11.6)</b>

## Public Works

Table 13

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	71,400	79,869	76,000	4,600	6.4	-	76,000	4,600	6.4
Materials and Supplies	45,900	40,560	71,200	25,300	55.1	-	71,200	25,300	55.1
Utility Costs	1,300	1,345	1,300	-	-	-	1,300	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>118,600</b>	<b>121,774</b>	<b>148,500</b>	<b>29,900</b>	<b>25.2</b>	<b>-</b>	<b>148,500</b>	<b>29,900</b>	<b>25.2</b>
<b>Revenues</b>									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>118,600</b>	<b>121,774</b>	<b>148,500</b>	<b>29,900</b>	<b>25.2</b>	<b>-</b>	<b>148,500</b>	<b>29,900</b>	<b>25.2</b>
Debt & Capital Charges	67,000	67,000	69,500	2,500	3.7	-	69,500	2,500	3.7
<b>Tax Levy Requirement</b>	<b>185,600</b>	<b>188,774</b>	<b>218,000</b>	<b>32,400</b>	<b>17.5</b>	<b>-</b>	<b>218,000</b>	<b>32,400</b>	<b>17.5</b>

# Community Development

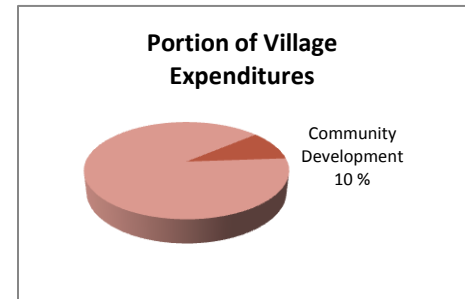
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## Introduction

The Community Development section is responsible for the areas that affect the economic development and recreation and cultural services provided by the village.

The objectives of Community Development are to:

- investigate economic development opportunities for the village
- provide funds for village beautification through staff activities and community partnering
- operate the Kingston/Greenwood Visitor Information and Interpretive Centre to provide tourism support for local attractions
- ensure that a wide array of recreational opportunities, both passive and active, are available to people of all age groups, interests, and abilities
- provide recreation programs, special events, and leisure activities for residents and visitors of Kingston
- work with community and government partners to supply high quality recreational opportunities desired by the residents



Economic development and tourism promotion is essential for the community, and the village is continuing its beautification initiatives. Short and long-term plans are being prepared to maximize the uses for common areas within the village.

The Parks Department is responsible for the operation, maintenance, planning, development, and staffing of all village parks. This includes Stronach and Centennial Parks, four community playgrounds and several recreation facilities including ball diamonds and basketball and tennis courts.



The Recreation Department provides recreation programming for the community, and seeks to provide its residents a full range of recreation programs. These programs can improve the quality of life for the entire community; provide opportunities for participation through instructional, intramural and club sports; offer fitness, wellness and informal recreation opportunities; and improve the health and well-being of the community.

Kingston provides space for the local library branch supported by the Annapolis Valley Regional Library, and works with the AVRL to ensure library services are available to residents.

# Community Development

## Community Development

Table 14

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	63,900	62,901	65,200	1,300	2.0	-	65,200	1,300	2.0
Materials and Supplies	121,700	111,473	121,000	(700)	(0.6)	-	121,000	(700)	(0.6)
Utility Costs	3,200	2,492	3,100	(100)	(3.1)	-	3,100	(100)	(3.1)
Purchased Services	400	165	600	200	50.0	-	600	200	50.0
Grants	4,300	3,564	3,800	(500)	(11.6)	-	3,800	(500)	(11.6)
<b>Operating Expenditures</b>	<b>193,500</b>	<b>180,596</b>	<b>193,700</b>	<b>200</b>	<b>0.1</b>	<b>-</b>	<b>193,700</b>	<b>200</b>	<b>0.1</b>
<b>Revenues</b>									
Activity Revenue	(20,200)	(18,935)	(19,900)	300	(1.5)	-	(19,900)	300	(1.5)
Grants	(49,300)	(50,937)	(54,300)	(5,000)	10.1	-	(54,300)	(5,000)	10.1
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(69,500)</b>	<b>(69,872)</b>	<b>(74,200)</b>	<b>(4,700)</b>	<b>6.8</b>	<b>-</b>	<b>(74,200)</b>	<b>(4,700)</b>	<b>6.8</b>
<b>Net Operating Exp.</b>	<b>124,000</b>	<b>110,724</b>	<b>119,500</b>	<b>(4,500)</b>	<b>(3.6)</b>	<b>-</b>	<b>119,500</b>	<b>(4,500)</b>	<b>(3.6)</b>
Debt & Capital Charges	16,100	16,100	16,100	-	-	-	16,100	-	-
<b>Tax Levy Requirement</b>	<b>140,100</b>	<b>126,824</b>	<b>135,600</b>	<b>(4,500)</b>	<b>(3.2)</b>	<b>-</b>	<b>135,600</b>	<b>(4,500)</b>	<b>(3.2)</b>
<b>Services</b>									
Village Development	12,700	9,748	11,700	(1,000)	(7.9)	-	11,700	(1,000)	(7.9)
Tourism	16,800	15,364	17,600	800	4.8	-	17,600	800	4.8
Parks	66,900	64,083	67,200	300	0.4	-	67,200	300	0.4
Recreation	34,100	29,475	29,500	(4,600)	(13.5)	-	29,500	(4,600)	(13.5)
Library	9,600	8,154	9,600	-	-	-	9,600	-	-
<b>TOTAL</b>	<b>140,100</b>	<b>126,824</b>	<b>135,600</b>	<b>(4,500)</b>	<b>(3.2)</b>	<b>-</b>	<b>135,600</b>	<b>(4,500)</b>	<b>(3.2)</b>

# Community Development

## Village Development

Table 15

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	10,400	7,448	9,400	(1,000)	(9.6)	-	9,400	(1,000)	(9.6)
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>10,400</b>	<b>7,448</b>	<b>9,400</b>	<b>(1,000)</b>	<b>(9.6)</b>	<b>-</b>	<b>9,400</b>	<b>(1,000)</b>	<b>(9.6)</b>
<b>Revenues</b>									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>10,400</b>	<b>7,448</b>	<b>9,400</b>	<b>(1,000)</b>	<b>(9.6)</b>	<b>-</b>	<b>9,400</b>	<b>(1,000)</b>	<b>(9.6)</b>
Debt & Capital Charges	2,300	2,300	2,300	-	-	-	2,300	-	-
<b>Tax Levy Requirement</b>	<b>12,700</b>	<b>9,748</b>	<b>11,700</b>	<b>(1,000)</b>	<b>(7.9)</b>	<b>-</b>	<b>11,700</b>	<b>(1,000)</b>	<b>(7.9)</b>

## Tourism

Table 16

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	22,000	20,656	22,800	800	3.6	-	22,800	800	3.6
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>22,000</b>	<b>20,656</b>	<b>22,800</b>	<b>800</b>	<b>3.6</b>	<b>-</b>	<b>22,800</b>	<b>800</b>	<b>3.6</b>
<b>Revenues</b>									
Activity Revenue	(200)	(292)	(200)	-	-	-	(200)	-	-
Grants	(5,000)	(5,000)	(5,000)	-	-	-	(5,000)	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(5,200)</b>	<b>(5,292)</b>	<b>(5,200)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,200)</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>16,800</b>	<b>15,364</b>	<b>17,600</b>	<b>800</b>	<b>4.8</b>	<b>-</b>	<b>17,600</b>	<b>800</b>	<b>4.8</b>
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>16,800</b>	<b>15,364</b>	<b>17,600</b>	<b>800</b>	<b>4.8</b>	<b>-</b>	<b>17,600</b>	<b>800</b>	<b>4.8</b>

# Community Development

## Parks

Table 17

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	51,900	49,638	52,700	800	1.5	-	52,700	800	1.5
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	2,000	1,445	1,500	(500)	(25.0)	-	1,500	(500)	(25.0)
<b>Operating Expenditures</b>	<b>53,900</b>	<b>51,083</b>	<b>54,200</b>	<b>300</b>	<b>0.6</b>	<b>-</b>	<b>54,200</b>	<b>300</b>	<b>0.6</b>
<b>Revenues</b>									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>53,900</b>	<b>51,083</b>	<b>54,200</b>	<b>300</b>	<b>0.6</b>	<b>-</b>	<b>54,200</b>	<b>300</b>	<b>0.6</b>
Debt & Capital Charges	13,000	13,000	13,000	-	-	-	13,000	-	-
<b>Tax Levy Requirement</b>	<b>66,900</b>	<b>64,083</b>	<b>67,200</b>	<b>300</b>	<b>0.4</b>	<b>-</b>	<b>67,200</b>	<b>300</b>	<b>0.4</b>

## Recreation

Table 18

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	63,900	62,901	65,200	1,300	2.0	-	65,200	1,300	2.0
Materials and Supplies	30,400	27,652	29,000	(1,400)	(4.6)	-	29,000	(1,400)	(4.6)
Utility Costs	1,400	1,217	1,400	-	-	-	1,400	-	-
Purchased Services	400	165	600	200	50.0	-	600	200	50.0
Grants	2,300	2,120	2,300	-	-	-	2,300	-	-
<b>Operating Expenditures</b>	<b>98,400</b>	<b>94,055</b>	<b>98,500</b>	<b>100</b>	<b>0.1</b>	<b>-</b>	<b>98,500</b>	<b>100</b>	<b>0.1</b>
<b>Revenues</b>									
Activity Revenue	(20,000)	(18,643)	(19,700)	300	(1.5)	-	(19,700)	300	(1.5)
Grants	(44,300)	(45,937)	(49,300)	(5,000)	11.3	-	(49,300)	(5,000)	11.3
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(64,300)</b>	<b>(64,580)</b>	<b>(69,000)</b>	<b>(4,700)</b>	<b>7.3</b>	<b>-</b>	<b>(69,000)</b>	<b>(4,700)</b>	<b>7.3</b>
<b>Net Operating Exp.</b>	<b>34,100</b>	<b>29,475</b>	<b>29,500</b>	<b>(4,600)</b>	<b>(13.5)</b>	<b>-</b>	<b>29,500</b>	<b>(4,600)</b>	<b>(13.5)</b>
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>34,100</b>	<b>29,475</b>	<b>29,500</b>	<b>(4,600)</b>	<b>(13.5)</b>	<b>-</b>	<b>29,500</b>	<b>(4,600)</b>	<b>(13.5)</b>

# Community Development

## Library

Table 19

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	7,000	6,079	7,100	100	1.4	-	7,100	100	1.4
Utility Costs	1,800	1,275	1,700	(100)	(5.6)	-	1,700	(100)	(5.6)
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Revenues</b>	<b>8,800</b>	<b>7,354</b>	<b>8,800</b>	-	-	-	<b>8,800</b>	-	-
Activity Revenue									
Grants									
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Net Operating Exp.</b>	-	-	-	-	-	-	-	-	-
Debt & Capital Charges									
<b>Tax Levy Requirement</b>									



# Corporate Expenses

## Introduction

The expenditures in this classification generally pertain to the Village operations as a whole or the benefits are shared across the entire village. They have not been identified within specific departments.

Expenses include professional fees (banking, legal and audit), general liability insurance, crossing guard costs and inter-fund allocations.

### Sewer Administration Fees

Rather than allocate a portion of office salaries, supplies, utilities and other expenses between the general and sewer fund, in 2010 the village charged the sewer fund an administration fee for the management of the sewer system. This amount is shown as a reduction to Purchased Services on Table 20 (to show as income would be overstating the village's revenues.) The sewer fund shows this fee as an expense in Table 22.

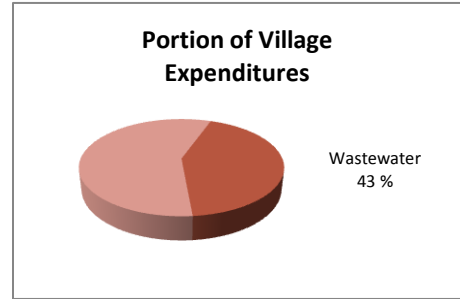
## Corporate Expenses

Table 20

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	14,400	16,125	14,600	200	1.4	-	14,600	200	1.4
Materials and Supplies	15,200	15,164	16,300	1,100	7.2	-	16,300	1,100	7.2
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	(57,900)	(60,410)	(58,000)	(100)	0.2	-	(58,000)	(100)	0.2
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>(28,300)</b>	<b>(29,121)</b>	<b>(27,100)</b>	<b>1,200</b>	<b>(4.2)</b>	<b>-</b>	<b>(27,100)</b>	<b>1,200</b>	<b>(4.2)</b>
<b>Revenues</b>									
Activity Revenue	(1,000)	(210)	(900)	100	(10.0)	-	(900)	100	(10.0)
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(1,000)</b>	<b>(210)</b>	<b>(900)</b>	<b>100</b>	<b>(10.0)</b>	<b>-</b>	<b>(900)</b>	<b>100</b>	<b>(10.0)</b>
<b>Net Operating Exp.</b>	<b>(29,300)</b>	<b>(29,331)</b>	<b>(28,000)</b>	<b>1,300</b>	<b>(4.4)</b>	<b>-</b>	<b>(28,000)</b>	<b>1,300</b>	<b>(4.4)</b>
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>(29,300)</b>	<b>(29,331)</b>	<b>(28,000)</b>	<b>1,300</b>	<b>(4.4)</b>	<b>-</b>	<b>(28,000)</b>	<b>1,300</b>	<b>(4.4)</b>

## Introduction

The Village of Kingston's wastewater fund is financed and operated in a manner similar to private business enterprises. Costs of providing the services to the public are financed through user charges. The mission of the Wastewater Section is to protect the health and safety of the public and provide reliable and efficient wastewater collection, wastewater treatment, effluent reuse and recharge, wastewater discharge monitoring of industrial and commercial businesses, all in a cost effective manner. The Wastewater Section maintains the necessary tools, equipment, and properly trained and skilled personnel in order to meet the public's expectations and resolve problems at the appropriate staff level.



The objectives of the Wastewater Section are:

- wastewater administration is responsible for the oversight of the wastewater system, and includes allocation for salaries, training, vehicle and other costs including internal allocations between funds
- wastewater treatment is dedicated to providing safe, reliable, efficient, and cost effective operation and maintenance of the wastewater treatment operations, sludge wasting operations, and effluent production
- wastewater collection is dedicated to providing safe, reliable, efficient, and cost effective operation and maintenance of the wastewater collection system which includes sewer lines, sewer manholes, lift stations, and force mains



# Wastewater

## Wastewater

Table 21

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	86,100	75,273	76,200	(9,900)	(11.5)	-	76,200	(9,900)	(11.5)
Materials and Supplies	161,400	126,779	164,900	3,500	2.2	-	164,900	3,500	2.2
Utility Costs	77,800	62,073	73,700	(4,100)	(5.3)	-	73,700	(4,100)	(5.3)
Purchased Services	75,000	71,000	75,000	-	-	-	75,000	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>400,300</b>	<b>335,125</b>	<b>389,800</b>	<b>(10,500)</b>	<b>(2.6)</b>	<b>-</b>	<b>389,800</b>	<b>(10,500)</b>	<b>(2.6)</b>
<b>Revenues</b>									
Activity Revenue	(32,600)	(24,561)	(31,800)	800	(2.5)	-	(31,800)	800	(2.5)
Grants	-	-	-	-	-	-	-	-	-
Other	(554,400)	(559,742)	(560,200)	(5,800)	1.0	-	(560,200)	(5,800)	1.0
<b>Total Revenues</b>	<b>(587,000)</b>	<b>(584,303)</b>	<b>(592,000)</b>	<b>(5,000)</b>	<b>0.9</b>	<b>-</b>	<b>(592,000)</b>	<b>(5,000)</b>	<b>0.9</b>
<b>Net Operating Exp.</b>	<b>(186,700)</b>	<b>(249,178)</b>	<b>(202,200)</b>	<b>(15,500)</b>	<b>8.3</b>	<b>-</b>	<b>(202,200)</b>	<b>(15,500)</b>	<b>8.3</b>
Debt & Capital Charges	186,700	186,592	188,200	1,500	0.8	-	188,200	1,500	0.8
<b>Tax Levy Requirement</b>	<b>-</b>	<b>(62,586)</b>	<b>(14,000)</b>	<b>(14,000)</b>	<b>-</b>	<b>-</b>	<b>(14,000)</b>	<b>(14,000)</b>	<b>-</b>
<b>Services</b>									
Sewer Administration	(229,100)	(251,037)	(242,200)	(13,100)	5.7	-	(242,200)	(13,100)	5.7
Treatment and Collection	229,100	188,451	228,200	(900)	(0.4)	-	228,200	(900)	(0.4)
<b>TOTAL</b>	<b>-</b>	<b>(62,586)</b>	<b>(14,000)</b>	<b>(14,000)</b>	<b>-</b>	<b>-</b>	<b>(14,000)</b>	<b>(14,000)</b>	<b>-</b>

# Wastewater

## Sewer Administration

Table 22

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	86,100	75,273	76,200	(9,900)	(11.5)	-	76,200	(9,900)	(11.5)
Materials and Supplies	25,400	15,983	25,400	-	-	-	25,400	-	-
Utility Costs	2,600	2,210	2,600	-	-	-	2,600	-	-
Purchased Services	75,000	71,000	75,000	-	-	-	75,000	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>189,100</b>	<b>164,466</b>	<b>179,200</b>	<b>(9,900)</b>	<b>(5.2)</b>	<b>-</b>	<b>179,200</b>	<b>(9,900)</b>	<b>(5.2)</b>
<b>Revenues</b>									
Activity Revenue	(32,600)	(24,561)	(31,800)	800	(2.5)	-	(31,800)	800	(2.5)
Grants	-	-	-	-	-	-	-	-	-
Other	(554,400)	(559,742)	(560,200)	(5,800)	1.0	-	(560,200)	(5,800)	1.0
<b>Total Revenues</b>	<b>(587,000)</b>	<b>(584,303)</b>	<b>(592,000)</b>	<b>(5,000)</b>	<b>0.9</b>	<b>-</b>	<b>(592,000)</b>	<b>(5,000)</b>	<b>0.9</b>
<b>Net Operating Exp.</b>	<b>(397,900)</b>	<b>(419,837)</b>	<b>(412,800)</b>	<b>(14,900)</b>	<b>3.7</b>	<b>-</b>	<b>(412,800)</b>	<b>(14,900)</b>	<b>3.7</b>
Debt & Capital Charges	168,800	168,800	170,600	1,800	1.1	-	170,600	1,800	1.1
<b>Tax Levy Requirement</b>	<b>(229,100)</b>	<b>(251,037)</b>	<b>(242,200)</b>	<b>(13,100)</b>	<b>5.7</b>	<b>-</b>	<b>(242,200)</b>	<b>(13,100)</b>	<b>5.7</b>

## Treatment and Collection

Table 23

	2015/16 Approved Budget	2015/16 Projected Actual	2016/17 Approved Budget	Base Budget \$ Change	Budget % Change	2016/17 Approved Adjustments	2016/17 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	136,000	110,797	139,500	3,500	2.6	-	139,500	3,500	2.6
Utility Costs	75,200	59,862	71,100	(4,100)	(5.5)	-	71,100	(4,100)	(5.5)
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>211,200</b>	<b>170,659</b>	<b>210,600</b>	<b>(600)</b>	<b>(0.3)</b>	<b>-</b>	<b>210,600</b>	<b>(600)</b>	<b>(0.3)</b>
<b>Revenues</b>									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Exp.</b>	<b>211,200</b>	<b>170,659</b>	<b>210,600</b>	<b>(600)</b>	<b>(0.3)</b>	<b>-</b>	<b>210,600</b>	<b>(600)</b>	<b>(0.3)</b>
Debt & Capital Charges	17,900	17,792	17,600	(300)	(1.7)	-	17,600	(300)	(1.7)
<b>Tax Levy Requirement</b>	<b>229,100</b>	<b>188,451</b>	<b>228,200</b>	<b>(900)</b>	<b>(0.4)</b>	<b>-</b>	<b>228,200</b>	<b>(900)</b>	<b>(0.4)</b>

# Capital Budget

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## Introduction

The Capital Improvement Plan (CIP) is a five-year roadmap for creating, maintaining and paying for the village's present and future infrastructure needs. The CIP outlines project costs, funding sources and future operating costs associated with each capital project. The plan is designed to ensure that capital improvements will be made when and where they are needed, and that the village will have the funds to pay for and maintain them regardless of changes in the external economic environment.

Capital improvement projects are non-routine capital expenditures that generally cost more than \$5,000 resulting in the purchase of equipment, construction, renovation or acquisition of land, infrastructure and/or buildings with an expected useful life of at least five years. Capital improvement projects are designed to prevent the deterioration of the village's existing infrastructure, and respond to and anticipate the future growth of the village.



Capital improvements make up the bricks and mortar, or infrastructure that all municipalities must have in place in order to provide essential services to current residents and support new growth and development. Capital improvements consist of sidewalks, wastewater infrastructure and treatment plants, parks and other recreation facilities, landscape beautification projects and major equipment purchases.

To ensure that all village residents share equally in high-quality services and amenities, infrastructure expansion and improvement must continue as our population increases and village facilities age, without regard to external forces, such as economic conditions, that may severely limit our ability to pay for them.

## Paying for the Capital Budget

In many respects, the village planning process for selecting, scheduling and financing capital improvements—assessing many valid competing needs, determining priorities, evaluating costs and financing options (i.e. increasing revenues, reducing expenses or increasing debt) and establishing realistic completion timeframes—parallels the way an individual might plan for buying a new house or car. Initially, it must be decided if the purchase is a higher priority than other equally pressing needs. The analysis process involves many familiar questions.

- Do I need a new home or car or just “want” one?
- Can I wait another year or two?
- Are there other alternatives such as remodelling, using public transit or carpooling?
- What other purchases will I need to forego?
- What can I afford and how can I pay for it?
- Do I need outside financing and what will it cost?

If the purchase plan moves forward, a decision needs to be made about the down payment. A good planner might have started a “replacement fund” a few years ago in anticipation of the need. Other cash sources might include a savings account or a “rainy day” emergency fund. The village, just like most families, needs to find longer-term bank financing to cover certain costs for capital improvements.

# Capital Budget

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Repaying the loan might require cutting other expenses like eating at restaurants, or increasing income by taking a second part-time job. An unanticipated inheritance may speed up the timetable; a negative event, such as a flood, might delay the plan.

Similarly, most large capital projects cannot be financed solely from a single year's annual operating budget by simply increasing income or decreasing expenses.

## Guidelines and Policies Used in Developing the CIP

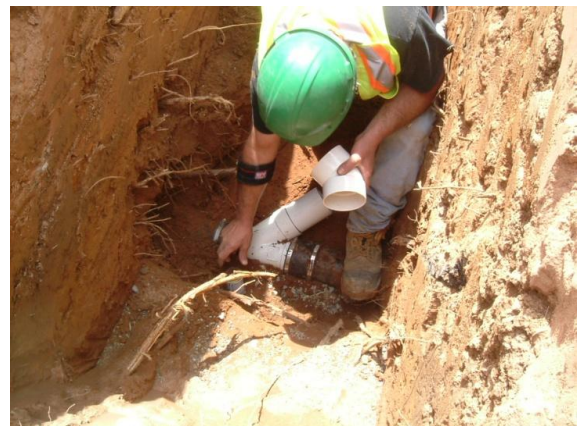
Capital projects should:

- Prevent the deterioration of the village's existing infrastructure, and respond to and anticipate future growth in the village
- Encourage and sustain the village's quality economic development
- Be responsive to the needs of residents and businesses, within the constraints of reasonable taxes and fees
- Take maximum advantage of improvements provided by other units of government where appropriate
- Generally cost more than \$5,000 with an expected useful life of at least five years.

Economic forecasts are a critical source of information and guidance throughout the capital planning process. They provide the contextual framework within which the Commission develops its annual and long-term goals and objectives. The forecasts assess external factors such as the economic environment, population growth and other variables that may affect the village's ability to finance needed services and capital projects.

## Capital Budget Process

In conjunction with the annual budgeting process, the Commission and staff coordinate the process of revising and updating the village's capital plan. Individual departments identify projects, which are prioritized, and form the basis for appropriations in the 2016/17 budget. The first year of the plan is the only year appropriated by the Commission. The remaining four years are for planning purposes and funding is not guaranteed to occur in the year planned. The final decision to fund a project is made by the Commission.



The Commission's strategic goals and key objectives determine the broad parameters for adding new capital projects. Village staff members participate in an extensive review of past project accomplishments and the identification of new projects for inclusion in the Capital Budget. The Commission's commitment to the needs and desires of village citizens is an important factor considered during the capital planning process, along with ensuring that projects remain within legal limits and financial resources. Once the projects are selected for inclusion in the Capital Plan, staff must decide which projects need to be implemented in each of the first five years. Determining how and when to schedule projects is a complicated process. It must take into account all of the variables that affect the village's ability to generate the funds to pay for these projects without jeopardizing its ability to provide routine, ongoing services and one-time or emergency services when needed.

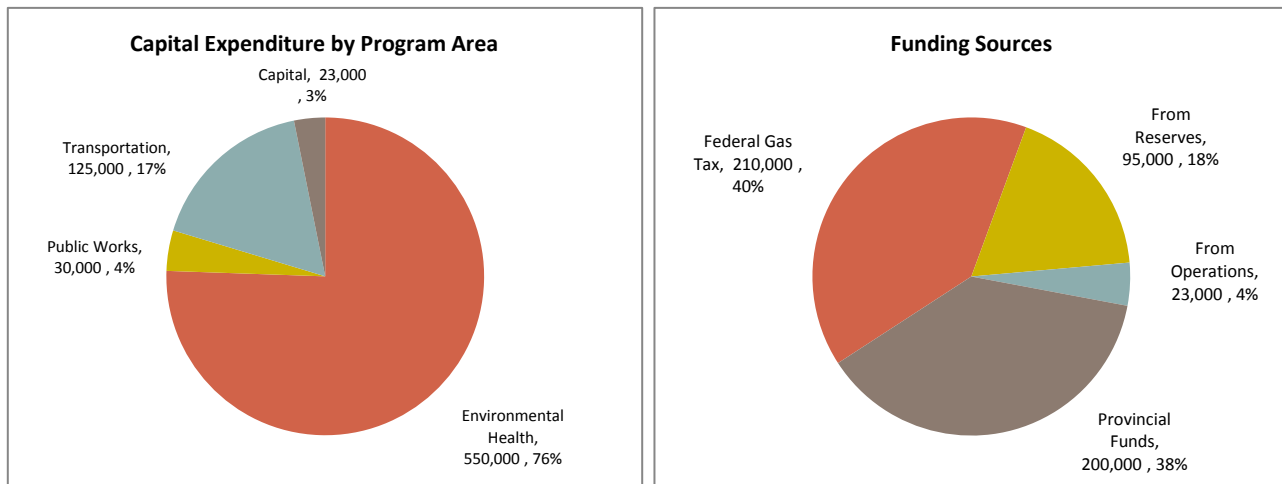
# Capital Budget

## 2016/17 Capital Budget

The recommended 2016/17 budget includes gross capital expenditures of \$728,000. The projects incorporated in the CIP for 2016/17 have been classified under four sections, and are shown in detail on Table 25 (page 41)

- Environmental Health - \$550,000
- Transportation - \$125,000
- Capital Work - \$23,000
- Public Works - \$30,000

The projects have been classified on the basis of the predominate department to indicate what the impact would be on the tax rate or sewer rate for the village. This classification also allows the reader to gain a clearer understanding of each of the major capital expenditure envelopes, the source of financing, specific pressures and impacts on the users due to rate increases in the general tax rate or specific user fees.



Projects for 2016/17 include:

- Bishop Avenue and Prince Street Sewer Line Replacement - \$90,000
- \* East Main KN#14 Lift Station Force Main - \$300,000
- \* Greenwood Road North gravity sewer line - \$100,000
- Windsor Easement Sewer Line Replacement - \$40,000
- East Main KN#3 Lift Station Panel Replacement - \$20,000
- Bridge Street Curb and Sidewalk Replacement - \$125,000
- Recreation Hut Flooring replacement - \$8,000
- Ravenwood Park Ball Diamond Safety Netting - \$15,000
- Small Tractor Replacement - \$30,000

\* The noted projects will only move forward if Provincial PCAP funding application is approved.

# Capital Budget

## Debt

The total current debt obligations are \$52,832 as illustrated in the chart below. This level of debt and forecasted debt issues for future years is well below the allowable Provincial limits.

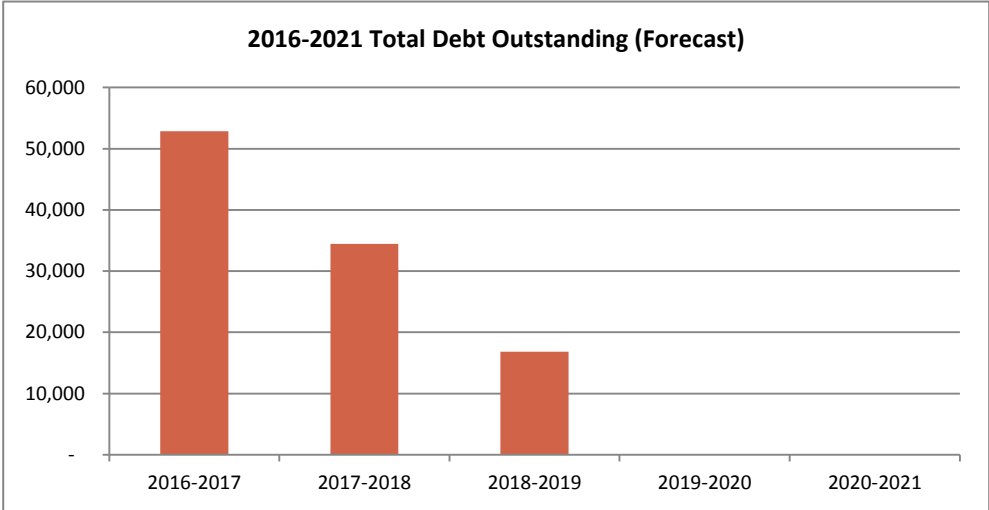
### Ten Year Debt Schedule – Current Debt

Table 24

Year	Principal	Interest	Total
2016-2017	16,000	2,400	18,400
2017-2018	16,000	1,617	17,617
2018-2019	16,000	815	16,815
2019-2020	-	-	-
2020-2021	-	-	-
2021-2022	-	-	-
2022-2023	-	-	-
2023-2024	-	-	-
2024-2025	-	-	-
<b>Total</b>	<b>48,000</b>	<b>4,832</b>	<b>52,832</b>

Currently, all expenditures are related to Environmental Health and debt charges are funded through the sewer rate.

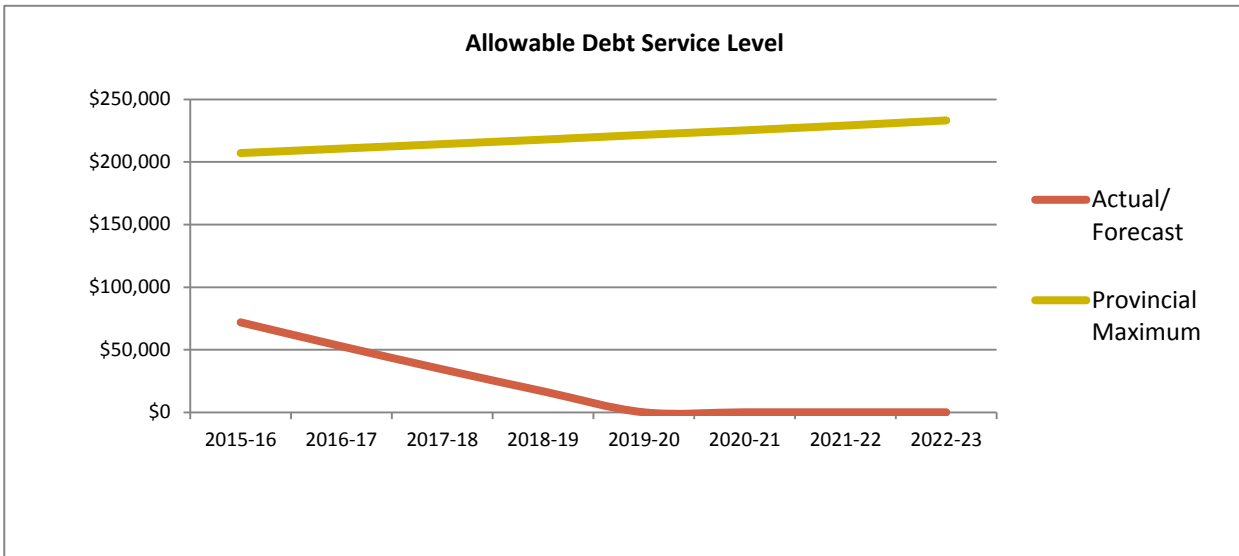
The future year’s capital expenditures have been planned to ensure that significant increases in the tax rate are not required. With the uncertainty of Federal and Provincial funds from infrastructure programs, which have been mainly cost shared, sewer rate increases may be required to fund the required rehabilitation needs. The forecasted debt to be outstanding is illustrated in the following chart, 2016-2021 Total Debt Outstanding.





## Capital Budget

The movement towards funding capital projects through the tax rate shows that these changes in debt leave the village in good financial shape and provide flexibility to fund future projects. The chart below compares the forecasted debt service burden against the allowable Provincial limit of 15% of annual revenues.



## 2016/17 Capital Projects and Funding Sources

Table 25

	Cost	From Operations	From Reserves	Federal Gas Tax	Other Federal Funding	Other Provincial Funding	Debt
<b>Environmental Health</b>							
Line Replacement – Bishop/Prince	90,000	-	-	90,000	-	-	-
Line Replacement – Windsor Easement	40,000	-	-	40,000	-	-	-
Panel Replacement – KN# 3 Lift Station	20,000	-	20,000	-	-	-	-
East Main KN#14 Force Main	300,000	-	150,000	-	-	150,000	-
Greenwood Road North Sewer Line	100,000	-	50,000	-	-	50,000	-
<b>Total Environmental Health</b>	<b>550,000</b>	<b>-</b>	<b>270,000</b>	<b>130,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
<b>Transportation</b>							
Bridge Street Curb and Sidewalk	125,000	-	45,000	80,000	-	-	-
<b>Total Transportation</b>	<b>125,000</b>	<b>-</b>	<b>45,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>							
Recreation Hut Flooring	8,000	8,000	-	-	-	-	-
Ravenwood Ball Diamond Safety Mesh	15,000	15,000	-	-	-	-	-
Small Tractor Replacement	30,000	-	30,000	-	-	-	-
<b>Total Capital</b>	<b>53,000</b>	<b>23,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>728,000</b>	<b>23,000</b>	<b>295,000</b>	<b>210,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>

# Capital Budget

## Five Year Capital Forecast

The following tables show the five year CIP with anticipated funding sources. The Commission only approves the current year, with the balance of projects being reviewed annually.

Table 26

	Cost	2016/17	2017/18	2018/19	2019/20	2020/21
<b>Environmental Health</b>						
Line Replacement – Bishop / Prince	90,000	90,000	-	-	-	-
Line Replacement – Windsor Easement	40,000	40,000	-	-	-	-
Panel Replacement – East Main KN# 3	20,000	20,000	-	-	-	-
STP Aerator Replacement	66,000	-	66,000	-	-	-
Greenwood Road Sewer Line (New)	100,000	100,000	-	-	-	-
North Marshall Road Sewer Line (New)	80,000	-	-	-	80,000	-
STP Clarifier Refurbishment	50,000	-	-	-	50,000	-
KN#14 Force Main (Kalley to Decoste)	300,000	300,000	-	-	-	-
<b>Total Environmental Health</b>	<b>746,000</b>	<b>550,000</b>	<b>66,000</b>	<b>-</b>	<b>130,000</b>	<b>-</b>
<b>Transportation</b>						
Bridge Street Curb and Sidewalk	125,000	125,000	-	-	-	-
Pine Ridge Ave Curb Replacement	80,000	-	80,000	-	-	-
Main St Sidewalk (Marshall to Palmer)	80,000	-	-	-	80,000	-
Sidewalk – Pine Ridge Replacement	50,000	-	-	-	-	50,000
<b>Total Transportation</b>	<b>335,000</b>	<b>125,000</b>	<b>80,000</b>	<b>-</b>	<b>80,000</b>	<b>50,000</b>
<b>Capital</b>						
Village Signs Replacement	5,000	-	-	-	5,000	-
<b>Total Capital</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>Public Works</b>						
Small Tractor Replacement	30,000	30,000	-	-	-	-
Dan’s Truck Replacement	40,000	-	40,000	-	-	-
Dave’s Truck Replacement	30,000	-	-	30,000	-	-
MT-6 replacement	130,000	-	-	-	130,000	-
<b>Total Public Works</b>	<b>230,000</b>	<b>30,000</b>	<b>40,000</b>	<b>30,000</b>	<b>130,000</b>	<b>-</b>
<b>Recreation</b>						
Ravenwood Safety Mesh	15,000	15,000	-	-	-	-
Rec-Hut Flooring	8,000	8,000	-	-	-	-
Oakhurst Playground	45,000	-	45,000	-	-	-
Ravenwood Upper Field Replacement	15,000	-	-	-	15,000	-
<b>Total Recreation</b>	<b>83,000</b>	<b>23,000</b>	<b>45,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>
<b>Total</b>	<b>1,399,000</b>	<b>728,000</b>	<b>231,000</b>	<b>30,000</b>	<b>360,000</b>	<b>50,000</b>

# Capital Budget

## Five Year Capital Funding Forecast

Table 27

	Cost	From Operations	From Reserves	Federal Gas Tax	Other Federal Funding	Other Provincial Funding	Debt
<b>Environmental Health</b>							
Line Replacement – Bishop / Prince	90,000	-	-	90,000	-	-	-
Line Replacement – Windsor Easement	40,000	-	-	40,000	-	-	-
Panel Replacement – East Main KN# 3	20,000	-	20,000	-	-	-	-
STP Aerator Replacement	66,000	-	-	66,000	-	-	-
Greenwood Road Sewer Line (New)	100,000	-	50,000	-	-	50,000	-
North Marshall Road Sewer Line (New)	80,000	-	-	80,000	-	-	-
STP Clarifier Refurbishment	50,000	-	-	50,000	-	-	-
KN#14 Force Main (Kalley to Decoste)	300,000	-	150,000	-	-	150,000	-
<b>Total Environmental Health</b>	<b>746,000</b>	<b>-</b>	<b>220,000</b>	<b>326,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
<b>Transportation</b>							
Bridge Street Curb and Sidewalk	125,000	-	45,000	80,000	-	-	-
Pine Ridge Ave Curb Replacement	80,000	-	30,000	50,000	-	-	-
Main St Sidewalk (Marshall to Palmer)	80,000	-	30,000	50,000	-	-	-
Sidewalk – Pine Ridge Replacement	50,000	-	50,000	-	-	-	-
<b>Total Transportation</b>	<b>335,000</b>	<b>-</b>	<b>155,000</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>							
Village signs replacement (5x)	5,000	5,000	-	-	-	-	-
<b>Total Capital</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Works</b>							
Small Tractor Replacement	30,000	-	30,000	-	-	-	-
David’s Truck Replacement	30,000	-	30,000	-	-	-	-
Dan’s Truck Replacement	40,000	-	40,000	-	-	-	-
MT-6 replacement	130,000	-	130,000	-	-	-	-
<b>Total Public Works</b>	<b>230,000</b>	<b>-</b>	<b>230,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Recreation</b>							
Ravenwood Safety Mesh	15,000	15,000	-	-	-	-	-
Rec-Hut Flooring	8,000	8,000	-	-	-	-	-
Oakhurst Playground	45,000	-	45,000	-	-	-	-
Ravenwood Upper Field Replacement	15,000	-	15,000	-	-	-	-
<b>Total Recreation</b>	<b>83,000</b>	<b>23,000</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1,399,000</b>	<b>28,000</b>	<b>665,000</b>	<b>506,000</b>	<b>-</b>	<b>200,000</b>	<b>-</b>

# Capital Budget

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