



**TOWN OF KENTVILLE  
SPECIAL MEETING OF COUNCIL  
April 24, 2023  
AGENDA**

5:00 p.m.

- 1. CALL MEETING TO ORDER AND ROLL CALL**
- 2. APPROVAL OF THE AGENDA**
- 3. PRESENTATION**
  - (a) DRAFT 2023-2024 Town of Kentville Operating Budget**
- 4. PUBLIC COMMENTS**
- 5. ADJOURNMENT**



**TOWN OF KENTVILLE**  
**2023-2024 PROPOSED OPERATING BUDGET**  
**Briefing Note**

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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.

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**Development of Operating Budget Revenues and Expenditures**

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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

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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  
2023-2024 OPERATING BUDGET  
PROPOSED REVENUE**



	2022-2023 APPROVED BUDGET	2023-2024 PROPOSED BUDGET	CHANGE \$	CHANGE %
<b>TAXES</b>				
Assessable property	10,813,200	12,171,300	1,358,100	12.6%
Special assessments	3,000	2,000	(1,000)	-33.3%
Business property	35,500	34,600	(900)	-2.5%
Other	-	-	-	0.0%
	<u>10,851,700</u>	<u>12,207,900</u>	<u>1,356,200</u>	<u>12.5%</u>
<b>PAYMENTS IN LIEU OF TAXES</b>				
Federal and Agencies	387,900	387,900	-	0.0%
Provincial and Agencies	164,800	178,400	13,600	8.3%
	<u>552,700</u>	<u>566,300</u>	<u>13,600</u>	<u>2.5%</u>
<b>SERVICES PROVIDED</b>				
To other governments				
Provincial government	136,600	138,300	1,700	1.2%
Local government	93,300	96,100	2,800	3.0%
	<u>229,900</u>	<u>234,400</u>	<u>4,500</u>	<u>2.0%</u>
<b>SALES OF SERVICES</b>				
Agencies	1,040,900	1,060,500	19,600	1.9%
<b>OTHER REVENUE-OWN SOURCES</b>				
Fines, fees, permits	30,100	36,600	6,500	21.6%
Rentals	405,300	415,400	10,100	2.5%
Interest and penalties	92,000	134,200	42,200	45.9%
Return on investment	630,000	630,000	-	0.0%
Other	46,400	43,400	(3,000)	-6.5%
	<u>1,203,800</u>	<u>1,259,600</u>	<u>55,800</u>	<u>4.6%</u>
<b>UNCONDITIONAL TRANSFERS-PROVINCE</b>				
	<u>220,900</u>	<u>223,400</u>	<u>2,500</u>	<u>1.1%</u>
<b>CONDITIONAL TRANSFERS</b>				
Federal	10,000	-	(10,000)	100.0%
Province	160,400	169,900	9,500	5.9%
	<u>170,400</u>	<u>169,900</u>	<u>(500)</u>	<u>-0.3%</u>
<b>FINANCING AND TRANSFERS</b>				
From reserves	280,300	202,200	(78,100)	-27.9%
<b>TOTAL REVENUE</b>	<u>14,550,600</u>	<u>15,924,200</u>	<u>1,373,600</u>	<u>9.4%</u>
<b>TOTAL EXPENDITURE</b>	<u>14,550,600</u>	<u>15,924,200</u>	<u>1,373,600</u>	<u>9.4%</u>
<b>NET SURPLUS (DEFICIT)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

TOWN OF KENTVILLE  
2023-2024 OPERATING BUDGET  
PROPOSED EXPENDITURES



	2022-2023 APPROVED BUDGET	2023-2024 PROPOSED BUDGET	CHANGE \$	CHANGE %
<b>GENERAL ADMINISTRATION</b>				
Legislative	272,400	287,600	15,200	5.6%
General Administration	1,523,700	1,734,500	210,800	13.8%
	1,796,100	2,022,100	226,000	12.6%
<b>PROTECTIVE SERVICES</b>				
Police- Core program	2,784,400	2,969,800	185,400	6.7%
Police- Sales of service	171,600	158,900	(12,700)	-7.4%
Law enforcement	205,600	213,400	7,800	3.8%
Fire fighting	861,100	908,900	47,800	5.6%
Debt charge	4,200	3,600	(600)	-14.3%
Emergency measures and other	143,200	148,100	4,900	3.4%
	4,170,100	4,402,700	232,600	5.6%
<b>TRANSPORTATION SERVICES</b>				
Common services	1,170,200	1,228,000	57,800	4.9%
Road transportation	774,300	822,400	48,100	6.2%
Public transit	300,600	408,100	107,500	35.8%
Debt charges	51,800	50,400	(1,400)	-2.7%
Other transportation	94,000	98,700	4,700	5.0%
	2,390,900	2,607,600	216,700	9.1%
<b>ENVIRONMENTAL HEALTH SERVICES</b>				
Solid waste collection and recycling	709,200	729,400	20,200	2.8%
<b>PUBLIC HEALTH</b>				
Public health and housing	90,000	90,000	-	0.0%
<b>ENVIRONMENTAL DEVELOPMENT</b>				
Planning and zoning	240,200	242,200	2,000	0.8%
Other community development	442,300	472,400	30,100	6.8%
	682,500	714,600	32,100	4.7%
<b>RECREATION AND CULTURAL</b>				
Administration	546,300	766,700	220,400	40.3%
Programs & other	163,100	195,100	32,000	19.6%
Facilities	668,000	760,400	92,400	13.8%
Debt charges	29,500	28,900	(600)	-2.0%
Cultural	134,700	140,300	5,600	4.2%
	1,541,600	1,891,400	349,800	22.7%
<b>EDUCATION</b>				
	1,622,000	1,805,200	183,200	11.3%
<b>FINANCING AND TRANSFERS</b>				
Debt charges (principal)	833,100	911,700	78,600	9.4%
Transfers to allowances and reserves	715,100	749,500	34,400	4.8%
	1,548,200	1,661,200	113,000	7.3%
<b>TOTAL EXPENDITURE</b>	14,550,600	15,924,200	1,373,600	9.4%



TOWN OF KENTVILLE  
OPERATING BUDGET

	2022-2023 APPROVED BUDGET	2023-2024 PROPOSED BUDGET	CHANGE \$	CHANGE %	DESCRIPTION OF CHANGE
<b>Revenues</b>					
Tax	(10,851,700)	(12,207,900)	<b>(1,356,200)</b>	12.5%	Combination of Provincial CAP set at 7.7% of residential/resource properties and property sales
Other	(3,698,900)	(3,716,300)	<b>(17,400)</b>	0.5%	Increased Interest rate received on financial assets net of adjustments to other revenue
<i>Subtotal</i>	<b>(14,550,600)</b>	<b>(15,924,200)</b>	<b>(1,373,600)</b>	9.4%	
<b>Expenditures</b>					
<b>External Commitments &amp; Partnerships</b>					
					Rising Partner expenditures and allocations to Town Of Kentville
School Board	1,622,000	1,805,100	<b>183,100</b>	11.3%	Rising student population
KBC	25,000	25,000	-	0.0%	
WREN	29,000	29,000	-	0.0%	
Kings Transit Authority	288,000	395,100	<b>107,100</b>	37.2%	
Kentville Volunteer Fire Department	422,200	494,700	<b>72,500</b>	17.2%	Fire area rate updated as well as KVFD Operating cost sharing
Valley Waste Resource Management	709,200	729,400	<b>20,200</b>	2.8%	
Remuneration and Benefits	6,601,900	6,846,400	<b>244,500</b>	3.7%	Changing salary rates and benefit costs
Debenture principle	833,100	911,700	<b>78,600</b>	9.4%	
Transfers and Allowances	715,100	749,500	<b>34,400</b>	4.8%	
<i>Subtotal</i>			<b>740,400</b>		54% of revenue change addresses Partnerships and External Commitments
<b>Available for Town of Kentville Priorities</b>			<b>(633,200)</b>		
<b>INVESTMENTS</b>					
<b>PEOPLE</b>					
			<b>345,800</b>		
Change in Full Time Equivalents (FTE) (see detailed schedule)					
<b>PROGRAMS</b>					
Transportation Services			<b>16,100</b>		Contracts - inflationary pressures from Service Providers
Roads			<b>27,500</b>		Aging fleet requiring increasing number outsourced repairs along with inflationary pressures
Recreation programming			<b>32,000</b>		Support of biking program to coincide with both the Canada Cup and growing sport of Mountain Biking, as well as the increase AT network that is being built
Facilities and Parks			<b>92,400</b>		Maintain affordability of programs to optimize access to Recreation. This is in alignment with our Recreation for All policy, and is our commitment to Equity.
<b>INITIATIVES</b>					
Secondary planning			<b>50,000</b>		
Facility needs assessment and accessibility planning			<b>50,000</b>		
Technology - KPS Evergreen Project			<b>30,000</b>		
<b>GENERAL</b>					
Legal and Professional fees			<b>60,000</b>		
Technology to support people and program investment			<b>33,000</b>		
Net other inflationary pressures and savings			<b>(103,600)</b>		
<i>Subtotal</i>			<b>633,200</b>		
Balance			-		



TOWN OF KENTVILLE  
 OPERATING BUDGET  
 PEOPLE - FTE Analysis by Program

	2022-2023 Approved FTE Budget	2023-2024 Proposed FTE Budget	Change Increase (Decrease)	Description of Change
<b>GENERAL ADMINISTRATION</b>				
Legislative	7.00	7.00	-	
General Administration (includes IT & Finance)	8.00	8.00	-	
Town Hall	1.50	1.50	-	
<b>PROTECTIVE SERVICES</b>				
Police- Core program	20.00	21.00	1.00	FY 23 Sergeants 5.0 Constables 11.0 Admin 4 FY 24 Sergeants 5.0 Constables 11.0 Crisis Navigator 1.0 Admin 4.0
Police- Sales of service	2.00	2.00	-	Excludes Part Time
Law enforcement	2.04	2.04	-	
<b>TRANSPORTATION SERVICES</b>				
Common services	4.00	3.70	(0.30)	Vacant Technician position. Anticipate recruitment in August FY 24
Road transportation	9.00	9.00	-	
<b>ENVIRONMENTAL DEVELOPMENT</b>				
Planning and zoning	2.00	1.75	(0.25)	Elimination of Director position, addition of Planner in Q2 FY 24
Other community development	1.00	1.00	-	
<b>RECREATION AND CULTURAL</b>				
Administration	5.00	6.85	1.85	Addition of Facility Supervisor & Community Program Outreach Q2 FY 24 Seeking funding source for 0.60 Homeless No More Coordinator Director LOA
Facilities	5.00	5.00	-	
Seasonal staff	6.15	5.31	(0.84)	Seasonal youth employment- total of 276 weeks in FY 23 and 320 weeks in FY 22
<b>Total Full Time Equivalent (FTEs)</b>	<b>66.54</b>	<b>74.15</b>	<b>2.30</b>	<b>3%</b>