

2011/2012 GENERAL BUDGETS

<u>ACCT #</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>
		<u>2011/2012</u>
11110	Taxes - Residential Real	\$ 842,805
11121	Taxes - Commercial Real	\$ 836,790
11131	Taxes - Resource - Real	\$ 3,996
11141	Taxes - Business Occupancy	\$ <u>11,194</u>
	<u>TOTAL TAXES</u>	\$ 1,694,785
11210	Sewer Users Charge	\$ 310,000
11211	Sewer - Penalties	\$ 2,204
11212	Sewer Canaan Heights	\$ 3,500
12210	Grants in Lieu of Taxes RCMP	\$ 4,486
12310	Grants In Lieu of Taxes - Property	\$ <u>17,208</u>
	<u>TOTAL OTHER SERVICES</u>	\$ 337,398
13310	Crosswalk Services	\$ 8,473
13320	Fire Services Grant Kings County	\$ 226,956
14900	Miscellaneous Revenue	\$ 200
15160	Dog Licenses	\$ 2,711
15300	Rental Revenue - Civic Centre	\$ 422
15500	Refund PST on Gas/Diesel	\$ 2,377
15510	Earned Interest	\$ -
15700	HST Offset	\$ 12,000
15800	Civic Centre Reimbursement	\$ -
	<u>TOTAL OTHER SOURCES</u>	\$ 253,139
17570A	Recreation - Seasonal Programs	\$ 6,535
17570B	Recreation - Summer Day Camp	\$ 58,112
17570C	Recreation - March Break Day Camps	\$ 3,500
17570D	Recreation-Any Child Can Participate	\$ 2,060
17571	Recreation - Special Events	\$ -
17571B	Recreation - Celebration of Lights	\$ 3,000
17571C	Recreation - Winter Carnival	\$ -
17571D	Recreation - Seniors Prog/Events/	\$ 546
17571E	Recreation - Seniors Age Friendly Grant	\$ -
17572	Recreation - Canada Summer Jobs	\$ 3,043
17573	Recreation - Celebration Days	\$ 3,000
17573A	Recreation - Fall Harvest Celebrations	\$ 1,030
17575	Recreation - Revenue Mun of Kings CRAF	\$ 23,000
17575A	Recreation - Professional Grant MOK	\$ 19,500
17578	Recreation - Canada Day	\$ <u>3,500</u>
	<u>TOTAL REVENUE RECREATION</u>	\$ 126,826
17574	Parks/Playgrounds - CPDP - Kings County	\$ 6,500
17576	Parks/Playgrounds - Province of NS	\$ 2,000
17577	Parks/Playground Field and Other Revenue	\$ <u>4,200</u>
	<u>TOTAL REVENUE PARKS/PLAYGROUNDS</u>	\$ 12,700
	<u>TOTAL OPERATING REVENUE</u>	\$ 2,424,848

<u>ACCT #</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>
	<u>EXPENSES</u>	<u>2011/2012</u>
21110	Commissioners - Remuneration	\$ 35,200
21131	Commissioners - Benefits	\$ 912
21132	Commissioners - Travel and Expenses	\$ 120
21133	Commissioners - Insurance	\$ 618
21133A	Commissioners - Other Expenses	\$ -
21134	Membership Dues	\$ 100
21135	Elections Expense	\$ 274
21136	Admin Fees UNSM Insurance Program	\$ 2,779
	<u>TOTAL COMMISSION EXPENSE</u>	\$ 40,003
21210	Admin - Salaries	\$ 71,386
21211	Admin-Casual Wages	\$ 9,768
21212	Admin - CPP	\$ 3,311
21213	Admin. -EI	\$ 1,671
21213A	Admin - Pension	\$ 4,900
21213B	Admin - Medical	\$ 3,229
21213C	Admin - Group Insurance	\$ 1,782
21213D	Admin - Christmas Bonus	\$ 225
21213E	Admin - Workers Compensation	\$ 1,870
21215	Legal Expense	\$ 29,100
21217	Other Professional Services	\$ 15,706
21218	Legal Reserve	\$ 9,700
21225	Audit	\$ 5,113
21230	Office Expenses - Stationery	\$ 3,990
21230A	Office Expenses - Postage	\$ 3,395
21230B	Office Expense - Photocopier/Postage Mtr	\$ 9,544
21230C	Office Expense - Telephone	\$ 3,323
21230D	Office Expenses - Internet	\$ 913
21230E	Office Expenses-Website/Aliant Web chrg	\$ 803
21230F	Office Expense - Advertising	\$ 5,500
21230G	Office Expense - Computer Support	\$ 2,500
21230I	Office Expense - Miscellaneous	\$ 2,300
21230J	Admin-Office Expense Publications	\$ 600
21230K	Office Expenses-Software	\$ 190
21230L	Office Expenses-Small Furniture	\$ 70
21230M	Office Expenses-Data Insurance	\$ 265
21235	Administration - Travel and Conference	\$ 1,200
21235A	Administration - Courses and Training	\$ 300
21235B	Admin Expenses-Memberships	\$ 724
21236	Bank Charges	\$ 3,705
21242	Tax Collection Expense - Mun of Kings	\$ 63,713
21930	P/L and E&O Insurance	\$ 83,324
21940	Marketing and Development	\$ -
21950	Grants and Special Donations	\$ 15,750
21950A	Apple Blossom Festival/Other Events Exp	\$ 1,075
21960	Princess New Minas Expenses	\$ 1,430
	<u>GENERAL ADMINISTRATIVE</u>	\$ 362,375

<u>ACCT #</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>
		<u>2011/2012</u>
21240	Engineering Services	\$ 5,000
	<u>TOTAL ENGINEERING SERVICES</u>	
21238	Crosswalk Guards - Salaries	\$ 12,700
21238A	Crosswalk Guards - Benefits	\$ 905
21239	Crosswalk Guards - General Expense	\$ 291
	<u>TOTAL CROSSWALK GUARD SERVICES</u>	\$ 13,896
21251	Civic Centre Expense - NSP	\$ 3,626
21251A	Civic Centre Expense - Repairs	\$ 1,249
21251B	Civic Centre-Cleaning Expense	\$ 7,732
21251C	Civic Centre Expense - Supplies	\$ 619
21251D	Civic Centre Expense - Insurance	\$ 2,015
21251E	Civic Center- Heating	\$ 4,065
21251G	Rent	\$ 1,080
21251H	Civic Center-Water	\$ 1,006
21251I	Civic Centre - EFR Waste Removal	\$ 1,285
	<u>TOTAL BUILDING EXPENSE</u>	\$ 22,677
22450	Fire Protection Hydrant Tax	\$ 251,292
	<u>FIRE PROTECTION LEGISLATIVE</u>	\$ 251,292
22460	Fire Protection - Travel and Training	\$ 15,022
	<u>TOTAL FIRE TRAVEL AND TRAINING</u>	\$ 15,022
22471	Fire Protection - Casualty Insurance	\$ 3,238
22472	Fire Station -Maintenance and Repairs	\$ 17,197
22473	Fire Station - Heating Fuel	\$ 12,509
22474	Fire Station - NSP	\$ 10,759
22475	Fire Station - Telephone	\$ 3,996
22476	Fire Station Expense - Cleaning	\$ 6,765
22476A	Fire Station Expense - Cleaning and bath	\$ 2,704
22476B	Fire Station - Custodian Benefits	\$ -
22477	Fire Station - Insurance	\$ 10,304
	<u>TOTAL FIRE BUILDING EXPENSE</u>	\$ 67,472
22480	Fire Protection- Chemicals	\$ 1,462
22481	Fire Protection - Equipment (hoses)	\$ 39,047
22482	Fire Protection - Vehicles Gas/Diesel	\$ 10,779
22483	Fire Protection - Vehicle Maintenance	\$ 36,253
22484	Fire Protection - Vehicle Insurance	\$ 8,415
22485	Fire Protection - Uniforms	\$ 16,518
22486	Fire Protection - Licenses and Communic	\$ 19,487
22487	Fire Protection - Recharging	\$ 316
22488	Fire Protection - Other Equipment	\$ 415
22489	Fire Protection - Dues	\$ 309
22494	Fire Protection-Audit	\$ 2,717

<u>ACCT #</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>
		<u>2011/2012</u>
22495	Fire Protection - General Office Expense	\$ 3,719
22495A	Fire Department - County Hon. Refundable	\$ -
22496	Fire Protection - Insurance	\$ 1,175
		<u>\$ 140,612</u>
	<u>TOTAL FIRE SERVICESN (EXCL HYDRANT TAX)</u>	<u>\$ 223,106</u>
21970	Dog Tags	\$ 1,966
	<u>TOTAL DOG TAGS</u>	<u>\$ 1,966</u>
23232	Sidewalk Expense - Maintenance	\$ 20,000
23232A	Sidewalk Expense - Crosswalk Maintenance	\$ 7,900
23232B	Sidewalk Expense - Snow Clearing	\$ 90,000
	<u>TOTAL SIDEWALKS</u>	<u>\$ 117,900</u>
23236	Street Signs	\$ 500
23240	Streets - Beautification	\$ -
23250	Street Lighting	\$ 93,254
	<u>TOTAL STREETS</u>	<u>\$ 93,754</u>
24109	Public Works - Salaries	\$ 59,571
24109A	Public Works - Overtime and Standby Pay	\$ 4,053
24110	Public Works-Pension	\$ 9,317
24110A	Public Works- workers compensation	\$ 1,354
24110B	Public Works - CPP	\$ 1,872
24110C	Public Works - EI	\$ 1,033
24110D	Public Works - Medical	\$ 688
24110E	Public Works - Group Insurance	\$ 270
24111	Public Works- Misc	\$ -
24112B	Public Works/Parks Ford F150 33% Lease	\$ 300
24112C	Public Works/Parks 2011 Dodge 33% Exp	\$ 334
24112D	Public Works/Parks 2011 Dodge 33% Insur	\$ 500
24112E	Public Works/Parks 2011 Dodge 33% Gas	\$ 1,777
24112F	Public Works - 1T Utility Vehicle Gas	\$ 4,446
24112G	Public Works 1TUtility Vehicle Insurance	\$ 1,338
24112H	Public Works 1T Utility Vehicle Expenses	\$ 1,500
24112I	Public Works 1T Utility Vehicle - Lease	\$ 4,930
24113	Public Works - Tractor Maintenance	\$ 2,147
24113A	Public Works - Tractor Insurance	\$ 823
24113B	Public Works - Tractor Diesel	\$ 2,966
24200	Public Works - Building Insurance	\$ 416
24200A	Public Works- Clothing and boots	\$ 1,500
24200B	Public Works- SHOP EXPENSE 50%	\$ 6,732
24200C	Public Works- Office expense	\$ 276
24200D	Public Works-Travel & Training	\$ 3,870
24200E	Public Works - Phone	\$ 2,249
24200F	Public Works - Internet\	\$ 106
24200G	Public Works Tools/Shop Supplies	\$ 822

<u>ACCT #</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>	
		<u>2011/2012</u>	
24200H	Public Works - Shop Exp (50%)	\$	-
24200I	Public Works- Safety equip	\$	105
	<u>TOTAL PUBLIC WORKS</u>	\$	115,295
	<u>GRAND TOTAL PUBLIC WORKS ALL</u>	\$	<u>326,949</u>

SEWAGE COLLECTION AND TREATMENT

24224	Sewage Collection Fee - Mun of Kings	\$	329
24224A	Sewage Collection - General Mtce.	\$	14,550
24225	Sewage Collection - Salaries	\$	86,710
24225A	Sewage Collection - CPP	\$	3,538
24225B	Sewage Collection - EI	\$	1,786
24225C	Sewage Collection - Pension	\$	3,468
24225D	Sewage Collection - Medical	\$	1,049
24225E	Sewage Collection - Group Insurance	\$	407
24225F	Sewage Collection - Workers Comp	\$	1,995
24233	Pumping Stations - Power	\$	983
24234	Supplies and Expense-Pumping Stations	\$	1,500
24240	Central Treatment Plant - Trans/Treatmen	\$	89,200
24242	Central Treatment Plant - Capital Costs	\$	95,100
24250	Sewage Charges - Town of Kentville	\$	8,473
24260	Sewage Collection - Health/Safety Exp	\$	600
24290	Sewage Collection - Sewer Laterals	\$	1,500
	<u>TOTAL SEWAGE COLL/TRANS/TREAT</u>	\$	311,188

27110	Recreation - Director Salary	\$	39,000
27111	Recreation- Intern/Events Coord	\$	8,250
27111A	Recreation - Full Time CPP	\$	1,751
27111B	Recreation - Full Time EI	\$	1,100
27111C	Recreation - Full Time Pension	\$	525
27111D	Recreation - Full Time Medical	\$	535
27111E	Recreation - Full Time Group Insurance	\$	200
27111F	Recreation- Full Time WCB	\$	923
27111G	Recreation-Christmas Bonus	\$	150
27111H	Recreation - Events/Programs Staff time	\$	32,571
27111I	Recreation-Events/Programs P/W Staff BEN	\$	1,112
27111J	Recreation/Fitness Incentive	\$	-
27111K	Recreation - Summer Day Camps Salaries	\$	50,000
27111L	Recreation - Summer Day Camps Benefits	\$	4,615
27112	Recreation - Summer Day Camps	\$	12,000
27112A	Recreation -Seasonal Programs	\$	9,250
27112C	Recreation-Active Kids Health Kids Grant	\$	500
27112D	Recreation-March Break Day Camps	\$	4,087
27112E	Helping Children Participate	\$	1,300
27113	Recreation - Equip purchase-maintance	\$	1,000
27114	Recreation - Office Exp - Stationery	\$	1,004

<u>ACCT #</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>
		<u>2011/2012</u>
27114A	Recreation - Office Exp - Postage	\$ 1,000
27114B	Recreation - Office Exp - Telephone	\$ 1,000
27114C	Recreation - Office Exp - Internet	\$ 635
27114D	Recreation - Office Exp Advertising	\$ 1,199
27114E	Recreation - Office Exp Computer Support	\$ 746
27114F	Recreation - Office Exp - Misc	\$ 383
27114G	Recreation-Office Exp Photocopies	\$ 560
27115	Recreation - Office Exp Travel/Conf	\$ 2,000
27116	Recreation - Professional Development	\$ 300
27116A	Recreation - Staff Courses Expense	\$ 500
27116B	Recreation - Membership Fees	\$ 1,175
27117	Recreation - Library	\$ -
27119	Recreation - Special Events	\$ 500
27119A	Recreation - Celebration of Lights	\$ 4,000
27119B	Recreation - Seniors Programs and Events	\$ 8,090
27119C	Recreation - Celebration Days	\$ 11,236
27119D	Recreation - Volunteer Week	\$ 100
27119E	Recreation - Canada Day	\$ 3,500
27119F	Recreation - Winter Carnival	\$ -
27120	Recreation - Facility Rental/Expense	\$ 1,400
27130	Recreation- Fall Celebrations	\$ 1,500
	<u>TOTAL RECREATION SERVICES</u>	\$ 209,697
27170	Parks/Playgrounds Salaries	\$ 196,519
27170A	Parks/Playgrounds CPP	\$ 5,837
27170B	Parks/Playgrounds EI	\$ 4,323
27170C	Parks/Playgrounds Pension	\$ 9,688
27170D	Parks/Playgrounds Medical	\$ 2,244
27170E	Parks/Playgrounds LTD/Life	\$ 350
27170F	Parks/Playgrounds Workers Comp	\$ 4,520
27170G	Parks/Playgrounds-Training	\$ 1,400
27170H	Parks/Playgrounds - Clothing	\$ 927
27170I	Park- Safety equipment	\$ 437
27179	Parks/Playground SIGN TRUCK Gas	\$ 4,348
27179A	Parks/Playground SIGN TRUCK Insurance	\$ 4,482
27179B	Parks/Playground SIGN TRUCK Mtce	\$ 800
27179C	Parks/Playground SIGN TRUCK Lease	\$ 5,599
27180	Parks/Playgrounds Exp - Building Repairs	\$ 4,780
27180A	Parks/Playgrounds Exp - NSP	\$ 8,580
27180B	Parks/Playground Exp - diesel	\$ 3,000
27180C	Parks/Playground Exp - maintance/cleanin	\$ 1,016
27180E	Parks/Playgrounds Fields/Grounds Mtce	\$ 39,000
27180F	Parks/Playgrounds-Exp-Waste Disp	\$ 1,425
27180G	Parks/Playgrounds Exp-Equipment	\$ -
27180H	Parks/Playgo SUPT TRUCK 33% Lease	\$ 300
27180I	Parks/Playgr 2011 Dodge 33% Mtce	\$ 369
27180J	Parks/Playgrounds Buildings Insurance	\$ 3,554
27180K	Parks/Playgrounds Tools/Shop Supplies	\$ 308
27180L	Parks/Playgrounds Water	\$ 3,763

<u>ACCT #</u>	<u>ACCOUNT DESCRIPTION</u>	<u>BUDGET</u>
		<u>2011/2012</u>
27180M	Parks/Playgr 2011 Dodge 33% Fuel	\$ 1,731
27180N	Parks/Playg 2011 Dodge 33% Insur	\$ 476
27180O	Parks/Playgrounds Grounds Insurance	\$ 1,839
27180P	Parks/Playground Exp - Phone	\$ 2,447
27180Q	Parks/Playgrounds Exp -Internet	\$ 106
27181	Parks/Playground - Peter's Old Truck Mtc	\$ 900
27181A	Parks/Playgrounds -Peter's Old Truck Ins	\$ 1,437
27181B	Parks/Playgrounds Peter's Old Truck Fuel	\$ 4,482
27181D	Parks/Playgrounds Maintenance Equip Exp	\$ 1,829
27181E	Parks/Playgrounds Equipment Insurance	\$ 1,927
27181F	Parks/Playgrounds Equipment Gas	\$ 785
27182	Parks and Playgrounds-Tractor Expenses	\$ 2,500
27182A	Parks and Playgrounds-Tractor Insurance	\$ 762
	<u>TOTAL PARKS/PLAYGROUNDS</u>	\$ 328,790
28224	Capital Expense From Revenue	\$ 327,909
28225	Capital Expense from Surplus	\$ -
28226	Capital Reserve	\$ -
28227	Equipment Reserve	\$ -
28228	Capital Depreciation Expense (TCA)	\$ -
	<u>TOTAL FISCAL SERVICES</u>	\$ 327,909
	<u>GRAND TOTAL EXPENSES</u>	\$ 2,424,848
	<u>GRAND TOTAL REVENUE</u>	\$ 2,424,848
		\$ -

GENERAL CAPITAL BUDGET 2011/2012

NET

Civic Center Expenses

Pull Down Projection Screen	\$313
Tables Civic Center (30 small)	\$2,534
Tables Civic Center (15 6 foot)	\$1,408
Tables Civic Center (15 8 Foot)	\$2,190
Tables Civic Center (20 Round)	\$1,690
50 Folding Chairs	\$2,190
Vacuum Cleaner (Civic Center)	\$180

Program Equipment

New CD Player (Seniors Fitness)	\$105
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Office Furniture and Equipment

Office Chairs (2 at \$300 + tax)	\$625
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Public Works

HIGH PRESSURE WASHER (1/2 Parks/1/2 PW)	\$364
ROLLER	\$6,258
TARP & ROLLER FOR 1 TON	\$350
TOOL BOX, FOREMAN'S TRUCK	\$313
CROSSWALK PROSPECT PERRIER	\$25,000
CROSSWALK LIGHTS	\$1,043

Parks - Maintenance Equipment

HIGH PRESSURE WASHER (1/2 Parks/1/2 PW)	\$364
MOWER	\$505
WHIPPER	\$417

Parks - Fields and Park Lands

ALUMINUM BLEACHER BACKS	\$2,000
Playground Equipment	\$1,200

Parks - Buildings

INSULATION - RED BUILDING (SOUTH WING)	\$5,000
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Parks - Office Equipment

Capital Construction

Commercial Street Sewer Upgrades	\$32,187
SIDEWALKS (New Dow Road to Highbury Road)	\$30,000
SIDEWALKS (Resurfacing)	\$40,000

Vehicles/Equipment

VEHICLE RESERVE (FOREMAN'S TRUCK REPLACEMENT)	\$10,000
BUY OUT SUPERINTENDENT'S TRUCK	\$10,500
BUY OUT 1 TON	\$16,147

CAPITAL EXPENSE FROM OPERATING REVENUE

\$192,883

Operating Expense for Capital	
Facility Reserve (Budgeted Capital less Operating Capital Allowance)	\$

135,026

GRAND TOTAL CAPITAL 2011 2012

\$327,909