



2014/15 Approved Operating and Capital Budget

Guide to the Budget Book

INTRODUCTION

Guide to the Budget Book.....	3
Budget Message.....	4
Organizational Profile	6
Community Profile	8

BUDGET SUMMARY

Budget Process and Development.....	10
Basis of Budgeting.....	11
Sources and Uses of Funds	12
Base Budget Adjustments	13
Kingston Sewer Rate	15
Service Level Initiatives.....	16
Fund Accounting	18
Fiscal Guidelines.....	19
Descriptions of Revenues and Expenditures ...	20

DEPARTMENTAL BUDGETS

General Fund	
General Government.....	22
Transportation and Public Works.....	26
Community Development	28
Corporate Expenses.....	33

Sewer Fund

Wastewater	34
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CAPITAL BUDGET

Introduction	37
2014/15 Capital Budget	39
Debt.....	40
2014/15 Capital Projects	42
Five Year Capital Forecast	43

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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.



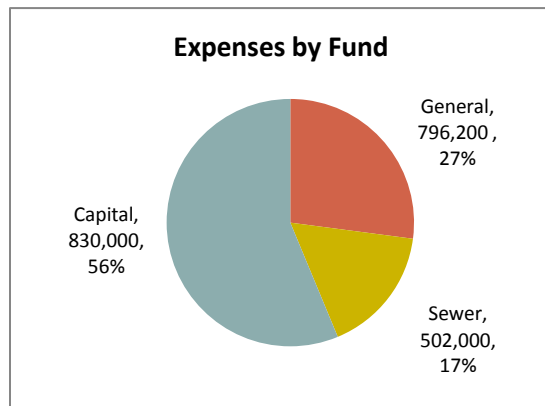
Budget Message

May 8, 2014

Chair, Commission Members and the Kingston Community:

I respectfully transmit the budget for Kingston for the April 1, 2014 to March 31, 2015 fiscal year. This represents the annual financial plan and allocation of public resources for the coming year.

The proposed expenditure budget totals approximately \$3,065,600 which includes \$1,340,600 (44%) for the operating budget and \$1,725,000 (56%) for the capital budget.

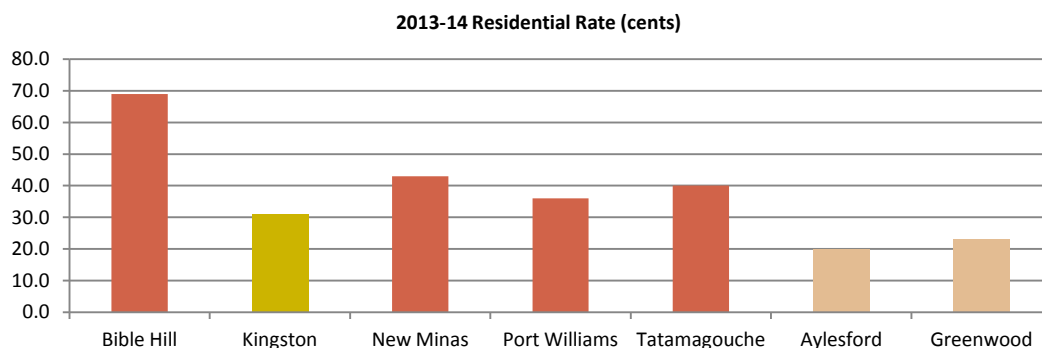


The format and presentation of the budget is similar to the one instituted last year. The Capital Improvement Plan (current year and four year forecast) will allow the Village to approach infrastructure management in a fiscally sustainable method. Continuation of strategic and proactive planning will 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 paramount, 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, there will be no increase on resident tax bills. To this end, Kingston has managed its rates reasonably and is competitive compared to similar municipal units.



Budget Message

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

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 several part-time and seasonal employees.

Village Commission

Chair

Martha Armstrong

Deputy Chair

Doug Beaman

Commissioners

Scott Peckford - resigned

John Pierce

Bruce Carter

Village Staff

Clerk/Treasurer

Mike McCleave

Administrative Assistant

Janice Hatfield

Public Works

Danny Lundrigan

David Feener

Recreation Coordinator

Glen Abriel

Organizational Profile

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

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 Drive 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 800. 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, 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 and Village Fair event held on the second Saturday of July, as well as the Santa Comes to Town 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 at 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 10, 2014 at 7:00pm	<ul style="list-style-type: none">• Operating and Capital Budget released• Distribute to stakeholders and public• Overview of Operating and Capital Budget
Thursday, April 24, 2014 at 7:00pm	<ul style="list-style-type: none">• Public input• Budget review and deliberations
Thursday, May 8, 2014 at 7:00pm	<ul style="list-style-type: none">• Budget review and deliberations• Budget adopted by Commission

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 2013 CPI is 1.4 %.)

Transfers to Reserves

Transfers to reserves have increased by 4% for general fund reserves, such as those for sidewalks or public works. Other reserves require that the contribution be increased by greater amounts to ensure rate stabilization. For example, during the valuation for tangible capital assets, staff identified that the annual contribution required to replace existing equipment was significantly higher than the amount currently provided for.

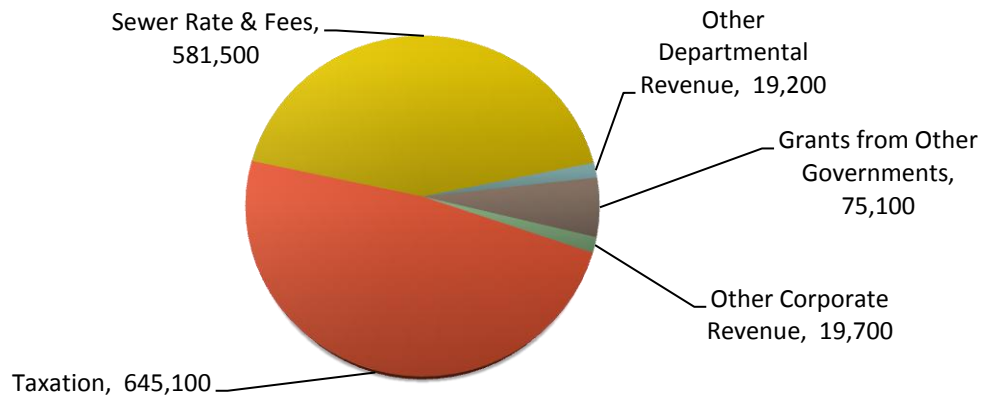
For the sewer fund, transfers to reserves have increased by 8%; this amount is needed to fund the anticipated capital program and curtail debt levels for the fund.

By achieving these contribution levels, the village will reduce its reliance on long-term debt to fund projects and purchases

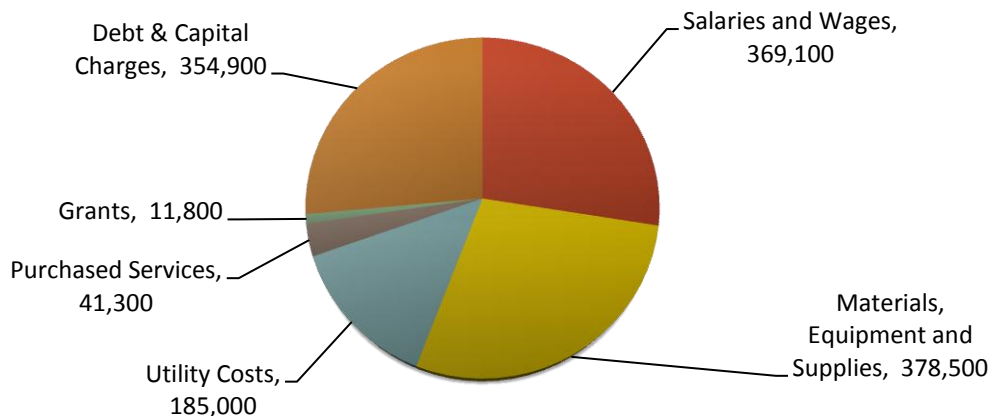
Budget Summary

Sources and Uses of Funds

The total source of funds for the 2014/15 operating budget is \$1,340,600. 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 2014/15 is \$1,340,600. 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

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	348,100	351,709	355,600	7,500	2.2	-	355,600	7,500	2.2
Materials and Supplies	396,400	328,652	406,000	9,600	2.4	-	406,000	9,600	2.4
Utility Costs	137,400	153,825	156,100	18,700	13.6	-	156,100	18,700	13.6
Purchased Services	42,000	36,209	41,300	(700)	(1.7)	-	41,300	(700)	(1.7)
Grants	3,000	2,994	7,300	4,300	143.3	-	7,300	4,300	143.3
Operating Expenditures	926,900	873,389	966,300	39,400	4.3	-	966,300	39,400	4.3
Debt & Capital Charges	372,900	347,870	374,300	1,400	0.4	-	374,300	1,400	0.4
Total Expenditures	1,299,800	1,221,259	1,340,600	40,800	3.1	-	1,340,600	40,800	3.1
Departmental Revenue	(637,200)	(617,305)	(653,200)	(16,000)	2.5	-	(653,200)	(16,000)	2.5
Net Expenditures	662,600	603,954	687,400	24,800	3.7	-	687,400	24,800	3.7
Tax Revenue	(620,100)	(594,200)	(645,100)	(24,000)	3.9	-	(645,100)	(24,000)	3.9
Other Corporate Revenue	(42,500)	(24,100)	(42,300)	200	(0.5)	-	(42,300)	200	(0.5)
Total Revenue	(1,299,800)	(1,235,605)	(1,340,600)	(39,800)	3.1	-	(1,340,600)	(39,800)	3.1
General Surplus/(Deficit)	-	17,456	-						
Accumulative Tax Rate Increase/(Decrease) - in cents				0.1			-		

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 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.

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	13/14 Impact
Revenues			
Assessment growth	(23,600)	-	(23,600)
Sewer rate	-	(27,300)	(27,300)
Interest revenue	-	-	-
Recreation fees	9,600	-	9,600
Grants from other agencies	(700)	-	(700)
Transfers from other funds	700	-	700
Sewer administration fees	-	-	-
Other miscellaneous revenues	1,800	-	1,800
Total Revenues	(12,200)	(27,300)	(39,500)
Expenses			
Salaries & benefits	6,800	700	7,500
Training & development	300	-	300
Village & parks maintenance	300	-	300
Utility costs	14,000	23,100	37,100
Grants	4,300	-	4,300
Sewer treatment costs	-	(27,100)	(27,100)
Snow removal	300	-	300
Professional services	(2,500)	-	(2,500)
Event funds	-	-	-
Library costs	(100)	-	(100)
Principal & interest costs	-	(26,100)	(26,100)
Contributions to reserves	6,800	20,700	27,500
Miscellaneous expenses	14,300	3,700	18,000
Total Expenses	44,500	(5,000)	39,500

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

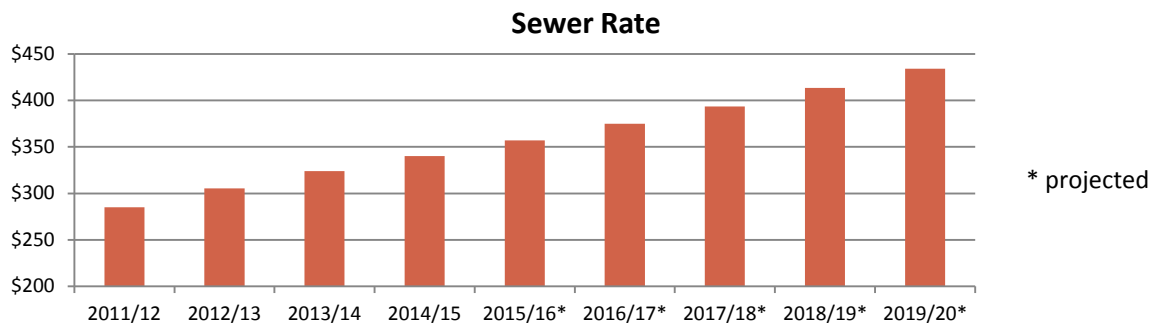
Table 3

Item	2014/15 Amount	2013/14 Amount
Amounts available for grants or donations		
New Year's Eve Celebration	1,100	1,100
Festival and Community Events Grants	4,500	4,500
Tree Planting	4,500	4,500
Steer BBQ - Friday night event	5,000	5,000
Santa Comes to Kingston	2,300	2,000
Fire Department Recognition	1,000	1,000
Kingston float costs	1,100	1,100
Bulb planting and maintenance	1,200	1,200

Budget Summary

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 2014/15 Operating and Capital Budget related to sewer will add \$16.16 per unit, or 5.0%, to the existing sewer rate and increase other sewer rates (industrial and institutional properties) by 4.0%. The rate is mainly under pressure due to significant increases in utility costs, environmental compliance and capital investment requirements. The above chart details the history of the sewer rate and the forecasted rates for the next five years. Although the rate has increased slightly in previous years, planned capital work will require that the rate increase by 5.4% over the term of the Capital Improvement Plan to maintain adequate reserve balances.

In addition to increasing the sewer rate, staff proposes increasing the sewer connection and inspection charge from \$369.50 to \$380.00, an increase of 2.8%. This amount 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 increase is a start to recoup our costs, the charge will need to be increased gradually over the next few years.

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 sewer rate for the 2014/15 budget is \$445 per dwelling, which is 24% greater than the \$340 approved for Kingston.

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 Proposed Service Level Adjustments

Table 4

	Service Level Changes		Subtotal	Less Revenue Offset	12/13 Impact
	Service Level Changes	New Service or Program			
Ice Rink at Tennis Courts	-	4,000	4,000	-	4,000
Santa Comes to Kingston	300	-	300	-	300
TOTAL	300	4,000	4,300	-	4,300

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.

Ice Rink at Tennis Courts - \$4,000

The village will be creating an ice rink at the tennis courts for the 2014-15 winter season. This ice rink will allow skaters to use our outdoor facilities safely over a longer period. The Stronach Park pond will continue to be used as weather permits. Future year's costs will be lower once renovations and construction materials have been purchased.

Santa Comes to Kingston – \$300

Our very popular event will have a minor increase to help offset the increased costs in providing a great night.

Budget Summary

Total Expenditures by Department

Table 5

Department	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Legislative	20,300	17,830	20,300	-	-	-	20,300	-	-
Administrative	162,500	157,643	150,600	(11,900)	(7.3)	-	150,600	(11,900)	(7.3)
Civic Building	28,600	34,171	29,500	900	3.1	-	29,500	900	3.1
Other Gen Gov't	41,000	21,949	27,600	(13,400)	(32.7)	-	27,600	(13,400)	(32.7)
Transportation	176,100	166,922	199,100	23,000	13.1	-	199,100	23,000	13.1
Public Works	166,500	165,216	171,100	4,600	2.8	-	171,100	4,600	2.8
Village Development	11,600	13,739	12,100	500	4.3	-	12,100	500	4.3
Tourism	21,800	20,270	18,500	(3,300)	(15.1)	-	18,500	(3,300)	(15.1)
Parks	53,600	40,607	65,400	11,800	22.0	-	65,400	11,800	22.0
Recreation	83,400	77,950	84,500	1,100	1.3	-	84,500	1,100	1.3
Library	8,900	5,937	8,800	(100)	(1.1)	-	8,800	(100)	(1.1)
Corporate Expenses	(28,900)	(32,825)	(28,400)	500	(1.7)	-	(28,400)	500	(1.7)
Sewer Administration	316,500	310,083	339,000	22,500	7.1	-	339,000	22,500	7.1
Collection and Treatment	237,900	222,697	242,500	4,600	1.9	-	242,500	4,600	1.9
TOTAL	1,299,800	1,222,189	1,340,600	40,800	3.1	-	1,340,600	40,800	3.1

Budget Summary

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 38.

Reserves Funds

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



Budget Summary

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 \$217,000. 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.

Budget Summary

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

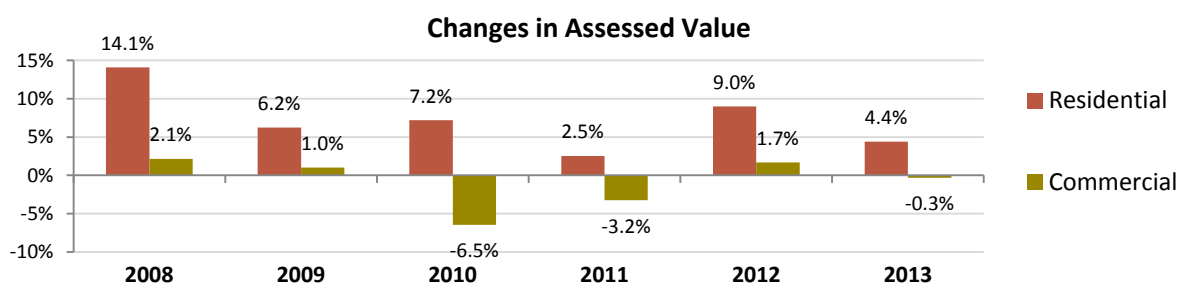
Include revenue that cannot be generally categorized within other revenues. This includes the sewer rate or internal allocations.

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

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

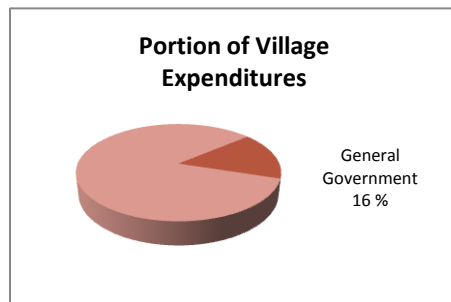
Include principal and interest charges for long term debt, contributions to reserves or contributions to the capital program.

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

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	121,200	120,967	126,000	4,800	4.0	-	126,000	4,800	4.0
Materials and Supplies	69,100	46,837	55,100	(14,000)	(20.3)	-	55,100	(14,000)	(20.3)
Utility Costs	13,200	15,662	14,000	800	6.1	-	14,000	800	6.1
Purchased Services	5,000	4,226	4,000	(1,000)	(20.0)	-	4,000	(1,000)	(20.0)
Grants	1,000	1,000	1,000	-	-	-	1,000	-	-
Operating Expenditures	209,500	188,692	200,100	(9,400)	(4.5)	-	200,100	(9,400)	(4.5)
Revenues									
Activity Revenue	(1,200)	(623)	(300)	900	(75.0)	-	(300)	900	(75.0)
Grants	-	-	-	-	-	-	-	-	-
Other	(800)	(1,909)	(500)	300	(37.5)	-	(500)	300	(37.5)
Total Revenues	(2,000)	(2,532)	(800)	1,200	(60.0)	-	(800)	1,200	(60.0)
Net Operating Exp.	207,500	186,161	199,300	(8,200)	(4.0)	-	199,300	(8,200)	(4.0)
Debt & Capital Charges	42,900	42,900	27,900	(15,000)	(35.0)	-	27,900	(15,000)	(35.0)
Tax Levy Requirement	250,400	229,061	227,200	(23,200)	(9.3)	-	227,200	(23,200)	(9.3)
Services									
Legislative	20,300	17,830	20,300	-	-	-	20,300	-	-
Administrative	162,500	157,643	150,600	(11,900)	(7.3)	-	150,600	(11,900)	(7.3)
Civic Building	27,400	33,549	29,200	1,800	6.6	-	29,200	1,800	6.6
Other Gen Gov't	40,200	20,040	27,100	(13,100)	(32.6)	-	27,100	(13,100)	(32.6)
TOTAL	250,400	229,061	227,200	(23,200)	(9.3)	-	227,200	(23,200)	(9.3)

General Government

Legislative Services

Table 7

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	17,000	15,800	17,000	-	-	-	17,000	-	-
Materials and Supplies	2,100	830	2,100	-	-	-	2,100	-	-
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	19,100	16,630	19,100	-	-	-	19,100	-	-
Revenues									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Net Operating Exp.	19,100	16,630	19,100	-	-	-	19,100	-	-
Debt & Capital Charges	1,200	1,200	1,200	-	-	-	1,200	-	-
Tax Levy Requirement	20,300	17,830	20,300	-	-	-	20,300	-	-

Administrative Services

Table 8

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	104,200	105,168	109,000	4,800	4.6	-	109,000	4,800	4.6
Materials and Supplies	21,400	15,776	20,800	(600)	(2.8)	-	20,800	(600)	(2.8)
Utility Costs	1,800	2,374	1,700	(100)	(5.6)	-	1,700	(100)	(5.6)
Purchased Services	5,000	4,226	4,000	(1,000)	(20.0)	-	4,000	(1,000)	(20.0)
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	132,400	127,543	135,500	3,100	2.3	-	135,500	3,100	2.3
Revenues									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Net Operating Exp.	132,400	127,543	135,500	3,100	2.3	-	135,500	3,100	2.3
Debt & Capital Charges	30,100	30,100	15,100	(15,000)	(49.8)	-	15,100	(15,000)	(49.8)
Tax Levy Requirement	162,500	157,643	150,600	(11,900)	(7.3)	-	150,600	(11,900)	(7.3)

General Government

Civic Building

Table 9

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	5,600	9,283	5,600	-	-	-	5,600	-	-
Utility Costs	11,400	13,289	12,300	900	7.9	-	12,300	900	7.9
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	17,000	22,571	17,900	900	5.3	-	17,900	900	5.3
Revenues									
Activity Revenue	(1,200)	(623)	(300)	900	(75.0)	-	(300)	900	(75.0)
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	(1,200)	(623)	(300)	900	(75.0)	-	(300)	900	(75.0)
Net Operating Exp.	15,800	21,949	17,600	1,800	11.4	-	17,600	1,800	11.4
Debt & Capital Charges	11,600	11,600	11,600	-	-	-	11,600	-	-
Tax Levy Requirement	27,400	33,549	29,200	1,800	6.6	-	29,200	1,800	6.6

Other General Government

Table 10

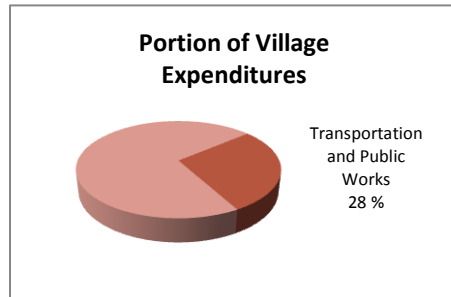
	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	40,000	20,949	26,600	(13,400)	(33.5)	-	26,600	(13,400)	(33.5)
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	1,000	1,000	1,000	-	-	-	1,000	-	-
Operating Expenditures	41,000	21,949	27,600	(13,400)	(32.7)	-	27,600	(13,400)	(32.7)
Revenues									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	(800)	(1,909)	(500)	300	(37.5)	-	(500)	300	(37.5)
Total Revenues	(800)	(1,909)	(500)	300	(37.5)	-	(500)	300	(37.5)
Net Operating Exp.	40,200	20,040	27,100	(13,100)	(32.6)	-	27,100	(13,100)	(32.6)
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
Tax Levy Requirement	40,200	20,040	27,100	(13,100)	(32.6)	-	27,100	(13,100)	(32.6)

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 9 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

	2013/14 Approved Budget	2011/12/13 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	74,500	78,415	75,400	900	1.2	-	75,400	900	1.2
Materials and Supplies	75,500	56,139	77,200	1,700	2.3	-	77,200	1,700	2.3
Utility Costs	62,500	67,484	65,700	3,200	5.1	-	65,700	3,200	5.1
Purchased Services	19,500	19,500	19,500	-	-	-	19,500	-	-
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	232,000	221,538	237,800	5,800	2.5	-	237,800	5,800	2.5
Revenues									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Net Operating Exp.	232,000	221,538	237,800	5,800	2.5	-	237,800	5,800	2.5
Debt & Capital Charges	110,600	110,600	132,400	21,800	19.7	-	132,400	21,800	19.7
Tax Levy Requirement	342,600	332,138	370,200	27,600	8.1	-	370,200	27,600	8.1
Services									
Transportation	176,100	166,922	199,100	23,000	13.1	-	199,100	23,000	13.1
Public Works	166,500	165,216	171,100	4,600	2.8	-	171,100	4,600	2.8
TOTAL	342,600	332,138	370,200	27,600	8.1	-	370,200	27,600	8.1

Transportation and Public Works

Transportation

Table 12

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	12,700	12,700	12,700	-	-	-	12,700	-	-
Materials and Supplies	33,500	19,114	33,800	300	0.9	-	33,800	300	0.9
Utility Costs	61,800	67,008	65,100	3,300	5.3	-	65,100	3,300	5.3
Purchased Services	19,500	19,500	19,500	-	-	-	19,500	-	-
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	127,500	118,322	131,100	3,600	2.8	-	131,100	3,600	2.8
Revenues									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Net Operating Exp.	127,500	118,322	131,100	3,600	2.8	-	131,100	3,600	2.8
Debt & Capital Charges	48,600	48,600	68,000	19,400	39.9	-	68,000	19,400	39.9
Tax Levy Requirement	176,100	166,922	199,100	23,000	13.1	-	199,100	23,000	13.1

Public Works

Table 13

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	61,800	65,715	62,700	900	1.5	-	62,700	900	1.5
Materials and Supplies	42,000	37,025	43,400	1,400	3.3	-	43,400	1,400	3.3
Utility Costs	700	476	600	(100)	(14.3)	-	600	(100)	(14.3)
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	104,500	103,216	106,700	2,200	2.1	-	106,700	2,200	2.1
Revenues									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Net Operating Exp.	104,500	103,216	106,700	2,200	2.1	-	106,700	2,200	2.1
Debt & Capital Charges	62,000	62,000	64,400	2,400	3.9	-	64,400	2,400	3.9
Tax Levy Requirement	166,500	165,216	171,100	4,600	2.8	-	171,100	4,600	2.8

Community Development

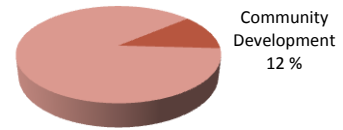
Introduction

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

Portion of Village Expenditures



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

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	60,500	59,517	61,100	600	1.0	-	61,100	600	1.0
Materials and Supplies	98,700	79,716	103,900	5,200	5.3	-	103,900	5,200	5.3
Utility Costs	2,200	1,776	2,100	(100)	(4.5)	-	2,100	(100)	(4.5)
Purchased Services	400	-	400	-	-	-	400	-	-
Grants	2,000	1,994	6,300	4,300	215.0	-	6,300	4,300	215.0
Operating Expenditures	163,800	143,003	173,800	10,000	6.1	-	173,800	10,000	6.1
Revenues									
Activity Revenue	(18,500)	(20,063)	(19,600)	(1,100)	5.9	-	(19,600)	(1,100)	5.9
Grants	(51,000)	(47,116)	(50,300)	700	(1.4)	-	(50,300)	700	(1.4)
Other	(10,000)	-	-	10,000	-	-	-	10,000	(100.0)
Total Revenues	(79,500)	(67,179)	(69,900)	9,600	(12.1)	-	(69,900)	9,600	(12.1)
Net Operating Exp.	84,300	75,824	103,900	19,600	23.3	-	103,900	19,600	23.3
Debt & Capital Charges	15,500	15,500	15,500	-	-	-	15,500	-	-
Tax Levy Requirement	99,800	91,324	119,400	19,600	19.6	-	119,400	19,600	19.6
Services									
Village Development	11,600	13,739	12,100	500	4.3	-	12,100	500	4.3
Tourism	16,600	14,881	13,300	(3,300)	(19.9)	-	13,300	(3,300)	(19.9)
Parks	53,600	40,607	65,400	11,800	22.0	-	65,400	11,800	22.0
Recreation	9,100	16,159	19,800	10,700	117.6	-	19,800	10,700	117.6
Library	8,900	5,937	8,800	(100)	(1.1)	-	8,800	(100)	(1.1)
TOTAL	99,800	91,324	119,400	19,600	19.6	-	119,400	19,600	19.6

Community Development

Village Development

Table 15

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	9,400	11,539	9,900	500	5.3	-	9,900	500	5.3
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	9,400	11,539	9,900	500	5.3	-	9,900	500	5.3
Revenues									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Net Operating Exp.	9,400	11,539	9,900	500	5.3	-	9,900	500	5.3
Debt & Capital Charges	2,200	2,200	2,200	-	-	-	2,200	-	-
Tax Levy Requirement	11,600	13,739	12,100	500	4.3	-	12,100	500	4.3

Tourism

Table 16

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	21,800	20,270	18,500	(3,300)	(15.1)	-	18,500	(3,300)	(15.1)
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	21,800	20,270	18,500	(3,300)	(15.1)	-	18,500	(3,300)	(15.1)
Revenues									
Activity Revenue	(200)	(389)	(200)	-	-	-	(200)	-	-
Grants	(5,000)	(5,000)	(5,000)	-	-	-	(5,000)	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	(5,200)	(5,389)	(5,200)	-	-	-	(5,200)	-	-
Net Operating Exp.	16,600	14,881	13,300	(3,300)	(19.9)	-	13,300	(3,300)	(19.9)
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
Tax Levy Requirement	16,600	14,881	13,300	(3,300)	(19.9)	-	13,300	(3,300)	(19.9)

Community Development

Parks

Table 17

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	41,100	28,107	48,900	7,800	19.0	-	48,900	7,800	19.0
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	4,000	4,000	-	-	4,000	4,000	#DIV/0!
Operating Expenditures	41,100	28,107	52,900	11,800	28.7	-	52,900	11,800	28.7
Revenues									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Net Operating Exp.	41,100	28,107	52,900	11,800	28.7	-	52,900	11,800	28.7
Debt & Capital Charges	12,500	12,500	12,500	-	-	-	12,500	-	-
Tax Levy Requirement	53,600	40,607	65,400	11,800	22.0	-	65,400	11,800	22.0

Recreation

Table 18

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	60,500	59,517	61,100	600	1.0	-	61,100	600	1.0
Materials and Supplies	19,600	15,843	19,900	300	1.5	-	19,900	300	1.5
Utility Costs	900	595	800	(100)	(11.1)	-	800	(100)	(11.1)
Purchased Services	400	-	400	-	-	-	400	-	-
Grants	2,000	1,994	2,300	300	15.0	-	2,300	300	15.0
Operating Expenditures	83,400	77,950	84,500	1,100	1.3	-	84,500	1,100	1.3
Revenues									
Activity Revenue	(18,300)	(19,675)	(19,400)	(1,100)	6.0	-	(19,400)	(1,100)	6.0
Grants	(46,000)	(42,116)	(45,300)	700	(1.5)	-	(45,300)	700	(1.5)
Other	(10,000)	-	-	10,000	-	-	-	10,000	(100.0)
Total Revenues	(74,300)	(61,791)	(64,700)	9,600	(12.9)	-	(64,700)	9,600	(12.9)
Net Operating Exp.	9,100	16,159	19,800	10,700	117.6	-	19,800	10,700	117.6
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
Tax Levy Requirement	9,100	16,159	19,800	10,700	117.6	-	19,800	10,700	117.6

Community Development

Library

Table 19

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	6,800	3,957	6,700	(100)	(1.5)	-	6,700	(100)	(1.5)
Utility Costs	1,300	1,181	1,300	-	-	-	1,300	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	8,100	5,137	8,000	(100)	(1.2)	-	8,000	(100)	(1.2)
Revenues									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Net Operating Exp.	8,100	5,137	8,000	(100)	(1.2)	-	8,000	(100)	(1.2)
Debt & Capital Charges	800	800	800	-	-	-	800	-	-
Tax Levy Requirement	8,900	5,937	8,800	(100)	(1.1)	-	8,800	(100)	(1.1)

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, last year 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 on Table 22.

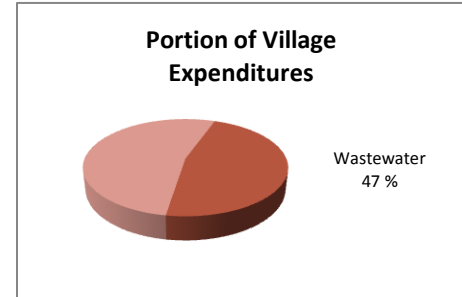
Corporate Expenses

Table 20

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	13,200	14,286	13,400	200	1.5	-	13,400	200	1.5
Materials and Supplies	15,800	14,466	15,800	-	-	-	15,800	-	-
Utility Costs	-	-	-	-	-	-	-	-	-
Purchased Services	(57,900)	(61,577)	(57,600)	300	(0.5)	-	(57,600)	300	(0.5)
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	(28,900)	(32,825)	(28,400)	500	(1.7)	-	(28,400)	500	(1.7)
Revenues									
Activity Revenue	(1,300)	(1,015)	(1,000)	300	(23.1)	-	(1,000)	300	(23.1)
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	(1,300)	(1,015)	(1,000)	300	(23.1)	-	(1,000)	300	(23.1)
Net Operating Exp.	(30,200)	(33,840)	(29,400)	800	(2.6)	-	(29,400)	800	(2.6)
Debt & Capital Charges	-	-	-	-	-	-	-	-	-
Tax Levy Requirement	(30,200)	(33,840)	(29,400)	800	(2.6)	-	(29,400)	800	(2.6)

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

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	78,700	78,524	79,700	1,000	1.3	-	79,700	1,000	1.3
Materials and Supplies	137,300	131,895	154,000	16,700	12.2	-	154,000	16,700	12.2
Utility Costs	59,500	69,431	74,300	14,800	24.9	-	74,300	14,800	24.9
Purchased Services	75,000	74,059	75,000	-	-	-	75,000	-	-
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	350,500	353,909	383,000	32,500	9.3	-	383,000	32,500	9.3
Revenues									
Activity Revenue	(31,000)	(29,984)	(30,800)	200	(0.6)	-	(30,800)	200	(0.6)
Grants	-	-	-	-	-	-	-	-	-
Other	(523,400)	(520,635)	(550,700)	(27,300)	5.2	-	(550,700)	(27,300)	5.2
Total Revenues	(554,400)	(550,619)	(581,500)	(27,100)	4.9	-	(581,500)	(27,100)	4.9
Net Operating Exp.	(203,900)	(196,709)	(198,500)	5,400	(2.6)	-	(198,500)	5,400	(2.6)
Debt & Capital Charges	203,900	178,870	198,500	(5,400)	(2.6)	-	198,500	(5,400)	(2.6)
Tax Levy Requirement	-	(17,839)	-	-	-	-	-	-	-
Services									
Sewer Administration	(237,900)	(240,536)	(242,500)	(4,600)	1.9	-	(242,500)	(4,600)	1.9
Treatment and Collection	237,900	222,697	242,500	4,600	1.9	-	242,500	4,600	1.9
TOTAL	-	(17,839)	-	-	-	-	-	-	-

Wastewater

Sewer Administration

Table 22

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	78,700	78,524	79,700	1,000	1.3	-	79,700	1,000	1.3
Materials and Supplies	20,500	16,115	21,500	1,000	4.9	-	21,500	1,000	4.9
Utility Costs	3,000	2,084	2,800	(200)	(6.7)	-	2,800	(200)	(6.7)
Purchased Services	75,000	74,059	75,000	-	-	-	75,000	-	-
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	177,200	170,783	179,000	1,800	1.0	-	179,000	1,800	1.0
Revenues									
Activity Revenue	(31,000)	(29,984)	(30,800)	200	(0.6)	-	(30,800)	200	(0.6)
Grants	-	-	-	-	-	-	-	-	-
Other	(523,400)	(520,635)	(550,700)	(27,300)	5.2	-	(550,700)	(27,300)	5.2
Total Revenues	(554,400)	(550,619)	(581,500)	(27,100)	4.9	-	(581,500)	(27,100)	4.9
Net Operating Exp.	(377,200)	(379,836)	(402,500)	(25,300)	6.7	-	(402,500)	(25,300)	6.7
Debt & Capital Charges	139,300	139,300	160,000	20,700	14.9	-	160,000	20,700	14.9
Tax Levy Requirement	(237,900)	(240,536)	(242,500)	(4,600)	1.9	-	(242,500)	(4,600)	1.9

Treatment and Collection

Table 23

	2013/14 Approved Budget	2013/14 Projected Actual	2014/15 Proposed Budget	Base Budget \$ Change	Budget % Change	2014/15 Approved Adjustments	2014/15 Approved Budget	Budget \$ Change	Budget % Change
Expenditures									
Salaries & Benefits	-	-	-	-	-	-	-	-	-
Materials and Supplies	116,800	115,780	132,500	15,700	13.4	-	132,500	15,700	13.4
Utility Costs	56,500	67,347	71,500	15,000	26.5	-	71,500	15,000	26.5
Purchased Services	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Operating Expenditures	173,300	183,127	204,000	30,700	17.7	-	204,000	30,700	17.7
Revenues									
Activity Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-
Net Operating Exp.	173,300	183,127	204,000	30,700	17.7	-	204,000	30,700	17.7
Debt & Capital Charges	64,600	39,570	38,500	(26,100)	(40.4)	-	38,500	(26,100)	(40.4)
Tax Levy Requirement	237,900	222,697	242,500	4,600	1.9	-	242,500	4,600	1.9

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 remodeling, 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

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 2014/15 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.



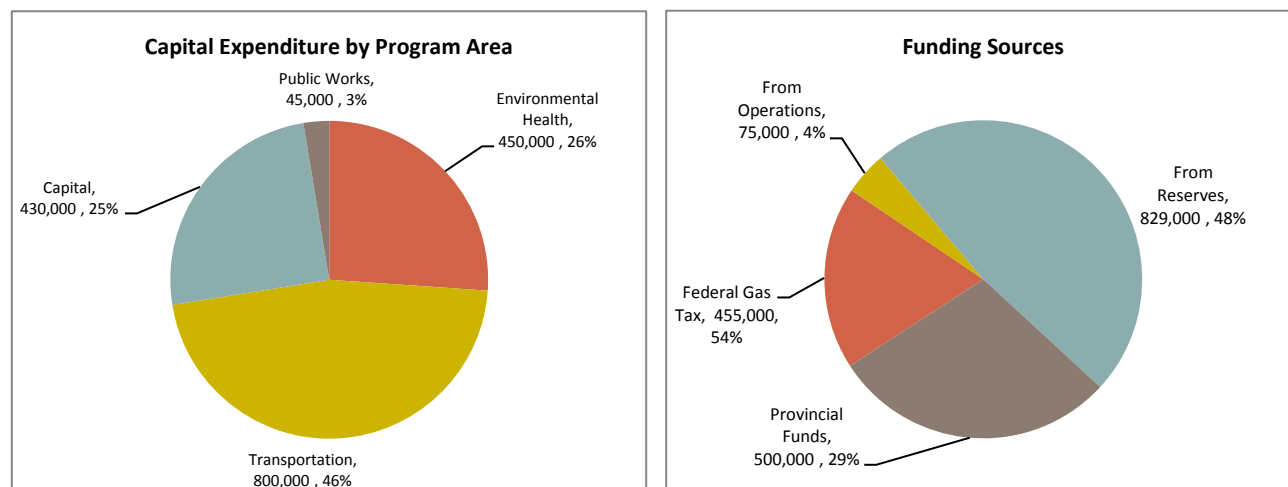
The Commission's strategic goals and key objectives determine the broad parameters for adding new capital projects. Village staff members participate in an extensive review of past project accomplishments and the identification of new projects for inclusion in the Capital Budget. The Commission's commitment 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.

2014/15 Capital Budget

The recommended 2014/15 budget includes gross capital expenditures of \$1,725,000. The projects incorporated in the CIP for 2014/15 have been classified under four sections, and are shown in detail on Table 25 (page 41)

- Environmental Health - \$450,000
- Transportation - \$800,000
- Capital Work - \$430,000
- Public Works - \$45,000

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 2014/15 include:

- New Lift Station (KN#14) - \$300,000 – Extension of sewer to East Kingston
- Sewer Line Replacement on Windsor Street - \$150,000
- Lift Station renewal – replacement of control panels and pumps - \$60,000
- Sidewalk construction on Marshall Road - \$300,000 **
- LED Streetlights - \$400,000 – to replace all non-LED Streetlights
- Office Building Roof Replacement - \$25,000
- Large Tractor Replacement - \$45,000

** Project will only be started if the Province of Nova Scotia will cost share the project. Kingston is able to fund approximately \$300,000 of the \$800,000 cost estimate. If the Province of Nova Scotia rejects this cost sharing proposal, the Village will have to postpone this project indefinitely.

Capital Budget

Debt

The total current debt obligations are \$112,427 as illustrated in the chart below. This level of debt and forecasted debt issues for future years is well below the allowable Provincial limits.

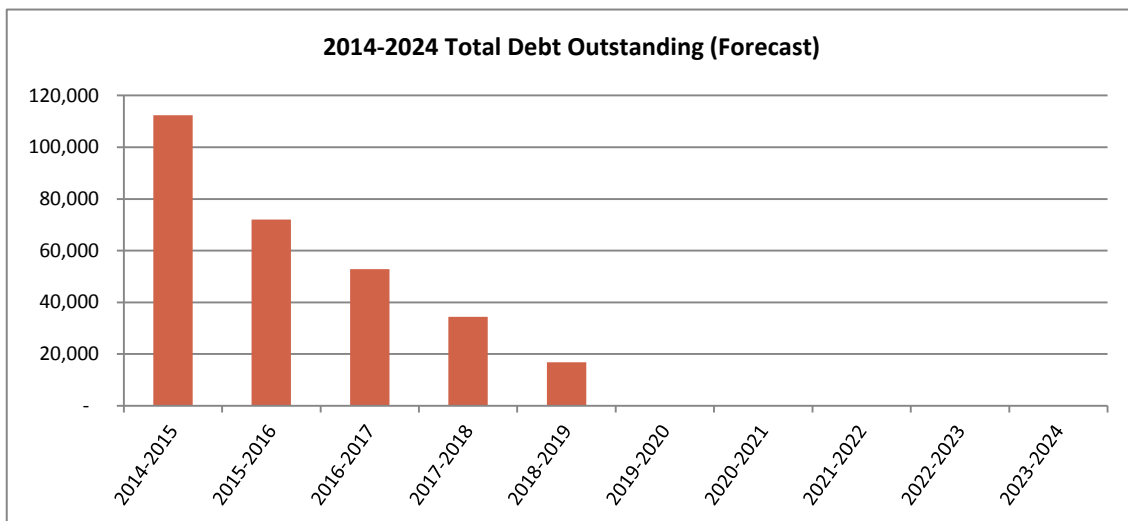
Ten Year Debt Schedule – Current Debt

Table 24

Year	Principal	Interest	Total
2014-2015	36,000	4,435	40,435
2015-2016	16,000	3,160	19,160
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	-	-	-
Total	100,000	12,427	112,427

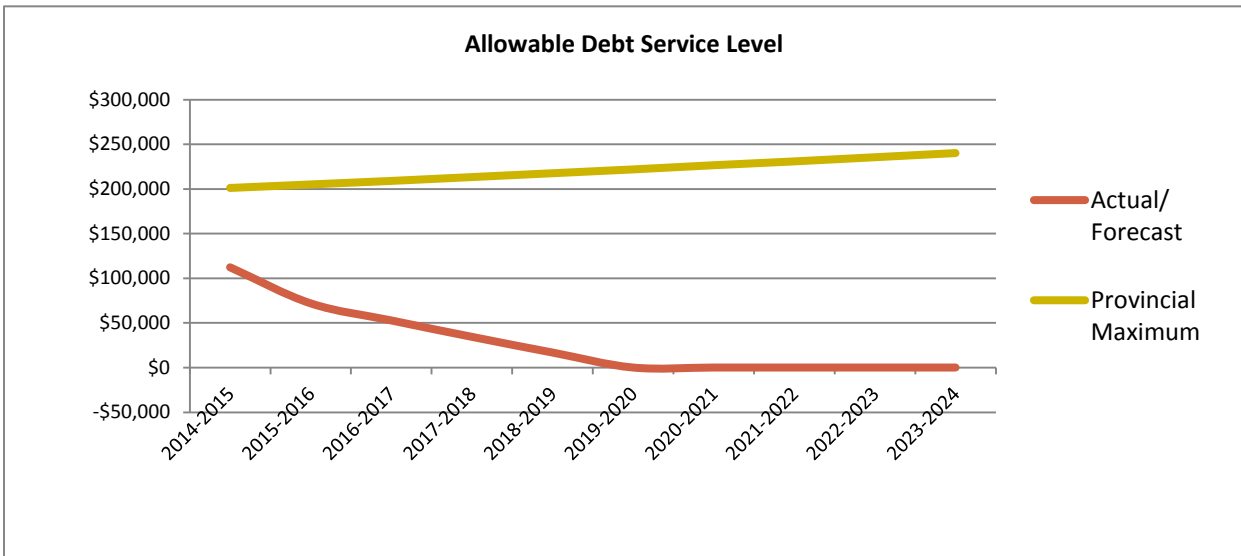
Currently, all expenditures are related to Environmental Health and debt charges are funded through the sewer rate.

The future year's capital expenditures have been planned to ensure that significant increases in the tax rate are not required. With the withdrawal of Federal and Provincial funds from infrastructure programs, which have been mainly cost shared, significant sewer rate increases may be required to fund the required rehabilitation needs. The forecasted debt to be outstanding is illustrated in the following chart, 2014-2024 Total Debt Outstanding.



Capital Budget

The movement towards funding capital projects through the tax rate show 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, which is debt service cost that are up to 15% of annual revenues.



Capital Budget

2014/15 Capital Programs and Funding Sources

Table 25

	Cost	From Operations	From Reserves	Federal Gas Tax	Other Federal Funding	Other Provincial Funding	Other Revenue	Debt
Environmental Health								
East Main Lift Station KN# 14	300,000	-	249,000	51,000	-	-	-	-
Line Replacement – Windsor St	150,000	-	40,000	110,000	-	-	-	-
Total Environmental Health	450,000	-	289,000	161,000	-	-	-	-
Transportation								
Marshall Road Sidewalk	800,000	-	300,000	-	-	500,000	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Transportation	800,000	-	300,000	-	-	500,000	-	-
Capital								
Civic Building Roof	25,000	25,000	-	-	-	-	-	-
LED Streetlights	400,000	-	240,000	160,000	-	-	-	-
Large Tractor Replacement	45,000	45,000	-	-	-	-	-	-
WKRA Zip-Letter Sign	5,000	5,000	-	-	-	-	-	-
Total Capital	475,000	75,000	240,000	160,000	-	-	-	-
Total	1,725,000	75,000	829,000	321,000	-	500,000	-	-

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	2014/15	2015/16	2016/17	2017/18	2018/19
Environmental Health						
East Main Lift Station KN# 14	300,000	300,000	-	-	-	-
Line Renewal – Windsor St	150,000	150,000	-	-	-	-
Lift Station Upgrades	60,000	-	60,000	-	-	-
STP – Generator	80,000	-	80,000	-	-	-
STP – Panel Replacements	28,000	-	28,000	-	-	-
STP Clarifier Repairs	10,000	-	-	10,000	-	-
Line Renewal – Bishop Area	97,000	-	-	97,000	-	-
Line Renewal – McMaster/Palmer	23,000	-	-	-	23,000	-
Sewer Extension – North Marshall	100,000	-	-	-	-	100,000
Sewer – East Main Forcemain	300,000	-	-	-	-	300,000
Sewer Camera System	10,000	-	-	-	-	10,000
Total Environmental Health	1,158,000	450,000	168,000	107,000	23,000	410,000
Transportation						
Marshall Road Sidewalk	800,000	800,000	-	-	-	-
Balser Drive Sidewalk	400,000	-	400,000	-	-	-
Curb Replacement	80,000	-	-	80,000	-	-
Sidewalk Replacement	50,000	-	-	-	50,000	-
Total Transportation	1,330,000	800,000	400,000	80,000	50,000	-
Capital						
Civic Building Roof	25,000	25,000	-	-	-	-
LED Streetlights	400,000	400,000	-	-	-	-
WKRA Zip-Letter Sign	5,000	5,000	-	-	-	-
STP Security Cameras	10,000	-	10,000	-	-	-
STP Storage Building	55,000	-	-	55,000	-	-
Stronach Park Retaining Wall	100,000	-	-	-	100,000	-
Total Capital	595,000	430,000	10,000	55,000	100,000	-
Public Works						
Large Tractor Replacement	45,000	45,000	-	-	-	-
Small Tractor Replacement	35,000	-	35,000	-	-	-
John Deere Mower Replacement	50,000	-	-	50,000	-	-
Danny's Truck Replacement	30,000	-	-	-	30,000	-
David's Truck Replacement	25,000	-	-	-	-	25,000
Village Signs Replacement	5,000	-	-	-	-	5,000
Total Public Works	190,000	45,000	35,000	50,000	30,000	30,000
Recreation						
Oakhurst Playground	45,000	-	45,000	-	-	-
Total Recreation	45,000	-	45,000	-	-	-
Total	3,318,000	1,725,000	658,000	292,000	203,000	440,000

Capital Budget

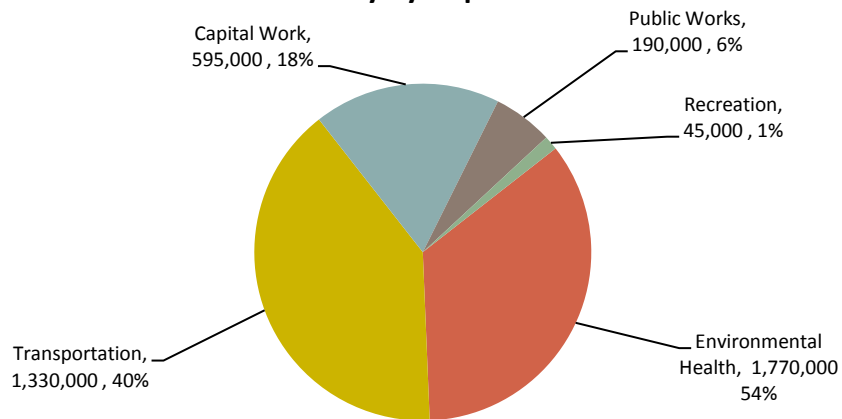
Five Year Capital Funding Forecast

Table 27

	Cost	From Operations	From Reserves	Federal Gas Tax	Other Federal Funding	Other Provincial Funding	Other Revenue	Debt
Environmental Health								
East Main Lift Station KN# 14	300,000	-	249,000	51,000	-	-	-	-
Line Renewal – Windsor St	150,000	-	40,000	110,000	-	-	-	-
Lift Station Upgrades	60,000	30,000	30,000	-	-	-	-	-
STP – Generator	80,000	-	20,000	60,000	-	-	-	-
STP – Panel Replacements	28,000	10,000	18,000	-	-	-	-	-
STP Clarifier Repairs	10,000	10,000	-	-	-	-	-	-
Line Renewal – Bishop Area	97,000	-	37,000	60,000	-	-	-	-
Line Renewal – McMaster/Palmer	23,000	23,000	-	-	-	-	-	-
Sewer Extension – North Marshall	100,000	-	100,000	-	-	-	-	-
Sewer – East Main Forcemain	300,000	-	120,000	180,000	-	-	-	-
Sewer Camera System	10,000	10,000	-	-	-	-	-	-
Total Environmental Health	1,158,000	83,000	614,000	461,000	-	-	-	-
Transportation								
Marshall Road Sidewalk	800,000	-	300,000	-	-	500,000	-	-
Balser Drive Sidewalk	400,000	-	120,000	280,000	-	-	-	-
Curb Replacement	80,000	-	40,000	40,000	-	-	-	-
Sidewalk Replacement	50,000	25,000	25,000	-	-	-	-	-
Total Transportation	1,330,000	25,000	485,000	320,000	-	500,000	-	-
Capital								
Civic Building Roof	25,000	25,000	-	-	-	-	-	-
LED Streetlights	400,000	-	240,000	160,000	-	-	-	-
WKRA Zip-Letter Sign	5,000	5,000	-	-	-	-	-	-
STP Security Cameras	10,000	10,000	-	-	-	-	-	-
STP Storage Building	55,000	-	55,000	-	-	-	-	-
Stronach Park Retaining Wall	100,000	30,000	70,000	-	-	-	-	-
Total Capital	595,000	70,000	365,000	160,000	-	-	-	-
Public Works								
Large Tractor Replacement	45,000	-	45,000	-	-	-	-	-
Small Tractor Replacement	35,000	-	35,000	-	-	-	-	-
John Deere Mower Replacement	50,000	-	50,000	-	-	-	-	-
Danny's Truck Replacement	30,000	-	30,000	-	-	-	-	-
David's Truck Replacement	25,000	-	25,000	-	-	-	-	-
Village Signs Replacement	5,000	-	5,000	-	-	-	-	-
Total Public Works	190,000	-	190,000	-	-	-	-	-
Recreation								
Oakhurst Playground	45,000	-	45,000	-	-	-	-	-
Total Recreation	45,000	-	45,000	-	-	-	-	-
Total	3,318,000	178,000	1,699,000	941,000	-	500,000	-	-

Capital Budget

**2014/15 to 2018/19 Capital Budget and Forecast
Summary by Department**



**2014/15 to 2018/19 Capital Budget and Forecast
Five Year Funding Sources**

