

TOWN OF KENTVILLE

Operating Budget 2021-2022

Draft One
April 14, 2021



Agenda

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Budget Drivers

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Revenue Streams

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Discussion/Direction



TOWN OF KENTVILLE OPERATING BUDGET 2021/2022

BUDGET DRIVERS

Draft 1

CAPped Assessment 2021

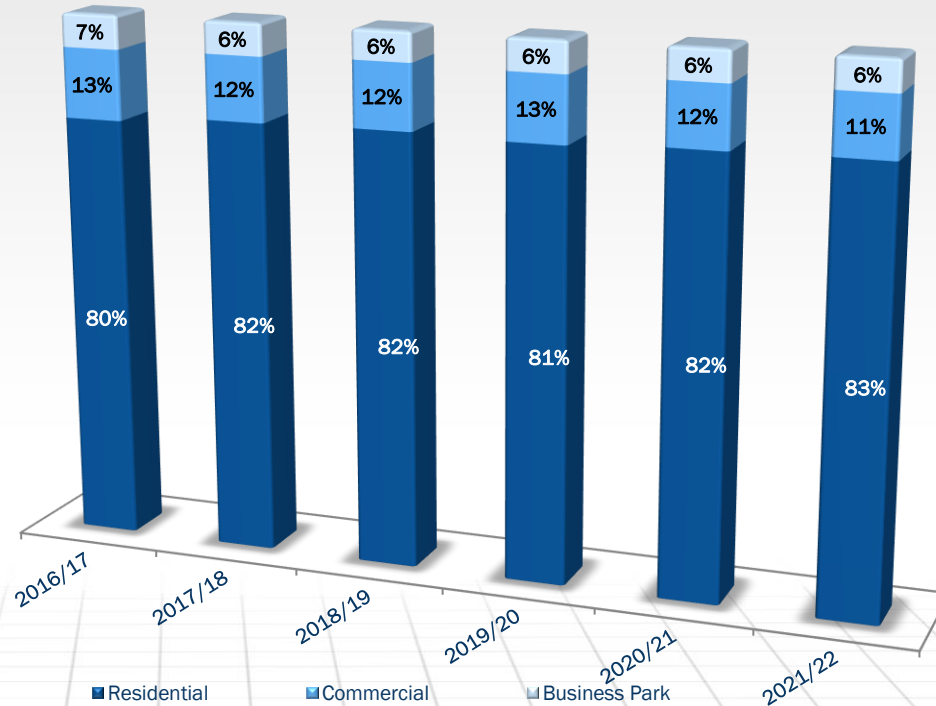
2020
❖ CAP rate set at 1.0%
❖ = \$18,589,500 residential
❖ = \$73,600 resource
❖ TOTAL CAPPED \$18,663,100
❖ Revenue lost ❖ = \$266,360 residential/resource tax ❖ 2019/2020 municipal mill rate
❖ Number of accounts CAPped = 1,170 of 2,406
48.6%

2021
❖ CAP rate set at 0.3%
❖ = \$21,435,600 residential
❖ = \$75,900 resource
❖ TOTAL CAPPED \$21,511,500
❖ Revenue lost ❖ = \$303,484 residential/resource tax ❖ 2020/2021 municipal mill rate
❖ Number of accounts CAPped = 1,645 of 2,415
68.2%



Assessment Breakdown

- This is a snapshot of the assessment breakdown for 2021/22
- Data derived from January 1 roll
- (no allowances for losses or adjustments)

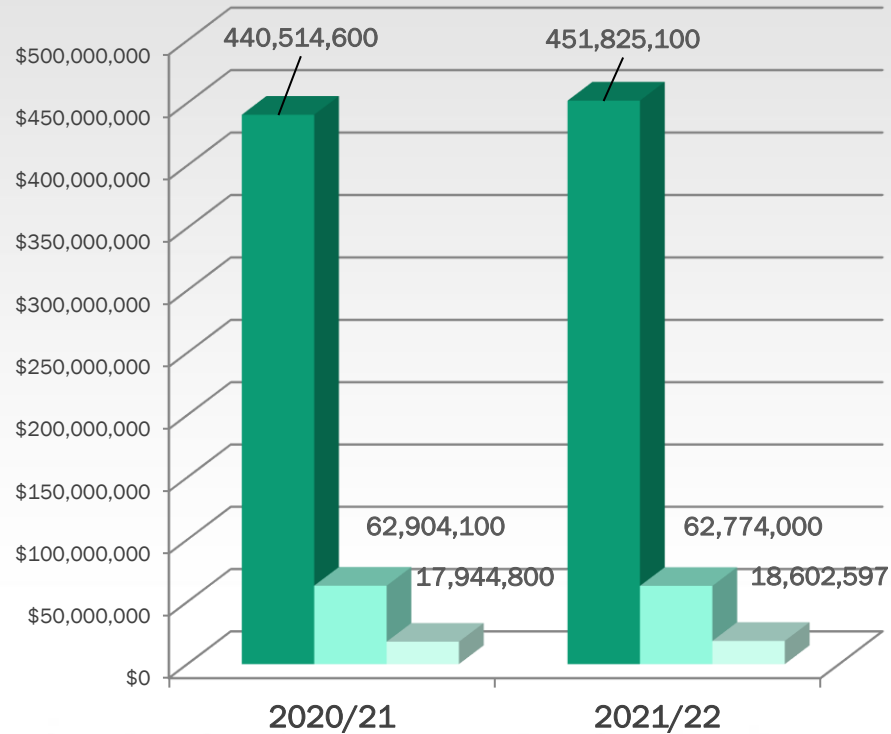


2021 Taxable Assessments

Net of CAP and allowance for losses
Taxable assessment
2021= \$533,201,697

an increase of \$11,838,197 million or
2.3%

Residential/Resource	2.6%
Commercial	-0.2%
PILT	3.7%



■ Residential/Resource
■ Commercial
■ PILT

Revenue

- At 20/21 mill rates
- Net of CAP & allowance for losses

	Percentage Increase (assessment)	Revenue
Residential/Resource	2.6%	\$147,300
Commercial	-0.2%	(5,500)
PILT (F/P)	3.7%	<u>21,000</u>
Net increase	2.3%	\$162,800
Change-Area Rate revenue		14,400
Change-Economic Development rate revenue		<u>(600)</u>
NET INCREASE IN TAX REVENUE		\$176,600
Change in Special Rate	0.6%	<u>4,500</u>
TOTAL INCREASE IN TAX REVENUE	All Sources	<u>\$181,100</u>

Mandatory Expenditures

- Taxes Collected For and Payable to Province of Nova Scotia & Property Valuation Services*

PURPOSE	2020/2021 \$	2021/2022 \$	INCREASE (DECREASE) \$
Assessment	91,200	90,900	(300)
Corrections	84,900	84,900	
Prosecution	10,200	10,200	
Housing	90,000	90,000	
Library	42,800	42,800	
Education	<u>1,536,000</u>	<u>1,610,000</u>	<u>74,000</u>
TOTAL	<u>1,855,100</u>	<u>1,928,800</u>	<u>73,700</u>

Joint Boards

- *Payable to our service-delivery partners*

PURPOSE	2020/2021 \$	2021/2022 \$	INCREASE (DECREASE) \$
KVFD operating	195,500	193,800	(1,700)
Kings-Inspections/911	125,000	94,200	(30,800)
REMO	11,900	11,900	0
Transit-Kings Transit	210,300	270,400	60,100
Transit- Kings Point to Point	15,200	15,500	300
Valley Waste	611,200	621,400	10,200
Kings-Landfill	8,000	5,600	(2,400)
Valley REN	<u>29,000</u>	<u>29,000</u>	<u>0</u>
TOTAL	<u>1,206,100</u>	<u>1,241,800</u>	<u>35,700</u>

Commitments

- Funds committed by Council /Agreements

PURPOSE	2020/2021 \$	2021/2022 \$	INCREASE (DECREASE) \$
Reduced tax (S.69 & 71)	66,300	62,300	(4,000)
KPS Dispatch services	86,000	88,400	2,400
Custody services	40,000	35,000	(5,000)
Economic development	113,800	113,800	0
PACE programme	5,000	0	(5,000)
Climate change plan	0	5,000	5,000
Grant	5,000	5,000	0
Library lease	<u>80,900</u>	<u>81,900</u>	<u>1,000</u>
TOTAL	<u>397,000</u>	<u>391,400</u>	<u>(5,600)</u>

Other Fixed Expenditures

• *Required by legislation/GAAP*

PURPOSE	2020/2021 \$	2021/2022 \$	INCREASE (DECREASE)
Debt repayment	1,094,200	956,500	(137,700)
Allowances	67,200	63,000	(4,200)
Area rates	694,800	666,300	(28,500)
Operating reserve	99,800	99,800	0
Election	<u>40,000</u>	<u>0</u>	<u>(40,000)</u>
TOTAL	<u>1,996,000</u>	<u>1,785,600</u>	<u>(210,400)</u>

Remuneration

- *Town's full-time employees- non-bargaining, CUPE, APA & Council*

BREAKDOWN		INCREASE (DECREASE)
Remuneration 20/21		\$5,074,000
Non-Bargaining/Council		45,700
APA/Stat/M/OT	Bargaining unit	116,300
CUPE	Bargaining unit	16,500
Benefits		60,500
PSAB accrual		19,300
Class changes/merit		21,100
Staffing changes		<u>(38,200)</u>
REMUNERATION 21/22		<u>\$5,315,200</u>

Summary Fixed Expenditures

PURPOSE	2020/2021 \$	2021/2022 \$	INCREASE (DECREASE) \$
Mandatory	1,855,100	1,928,800	73,700
Joint Boards	1,206,100	1,241,800	35,700
Commitments	397,000	391,400	(5,600)
Other fixed expenditures	1,996,000	1,785,600	(210,400)
Remuneration	<u>5,074,000</u>	<u>5,315,200</u>	<u>241,200</u>
TOTAL FIXED	<u>10,528,200</u>	<u>10,662,800</u>	<u>134,600</u>
TOTAL EXPENDITURE	<u>13,480,600</u>	<u>13,670,200</u>	<u>189,600</u>
BUDGET REMAINING	<u>2,952,400</u>	<u>3,007,400</u>	<u>55,000</u>
	21.9%	22.0%	



TOWN OF KENTVILLE OPERATING BUDGET 2021/2022

EXPENDITURES
DRAFT 1

LEGISLATIVE

2021 - \$287,500 2022- \$257,000 Change-\$ (30,500) -10.6%

First Draft

\$

Remuneration/benefits

9,500

Election

(40,000)

DRAFT ONE

(30,500)



GENERAL ADMINISTRATION

2021 - \$1,362,800 2022- \$1,447,200 Change-\$84,400 +6.2%

First Draft

\$

Remuneration/benefits	Net	79,400
Office expense	Net	5,600
Information technology		3,600
Building		1,500
Assessment services	Mandatory	(300)
Reduced taxes	Fixed	(4,000)
Debt interest/discount	Fixed	2,800
Valuation allowances		(4,200)

DRAFT ONE

84,400



PROTECTION- COMMUNITY POLICING

2021 - \$2,383,900 2022- \$2,509,200 Change-\$125,300 +5.3%

First Draft

\$

Remuneration/benefits	OT/Stat/M	109,400
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Office expense/Uniforms	Net	1,200
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Building		(2,800)
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Communications/IT		3,400
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Vehicle		3,100
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Programmes		<u>11,000</u>
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DRAFT ONE

\$125,300



PROTECTION- SALES OF SERVICES

2021 - \$148,200 2022- \$153,000 Change-\$4,800 +3.2%

First Draft

\$

Remuneration/benefits

BackCheck

\$4,800

DRAFT ONE

4,800



PROTECTION- LAW ENFORCEMENT

2021 - \$224,600 2022- \$196,500 Change-\$ (28,100) -12.5%

First Draft

\$

Corrections	Mandatory	0
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Prosecution	Mandatory	0
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Legal		(30,000)
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Remuneration/benefits		2,300
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Misc. expenses		<u>(400)</u>
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DRAFT ONE

(28,100)



PROTECTION- FIRE PROTECTION

2021 - \$890,300 2022- \$860,100 Change-\$ (30,200) -3.4%

First Draft

\$

KVFD operating	Joint Boards	(1,700)
KVFD area rate	For KVFD	5,300
Hydrant area rate	For KWC	<u>(33,800)</u>

DRAFT ONE

\$(30,200)



PROTECTION-EMERGENCY MEASURES/OTHER

2021 - \$176,600	2022- \$135,500	Change-\$ (41,100)	-23.3%
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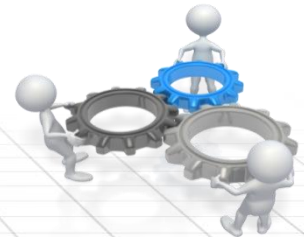
First Draft

\$

Debt interest	Fixed	(10,300)
EMO	Joint Boards	0
911 system	Joint Boards	500
Building inspection	Joint Boards	(15,800)
Fire inspection	Joint Boards	<u>(15,500)</u>

DRAFT ONE

(41,100)



TRANSPORTATION- COMMON SERVICES

2021 - \$965,700 2022- \$1,012,900 Change-\$47,200 +4.9%

First Draft

\$

Remuneration/benefits/IA

48,900

Sick leave expense

11,000

Office

5,800

Building

(900)

Communications

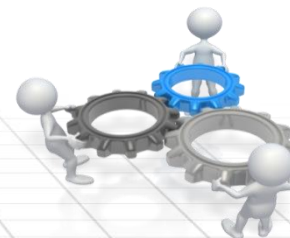
500

Vehicle

(18,100)

DRAFT ONE

47,200



TRANSPORTATION- ROAD TRANSPORT

2021 - \$789,300 2022- \$762,800 Change-\$ (26,500) -3.4%

First Draft

\$

Street repairs		5,000
Sidewalk repairs		(10,000)
Storm sewer		(10,000)
Street cleaning		(1,000)
Snow removal		(10,000)
Street lighting		4,000
Parking/Traffic services		(4,500)
DRAFT ONE		<u>(26,500)</u>



TRANSPORTATION- PUBLIC TRANSIT & OTHER

2021 - \$388,600 2022- \$431,200 Change-\$42,600 +11.0 %

First Draft

\$

Kings Transit	Joint Board	60,100
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Kings Point to Point	Joint Board	300
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Debt interest	Fixed	(15,000)
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Outside work		<u>(2,800)</u>
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DRAFT ONE

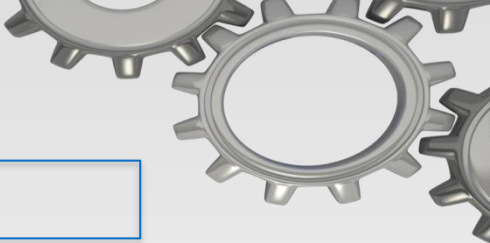
42,600



ENVIRONMENTAL HEALTH

2021 - \$659,800 2022- \$664,000 Change-\$4,200 +0.6%

First Draft		\$
Solid waste collection	Tipping fees	(2,100)
Landfill- Kings County	Joint Board	(2,400)
Valley Region Solid Waste Resource Management	Joint Board	10,200
Other air pollution		<u>(1,500)</u>
DRAFT ONE		<u>4,200</u>



HOUSING & OTHER PUBLIC HEALTH

2021 - \$96,500	2022- \$96,500	Change-\$0	0%
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First Draft		\$
Deficit of Western Region Housing Authority	Mandatory	0
Public Health Grants	Various	<u>0</u>
DRAFT ONE		<u>0</u>



ENVIRONMENTAL DEVELOPMENT- PLANNING

2021 - \$244,500 2022- \$231,100 Change-\$ (13,400) -5.5%

First Draft	\$
Remuneration/benefits/COL	(13,700)
Office expense	<u>300</u>
DRAFT ONE	<u>(13,400)</u>



COMMUNITY DEVELOPMENT

2021 - \$399,000 2022- \$389,200 Change-\$ (9,800) -2.5%

First Draft

\$

Remuneration/benefits	COL	2,800
Office		(2,500)
Community economic development		(1,500)
PACE programme		(5,000)
Climate change action plan	Commitment	5,000
Climate change building retrofit map		5,000
Debt charges	Fixed	(5,700)
Tourism		(11,400)
Promotions/Apple Blossom Festival		<u>3,500</u>

DRAFT ONE

(9,800)



RECREATION- ADMINISTRATION

2021 - \$506,400 2022- \$538,800 Change-\$32,400 +6.4%

First Draft

\$

Remuneration/benefits

COL

25,600

Office expense

5,400

Vehicle expense

1,400

DRAFT ONE

32,400



RECREATION- PROGRAMMES

2021 - \$83,800 2022- \$146,800 Change-\$63,000 +75.2%

First Draft

\$

Grants

Programmes

Net

32,000

Parks division

31,000

DRAFT ONE

63,000



RECREATION- FACILITIES

2021 - \$609,200 2022- \$611,000 Change-\$1,800 +0.3%

First Draft

\$

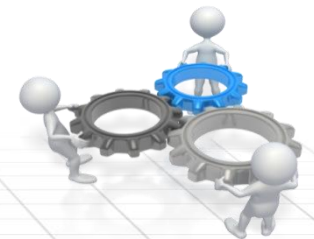
Remuneration/benefits	Arena	5,200
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Building/Office	Arena	(20,100)
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Parks	Net	9,300
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Other facilities	Net	<u>7,400</u>
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DRAFT ONE		<u>1,800</u>
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RECREATION- DEBT CHARGES & CULTURAL

2021 - \$170,700 2022- \$160,000 Change-\$ (10,700) -6.3%

First Draft

\$

Debt interest

Fixed

(10,700)

Transfer to Regional library

Mandatory

DRAFT ONE

(10,700)
)



EDUCATION

2021 - \$1,536,000 2022- \$1,610,000 Change-\$74,000 4.8%

First Draft		\$
Appropriation Regional Centre for Education	Mandatory	<u>74,000</u>
DRAFT ONE		<u>74,000</u>



FINANCING & TRANSFERS- EXPENDITURES

2021 - \$1,557,200 2022- \$1,462,400 Change-\$ (94,800) -6.1%

First Draft

\$

Debt Charges Principal	Debentures	(98,800)
Transfers to Reserve	Operating	0
Transfer to Reserve	Capital	0
Capital paid from operations	KPS	<u>4,000</u>

DRAFT ONE

(94,800)



EXPENDITURES-SUMMARY

2021 - \$13,480,600 2022- \$13,670,200 Change-\$189,600 +1.4%

First Draft

	Increase (Decrease)	% Increase (Decrease)
Legislative	(30,500)	-10.6%
General Administration	84,400	6.2%
Protective services	30,700	0.8%
Transportation services	63,300	3.0%
Environmental Health services	4,200	0.6%
Public Health	0	0.0%
Environmental development services	(23,200)	-3.6%
Recreation & cultural services	81,500	5.9%
Education	74,000	4.8%
Financing and transfers	(94,800)	-6.1%
DRAFT ONE	<u>189,600</u>	1.4%





TOWN OF KENTVILLE OPERATING BUDGET 2021/2022

REVENUE STREAMS
DRAFT 1

TAXES-OTHER THAN TAXATION

2020 - \$1,573,800 **2021 - \$1,548,000** Change-\$(25,800) -1.6%

First Draft	\$
Business Park Commercial	4,500
Fire area rate	5,300
Hydrant area rate	(33,800)
Frontages	<u>(1,800)</u>
DRAFT ONE	<u>(25,800)</u>



SERVICES PROVIDED

2021 - \$228,400 2022 - \$211,000 Change-\$(17,400) -7.6%

First Draft	\$
Provincial- Secondment	2,000
Local- County of Kings-Transportation	(19,900)
Local- County Of Kings- Library	<u>500</u>
DRAFT ONE	<u>(17,400)</u>



SALES

2021 - \$1,108,100 **2022 - \$1,020,500** **Change-\$ (87,600)** **-7.9%**

First Draft		\$
Own agencies	KWC, Sewer, Capital	7,200
Finance sales	To KVFD/COK	200
Police sales	BackCheck	<u>(95,000)</u>
DRAFT ONE		<u>(87,600)</u>



OTHER REVENUE

2021 - \$1,168,700 2022 - \$1,204,600 Change-\$35,900 +3.1%

First Draft		\$
Rentals		35,700
Other	Misc.	<u>200</u>
DRAFT ONE		<u>35,900</u>



UNCONDITIONAL TRANSFERS

2021 - \$224,200 2022 -\$221,200 Change-\$ (3,000) -1.3%

First Draft	\$
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NSPI HST Offset		<u>(3,000)</u>
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DRAFT ONE	<u>(3,000)</u>
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CONDITIONAL TRANSFERS

2021 - \$125,800 2022 -\$125,000 Change-\$ (800) -0.6%

First Draft	\$
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Federal grant	(800)
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DRAFT ONE	(800)
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FINANCING TRANSFERS-REVENUE

2021 - \$191,500 2022 - \$317,000 Change-\$125,500 +65.5%

First Draft	\$
From Operating Reserve	(28,700)
From Operating Reserve-prior years' surpluses	77,900
From Kings Transit Safe Restart operating reserve	66,100
From Valley Waste operating reserve	<u>10,200</u>
DRAFT ONE	<u>125,500</u>



REVENUE SUMMARY

2021 - \$4,620,500 2022 - \$4,647,300 Change-\$26,800 +0.6%

First Draft

\$

Taxes (other than tax)	(25,800)
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Services provided	(17,400)
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Sales	(87,600)
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Own source	35,900
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Unconditional transfers	(3,000)
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Conditional transfers	(800)
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Financing	<u>125,500</u>
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DRAFT ONE

26,800



SURPLUS/(SHORTFALL) IN FUNDING

	\$	\$
Expenditures increase		189,600
Other revenue increases		<u>26,800</u>
(SHORTFALL)		(162,800)
New tax dollars	(Budget to Budget)	
•This year	9,022,900	
•Last year	<u>8,860,100</u>	<u>162,800</u>
(SHORTFALL) SURPLUS		<u>NIL</u>



GENERAL TAX RATE-DRAFT 1

	\$
Expenditures	13,670,200
Less: Revenue other than taxation	4,647,300
Less: Mandatory	<u>2,006,000</u>
Municipal Tax Levy	<u>7,016,900</u>
Net Taxable Assessment	<u>533,201,697</u>
Municipal General Rate	<u>1.3160</u>
Provincial Mandatory Rate	<u>.3762</u>
General Tax Rate Combined	<u>1.6922</u>



- ¾¢



EFFECT OF ASSESSMENT INCREASE

1-B

TOWN OF KENTVILLE COMPARISON OF RATES 20/21 TO 21/22 \$100,000 ASSESSMENT

	Assessment Increase CAP COL- Roll 0.3%	Rates	
		LAST YEAR	THIS YEAR
		\$ 1.5370	1.5370
RESIDENTIAL			
AVG ASSESSMENT LAST YEAR	100,000	1,537.00	
AVG ASSESSMENT THIS YEAR	100,300		1,541.61
DOLLAR INCREASE			4.61
PERCENTAGE INCREASE			0.3%
	Assessment Increase Average- Roll 0.00%		
COMMERCIAL		\$ 3.5142	\$ 3.5142
AVG ASSESSMENT LAST YEAR	100,000	3,514.20	
AVG ASSESSMENT THIS YEAR	100,000		3,514.20
DOLLAR INCREASE			-
PERCENTAGE INCREASE			0.0%

RATES TO BALANCE BUDGET

SHORTFALL

\$(NIL)

	Residential	Commercial
• Provincial Mandatory Rate	0.3762	0.3762
• Fire Area Rate	0.0377	0.0377
• Hydrant Area Rate	0.0896	0.0896
• Economic Dev. Rate	<u>0.0016</u>	<u>0.1039</u>
TOTAL- OTHER RATES	0.5051	0.6074
Residential Municipal Mill Rate	<u>1.0319</u>	
Commercial Municipal Mill Rate		<u>2.9068</u>
<input type="checkbox"/> Total Residential Rate	<u>1.5370</u>	
<input type="checkbox"/> Total Commercial Rate		<u>3.5142</u>



COMPARISON OF RATES

Last Year

	Residential	Commercial
	\$	\$
Municipal Mill	1.0408	2.9150
Mandatory	0.3700	0.3700
Economic Dev.	0.0016	0.1046
FAR	0.0375	0.0375
HAR	<u>0.0871</u>	<u>0.0871</u>
Total	<u>1.5370</u>	<u>3.5142</u>

This Year

	Residential	Commercial
	\$	\$
Municipal Mill	1.0319	2.9068
Mandatory	0.3762	0.3762
Economic Dev.	0.0016	0.1039
FAR	0.0377	0.0377
HAR	<u>0.0896</u>	<u>0.0896</u>
Total	<u>1.5370</u>	<u>3.5142</u>



BALANCE BUDGET- RESIDENTIAL

Residential
Municipal
Mill
CAP =+0.3%

Mandatory
Rate

Total
Municipal
Mill rate

Area Rates
Fire-.0377
Hydrant-.0896

Economic
Development
Levy

TOTAL LEVY

2021-2022 RATES

1.0319

.3762

1.4081

0.1273

.0016

1.5370

\$100,000

1,031.90

376.20

1,408.10

127.30

1.60

1,537.00

+\$300 (+0.3%)

3.23

1.12

4.35

.38

.01

4.74

1,035.13

377.32

1,412.45

127.68

1.61

1,541.74

+0.3%

RATES LAST YEAR

1.4108

.1246

.0016

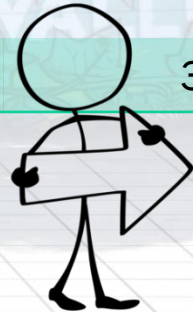
1.5370

0¢



BALANCE BUDGET- COMMERCIAL

	Commercial Municipal Mill CAP =+0.3%	Mandatory Rate	Total Municipal Mill rate	Area Rates Fire-.0377 Hydrant-.0896	Economic Development Levy	TOTAL LEVY
2021-2022 RATES	2.9068	.3762	3.2830	0.1273	.1039	3.5142
\$100,000	<u>2,906.80</u>	<u>376.20</u>	<u>3,283.00</u>	<u>127.30</u>	<u>103.90</u>	<u>3,514.20</u>
	<u>2,906.80</u>	<u>376.20</u>	<u>3,283.00</u>	<u>127.30</u>	<u>103.90</u>	<u>3,514.20</u>
						+0.0%
RATES LAST YEAR			3.2850	.1246	.1046	3.5142





TOWN OF KENTVILLE
2021/22 OPERATING BUDGET

DRAFT 1

APRIL 14, 2021

Questions?

Direction?

Comments?