

**THE MUNICIPALITY OF THE COUNTY OF KINGS
BUDGET & FINANCE COMMITTEE
AGENDA**

**Monday, November 19, 2018
10:00 a.m. Council Chambers**

Item	Description	Required Action	Responsible
1.	Roll Call		Chair
2.	Additions to the Agenda	Decision	All
3.	Approval of Agenda	Decision	All
4.	Disclosure of Conflict of Interest Issues	Decision	Chair
5.	Business Arising from Minutes	Discussion	All
6.	Approval of Minutes: • October 24, 2018	Decision	Chair
7.	2019/20 Budget development process A- Budget Update B- Citizen Engagement C- Youth Council Engagement	Discussion	Katrina Roefs
8.	Discussion on development of Fire Department Budgets	Discussion	Chair
9.	Business arising from Town and Village Recreation Funding Programs - Next step update Amended motion discussion	Discussion	Staff Update
10.	Fire Inspection – Program Review (Committee has not met since last B&F meeting)	Discussion	Chair
11.	Other Business		All
12.	Public Comments		
13.	Next Meeting	Decision	
14.	Adjournment	Decision	

**Municipality of the County of Kings
Budget & Finance Committee**

Meeting, Date and Time A Budget & Finance Meeting was held on Wednesday, October 24, 2018 at 1:00 pm in the Orchards Room, Municipal Complex, Kentville, NS.

Attending In attendance were:

Committee Members: Chairperson, Councillor Winsor
Councillor Spicer – Vice Chair
Mayor Muttart
Deputy Mayor Lutz

Staff: Rob Frost, Deputy CAO
Wendy Salsman, Interim Director of Finance & IT
Karen Kluska, Financial Analyst
Katrina Roefs, Financial Analyst
Scott Quinn, Director of EPW, Lands & Parks Services
Nicole Gilbert, Coordinator of Recreation Services
Mark Strickland, Business Development Specialist
Terry Brown, Manager of Inspection & Enforcement Division
Amie Johnstone, Financial Services Administrative Assistant
(Recording Secretary)

Regrets: Scott Conrod, CAO

Additions to the Agenda: No additions to the Agenda

Approval of the Agenda: **On the motion of Councillor Spicer and seconded by Mayor Muttart, the agenda be approved as circulated.**
Motion carried.

Disclosure of Conflict of Interest Issues: None

Approval of Previous Minutes **On the motion of Mayor Muttart and seconded by Councillor Spicer, the minutes of March 19, 2018 be approved as circulated.**
Motion carried.

Business Arising from the Minutes: None.

New Business:

2018/2019 Budget Process & Timeline Katrina Roefs presented a Request for Decision report outlining the recommended 2019/20 budget process. There was some discussion on the report but no changes.

The Budget & Finance committee recommend to Council the approval of the 2019/20 budget process as outlined in Appendix A – Budget Timeline.
Motion Carried

Community Grants Policy

Rob Frost presented a report which recommended amendments to the current Grant Policy FIN-05-018 as well as the some budget line recommendations (attached to the Budget & Finance Agenda Oct 24, 2018)

A discussion was held on the presentation and motions. After an amendment to the wording of the first Motion;

The Budget & Finance committee recommends that Municipal Council approve removing the following three organizations from the annual grants process: Valley Search and Rescue, Kings Point to Point and Trans County Transportation Society. These three organizations would be funded through a budget line at the Municipality of the County of King's three year operating funding average for the 2019-2020 Fiscal year, and a three year funding agreement would be developed and returned to Council for approval to come into effect in the fiscal year 2020-2021.

Motion Carried.

The Budget & Finance committee recommends that Municipal Council amend Policy FIN-05-018 Community Grants Policy as attached to the Budget & Finance Agenda Oct 24, 2018.

Motion Carried.

Town & Village Recreation Funding

Rob Frost gave a brief overview of the Town & Leisure evolution.

Nicole Gilbert presented the report on Town & Village Recreation Funding, formerly known as the Town Leisure Exchange. It is noted that Villages are now proposed to be included in this policy. A proposed funding structure was presented within a Draft Policy as attached to the Budget & Finance Agenda Oct 24, 2018.

A discussion was held as to where the Soccer Dome would fit within this Policy. Staff advised they would review.

Rob Frost presented a possible future funding model for brief discussion. It was agreed that there are many factors to consider in this or any future funding models.

The Budget & Finance committee recommends that Municipal Council approve the proposed funding structure for Town & Village Recreation support as summarized in Appendix A, for a period of two years; and further direct staff to develop a new funding model for Recreation Services, which will tie in with the Regional Recreation Needs Assessment Facilities Study.
Motion Carried

Asset Management Update

Scott Quinn presented an Asset Management update including Vector Truck update, interim work plan, levels of service and implantation plan for information only.

Sidewalk Policy

Scott Quinn presented a Draft Policy titled Sidewalk Construction Priority List. (attached to the Budget & Finance Agenda Oct 24, 2018)

After a discussion was held, staff advised they will take the Draft Policy back and complete more work to clarify items of concern identified.

Fire Inspection – Program Review

Terry Brown presented a briefing from the Fire Inspection Working Group for information.

Discussion was held and the Group will again report back in future with more updates.

Amendments of the Budget & Finance Work Plan

Rob Frost presented the previously approved Budget & Finance Work Plan.

The Budget & Finance committee recommends that Municipal Council refer Budget & Finance work plan components 8 and 9 to the Audit Committee
Motion Carried

Other business:

A brief discussion was held to confirm that Budget and Finance Committee would return to its regularly scheduled day and time of the 2nd Monday of month at 10am. It was agreed and was noted that the tentative future meeting dates are scheduled appropriately.

Public Comments:

None.

Next Meeting:

November 19, 2018 at 10:00am Council Chambers

Adjournment:

On the motion of Mayor Muttart and seconded by Deputy Mayor Lutz the meeting be adjourned at 3:21pm
Motion Carried

Appendix A: 2019/20 Proposed Budget Timeline

November 2018	<p>Budget timelines finalized and approved by Council</p> <p><u>Operating Budget:</u></p> <ul style="list-style-type: none"> • Prepare internal budget working papers (November 1 – 25) <ul style="list-style-type: none"> ○ Master budget spreadsheet ○ Budget working papers Departmental budgets and three year analysis of account details • Distribution of templates with instructions for preparation of departmental budgets • Finance staff will facilitate budget process discussions with fire departments at the November 29th, Fire Services Advisory Committee. <ul style="list-style-type: none"> ○ Budget template to be provided electronically to all departments ○ Discussion on continued use of current budgets indexed for CPI for the 2019/20 operating budget • Preliminary contact with Provincial and other external agencies (examples include: RCMP, Regional Library, Western Regional Housing) • Communication of budget requirements and deadlines to service providers, (Kings Transit, VWRM, Valley REN, VCFNA, Valley Search and Rescue, Kings Point to Point, and Trans County Transportation) <p><u>Capital & Reserve Budgets:</u></p> <ul style="list-style-type: none"> • Roll forward capital budget spreadsheets • Summarize current year capital spending vs. budget • Preliminary meeting with EPW managers
December 2018	<p>Condensed budget timeline released on County website</p> <p><u>Operating Budget:</u></p> <ul style="list-style-type: none"> • Departmental budget meetings with finance staff (December 3rd – 14th) <ul style="list-style-type: none"> ○ Draft departmental budgets ○ Identification of any new projects, positions or requests and work plan for creation of Council Request for Decision for those items • Continued work on budget spreadsheet and supporting working papers <p><u>Greenwood Water Utility Budget:</u></p> <ul style="list-style-type: none"> • Roll forward of budget spreadsheets • Update historical analysis of accounts by summarizing prior years activity • Provide budget template and analysis to EPW department for completion <p><u>Capital & Reserve Budgets:</u></p> <ul style="list-style-type: none"> • Update current year capital spending analysis • Departmental Capital & Project Budget meetings

Appendix A: 2019/20 Proposed Budget Timeline

	<p><u>Capital & Reserve Budgets (continued):</u></p> <ul style="list-style-type: none"> • Prepare Project Justification Sheets • Draft Capital Budgets • Prepare analysis of Reserves and Reserve Budgets
January 2019	<p><u>Operating Budget:</u></p> <ul style="list-style-type: none"> • January 15th – Assessment roll received from PVSC, completion of tax revenue budget • January 16th - Budget submission deadline for external parties <ul style="list-style-type: none"> ○ Fire Departments ○ Alternate Transit Providers ○ Valley Search and Rescue ○ Inter Municipal Service Partners (VWRM, Kings Transit Authority, Valley REN, VCFNA) • January 18th - Draft departmental budgets submitted to finance department. • Continued work on finalizing proposed budget figures <p><u>Greenwood Water Utility Budget:</u></p> <ul style="list-style-type: none"> • Meeting with EPW to complete draft budget <p><u>Capital & Reserve Budgets:</u></p> <ul style="list-style-type: none"> • Update Project Justification Sheets with 12/31/18 data • Review draft Capital & Project Budgets with departments • Integrate Capital & Reserve Budget implications into Operating Budget <p><u>Regional Sewer Budgets</u></p> <ul style="list-style-type: none"> ○ Update partner Sewer Flows & Loads analysis to 12/31/18 ○ Input Sewer Flows & Loads into Regional Sewer Budget model ○ Analyze spending YTD and forecast to Y/E ○ Integrate relevant draft Operating budget information into draft Regional Sewer Operating budget ○ Prepare draft Operating & Capital budgets and review with EPW ○ Integrate draft Regional Sewer Budget implications into Operating Budget
February 2019	<p><u>Operating Budget:</u></p> <ul style="list-style-type: none"> • Preparation of budget information for Council • Continued work on finalizing proposed budget figures • Follow up on any remaining required inputs • Preparation of budget presentation • February 22nd - Provision of budget information to Council (binders electronically) <ul style="list-style-type: none"> ○ Projections of assessment growth ○ Potential labour increases ○ Updates on major multiyear contractual obligations

Appendix A: 2019/20 Proposed Budget Timeline

	<ul style="list-style-type: none"> ○ Updates on multiyear grant projects ○ Updates on any changes to Inter Municipal Service Agreements <p><u>Greenwood Water Utility Budget:</u></p> <ul style="list-style-type: none"> • Completion of draft budget • Preparation of budget presentation <p><u>Regional Sewer Budgets:</u></p> <ul style="list-style-type: none"> ○ Special meetings of Regional Sewer Committee and Technical Subcommittee to present draft Regional Sewer Operating & Capital Budgets
March 2019	<p>March 5th – Release of Draft Capital & Reserves Budgets</p> <p>March 13th – Capital & Reserves Budgets presentation and deliberations</p> <p>March 18th – Release of Draft Operating Budget and Greenwood Water Utility</p> <p>March 19th – (COTW) – Service Provider Budget Presentations (VWRM, KTA)</p> <p><u>Regional Sewer Budgets:</u></p> <ul style="list-style-type: none"> ○ Further meetings of Regional Sewer Committee to review draft budgets and approve the recommendation of the draft budgets to respective partners for approval
April 2019	<ul style="list-style-type: none"> • April 3rd - Operating Fund and Greenwood Water Utility budget presentation and deliberations • April 18th – Budget Deliberations – Capital and Reserves, Operating Fund, Greenwood Water Utility, Regional Sewer <ul style="list-style-type: none"> ○ Possible setting of municipal rates, including tax rates ○ Possible approval of service partner budgets as required ○ Possible communication by Regional Sewer Committee that the draft Regional Sewer budgets have been recommended by the respective partners for approval by Municipal Council ○ Possible approval of Operating, Capital, Reserves, Greenwood Water and Regional Sewer budgets • April 25th (if required) additional deliberation day <ul style="list-style-type: none"> ○ Possible setting of municipal rates, including tax rates ○ Possible approval of service partner budgets as required ○ Possible approval of Operating, Capital and Reserves, Greenwood Water Utility and Regional Sewer budgets

Fire Department:

	17/18 Actual Revenue	19/20 Proposed Budget
Revenue		
Municipality of Kings Contributions		
Other Municipal Contributions		
Total Revenue	0	0

	17/18 Actual Expenses	19/20 Proposed Budget
Expenses		
Administration		
Legal Fees		
Audit Fees		
Other Professional Fees		
Postage		
Office Supplies		
Bank Charges		
Advertising		
Office Equipment		
Telephone		
Fire Fighting Clothing		
Honorariums		
Training		
Insurance		
Property		
Vehicle		
Liability		
Building Costs		
Heating		
Power		
Janitorial		
Snow Removal		
Supplies		
Maintenance		
Vehicle Costs		
Gas		
Oil & Supplies		
Maintenance & Repairs		
Other Costs		
Hose & Appliances		
Breathing Apparatus		
Radio & Pager		
Fire Fighting Chemicals		
Other Expenses Please Specify		
Total Expenses	0	0

Authorized:

Number of Volunteers: _____

Vehicle Description:	KM Driven 2017/18:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Explanation for any non routine expenses identified above e.g training of new members, non routine maintenance

November 6, 2018 Council – Motion carried as amended.

That Municipal Council approve the proposed funding structure for Town and Village Recreation support as summarized in the Proposed Town and Village Recreation Funding Policy as attached to the November 6, 2018 Council agenda for a period of one year; and further, direct staff to develop a new funding model for Recreation Services, which will take into consideration the Regional Recreation Needs Assessment Facilities Study.



MUNICIPALITY OF THE COUNTY OF KINGS

Town and Village Recreation Funding Policy

Creation Date: October 2018
Approval Date: November 6, 2018
Revision Date: N/A

Policy Category: Finance
Next Review Date: November 2019
Replaces: N/A

1. Purpose

The Municipality of the County of Kings ("the Municipality") believes in supporting town and village recreation services that benefit the Municipality's residents. The Municipality's funding of recreation facilities/programs within the County of Kings demonstrates Council's commitment to providing recreation services to their residents.

The purpose of the Town and Village Recreation Funding Policy is to establish a framework that will provide fair, consistent, and equitable funding support to towns and villages for operating recreation facilities/programs.

2. Policy Objectives

The objectives of the Town and Village Recreation Funding Policy will be to:

- Identify the recreation facilities/programs in Kings County that are eligible for funding under this Policy;
- Provide a formula that determines the amount of funding that will be allocated.

3. Scope

This Policy applies to town or village owned/operated recreation facilities and programs that serve Kings County residents, including:

- Youth Programming;
- Pools;
- Outdoor Facilities (including tennis courts, baseball fields, and soccer fields); and
- Arenas

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MUNICIPALITY OF THE COUNTY OF KINGS

Town and Village Recreation Funding Policy

4. Policy

The amount of funding that will be allocated for town and village recreation funding will be determined, each year, in the budget, by Council.

The allocation of funding for the eligible recreation facilities and programs outlined in section 3 of this Policy will be as follows:

Youth Programming	34%
Swimming Pool Facilities	8%
Outdoor Facilities	26%
Arenas	32%

Youth Programming

34% of the town and village recreation fund budget will be allocated to cover a portion of the costs related to youth programming for the Towns of Berwick, Kentville, and Wolfville.

The allocated budget for youth programming shall be distributed to the towns based on their percentage of total town population.

$$\frac{[0.34 * \text{town/village recreation fund}]}{[(\text{town X population}) / (\text{Total town population})]}$$

= % of budget allocated to youth programming distributed to Town X

No funding under this Policy shall be allocated to villages for youth programming as the villages are able to receive funding through the Community Recreation Program Assistance (CRPA) grant.

Kentville Pool Facility

8% of the town and village recreation fund shall be allocated towards the Kentville Pool facility. This allocation is based on the three-year rolling average, and is subject to re-evaluation.

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MUNICIPALITY OF THE COUNTY OF KINGS

Town and Village Recreation Funding Policy

Outdoor Facilities

The budget amount allocated towards outdoor facilities as outlined in this Policy shall be distributed as follows:

Tennis Courts	10%
Baseball Fields	60%
Soccer Fields	30%

Tennis Courts

10% of the outdoor facilities budget shall be distributed to the towns and villages based on the total percentage of tennis courts they own/operate.

$$\begin{aligned} & [0.10 * (0.26 * \text{town/village rec fund}) / [\text{Town X \# tennis courts} / \text{total \# of tennis courts}]] \\ & = \% \text{ of budget for tennis courts allocated to Town X} \end{aligned}$$

Baseball Fields

60% of the outdoor facilities budget shall be distributed to the towns and villages based on the total percentage of baseball fields they own/operate.

$$\begin{aligned} & [0.60 * (0.26 * \text{town/village rec fund}) / [\text{Town X \# baseball fields} / \text{total \# of baseball fields}]] \\ & = \% \text{ of budget for baseball fields allocated to Town X} \end{aligned}$$

Soccer Fields

30% of the outdoor facilities budget shall be distributed to the towns and villages based on the total percentage of soccer fields they own/operate.

$$\begin{aligned} & [0.30 * (0.26 * \text{town/village rec fund}) / [\text{Town X \# soccer fields} / \text{total \# of soccer fields}]] \\ & = \% \text{ of budget for soccer fields} \end{aligned}$$

Arenas

The budgeted amount allocated towards town or village owned/operated arenas shall be distributed equally.

$$\begin{aligned} & 0.32 * \text{town/village recreation fund} / \# \text{ of arenas} \\ & = \$X / \text{arena} \end{aligned}$$

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MUNICIPALITY OF THE COUNTY OF KINGS

Town and Village Recreation Funding Policy

General

A list of the funding allocations provided to towns and villages in accordance with this Policy shall be posted on the municipal website.

5. Responsibilities

5.1 Council shall:

- 5.1.1 Ensure the Municipality has a current and comprehensive policy to address the allocation of funds to towns and villages for recreation programs and facilities; and
- 5.1.2 Establish an annual budget to determine the amount to be allocated towards the town and village recreation fund each year.

5.2 The Chief Administrative Officer and Administration shall:

- 5.2.1 Administer and implement the Town and Village Recreation Funding Policy; and
- 5.2.2 Identify necessary revisions to the Town and Village Recreation Funding Policy.

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