



TOWN OF KENTVILLE
2023-2024 PROPOSED OPERATING BUDGET
Briefing Note

Town Council’s vision of a sustainable Kentville that “is a healthy, vibrant, integrated and complete community where citizens can live, work and play in an environment that supports a high quality of life” informed the development of the 2023-2024 Proposed Operating Budget.

Our Integrated Community Sustainability Plan contains economic, social and cultural, and environmental sustainability goals. Realizing these goals requires intentional consideration within our operating and capital budgets. In addition, we are influenced by the broader regional, national, and worldwide context. In combination, these factors have shaped our recommended opportunities to invest in or sustain programs and services provided to the Town’s residential and corporate citizens.

The proposed **2023 - 2024 Town of Kentville Operating Budget** demonstrates our commitment to fiscal accountability with a balanced position. Overall Town operating expenditures and revenues are **\$15,924,200**, an increase of **\$1,373,600 (9.4%)** over last year.

Development of Operating Budget Revenues and Expenditures

Kentville is poised for growth. Our services and programs must be ready to respond.

Our proposed operating budget, along with its companion Proposed Capital Budget, invests in our future.

We acknowledge we exist in dynamic changing conditions and continuous monitoring of results against our budget estimates will be necessary.

In collaboration with the CAO and Finance, Leadership developed program/service requirements for the 2023 – 2024 fiscal year and the resulting projected staffing complement, materials, supplies and purchased services required to meet them.

Tax rates are held at 2022-2023 levels. The 2023 assessment roll released by Property Valuation Services Limited identified a considerable change in assessed property values contributing to a 12.5% increase in overall tax revenue for the Town.

The proposed operating budget uses the increased revenue stream:

- to grow services including areas of support for vulnerable populations
- to address inflationary pressures related to compensation as well as goods and services
- to respond to external commitments to other organizations experiencing inflationary pressures
- to maintain transfers to reserve funds for future/unexpected expenditures
- to maintain manageable levels for servicing our long-term debt
- to maintain high quality services, programs and support for residents and property owners

Next Steps

In advance of Council's meeting April 24, 2023, the attached 2023 - 2024 Proposed Operating Revenue and Expenditures Summary, People – FTE Analysis by Program and Financial Change Analysis by Major Revenue and Expenditures are attached for your review. These highlights capture the overall anticipated revenues and expenditures along with significant changes between our 2022 – 2023 operations and our anticipated 2023 - 2024 operations. A detailed presentation will be provided during the April 24, 2023 Council meeting.

Town of Kentville
Proposed
Operating Budget
2023-2024

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Guiding Principles

Sustainability

Growth

Cost
Effectiveness

Affordability

The starting point for creating a budget programs/services

- Considering their mandate
- Determining the requirements to fulfil their mandates
- Resourcing the requirements

Goal –Stable base tax rates

Planning Parameters

Assumptions REVENUE STREAM

Revenues	Basis of Budget
CAP Rate - CPI driven	7.7 % Increase
Base Tax rates	Static at FY 22-23 rates
Payments In Lieu of Taxes	Estimated based on FY 22-23 actual
Sales of Services	FY 22-23 rates adjusted for inflationary costs embedded in program costs
Return on Investments & Interest	Estimated based on FY 22-23 actual
Transfers Unconditional Conditional Transfers	Actual provided by Dept MA Estimated based on confirmed commitments

Assumptions PEOPLE

People	Basis of Budget
Vacancy Management	Vacancy factor included for proposed changed positions based on recruitment expectations
Benefits Employers Share Group CPP, EI, WCB	Rates as of January 1, 2023
Wage increases	<ul style="list-style-type: none"> • Negotiated contract changes • Increments by individual where known
Expired contract and non union wage	Contingency estimated
Recruitment and Retention	<p>Staffing costs increasing to recruit in demand providers</p> <p>Training and learning investment will support succession planning as well</p>

Assumptions Expenditures

Type of Expenditure	Basis of Budget
Impact of COVID	Delivery of service and participation in in-person events at pre- 2020 COVID levels
Inflationary pressures	Estimated by program area based on actual 22-23 and/or adjusted for CPI Specific rate changes Travel 13% Insurance 7%
Council agreements & Joint Boards	Estimated based on negotiated funding formulas or negotiated agreements
Debt	Principal and interest assumes Capital Expenditures at that of the Draft Capital Budget 23-24 level
Programming	Maintain 22-23 levels with new/enhancements
Recreation Programming	<ul style="list-style-type: none"> Recoveries for programs diminishing in line with participant ability to pay

Proposed Operating Budget 2023-2024

By Program Area and Type of Expenditure

FTE Changes by Program

OPERATING EXPENDITURE BUDGET

	2022-2023 Approved FTE Budget	2023-2024 Proposed FTE Budget	Change Increase (Decrease)
PROTECTIVE SERVICES			
Police- Core program	20.00	21.00	1.00
TRANSPORTATION SERVICES			
Common services	4.00	3.70	(0.30)
ENVIRONMENTAL DEVELOPMENT			
Planning and zoning	2.00	1.75	(0.25)
RECREATION AND CULTURAL			
Administration	5.00	6.85	1.85
Seasonal staff	6.15	5.31	(0.84)

External Commitments And Partnerships

Name	2022-2023	2023-2024	Change
School Board	1,622,000	1,805,100	183,100
KBC	25,000	25,000	-
VREN	29,000	29,000	-
Kings Transit Authority	288,000	395,100	107,100
Kentville Volunteer Fire Department	422,200	494,700	72,500
Valley Waste Resource Management	709,200	729,400	20,200
Remuneration and Benefits	6,601,900	6,846,400	244,500
Debenture principle	833,100	911,700	78,600
Transfers and Allowances	715,100	749,500	34,400

Revenues And Expenditures

TOTAL REVENUE	14,550,600	15,924,200	1,373,600	9.4%
TOTAL EXPENDITURE	14,550,600	15,924,200	1,373,600	9.4%

Taxes

RESIDENTIAL

- Residential/resource taxable assessment grew by 14.96% (prior year 10.5%)
- Provincial CAP set at 7.7% (5.4% CPI for 2022)
- CAPped assessments affect 77.2% (last year 67.5%) of residential/resource properties.
- New revenue dollars are derived from a combination of assessment growth/new construction and property sales transactions.

Residential base rate remains **stable** (amounts per \$100):
 Total residential tax rate changes by (\$0.0108) or (0.7%)

	2022-2023	2023-2024
Residential base tax rate	\$1.4262	\$1.4262
Fire are rate	\$0.0378	\$0.0397
Hydrant area rate	\$0.0715	\$0.0588
Economic development levy	\$0.0015	\$0.0015
TOTAL RESIDENTIAL	\$1.5370	\$1.5262

How does this affect 2023/2024 residential tax bills?

Residential/resource assessment	Tax Bill
2022 @ \$100,000	\$1,537
2023 @\$100,000 plus CAP 7.7% increase	\$1,644
2022 @ average taxable assessed value \$199,673	\$3,069
2023 @ average taxable assessed value	\$3,420
\$224,079 including CAP 7.7%	

COMMERCIAL

Taxable assessments increased 9.98% (last year 3.6%)

Commercial base rate remains **stable** (amounts per \$100):

Total residential tax rate changes by (\$0.0108) or (0.31%)

	2022-2023	2023-2024
Commercial base tax rate	\$3.2962	\$3.2962
Fire are rate	\$0.0378	\$0.0397
Hydrant area rate	\$0.0715	\$0.0588
Economic development levy	\$0.1087	\$0.1087
TOTAL COMMERCIAL	\$3.5142	\$3.5034

How does this affect 2023/2024 commercial tax bills?

Commerical assessment	Tax Bill
2022 @ \$100,000	\$3,514
2023 @\$100,000	\$3,503

Thank you!

Questions?

TOWN OF KENTVILLE
OPERATING BUDGET-REVENUE



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
TAXES-ASSESSABLE PROPERTY					
111-11-100	Residential	7,070,800	8,144,953	1,074,153	15%
111-12-100	Commercial property	2,143,900	2,306,157	162,257	8%
111-12-200	Commercial-Special Industrial Park	768,200	879,203	111,003	14%
111-15-100	Resource-Taxable assessments	48,800	54,070	5,270	11%
111-15-300	Resource-Forest under 50,000 acres	100	100	-	0%
		<u>10,031,800</u>	<u>11,384,482</u>	<u>1,352,682</u>	<u>13%</u>
111-18-100	Fire Area Rate (KVFD)	222,200	260,300	38,100	17%
111-18-200	Fire Protection Area Rate (Hydrant)	438,900	414,250	(24,650)	-6%
		<u>661,100</u>	<u>674,550</u>	<u>13,450</u>	<u>2%</u>
111-18-600	Economic Development levy	120,300	112,201	(8,099)	-7%
		<u>10,813,200</u>	<u>12,171,234</u>	<u>1,358,034</u>	<u>13%</u>
TAXES-SPECIAL ASSESSMENTS					
111-21-200	Curb frontage	3,000	2,000	(1,000)	-33%
		<u>3,000</u>	<u>2,000</u>	<u>(1,000)</u>	<u>-33%</u>
TAXES-BUSINESS PROPERTY					
111-42-100	Based on revenue (Bell Canada)	35,000	34,000	(1,000)	-3%
116-21-300	Assessment Act- Farm property acreage	500	630	130	26%
		<u>35,500</u>	<u>34,630</u>	<u>(870)</u>	<u>-2%</u>
TAXES-OTHER					
111-91-100	Change of use	0	0	-	
111-91-200	Deed transfer fee	0	0	-	
		<u>0</u>	<u>0</u>	<u>-</u>	
		<u>10,851,700</u>	<u>12,207,864</u>	<u>1,356,164</u>	<u>12%</u>

TOWN OF KENTVILLE
OPERATING BUDGET-REVENUE



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
PAYMENTS IN LIEU OF TAXES					
112-11-100	Federal Government	387,900	387,900	-	-
				-	
				-	
112-31-200	Province- Research Station	1,300	1,400	100	8%
112-31-300	Province- River Street	34,500	38,300	3,800	11%
112-31-400	Province- 172 Cornwallis Street	3,000	3,200	200	7%
112-31-500	Province- 77 Cornwallis Street	126,000	135,500		0%
		<u>164,800</u>	<u>178,400</u>	13,600	8%
		552,700	566,300	13,600	2%

TOWN OF KENTVILLE
OPERATING BUDGET-REVENUE



		2022/2023 BUDGET	2023/2024 BUDGET	\$	CHANGE %
SERVICES PROVIDED TO OTHER GOVERNMENTS					
Provincial government					
113-13-100	Protective services- secondment	136,600	138,330	1,730	1%
Local government					
113-33-300	Recreation- Kings County	50,000	50,000	-	0%
113-33-500	Cultural- Kings County	43,300	46,105	2,805	6%
		93,300	96,105	2,805	3%
		229,900	234,435	4,535	2%

TOWN OF KENTVILLE
OPERATING BUDGET-REVENUE



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
SALES OF SERVICES					
Own agencies and property owner					
114-11-100	General Government -Administration	140,900	143,900	3,000	2%
114-11-100	General Government -Finance	40,200	41,000	800	2%
114-12-100	Protective services-Police	480,000	480,000	-	0%
114-13-100	Public works- Administration	153,300	159,647	6,347	4%
114-13-200	- Operations	25,000	10,000	(15,000)	-60%
114-13-300	- Water	120,000	120,000	-	0%
114-13-400	- Sanitary Sewer	75,000	100,000	25,000	33%
114-13-600	- Capital	5,000	5,000	-	0%
114-13-700	- Street Sweeper Rental	1,500	1,000	(500)	-33%
114-17-200	Recreation- Operations	-	-	-	
		1,040,900	1,060,547	19,647	2%

TOWN OF KENTVILLE
OPERATING BUDGET-REVENUE



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
OTHER REVENUE-OWN SOURCES					
115-11-XXX	Fines, licenses and permits	30,100	36,600	6,500	22%
115-31-XXX	Rentals	405,300	415,427	10,127	2%
115-51-XXX	Interest	92,000	134,158	42,158	46%
115-72-XXX	Return on investments	630,000	630,000	-	0%
115-91-XXX	Miscellaneous	46,400	43,400	(3,000)	-6%
		<u>1,203,800</u>	<u>1,259,585</u>	<u>55,785</u>	<u>5%</u>

TOWN OF KENTVILLE
OPERATING BUDGET-REVENUE



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
UNCONDITIONAL TRANSFERS					
Province					
Department of Municipal Affairs					
116-21-100	Municipal Finance Capacity Grant (Eq)	167,800	167,800	-	0%
111-43-100	NS Power Inc. (HST offset grant)	45,000	45,000	-	0%
111-43-200	NS Power Inc. grant	8,100	10,608	2,508	31%
		<u>220,900</u>	<u>223,408</u>	<u>2,508</u>	<u>1%</u>

TOWN OF KENTVILLE
OPERATING BUDGET-REVENUE



	2022/2023 BUDGET	2023/2024 BUDGET	\$	CHANGE %
CONDITIONAL TRANSFERS				
Federal				
117-10-100 Federal- Canada Summer Jobs	0	0	-	
117-10 300 Federal- Canadian Parks & Recreation Association	10,000	0	(10,000)	-100%
	10,000	-	(10,000)	
Province				
117-52-300 Province- Law enforcement	100,000	100,000	-	0%
117-52-500 Province- CCTH- Crisis Navigation Project	35,400	-	(35,400)	-100%
117-57-100 Province-Recreation	25,000	69,866	44,866	179%
	160,400	169,866	9,466	6%
	170,400	169,866	(534)	0%

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
LEGISLATIVE					
Mayor					
121-11-011	Remuneration	49,700	51,700	2,000	4%
121-11-012	Expense	9,100	10,000	900	10%
Legislative benefits					
121-11-022	CPP	10,800	11,800	1,000	9%
121-11-025	Group insurance	6,300	6,300	-	0%
Council					
121-11-031	Remuneration	164,200	170,800	6,600	4%
121-11-032	Expense	27,300	27,000	(300)	-1%
Other					
121-14-038	Other meeting expenses	2,000	7,000	5,000	250%
121-14-039	Training	3,000	3,000	-	0%
121-14-080	Election	-	-	-	
		272,400	287,600	15,200	6%

**TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES**



		2022/2023 BUDGET	2023/2024 BUDGET	\$	CHANGE %
GENERAL ADMINISTRATION					
Remuneration					
121-21-011	Full Time	614,900	639,500	24,600	4%
121-22-02X	Benefits	125,700	136,400	10,700	9%
121-23-010	Internal allocation	-	-	-	
Office Expenses					
121-24-030	Legal and audit	60,000	120,000	60,000	100%
121-24-035	Advertising and promotion	4,000	10,000	6,000	150%
121-24-036	Expenses- CAO	6,000	6,780	780	13%
121-24-037	Convention and travel	3,800	12,480	8,680	228%
121-24-039	Training	5,000	6,500	1,500	30%
121-24-040	Dues and fees	9,000	12,000	3,000	33%
121-24-042	Insurance	25,300	34,240	8,940	35%
121-24-044	Postage	10,000	15,000	5,000	50%
121-24-045	Stationery and office supplies	12,800	13,000	200	2%
121-24-048	Telephone	24,500	25,000	500	2%
121-24-051	Equipment lease	5,100	5,100	-	0%
121-24-057	Tax collection expense	400	600	200	50%
121-24-058	Other administration	23,000	23,000	-	0%
121-27-720	Bank charges	10,400	10,000	(400)	-4%
		199,300	293,700	94,400	47%
Information Technology					
121-24-146	Administration	91,000	94,700	3,700	4%
121-24-147	Operations	111,000	130,000	19,000	17%
121-24-148	Special projects	20,500	61,500	41,000	200%
		222,500	286,200	63,700	29%
Common Services (Buildings)					
121-25-0XX	Town Hall	118,100	129,339	11,239	10%
121-26-0XX	Via Rail building	5,000	5,528	528	11%
		123,100	134,867	11,767	10%
Debt Charges					
121-27-300	Debenture interest	3,800	2,825	(975)	-26%
121-27-400	Term loan interest	0	0	-	0%
121-27-710	Debenture discount	6,000	6,000	-	0%
		9,800	8,825	(975)	-10%
Programmes					
121-28-081	Reduced taxes- Section 69 and 69A	9,300	10,016	716	8%
121-28-082	Reduced taxes- Section 71	50,000	50,000	-	0%
121-28-084	Grant- Contingency	26,000	26,000	-	0%
121-28-086	Transfers to Assessment Services	90,100	91,000	900	1%
		175,400	177,016	1,616	1%
Valuation Allowances					
121-26-200	Accrued sick leave	50,000	55,000	5,000	10%

121-26-300	Other doubtful receivables	3,000	3,000	-	0%
		53,000	58,000	5,000	9%
TOTAL GENERAL ADMINISTRATION		1,523,700	1,734,508	210,808	14%

**TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES**



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
POLICE PROTECTION					
122-11-011	Remuneration- Administration	363,500	380,700	17,200	5%
122-11-012	Remuneration- Sergeant	511,100	526,889	15,789	3%
122-11-013	Remuneration-Constable	830,600	844,869	14,269	2%
122-11-014	Stat pay	40,000	45,000	5,000	13%
122-11-018	M time pay	5,000	0	-5,000	-100%
122-11-015	Overtime-Sergeant	16,000	16,700	700	4%
122-11-016	Overtime-Constable	40,000	43,300	3,300	8%
122-11-017	Provincial secondment- CISNS	108,600	111,835	3,235	3%
122-11-019	Special event overtime- Sergeants & Consta	0	10,000	10,000	0%
		1,914,800	1,979,293	64,493	3%
122-12-02X	Benefits	359,500	397,400	37,900	11%
122-12-028	Uniforms	35,000	42,000	7,000	
122-13-010	Internal allocation	0	0	0	0%
Office Expenses					
122-14-032	Professional fees	0	0	0	0%
122-14-033	Honoraria-Commission	1,200	1,200	0	0%
122-14-034	Meeting-Commission	2,000	3,000	1,000	50%
122-14-036	Chief's expense	7,000	7,480	480	7%
122-14-037	Deputy Chief expense	3,000	3,000	0	0%
122-14-039	Training	20,000	30,000	10,000	50%
122-14-041	Auxiliary program	4,500	4,600	100	2%
122-14-042	Insurance-liability/E&O	35,000	42,800	7,800	22%
122-14-045	Office expense & supplies	15,000	15,000	0	0%
122-14-048	Telephone	26,000	26,000	0	0%
122-14-051	Equipment rental	3,000	4,000	1,000	33%
122-14-058	Other expense	17,000	2,200	-14,800	-87%
		133,700	139,280	5,580	4%
Occupancy-Police Building					
122-15-011	Custodial	8,100	7,450	-650	-8%
122-15-042	Insurance	2,200	3,000	800	36%
122-15-060	Heat	6,500	6,500	0	0%
122-15-061	Electricity	12,000	12,000	0	0%
122-15-062	Water/sewer	2,400	2,400	0	0%
122-15-068	Maintenance- Other costs	19,900	19,900	0	0%
		51,100	51,250	150	0%
Operations-Communication					

122-16-048	Communications	98,500	102,200	3,700	4%
122-16-051	Radio license	0	0	0	
122-16-053	Maintenance	0	0	0	
		<u>98,500</u>	<u>102,200</u>	<u>3,700</u>	<u>4%</u>
Operations-Technology (122-16-148)		<u>28,000</u>	<u>60,500</u>	<u>32,500</u>	<u>116%</u>
Operations-Vehicle					
122-17-042	Insurance	58,900	63,000	4,100	7%
122-17-070	Gasoline	0	0	0	
122-17-071	Operations & maintenance	0	0	0	
		<u>58,900</u>	<u>63,000</u>	<u>4,100</u>	<u>7%</u>
Operations-Programmes					
122-18-080	Special projects	104,900	134,895	29,995	29%
122-18-081	Community Crisis Navigator project	0	0	0	
122-18-082	Crime prevention/community relations	0	0	0	
122-18-085	Custody and detention of prisoners	0	0	0	
		<u>104,900</u>	<u>134,895</u>	<u>29,995</u>	<u>29%</u>
TOTAL POLICE PROTECTION		<u>2,784,400</u>	<u>2,969,818</u>	<u>185,418</u>	<u>7%</u>
SALES OF SERVICE EXPENSE					
122-19-0XX	Remuneration	147,400	134,690	-12,710	-9%
122-19-0XX	Benefits	24,200	24,200	0	0%
		<u>171,600</u>	<u>158,890</u>	<u>-12,710</u>	<u>-7%</u>

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
LAW ENFORCEMENT					
122-22-200	Transfers to Correctional Services	86,600	87,300	700	1%
OTHER					
122-31-080	Prosecution	8,500	8,500	0	0%
122-31-082	Legal	10,000	10,000	0	0%
122-31-084	Other-Crossing guards	30,000	30,400	400	1%
122-31-085	Parking/By Law enforcement officer	64,300	64,300	0	0%
122-31-XXX	Benefits	6,200	12,900	6,700	108%
		119,000	126,100	7,100	6%
TOTAL LAW ENFORCEMENT		205,600	213,400	7,800	4%

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
FIRE PROTECTION					
FIRE FIGHTING					
122-49-100	Transfer to KVFD- Area rate	222,200	260,300	38,100	17%
122-49-200	Transfer to KVFD-Operating	200,000	234,400	34,400	17%
TOTAL FIRE FIGHTING		422,200	494,700	72,500	17%
WATER SUPPLY AND HYDRANTS					
122-48-080	Water supply & hydrants	438,900	414,239	-24,661	-6%
TOTAL FIRE PROTECTION		861,100	908,939	47,839	6%

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023 BUDGET	2023/2024 BUDGET	\$	CHANGE %
DEBT CHARGES, EMERGENCY MEASURES, AND OTHER PROTECTION					
DEBT CHARGES					
122-75-100	Debenture interest	4,200	3,568	-632	-15%
122-75-200	Term loan interest	0	0	0	0%
TOTAL DEBT CHARGES		4,200	3,568	-632	-15%
EMERGENCY MEASURES					
122-71-070	Emergency measures organization	12,900	12,900	0	0%
122-71-072	EMO communications	1,500	1,500	0	0%
122-72-011	Emergency control-wages	300	315	15	5%
122-72-054	Emergency control-materials & supplies	100	100	0	0%
122-74-048	911 System	17,400	17,700	300	2%
		32,200	32,515	315	1%
OTHER PROTECTIVE SERVICES					
122-77-081	Animal control	12,000	12,000	0	0%
122-77-082	Building inspection	38,900	40,000	1,100	3%
122-77-083	Occupational Health & Safety	15,000	15,000	0	0%
122-77-084	Fire inspection	45,100	48,573	3,473	8%
		111,000	115,573	4,573	4%
TOTAL EMERGENCY MEASURES AND OTHER		143,200	148,088	4,888	3%

**TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES**



		2022/2023 BUDGET	2023/2024 BUDGET	\$	CHANGE %
TRANSPORTATION SERVICES					
COMMON SERVICES					
Remuneration					
123-11-011	Administrative	310,600	323,480	12,880	4.1%
123-11-012	Work crew	534,900	558,849	23,949	4.5%
123-11-013	Overtime- Administrative	32,000	32,000	-	0.0%
123-11-015	Overtime- Work crew	80,000	80,000	-	0.0%
		<u>957,500</u>	<u>994,329</u>	36,829	3.8%
123-12-02X	Benefits	<u>270,700</u>	<u>284,900</u>	14,200	5.2%
123-13-010	Internal allocation	<u>(501,300)</u>	<u>(547,015)</u>	(45,715)	9.1%
Office Expenses					
123-14-032	Professional/engineering	5,000	5,000	-	0.0%
123-14-036	Director's expense	3,600	4,080	480	13.3%
123-14-039	Training	10,000	10,000	-	0.0%
123-14-042	Insurance-liability/ E & O	36,000	40,660	4,660	12.9%
123-14-045	Office supplies	3,000	3,000	-	0.0%
123-14-048	Telephone	7,000	7,000	-	0.0%
123-14-058	Other administration	1,700	1,700	-	0.0%
		<u>66,300</u>	<u>71,440</u>	5,140	7.8%
123-15-0XX	Occupancy-Public Works building	<u>57,000</u>	<u>65,700</u>	8,700	15.3%
Operations-Communications					
123-16-051	Lease of equipment	<u>4,000</u>	<u>4,000</u>	-	0.0%
Operations-Vehicles and equipment					
123-17-011	Wages-repairs	65,000	70,000	5,000	7.7%
123-17-042	Insurance	15,000	16,050	1,050	7.0%
123-17-051	Lease of equipment	25,000	25,000	-	0.0%
123-17-070	Gasoline/diesel	60,000	75,000	15,000	25.0%
123-17-071	External equipment repairs	45,000	60,000	15,000	33.3%
123-17-072	Equipment parts	75,000	70,000	(5,000)	-6.7%
123-17-073	Equipment supplies	22,500	30,000	7,500	33.3%
123-17-076	Small tools and equipment	8,500	8,500	-	0.0%
		<u>316,000</u>	<u>354,550</u>	38,550	12.2%
TOTAL COMMON SERVICES		<u>1,170,200</u>	<u>1,227,904</u>	57,704	4.9%

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
TRANSPORTATION SERVICES (cont'd)					
ROAD TRANSPORT PROGRAMMES					
123-31-OXX	Street repairs	120,000	130,000	10,000	8%
123-32-OXX	Sidewalk repairs	5,000	5,000	-	0%
123-33-OXX	Storm sewer maintenance	65,000	65,000	-	0%
123-34-OXX	Street cleaning	30,000	40,000	10,000	33%
123-35-OXX	Snow and ice removal	285,000	285,000	-	0%
123-41-OXX	Street lighting	160,000	168,000	8,000	5%
123-42-OXX	Traffic services	62,000	74,000	12,000	19%
123-43-OXX	Parking and other	47,300	55,400	8,100	17%
TOTAL ROAD TRANSPORTATION		774,300	822,400	48,100	6%
PUBLIC TRANSIT					
Kings Transit Authority		288,000	395,135	107,135	37%
Kings Point to Point		12,600	13,000	400	3%
TOTAL PUBLIC TRANSIT		300,600	408,135	107,535	36%
DEBT CHARGES		51,800	50,409	(1,391)	-3%
OTHER TRANSPORTATION					
Outside work-property owners 123-51-OXX		20,000	21,000	1,000	5%
Outside work-Water Commission 123-52-OXX		74,000	77,700	3,700	5%
		94,000	98,700	4,700	5%

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023 BUDGET	2023/2024 BUDGET	\$	CHANGE %
ENVIRONMENTAL HEALTH SERVICES					
SEWAGE COLLECTION AND DISPOSAL					
SOLID WASTE COLLECTION & DISPOSAL					
Collection					
124-31-011	Wages	30,000	31,500	1,500	0.05
124-31-067	Tipping fees	6,000	6,480	480	0.08
124-31-080	Material and supplies	1,000	1,000	-	-
		<u>37,000</u>	<u>38,980</u>	1,980	0.05
Landfill					
124-32-081	Landfill contract-Kings Co.	5,600	6,600	1,000	0.18
124-33-090	Valley Waste Resource Management Au	666,600	683,866	17,266	0.03
TOTAL GARBAGE AND WASTE COLLECTION		<u>709,200</u>	<u>729,446</u>	20,246	0.03
OTHER ENVIRONMENTAL HEALTH					
Other air pollution		-	-	-	-
TOTAL		<u>709,200</u>	<u>729,446</u>	20,246	0.03

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023 BUDGET	2023/2024 BUDGET	\$	CHANGE %
PUBLIC HEALTH AND WELFARE					
HOUSING					
125-30-100	Deficit of Western Regional Housing Autho	90,000	90,000	-	-
TOTAL PUBLIC HEALTH		90,000	90,000	-	-

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
ENVIRONMENTAL DEVELOPMENT					
PLANNING AND ZONING					
Remuneration					
126-11-011	Administrative	169,500	121,236	(48,264)	-28%
126-12-02X	Benefits	30,900	26,484	(4,416)	-14%
Office expenses					
126-14-031	Legal and Professional Fees	10,000	10,000	-	0%
126-14-033	Committee expense	100	-	(100)	-100%
126-14-033	Committee- Honoraria	-	1,500	1,500	
126-14-035	Advertising and promotion	1,500	1,500	-	0%
126-14-036	Expenses-Director	4,500	-	(4,500)	-100%
126-14-039	Training and development	3,000	5,000	2,000	67%
126-14-042	Insurance	9,700	11,449	1,749	18%
126-14-043	Planning Studies	-	50,000	50,000	
126-14-045	Office supplies	2,000	2,000	-	0%
126-14-048	Telephone	1,700	3,500	1,800	106%
126-14-051	Equipment lease	800	1,000	200	25%
126-14-080	Research drafting, mapping and GIS	5,000	7,000	2,000	40%
126-14-081	Registration legal documents	500	500	-	0%
126-14-082	Other	1,000	1,000	-	0%
		39,800	94,449	54,649	137%
TOTAL PLANNING AND ZONING		240,200	242,169	1,969	1%

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
ENVIRONMENTAL DEVELOPMENT					
COMMUNITY DEVELOPMENT					
126-20-100	Transfer to REN3	29,000	29,000	-	0%
126-20-200	Transfer for economic development	95,300	95,300	-	0%
126-21-080	Community economic development	4,300	4,300	-	0%
126-21-081	Development studies	4,000	4,000	-	0%
126-21-082	Survey costs	1,000	7,000	6,000	600%
126-21-084	Climate change action plan	10,000	10,000	-	0%
126-23-100	Kentville Futures- Operating	13,000	13,000	-	0%
		<u>156,600</u>	<u>162,600</u>	<u>6,000</u>	<u>4%</u>
NATURAL RESOURCES DEVELOPMENT					
126-24-083	Shade trees	6,500	6,500	-	0%
		<u>6,500</u>	<u>6,500</u>	<u>-</u>	<u>0%</u>
DEBT CHARGES		<u>27,800</u>	<u>24,385</u>	<u>(3,415)</u>	<u>-12%</u>
OTHER ENVIRONMENTAL DEVELOPMENT					
CED Office					
126-61-011..025	CED-Remuneration & benefits	81,800	85,490	3,690	5%
126-62-039..082	CED-Office	7,000	7,500	500	7%
		<u>88,800</u>	<u>92,990</u>	<u>4,190</u>	<u>5%</u>
Tourism					
126-63-XXX	Tourism	20,500	33,000	12,500	61%
Promotions					
126-63-XXX	Promotions	125,100	137,392	12,292	10%
Other					
126-64-100	Apple Blossom Festival	17,000	15,500	(1,500)	-9%
		<u>17,000</u>	<u>15,500</u>	<u>(1,500)</u>	<u>-9%</u>
TOTAL OTHER ENVIRONMENTAL DEVELOPMENT		<u>251,400</u>	<u>278,882</u>	<u>27,482</u>	
TOTAL ENVIRONMENTAL DEVELOPMENT		<u>442,300</u>	<u>472,367</u>	<u>30,067</u>	

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
RECREATION AND CULTURAL SERVICES					
ADMINISTRATION					
Remuneration					
127-11-011	Salaries	387,300	514,495	127,195	33%
127-12-02X	Benefits	84,600	115,996	31,396	37%
				0	
127-13-010	Internal allocation	(52,200)	(54,640)	-2,440	5%
Office Expenses					
127-14-031	Legal fees	500	500	0	0%
127-14-032	Professional fees	500	50,000	49,500	9900%
127-14-034	Committee meeting expense	3,000	4,000	1,000	33%
127-14-035	Promotion and publicity	2,500	2,000	-500	-20%
127-14-036	Expenses-Director	5,000	6,980	1,980	40%
127-14-039	Training	6,500	15,500	9,000	138%
127-14-042	Insurance	16,000	19,260	3,260	20%
127-14-045	Office supplies	3,000	3,500	500	17%
127-14-046	Materials and supplies	2,500	2,500	0	0%
127-14-048	Communications	12,000	18,000	6,000	50%
127-14-051	Equipment lease	2,000	2,000	0	0%
127-14-058	Other	10,600	10,920	320	3%
		64,100	135,160	71,060	111%
Vehicles and equipment					
127-17-042	Insurance	9,000	10,700	1,700	19%
127-17-051	Lease of equipment	17,500	17,500	0	0%
127-17-070	Gasoline	11,000	12,500	1,500	14%
127-17-071	Operations and maintenance	25,000	15,000	-10,000	-40%
		62,500	55,700	-6,800	-11%
TOTAL ADMINISTRATION-RECREATION		546,300	766,711	220,411	40%

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
OTHER RECREATION AND CULTURAL SERVICES					
RECREATION PROGRAMMES					
127-21-010	Grants	0	0	0	-
127-22-OXX	Swimming pool	29,700	31,500	1,800	6%
127-23-OXX	Day camp	19,100	8,000	-11,100	-58%
127-24-OXX	Summer Outreach	15,300	24,500	9,200	60%
127-25-OXX	Other programmes	10,000	20,000	10,000	100%
127-26-OXX	Community events	13,000	18,000	5,000	38%
127-26-XXX	Canada Cup event	5,000	27,000	22,000	440%
	Spike fund	0	1,000	1,000	-
TOTAL RECREATION PROGRAMMES		92,100	130,000	37,900	41%
OTHER					
127-43-OXX	Parks division and trees	71,000	65,100	-5,900	-8%
TOTAL OTHER RECREATION		163,100	195,100	32,000	20%

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023	2023/2024	CHANGE	
		BUDGET	BUDGET	\$	%
RECREATION FACILITIES					
127-41-OXX	Recreation centre	47,100	59,600	12,500	27%
127-42-OXX	Swimming pool	19,600	30,200	10,600	54%
127-45-OXX	Tennis courts	3,000	2,000	-1,000	-33%
127-46-065	Other facility maintenance	16,600	16,900	300	2%
127-52-XXX	Kentville arena	385,600	411,671	26,071	7%
127-61-OXX	Parks and playgrounds - general	102,000	111,000	9,000	9%
127-62-OXX	Memorial Park	53,000	45,000	-8,000	-15%
127-63-OXX	Oakdene Park	1,000	1,000	0	0%
127-65-OXX	Other parks (Park Division Spaces)	36,100	76,000	39,900	111%
127-67-OXX	Other playgrounds	2,000	2,000	0	0%
127-69-OXX	Rail corridor maintenance	2,000	5,000	3,000	150%
		668,000	760,371	92,371	14%
DEBT CHARGES					
		29,500	28,947	-553	-2%
CULTURAL BUILDINGS AND FACILITIES					
Library					
Library - operations		91,900	97,510	5,610	6%
Annapolis Valley Branch- Regional Library		42,800	42,800	0	0%
Grant-Kings Historical Society		0	0	0	
Grant- Kentville Historical Society		0	0	0	
		134,700	140,310	5,610	4%

TOWN OF KENTVILLE
OPERATING BUDGET-EXPENDITURES



		2022/2023 BUDGET	2023/2024 BUDGET	CHANGE \$	CHANGE %
EDUCATION					
128-37-002	Appropriation to Regional Centre for Education	1,622,000	1,805,148	183,148	11%
TOTAL APPROPRIATION		1,622,000	1,805,148		