



## 2017/18 Approved Operating and Capital Budget

# Guide to the Budget Book

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Prepared by:

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## 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

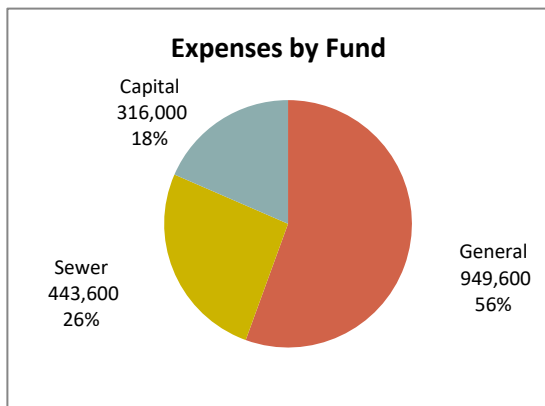
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May 3, 2017

Chair, Commission Members and the Kingston Community:

I respectfully transmit the budget for Kingston for the April 1, 2017 to March 31, 2018 fiscal year. This represents the annual financial plan and allocation of public resources for the coming year.

The approved expenditure budget totals approximately \$1,709,200 which includes \$1,393,200 (82%) for operating budgets and \$316,000 (18%) 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

**Don Holmesdale**

Deputy Chair

**John Pierce**

Commissioners

**Bruce Carter**

**Paul Parsons**

**Muriel West**

## 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.

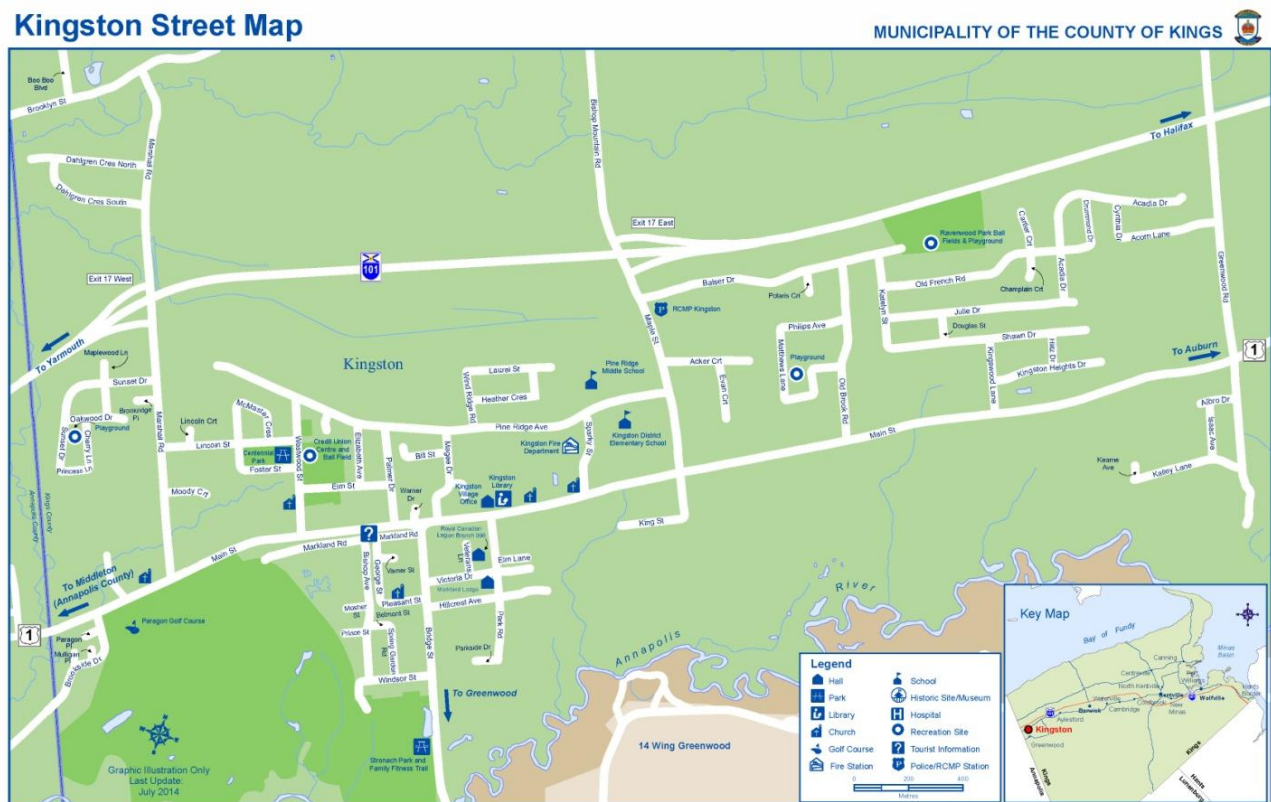
## Population

The population of Kingston is estimated at 3,400 people, with approximately 1,265 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 837 students. 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.

Wednesday, March 15, 2017 at 7:00pm • Overview of Operating and Capital Budget

Wednesday, April 4, 2017 at 7:00pm • Proposed 2017-18 Budget Released to public  
• Distribute to Commissioners and public

Wednesday, April 19, 2017 at 7:00pm • Public input  
• Budget review and deliberations

Wednesday, May 3, 2017 at 7:00pm • Budget review and deliberations  
• Budget adopted by Commission

# 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.

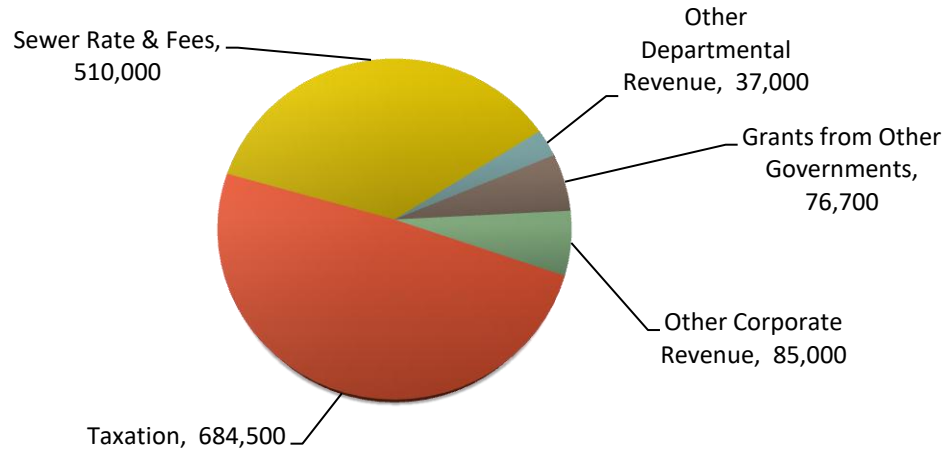
Expenditure items are forecast based on known amounts, or based on projections or trends. Increases for anticipated unknown items are typically 1% to 5% (Nova Scotia's 2016 CPI is 1.3 %.)

# Budget Summary

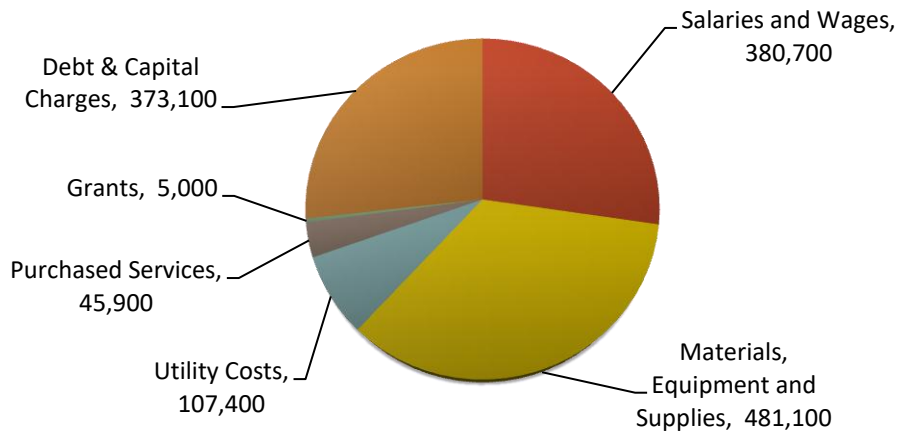
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## Sources and Uses of Funds

The total source of funds for the 2017/18 operating budget is \$1,393,200. 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 2017/18 is \$1,393,200. 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

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Projected Budget	Base Budget \$ Change	Budget % Change	2017/18 Projected Adjustments	2017/18 Projected Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	375,700	380,082	380,700	5,000	1.3	-	380,700	5,000	1.3
Materials and Supplies	479,000	356,298	481,100	2,100	0.4	-	481,100	2,100	0.4
Utility Costs	107,000	93,611	107,400	400	0.4	-	107,400	400	0.4
Purchased Services	41,100	35,233	45,900	4,800	11.7	-	45,900	4,800	11.7
Grants	4,800	4,273	5,000	200	4.2	-	5,000	200	4.2
<b>Operating Expenditures</b>	<b>1,007,600</b>	<b>869,498</b>	<b>1,020,100</b>	<b>12,500</b>	<b>1.2</b>	<b>-</b>	<b>1,020,100</b>	<b>12,500</b>	<b>1.2</b>
Debt & Capital Charges	373,400	443,835	373,100	(300)	(0.1)	-	373,100	(300)	(0.1)
<b>Total Expenditures</b>	<b>1,381,000</b>	<b>1,313,332</b>	<b>1,393,200</b>	<b>12,200</b>	<b>0.9</b>	<b>-</b>	<b>1,393,200</b>	<b>12,200</b>	<b>0.9</b>
<b>Departmental Revenue</b>	<b>(667,800)</b>	<b>(678,165)</b>	<b>(671,400)</b>	<b>(3,600)</b>	<b>0.5</b>	<b>-</b>	<b>(671,400)</b>	<b>(3,600)</b>	<b>0.5</b>
<b>Net Expenditures</b>	<b>713,200</b>	<b>635,168</b>	<b>721,800</b>	<b>8,600</b>	<b>1.2</b>	<b>-</b>	<b>721,800</b>	<b>8,600</b>	<b>1.2</b>
Tax Revenue	(674,600)	(676,003)	(684,500)	(9,900)	1.5	-	(684,500)	(9,900)	1.5
Other Corporate Revenue	(38,600)	(60,325)	(37,300)	1,300	(3.4)	-	(37,300)	1,300	(3.4)
<b>Total Revenue</b>	<b>(1,381,000)</b>	<b>(1,414,493)</b>	<b>(1,393,200)</b>	<b>(12,200)</b>	<b>0.9</b>	<b>-</b>	<b>(1,393,200)</b>	<b>(12,200)</b>	<b>0.9</b>
<b>General Surplus/(Deficit)</b>	<b>-</b>	<b>101,160</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	17/18 Impact
<b>Revenues</b>			
Assessment growth	(9,900)	-	(9,900)
Sewer rate	-	(3,000)	(3,000)
Interest revenue	(4,000)	-	(4,000)
Recreation fees	(1,600)	-	(1,600)
Grants from other agencies	7,000	-	7,000
Transfers from other funds	500	-	500
Sewer administration fees	-	-	-
Other miscellaneous revenues	-	(1,500)	(1,500)
<b>Total Revenues</b>	<b>(8,000)</b>	<b>(4,500)</b>	<b>(12,500)</b>
<b>Expenses</b>			
Salaries & benefits	4,100	900	5,000
Training & development	-	-	-
Village & parks maintenance	100	-	100
Utility costs	2,200	-	2,200
Grants	200	-	200
Sewer treatment costs	-	(2,800)	(2,800)
Snow removal	300	-	300
Professional services	-	-	-
Event funds	1,200	-	1,200
Recreation Programming	8,600	-	8,600
Principal & interest costs	-	(16,000)	(16,000)
Contributions to reserves	60,600	(60,600)	-
Miscellaneous expenses	13,700	-	13,700
<b>Total Expenses</b>	<b>91,000</b>	<b>(78,500)</b>	<b>12,500</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.

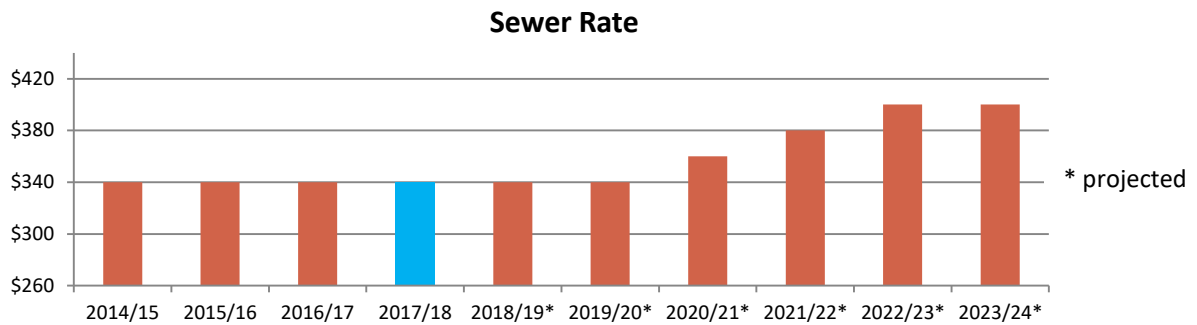
## Discretionary Base Budget Items

Table 3

Item	2017/18 Amount	2016/17 Amount
Concerts in the Park	3,750	3,000
Festival and Community Events Grants	3,000	4,500
Tree Planting	2,500	3,000
Steer BBQ - Friday night event	3,500	2,200
Summer Day Camp Expenses	7,500	5,800
Adult Programming	8,550	2,200
Active Kids / Healthy Kids Programming	3,000	2,000
Santa Comes to Kingston	2,500	2,300

## 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 2017/18 Operating and Capital Budget related to sewer will not increase the sewer rates in the 2017/18 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 proposed sewer rate for 2017/18 is \$475 per dwelling, which is 40% greater than the \$340 approved rate for Kingston in 2017/18.

# Budget Summary

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## 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		Subtotal	Less Revenue Offset	17/18 Impact
	Service Level Changes	New Service or Program			
Adult Programming	1,000	4,700	5,700	(2,400)	3,300
Steer BBQ	1,300	-	1,300	-	1,300
Festival and Events Funding	(1,500)		(1,500)		(1,500)
Active Kids Healthy Kids	1,000	-	1,000	-	1,000
Tree Planting	(500)	-	(500)	-	(500)
<b>TOTAL</b>	<b>500</b>	<b>4,700</b>	<b>5,200</b>	<b>(2,400)</b>	<b>2,800</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.

### **Adult Programming - \$3,300**

Increase programming to include Tai Chi and other initiatives

### **Steer BBQ – \$1,300**

Increase for Friday night entertainment

### **Festival and Events Funding – (\$1,500)**

Reduction to funding to match previous years usage

### **Active Kids Healthy Kids Programming – \$1,000**

Increase afterschool programming within the partnership between the Village and the local schools.



# Budget Summary

## Total Expenditures by Department

Table 5

Department	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
Legislative	21,000	18,419	20,600	(400)	(1.9)	-	20,600	(400)	(1.9)
Administrative	163,800	156,902	166,300	2,500	1.5	-	166,300	2,500	1.5
Civic Building	26,100	28,930	26,500	400	1.5	-	26,500	400	1.5
Other Gen Government	25,600	19,461	23,300	(2,300)	(9.0)	-	23,300	(2,300)	(9.0)
Transportation	165,800	140,949	166,200	400	0.2	-	166,200	400	0.2
Public Works	218,000	272,479	276,900	58,900	27.0	-	276,900	58,900	27.0
Village Development	11,700	5,894	11,200	(500)	(4.3)	-	11,200	(500)	(4.3)
Tourism	22,800	20,890	23,100	300	1.3	-	23,100	300	1.3
Parks	67,200	49,850	68,300	1,100	1.6	-	68,300	1,100	1.6
Recreation	98,500	108,248	112,100	13,600	13.8	-	112,100	13,600	13.8
Library	9,600	6,703	9,800	200	2.1	-	9,800	200	2.1
Corporate Expenses	(27,100)	(29,448)	(25,700)	1,400	(5.2)	-	(25,700)	1,400	(5.2)
Sewer Administration	349,800	332,075	288,700	(61,100)	(17.5)	-	288,700	(61,100)	(17.5)
Collection and Treatment	228,200	181,980	225,900	(2,300)	(1.0)	-	225,900	(2,300)	(1.0)
<b>TOTAL</b>	<b>1,381,000</b>	<b>1,313,332</b>	<b>1,393,200</b>	<b>12,200</b>	<b>0.9</b>	<b>-</b>	<b>1,393,200</b>	<b>12,200</b>	<b>0.9</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.



Photo Courtesy of:  
Karen Cook Fine Art Photography

## 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 \$211,301. 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

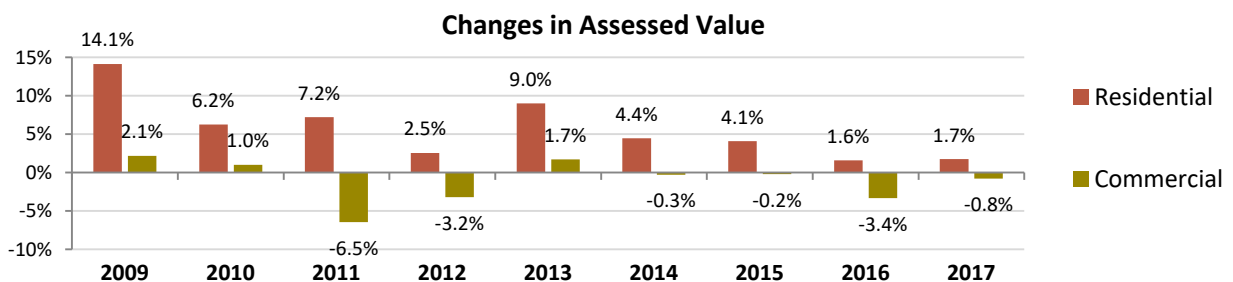
Include revenue that cannot be generally categorized within other revenues. This includes the sewer rate or internal allocations.

##### 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.



Photo Courtesy of:  
Karen Cook Fine Art Photography

# General Government

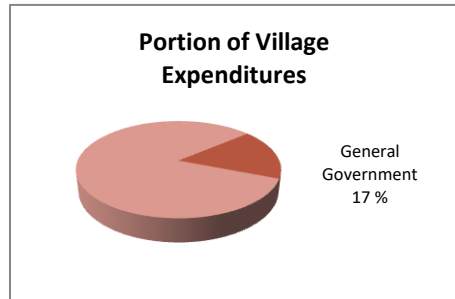
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## Introduction

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

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	131,000	130,068	132,600	1,600	1.2	-	132,600	1,600	1.2
Materials and Supplies	61,300	49,284	59,600	(1,700)	(2.8)	-	59,600	(1,700)	(2.8)
Utility Costs	10,300	10,577	10,600	300	2.9	-	10,600	300	2.9
Purchased Services	4,000	3,883	4,000	-	-	-	4,000	-	-
Grants	1,000	1,000	1,000	-	-	-	1,000	-	-
<b>Operating Expenditures</b>	<b>207,600</b>	<b>194,812</b>	<b>207,800</b>	<b>200</b>	<b>0.1</b>	<b>-</b>	<b>207,800</b>	<b>200</b>	<b>0.1</b>
<b>Revenues</b>									
Activity Revenue	(200)	-	(200)	-	-	-	(200)	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	(500)	(1,860)	-	500	-	-	-	500	(100.0)
<b>Total Revenues</b>	<b>(700)</b>	<b>(1,860)</b>	<b>(200)</b>	<b>500</b>	<b>(71.4)</b>	<b>-</b>	<b>(200)</b>	<b>500</b>	<b>(71.4)</b>
<b>Net Operating Exp.</b>	<b>206,900</b>	<b>192,952</b>	<b>207,600</b>	<b>700</b>	<b>0.3</b>	<b>-</b>	<b>207,600</b>	<b>700</b>	<b>0.3</b>
Debt & Capital Charges	28,900	28,900	28,900	-	-	-	28,900	-	-
<b>Tax Levy Requirement</b>	<b>235,800</b>	<b>221,852</b>	<b>236,500</b>	<b>700</b>	<b>0.3</b>	<b>-</b>	<b>236,500</b>	<b>700</b>	<b>0.3</b>
<b>Services</b>									
Legislative	21,000	18,419	20,600	(400)	(1.9)	-	20,600	(400)	(1.9)
Administrative	163,800	156,902	166,300	2,500	1.5	-	166,300	2,500	1.5
Civic Building	25,900	28,930	26,300	400	1.5	-	26,300	400	1.5
Other Gen Gov't	25,100	17,601	23,300	(1,800)	(7.2)	-	23,300	(1,800)	(7.2)
<b>TOTAL</b>	<b>235,800</b>	<b>221,852</b>	<b>236,500</b>	<b>700</b>	<b>0.3</b>	<b>-</b>	<b>236,500</b>	<b>700</b>	<b>0.3</b>

# General Government

## Legislative Services

Table 7

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	17,700	16,525	17,700	-	-	-	17,700	-	-
Materials and Supplies	2,100	694	1,700	(400)	(19.0)	-	1,700	(400)	(19.0)
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>19,800</b>	<b>17,219</b>	<b>19,400</b>	<b>(400)</b>	<b>(2.0)</b>	<b>-</b>	<b>19,400</b>	<b>(400)</b>	<b>(2.0)</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>19,800</b>	<b>17,219</b>	<b>19,400</b>	<b>(400)</b>	<b>(2.0)</b>	<b>-</b>	<b>19,400</b>	<b>(400)</b>	<b>(2.0)</b>
Debt & Capital Charges	1,200	1,200	1,200	-	-	-	1,200	-	-
<b>Tax Levy Requirement</b>	<b>21,000</b>	<b>18,419</b>	<b>20,600</b>	<b>(400)</b>	<b>(1.9)</b>	<b>-</b>	<b>20,600</b>	<b>(400)</b>	<b>(1.9)</b>

## Administrative Services

Table 8

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	113,300	113,543	114,900	1,600	1.4	-	114,900	1,600	1.4
Materials and Supplies	28,800	21,781	29,700	900	3.1	-	29,700	900	3.1
Utility Costs	2,000	1,995	2,000	-	-	-	2,000	-	-
Purchased Services	4,000	3,883	4,000	-	-	-	4,000	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>148,100</b>	<b>141,202</b>	<b>150,600</b>	<b>2,500</b>	<b>1.7</b>	<b>-</b>	<b>150,600</b>	<b>2,500</b>	<b>1.7</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>148,100</b>	<b>141,202</b>	<b>150,600</b>	<b>2,500</b>	<b>1.7</b>	<b>-</b>	<b>150,600</b>	<b>2,500</b>	<b>1.7</b>
Debt & Capital Charges	15,700	15,700	15,700	-	-	-	15,700	-	-
<b>Tax Levy Requirement</b>	<b>163,800</b>	<b>156,902</b>	<b>166,300</b>	<b>2,500</b>	<b>1.5</b>	<b>-</b>	<b>166,300</b>	<b>2,500</b>	<b>1.5</b>



# General Government

## Civic Building

Table 9

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	5,800	8,348	5,900	100	1.7	-	5,900	100	1.7
Utility Costs	8,300	8,582	8,600	300	3.6	-	8,600	300	3.6
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>14,100</b>	<b>16,930</b>	<b>14,500</b>	<b>400</b>	<b>2.8</b>	<b>-</b>	<b>14,500</b>	<b>400</b>	<b>2.8</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>13,900</b>	<b>16,930</b>	<b>14,300</b>	<b>400</b>	<b>2.9</b>	<b>-</b>	<b>14,300</b>	<b>400</b>	<b>2.9</b>
Debt & Capital Charges	12,000	12,000	12,000	-	-	-	12,000	-	-
<b>Tax Levy Requirement</b>	<b>25,900</b>	<b>28,930</b>	<b>26,300</b>	<b>400</b>	<b>1.5</b>	<b>-</b>	<b>26,300</b>	<b>400</b>	<b>1.5</b>

## Other General Government

Table 10

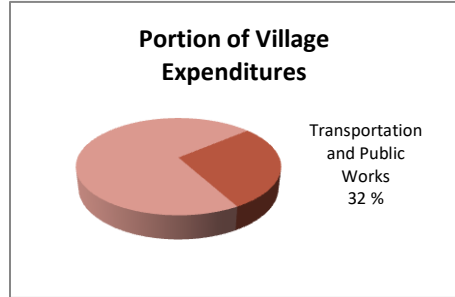
	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	24,600	18,461	22,300	(2,300)	(9.3)	-	22,300	(2,300)	(9.3)
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	1,000	1,000	1,000	-	-	-	1,000	-	-
<b>Operating Expenditures</b>	<b>25,600</b>	<b>19,461</b>	<b>23,300</b>	<b>(2,300)</b>	<b>(9.0)</b>	<b>-</b>	<b>23,300</b>	<b>(2,300)</b>	<b>(9.0)</b>
<b>Revenues</b>									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	(500)	(1,860)	-	500	-	-	-	500	(100.0)
<b>Total Revenues</b>	<b>(500)</b>	<b>(1,860)</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>(100.0)</b>
<b>Net Operating Exp.</b>	<b>25,100</b>	<b>17,601</b>	<b>23,300</b>	<b>(1,800)</b>	<b>(7.2)</b>	<b>-</b>	<b>23,300</b>	<b>(1,800)</b>	<b>(7.2)</b>
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>25,100</b>	<b>17,601</b>	<b>23,300</b>	<b>(1,800)</b>	<b>(7.2)</b>	<b>-</b>	<b>23,300</b>	<b>(1,800)</b>	<b>(7.2)</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

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	88,700	97,481	91,200	2,500	2.8	-	91,200	2,500	2.8
Materials and Supplies	115,500	70,746	111,700	(3,800)	(3.3)	-	111,700	(3,800)	(3.3)
Utility Costs	19,900	15,501	19,900	-	-	-	19,900	-	-
Purchased Services	19,500	19,500	19,500	-	-	-	19,500	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>243,600</b>	<b>203,228</b>	<b>242,300</b>	<b>(1,300)</b>	<b>(0.5)</b>	<b>-</b>	<b>242,300</b>	<b>(1,300)</b>	<b>(0.5)</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>243,600</b>	<b>203,228</b>	<b>242,300</b>	<b>(1,300)</b>	<b>(0.5)</b>	<b>-</b>	<b>242,300</b>	<b>(1,300)</b>	<b>(0.5)</b>
Debt & Capital Charges	140,200	210,200	200,800	60,600	43.2	-	200,800	60,600	43.2
<b>Tax Levy Requirement</b>	<b>383,800</b>	<b>413,428</b>	<b>443,100</b>	<b>59,300</b>	<b>15.5</b>	<b>-</b>	<b>443,100</b>	<b>59,300</b>	<b>15.5</b>
<b>Services</b>									
Transportation	165,800	140,949	166,200	400	0.2	-	166,200	400	0.2
Public Works	218,000	272,479	276,900	58,900	27.0	-	276,900	58,900	27.0
<b>TOTAL</b>	<b>383,800</b>	<b>413,428</b>	<b>443,100</b>	<b>59,300</b>	<b>15.5</b>	<b>-</b>	<b>443,100</b>	<b>59,300</b>	<b>15.5</b>

# Transportation and Public Works

## Transportation

Table 12

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	12,700	12,700	12,700	-	-	-	12,700	-	-
Materials and Supplies	44,300	23,562	44,700	400	0.9	-	44,700	400	0.9
Utility Costs	18,600	14,488	18,600	-	-	-	18,600	-	-
Purchased Services	19,500	19,500	19,500	-	-	-	19,500	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>95,100</b>	<b>70,249</b>	<b>95,500</b>	<b>400</b>	<b>0.4</b>	<b>-</b>	<b>95,500</b>	<b>400</b>	<b>0.4</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>95,100</b>	<b>70,249</b>	<b>95,500</b>	<b>400</b>	<b>0.4</b>	<b>-</b>	<b>95,500</b>	<b>400</b>	<b>0.4</b>
Debt & Capital Charges	70,700	70,700	70,700	-	-	-	70,700	-	-
<b>Tax Levy Requirement</b>	<b>165,800</b>	<b>140,949</b>	<b>166,200</b>	<b>400</b>	<b>0.2</b>	<b>-</b>	<b>166,200</b>	<b>400</b>	<b>0.2</b>

## Public Works

Table 13

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	76,000	84,781	78,500	2,500	3.3	-	78,500	2,500	3.3
Materials and Supplies	71,200	47,185	67,000	(4,200)	(5.9)	-	67,000	(4,200)	(5.9)
Utility Costs	1,300	1,013	1,300	-	-	-	1,300	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>148,500</b>	<b>132,979</b>	<b>146,800</b>	<b>(1,700)</b>	<b>(1.1)</b>	<b>-</b>	<b>146,800</b>	<b>(1,700)</b>	<b>(1.1)</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>148,500</b>	<b>132,979</b>	<b>146,800</b>	<b>(1,700)</b>	<b>(1.1)</b>	<b>-</b>	<b>146,800</b>	<b>(1,700)</b>	<b>(1.1)</b>
Debt & Capital Charges	69,500	139,500	130,100	60,600	87.2	-	130,100	60,600	87.2
<b>Tax Levy Requirement</b>	<b>218,000</b>	<b>272,479</b>	<b>276,900</b>	<b>58,900</b>	<b>27.0</b>	<b>-</b>	<b>276,900</b>	<b>58,900</b>	<b>27.0</b>

# Community Development

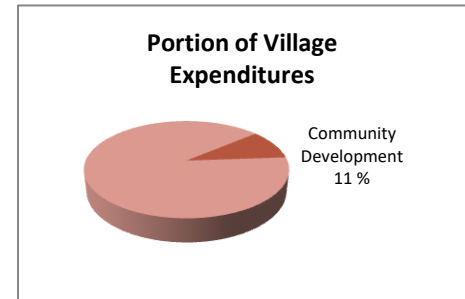
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## Introduction

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

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	65,200	63,597	64,400	(800)	(1.2)	-	64,400	(800)	(1.2)
Materials and Supplies	121,000	104,217	131,200	10,200	8.4	-	131,200	10,200	8.4
Utility Costs	3,100	2,545	3,200	100	3.2	-	3,200	100	3.2
Purchased Services	600	1,853	5,600	5,000	833.3	-	5,600	5,000	833.3
Grants	3,800	3,273	4,000	200	5.3	-	4,000	200	5.3
<b>Operating Expenditures</b>	<b>193,700</b>	<b>175,485</b>	<b>208,400</b>	<b>14,700</b>	<b>7.6</b>	<b>-</b>	<b>208,400</b>	<b>14,700</b>	<b>7.6</b>
<b>Revenues</b>									
Activity Revenue	(19,900)	(28,839)	(24,400)	(4,500)	22.6	-	(24,400)	(4,500)	22.6
Grants	(54,300)	(59,081)	(51,400)	2,900	(5.3)	-	(51,400)	2,900	(5.3)
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(74,200)</b>	<b>(87,919)</b>	<b>(75,800)</b>	<b>(1,600)</b>	<b>2.2</b>	<b>-</b>	<b>(75,800)</b>	<b>(1,600)</b>	<b>2.2</b>
<b>Net Operating Exp.</b>	<b>119,500</b>	<b>87,566</b>	<b>132,600</b>	<b>13,100</b>	<b>11.0</b>	<b>-</b>	<b>132,600</b>	<b>13,100</b>	<b>11.0</b>
Debt & Capital Charges	16,100	16,100	16,100	-	-	-	16,100	-	-
<b>Tax Levy Requirement</b>	<b>135,600</b>	<b>103,666</b>	<b>148,700</b>	<b>13,100</b>	<b>9.7</b>	<b>-</b>	<b>148,700</b>	<b>13,100</b>	<b>9.7</b>
<b>Services</b>									
Village Development	11,700	5,894	11,200	(500)	(4.3)	-	11,200	(500)	(4.3)
Tourism	17,600	15,341	17,900	300	1.7	-	17,900	300	1.7
Parks	67,200	49,850	68,300	1,100	1.6	-	68,300	1,100	1.6
Recreation	29,500	25,877	41,500	12,000	40.7	-	41,500	12,000	40.7
Library	9,600	6,703	9,800	200	2.1	-	9,800	200	2.1
<b>TOTAL</b>	<b>135,600</b>	<b>103,666</b>	<b>148,700</b>	<b>13,100</b>	<b>9.7</b>	<b>-</b>	<b>148,700</b>	<b>13,100</b>	<b>9.7</b>

# Community Development

## Village Development

Table 15

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	9,400	3,594	8,900	(500)	(5.3)	-	8,900	(500)	(5.3)
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>9,400</b>	<b>3,594</b>	<b>8,900</b>	<b>(500)</b>	<b>(5.3)</b>	<b>-</b>	<b>8,900</b>	<b>(500)</b>	<b>(5.3)</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>9,400</b>	<b>3,594</b>	<b>8,900</b>	<b>(500)</b>	<b>(5.3)</b>	<b>-</b>	<b>8,900</b>	<b>(500)</b>	<b>(5.3)</b>
Debt & Capital Charges	2,300	2,300	2,300	-	-	-	2,300	-	-
<b>Tax Levy Requirement</b>	<b>11,700</b>	<b>5,894</b>	<b>11,200</b>	<b>(500)</b>	<b>(4.3)</b>	<b>-</b>	<b>11,200</b>	<b>(500)</b>	<b>(4.3)</b>

## Tourism

Table 16

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	22,800	20,890	23,100	300	1.3	-	23,100	300	1.3
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>22,800</b>	<b>20,890</b>	<b>23,100</b>	<b>300</b>	<b>1.3</b>	<b>-</b>	<b>23,100</b>	<b>300</b>	<b>1.3</b>
<b>Revenues</b>									
Activity Revenue	(200)	(549)	(200)	-	-	-	(200)	-	-
Grants	(5,000)	(5,000)	(5,000)	-	-	-	(5,000)	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(5,200)</b>	<b>(5,549)</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>17,600</b>	<b>15,341</b>	<b>17,900</b>	<b>300</b>	<b>1.7</b>	<b>-</b>	<b>17,900</b>	<b>300</b>	<b>1.7</b>
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>17,600</b>	<b>15,341</b>	<b>17,900</b>	<b>300</b>	<b>1.7</b>	<b>-</b>	<b>17,900</b>	<b>300</b>	<b>1.7</b>

# Community Development

## Parks

Table 17

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	52,700	35,924	53,800	1,100	2.1	-	53,800	1,100	2.1
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	1,500	926	1,500	-	-	-	1,500	-	-
<b>Operating Expenditures</b>	<b>54,200</b>	<b>36,850</b>	<b>55,300</b>	<b>1,100</b>	<b>2.0</b>	<b>-</b>	<b>55,300</b>	<b>1,100</b>	<b>2.0</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>54,200</b>	<b>36,850</b>	<b>55,300</b>	<b>1,100</b>	<b>2.0</b>	<b>-</b>	<b>55,300</b>	<b>1,100</b>	<b>2.0</b>
Debt & Capital Charges	13,000	13,000	13,000	-	-	-	13,000	-	-
<b>Tax Levy Requirement</b>	<b>67,200</b>	<b>49,850</b>	<b>68,300</b>	<b>1,100</b>	<b>1.6</b>	<b>-</b>	<b>68,300</b>	<b>1,100</b>	<b>1.6</b>

## Recreation

Table 18

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	65,200	63,597	64,400	(800)	(1.2)	-	64,400	(800)	(1.2)
Materials and Supplies	29,000	39,329	38,200	9,200	31.7	-	38,200	9,200	31.7
Utility Costs	1,400	1,121	1,400	-	-	-	1,400	-	-
Purchased Services	600	1,853	5,600	5,000	833.3	-	5,600	5,000	833.3
Grants	2,300	2,347	2,500	200	8.7	-	2,500	200	8.7
<b>Operating Expenditures</b>	<b>98,500</b>	<b>108,248</b>	<b>112,100</b>	<b>13,600</b>	<b>13.8</b>	<b>-</b>	<b>112,100</b>	<b>13,600</b>	<b>13.8</b>
<b>Revenues</b>									
Activity Revenue	(19,700)	(28,290)	(24,200)	(4,500)	22.8	-	(24,200)	(4,500)	22.8
Grants	(49,300)	(54,081)	(46,400)	2,900	(5.9)	-	(46,400)	2,900	(5.9)
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(69,000)</b>	<b>(82,371)</b>	<b>(70,600)</b>	<b>(1,600)</b>	<b>2.3</b>	<b>-</b>	<b>(70,600)</b>	<b>(1,600)</b>	<b>2.3</b>
<b>Net Operating Exp.</b>	<b>29,500</b>	<b>25,877</b>	<b>41,500</b>	<b>12,000</b>	<b>40.7</b>	<b>-</b>	<b>41,500</b>	<b>12,000</b>	<b>40.7</b>
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>29,500</b>	<b>25,877</b>	<b>41,500</b>	<b>12,000</b>	<b>40.7</b>	<b>-</b>	<b>41,500</b>	<b>12,000</b>	<b>40.7</b>

# Community Development

## Library

Table 19

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	7,100	4,480	7,200	100	1.4	-	7,200	100	1.4
Utility Costs	1,700	1,424	1,800	100	5.9	-	1,800	100	5.9
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Revenues</b>	<b>8,800</b>	<b>5,903</b>	<b>9,000</b>	<b>200</b>	<b>2.3</b>	-	<b>9,000</b>	<b>200</b>	<b>2.3</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.

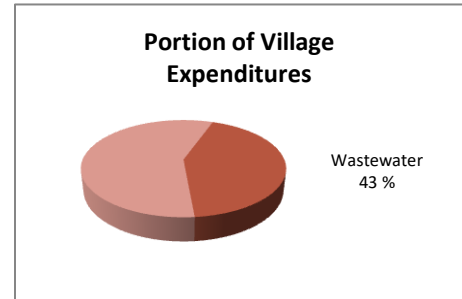
## Corporate Expenses

Table 20

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	14,600	15,402	15,400	800	5.5	-	15,400	800	5.5
Materials and Supplies	16,300	16,155	17,100	800	4.9	-	17,100	800	4.9
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	(58,000)	(61,004)	(58,200)	(200)	0.3	-	(58,200)	(200)	0.3
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>(27,100)</b>	<b>(29,448)</b>	<b>(25,700)</b>	<b>1,400</b>	<b>(5.2)</b>	<b>-</b>	<b>(25,700)</b>	<b>1,400</b>	<b>(5.2)</b>
<b>Revenues</b>									
Activity Revenue	(900)	(245)	(400)	500	(55.6)	-	(400)	500	(55.6)
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(900)</b>	<b>(245)</b>	<b>(400)</b>	<b>500</b>	<b>(55.6)</b>	<b>-</b>	<b>(400)</b>	<b>500</b>	<b>(55.6)</b>
<b>Net Operating Exp.</b>									
	<b>(28,000)</b>	<b>(29,693)</b>	<b>(26,100)</b>	<b>1,900</b>	<b>(6.8)</b>	<b>-</b>	<b>(26,100)</b>	<b>1,900</b>	<b>(6.8)</b>
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
<b>Tax Levy Requirement</b>	<b>(28,000)</b>	<b>(29,693)</b>	<b>(26,100)</b>	<b>1,900</b>	<b>(6.8)</b>	<b>-</b>	<b>(26,100)</b>	<b>1,900</b>	<b>(6.8)</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

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	76,200	73,535	77,100	900	1.2	-	77,100	900	1.2
Materials and Supplies	164,900	115,897	161,500	(3,400)	(2.1)	-	161,500	(3,400)	(2.1)
Utility Costs	73,700	64,989	73,700	-	-	-	73,700	-	-
Purchased Services	75,000	71,000	75,000	-	-	-	75,000	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>389,800</b>	<b>325,421</b>	<b>387,300</b>	<b>(2,500)</b>	<b>(0.6)</b>	<b>-</b>	<b>387,300</b>	<b>(2,500)</b>	<b>(0.6)</b>
<b>Revenues</b>									
Activity Revenue	(31,800)	(24,618)	(24,600)	7,200	(22.6)	-	(24,600)	7,200	(22.6)
Grants	-	-	-	-	-	-	-	-	-
Other	(560,200)	(563,522)	(570,400)	(10,200)	1.8	-	(570,400)	(10,200)	1.8
<b>Total Revenues</b>	<b>(592,000)</b>	<b>(588,140)</b>	<b>(595,000)</b>	<b>(3,000)</b>	<b>0.5</b>	<b>-</b>	<b>(595,000)</b>	<b>(3,000)</b>	<b>0.5</b>
<b>Net Operating Exp.</b>	<b>(202,200)</b>	<b>(262,719)</b>	<b>(207,700)</b>	<b>(5,500)</b>	<b>2.7</b>	<b>-</b>	<b>(207,700)</b>	<b>(5,500)</b>	<b>2.7</b>
Debt & Capital Charges	188,200	188,635	127,300	(60,900)	(32.4)	-	127,300	(60,900)	(32.4)
<b>Tax Levy Requirement</b>	<b>(14,000)</b>	<b>(74,085)</b>	<b>(80,400)</b>	<b>(66,400)</b>	<b>474.3</b>	<b>-</b>	<b>(80,400)</b>	<b>(66,400)</b>	<b>474.3</b>
<b>Services</b>									
Sewer Administration	(242,200)	(256,065)	(306,300)	(64,100)	26.5	-	(306,300)	(64,100)	26.5
Treatment and Collection	228,200	181,980	225,900	(2,300)	(1.0)	-	225,900	(2,300)	(1.0)
<b>TOTAL</b>	<b>(14,000)</b>	<b>(74,085)</b>	<b>(80,400)</b>	<b>(66,400)</b>	<b>474.3</b>	<b>-</b>	<b>(80,400)</b>	<b>(66,400)</b>	<b>474.3</b>

# Wastewater

## Sewer Administration

Table 22

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	76,200	73,535	77,100	900	1.2	-	77,100	900	76,200
Materials and Supplies	25,400	14,915	24,000	(1,400)	(5.5)	-	24,000	(1,400)	25,400
Utility Costs	2,600	2,025	2,600	-	-	-	2,600	-	2,600
Purchased Services	75,000	71,000	75,000	-	-	-	75,000	-	75,000
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>179,200</b>	<b>161,475</b>	<b>178,700</b>	<b>(500)</b>	<b>(0.3)</b>	<b>-</b>	<b>178,700</b>	<b>(500)</b>	<b>179,200</b>
<b>Revenues</b>									
Activity Revenue	(31,800)	(24,618)	(24,600)	7,200	(22.6)	-	(24,600)	7,200	(31,800)
Grants	-	-	-	-	-	-	-	-	-
Other	(560,200)	(563,522)	(570,400)	(10,200)	1.8	-	(570,400)	(10,200)	(560,200)
<b>Total Revenues</b>	<b>(592,000)</b>	<b>(588,140)</b>	<b>(595,000)</b>	<b>(3,000)</b>	<b>0.5</b>	<b>-</b>	<b>(595,000)</b>	<b>(3,000)</b>	<b>(592,000)</b>
<b>Net Operating Exp.</b>	<b>(412,800)</b>	<b>(426,665)</b>	<b>(416,300)</b>	<b>(3,500)</b>	<b>0.8</b>	<b>-</b>	<b>(416,300)</b>	<b>(3,500)</b>	<b>(412,800)</b>
Debt & Capital Charges	170,600	170,600	110,000	(60,600)	(35.5)	-	110,000	(60,600)	170,600
<b>Tax Levy Requirement</b>	<b>(242,200)</b>	<b>(256,065)</b>	<b>(306,300)</b>	<b>(64,100)</b>	<b>26.5</b>	<b>-</b>	<b>(306,300)</b>	<b>(64,100)</b>	<b>(242,200)</b>

## Treatment and Collection

Table 23

	2016/17 Approved Budget	2016/17 Projected Actual	2017/18 Approved Budget	Base Budget \$ Change	Budget % Change	2017/18 Approved Adjustments	2017/18 Approved Budget	Budget \$ Change	Budget % Change
<b>Expenditures</b>									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	139,500	100,981	137,500	(2,000)	(1.4)	-	137,500	(2,000)	(1.4)
Utility Costs	71,100	62,964	71,100	-	-	-	71,100	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
<b>Operating Expenditures</b>	<b>210,600</b>	<b>163,945</b>	<b>208,600</b>	<b>(2,000)</b>	<b>(0.9)</b>	<b>-</b>	<b>208,600</b>	<b>(2,000)</b>	<b>(0.9)</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>210,600</b>	<b>163,945</b>	<b>208,600</b>	<b>(2,000)</b>	<b>(0.9)</b>	<b>-</b>	<b>208,600</b>	<b>(2,000)</b>	<b>(0.9)</b>
Debt & Capital Charges	17,600	18,035	17,300	(300)	(1.7)	-	17,300	(300)	(1.7)
<b>Tax Levy Requirement</b>	<b>228,200</b>	<b>181,980</b>	<b>225,900</b>	<b>(2,300)</b>	<b>(1.0)</b>	<b>-</b>	<b>225,900</b>	<b>(2,300)</b>	<b>(1.0)</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

# Capital Budget

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families, needs to find longer-term bank financing to cover certain costs for capital improvements. 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 2017/18 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

# Capital Budget

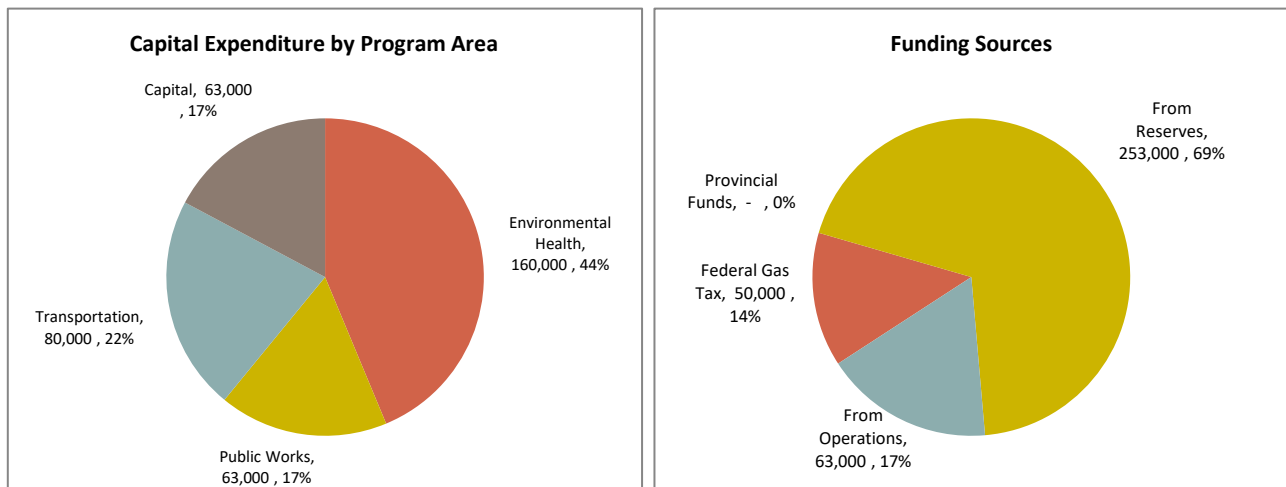
village's ability to generate the funds to pay for these projects without jeopardizing its ability to provide routine, ongoing services and one-time or emergency services when needed.

## 2017/18 Capital Budget

The recommended 2017/18 budget includes gross capital expenditures of \$366,000. The projects incorporated in the CIP for 2017/18 have been classified under four sections, and are shown in detail on Table 25 (page 41)

- Environmental Health - \$160,000
- Transportation - \$80,000 (Gas Tax Funded \$50,000)
- Capital Work - \$63,000
- Public Works - \$63,000

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 2017/18 include:

- Main Street Sewer Line Replacement - \$120,000
- Lift Station Transducer upgrades - \$12,000
- Elizabeth Avenue Sewer Line Replacement - \$8,000
- Engineering Design for Greenwood Road Sewer and KN14 Lift Station Forcemain - \$20,000
- Pine Ridge Avenue Curbing Replacement - \$80,000
- Stronach Park Fitness Equipment Replacement - \$15,000
- Ravenwood Ball Fields - \$10,000
- Public Wi-Fi / Cameras Expansion - \$18,000
- Digital LED Sign - \$20,000
- Truck and Two Trailers Replacement - \$63,000

# Capital Budget

## Debt

The total current debt obligations are \$34,432 as illustrated in the chart below. This level of debt and forecasted debt issues for future years is well below the allowable Provincial limits.

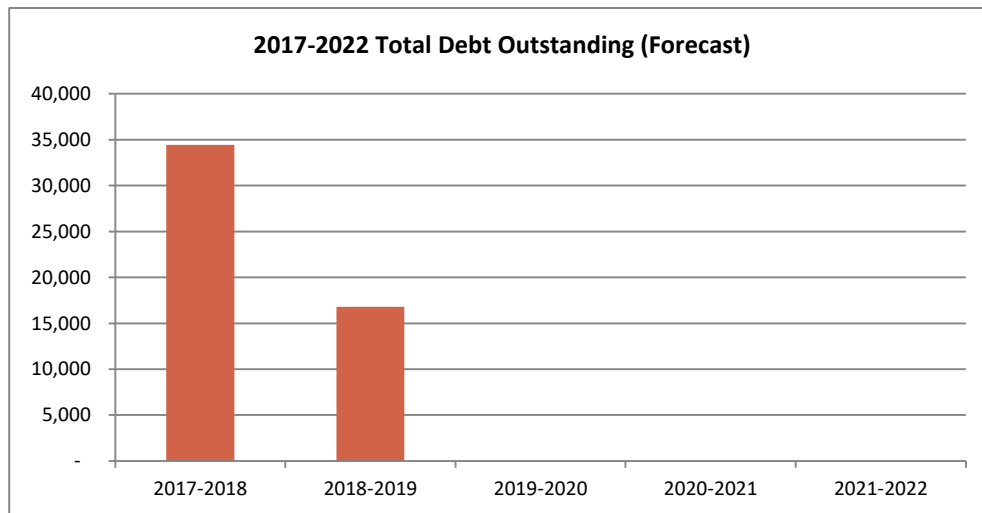
## Ten Year Debt Schedule – Current Debt

Table 24

Year	Principal	Interest	Total
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	-	-	-
2025-2026	-	-	-
<b>Total</b>	<b>32,000</b>	<b>2,432</b>	<b>34,432</b>

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

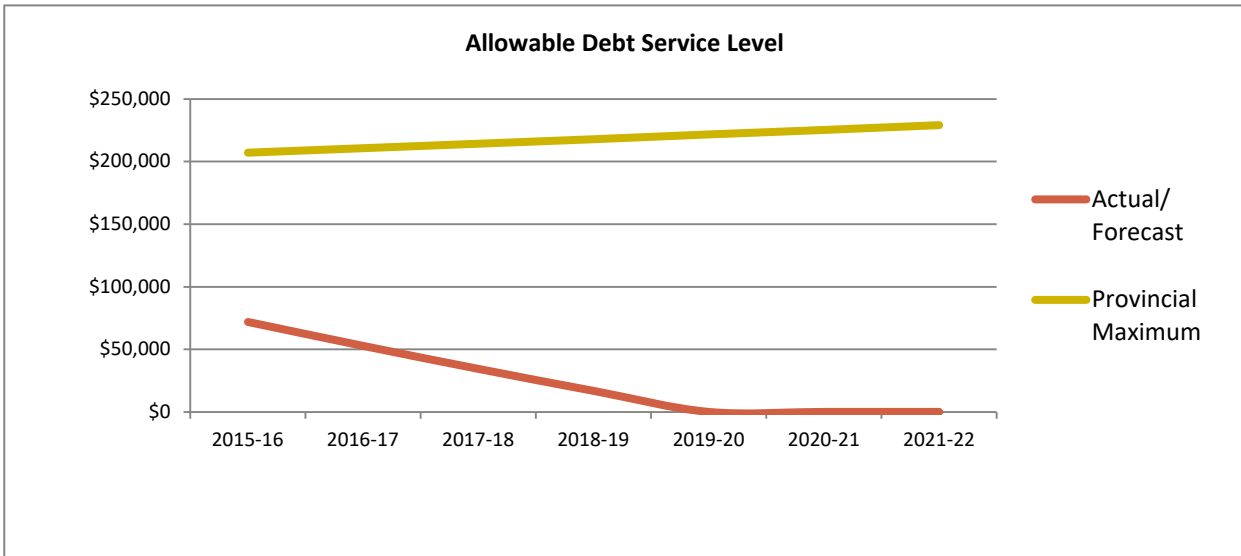
The future year's capital expenditures have been planned to ensure that significant increases in the tax rate are not required. With the uncertainty of Federal and Provincial funds from infrastructure programs, which have been mainly cost shared, sewer rate increases may be required to fund the required rehabilitation needs. The forecasted debt to be outstanding is illustrated in the following chart, 2017-2022 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.



## 2017/18 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 – Main Street Easement	120,000	-	120,000	-	-	-	-
Line Replacement – Elizabeth Ave Easement	8,000	-	8,000	-	-	-	-
Lift Stations Transducer Upgrade	12,000	-	12,000	-	-	-	-
Greenwood Rd/KN14 Forcemain Design	20,000	-	20,000	-	-	-	-
<b>Total Environmental Health</b>	<b>160,000</b>	<b>-</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transportation</b>							
Pine Ridge Avenue Curbing Replacement	80,000	-	30,000	50,000	-	-	-
<b>Total Transportation</b>	<b>80,000</b>	<b>-</b>	<b>30,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>							
Digital LED Sign	20,000	20,000	-	-	-	-	-
Stronach Park Fitness Equipment	15,000	15,000	-	-	-	-	-
Top-Dressing Ravenwood Fields	10,000	10,000	-	-	-	-	-
Public Wi-Fi and Camera Expansion	18,000	18,000	-	-	-	-	-
Truck #2 Replacement	40,000	-	40,000	-	-	-	-
Dump Trailer Replacement	12,000	-	12,000	-	-	-	-
Parade Float Replacement	11,000	-	11,000	-	-	-	-
<b>Total Capital</b>	<b>126,000</b>	<b>63,000</b>	<b>63,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>366,000</b>	<b>63,000</b>	<b>253,000</b>	<b>50,000</b>	<b>-</b>	<b>-</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	2017/18	2018/19	2019/20	2020/21	2021/22
<b>Environmental Health</b>						
Line Replacement – Main Street Easement	120,000	120,000	-	-	-	-
Line Replacement – Elizabeth Ave Easement	8,000	8,000	-	-	-	-
Lift Stations Transducer Upgrade	12,000	12,000	-	-	-	-
Greenwood Rd/KN#14 Forcemain Design	20,000	20,000	-	-	-	-
STP Clarifier Refurbishment	50,000	-	50,000	-	-	-
Line Replacement – Main St-CIBC to Magee	60,000	-	60,000	-	-	-
RCMP Lift Station Sump Replacement	150,000	-	-	150,000	-	-
Greenwood Road Sewer Line (new)	100,000	-	-	100,000	-	-
KN#5 LS Panel Replacement /w transducer	22,000	-	-	-	22,000	-
<b>Total Environmental Health</b>	<b>542,000</b>	<b>160,000</b>	<b>110,000</b>	<b>250,000</b>	<b>22,000</b>	<b>-</b>
<b>Transportation</b>						
Pine Ridge Ave Curb Replacement	80,000	80,000	-	-	-	-
Balsler Drive Sidewalk (new)	900,000	-	-	-	900,000	-
Pine Ridge Sidewalk (Sparky-Magee)	50,000	-	-	-	50,000	-
Main St Sidewalk (Palmer-Marshall)	80,000	-	-	-	-	80,000
Maple St Sidewalk (Pine Ridge to Hwy 101)	55,000	-	-	-	-	55,000
<b>Total Transportation</b>	<b>1,165,000</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>950,000</b>	<b>135,000</b>
<b>Capital</b>						
Digital LED Sign	20,000	20,000	-	-	-	-
Public Wi-Fi/Camera Expansion	30,000	18,000	6,000	6,000	-	-
Village Signs Replacement	5,000	-	5,000	-	-	-
<b>Total Capital</b>	<b>55,000</b>	<b>38,000</b>	<b>11,000</b>	<b>6,000</b>	<b>-</b>	<b>-</b>
<b>Public Works</b>						
#2 Truck Replacement	40,000	40,000	-	-	-	-
Dump Trailer Replacement	12,000	12,000	-	-	-	-
Parade Float Replacement	11,000	11,000	-	-	-	-
#1 Truck Replacement	55,000	-	55,000	-	-	-
MT-6 replacement	100,000	-	-	100,000	-	-
<b>Total Public Works</b>	<b>218,000</b>	<b>63,000</b>	<b>55,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>Recreation</b>						
Ravenwood Fields Top Dressing	10,000	10,000	-	-	-	-
Stronach Park Fitness Equipment	15,000	15,000	-	-	-	-
Oakhurst Playground (new)	45,000	-	45,000	-	-	-
Ravenwood Playground Renewal	30,000	-	30,000	-	-	-
<b>Total Recreation</b>	<b>100,000</b>	<b>25,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2,080,000</b>	<b>366,000</b>	<b>251,000</b>	<b>356,000</b>	<b>972,000</b>	<b>135,000</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 – Main Street Easement	120,000	-	120,000	-	-	-	-
Line Replacement – Elizabeth Ave Easement	8,000	-	8,000	-	-	-	-
Lift Stations Transducer Upgrade	12,000	-	12,000	-	-	-	-
Greenwood Rd/KN#14 Forcemain Design	20,000	-	20,000	-	-	-	-
STP Clarifier Refurbishment	50,000	-	50,000	-	-	-	-
Line Replacement – Main St-CIBC to Magee	60,000	-	60,000	-	-	-	-
RCMP Lift Station Sump Replacement	150,000	-	150,000	-	-	-	-
Greenwood Road Sewer Line (new)	100,000	-	100,000	-	-	-	-
KN#5 LS Panel Replacement /w transducer	22,000	-	22,000	-	-	-	-
<b>Total Environmental Health</b>	<b>542,000</b>	<b>-</b>	<b>542,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transportation</b>							
Pine Ridge Ave Curb Replacement	80,000	-	30,000	50,000	-	-	-
Balsler Drive Sidewalk (new)	900,000	-	300,000	600,000	-	-	-
Pine Ridge Sidewalk (Sparky-Magee)	50,000	-	50,000	-	-	-	-
Main St Sidewalk (Palmer-Marshall)	80,000	-	80,000	-	-	-	-
Maple St Sidewalk (Pine Ridge to Hwy 101)	55,000	-	55,000	-	-	-	-
<b>Total Transportation</b>	<b>1,165,000</b>	<b>-</b>	<b>515,000</b>	<b>650,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>							
Digital LED Sign	20,000	20,000	-	-	-	-	-
Public Wi-Fi/Camera Expansion	30,000	30,000	-	-	-	-	-
Village Signs Replacement	5,000	5,000	-	-	-	-	-
<b>Total Capital</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Public Works</b>							
#2 Truck Replacement	40,000	-	40,000	-	-	-	-
Dump Trailer Replacement	12,000	-	12,000	-	-	-	-
Parade Float Replacement	11,000	-	11,000	-	-	-	-
#1 Truck Replacement	55,000	-	55,000	-	-	-	-
MT-6 replacement	100,000	-	100,000	-	-	-	-
<b>Total Public Works</b>	<b>218,000</b>	<b>-</b>	<b>218,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Recreation</b>							
Ravenwood Fields Top Dressing	10,000	10,000	-	-	-	-	-
Stronach Park Fitness Equipment	15,000	15,000	-	-	-	-	-
Oakhurst Playground (new)	45,000	45,000	-	-	-	-	-
Ravenwood Playground Renewal	30,000	30,000	-	-	-	-	-
<b>Total Recreation</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>2,080,000</b>	<b>155,000</b>	<b>1,275,000</b>	<b>650,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Capital Budget

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