



MUNICIPALITY *of the*
COUNTY *of* KINGS

March 31, 2025

To: Mayor
Deputy Mayor
Councillors

Dear Members of Council:

Attached please find the agenda for the Special Municipal Council meeting regarding the 2025/2026 budget scheduled for **Wednesday, April 2, 2025 at 9:00 a.m.**

The meeting will be held in the Council Chambers, 181 Coldbrook Village Park Drive, Coldbrook.

Members of the public can watch live on YouTube: visit www.countyofkings.ca and click the "Watch Live" link.

Accommodations are available for this meeting: please submit your request at www.countyofkings.ca/accommodationsrequest.

Sincerely,

Janny Postema
Municipal Clerk
Municipality of the County of Kings



MUNICIPALITY *of the*
COUNTY *of* KINGS

SPECIAL COUNCIL - BUDGET
Wednesday, April 2, 2025
9:00 a.m.
AGENDA

1. Roll Call
2. Approval of Agenda Page 2
3. Disclosure of Conflict of Interest Issues
4. Financial Services Page 3
 - a. Municipality of the County of Kings 2025/2026 Operating and Capital Budgets Request for Decision
5. IT Services Page 272
 - a. Award of Contract #24-42: Asset Maintenance Management Software Page 274
 - b. Award of Contract #24-45: Human Resource Information System
6. Other Business
7. Comments from the Public
8. Adjournment

Accommodations are available for this meeting: please submit your request at www.countyofkings.ca/accommodationsrequest.

TO	Municipal Council
PREPARED BY	Tyler Honeywood, CPA, Manager of Financial Reporting Katrina Roefs, CPA, CA, Financial Analyst
MEETING DATE	April 2, 2025
SUBJECT	2025/26 Budget Approval

ORIGIN

- [December 17, 2024, Municipal Council](#) - Approved 2025/26 Budget Timeline
- [March 5, 2025, Committee of the Whole](#) - 2025/26 Proposed Capital Budget Presentation
- [March 26, 2025, Committee of the Whole](#) - 2025/26 Proposed Operating, Utility, and Reserve Budget Presentation

RECOMMENDATIONS

1. That Municipal Council approve the 2025/26 Operating and Capital Budget for the Greenwood Water Utility which includes \$1,147,500 of Gross Expenditures, \$32,000 in Capital out of Revenue, and a total Capital Budget of \$10,989,060 funded out of Prior Period Surplus, Long Term Debt, and Operating Revenue attached as Appendix A to the April 2, 2025 Request for Decision.
2. That Municipal Council approve the 2025/26 Operating and Capital Budget for the Regional Sewer System which includes \$2,724,800 of Gross Expenditures and a Capital Budget of \$4,625,000 attached as Appendix B to the April 2, 2025 Request for Decision.
3. That Municipal Council approve the grant program funding identified in Appendix C attached to the April 2, 2025 Request for Decision totaling \$3,850,600.
4. That Municipal Council approve specific funding to external organizations identified in Appendix D: Schedule of Specific External Organization Funding attached to the April 2, 2025 Request for Decision totaling \$2,444,590.
5. That Municipal Council approve the 2025/26 Operating Budget for the Kentville Volunteer Fire Department attached as Appendix E to the April 2, 2025 Request for Decision totaling \$803,700
6. That Municipal Council approve the 2025/26 Municipal contribution in the amount of \$476,702 to the Kentville Volunteer Fire Department.
7. That Municipal Council approve the 2025/26 Municipal contribution in the amount of \$127,700 to the West Hants Regional Municipality for the Hantsport Volunteer Fire Department as summarized in Appendix F to the April 2, 2025 Request for Decision.
8. That Municipal Council approve the 2025/26 Municipal contribution in the amount of \$186,320 to the Town of Berwick and the Berwick and District Volunteer Fire Department as summarized in Appendix G to the April 2, 2025 Request for Decision.

9. That Municipal Council approve the 2025/26 Capital and Project Budget with Gross Expenditures of \$48,135,544 as summarized in Appendix H to the April 2, 2025 Request for Decision.
10. That Municipal Council approve the Five-Year Capital Plan as summarized in Appendix H to the April 2, 2025 Request for Decision, and as detailed within the Project Justification Sheets of the Proposed 2025/26 Budget Document, included as Appendix L to the April 2, 2025 Request for Decision.
11. That Municipal Council approve the request of a Temporary Borrowing Resolution from the Province of Nova Scotia in the amount of \$14,963,256 attached as Appendix I to the April 2, 2025 Request for Decision.
12. That Municipal Council provide seven days' notice, per s. 48(1) *Municipal Government Act*, to adopt amendments to Policy FIN-05-003, the Fees Policy, attached as Appendix J to the April 2, 2025 Request for Decision. Proposed amendments are shown in red:

4.2 The fees for Sewer Charges be approved as follows:

Single family dwellings and like units be charged **\$599.00**;

Vacant lots be charged **\$179.00**

The flow rates be amended as follows:

Part 1 **\$3.38**

Part 2 **\$4.02**

Part 3 **\$4.68**

4.6 The fees for Street Lights be approved as follows:

Centreville properties be charged: \$4.50

Canaan Heights properties be charged according to By-Law 97

All other properties be charged **\$42.00**

13. That the 2025/26 Operating Budget with Gross Expenditures of \$69,813,150 be approved as summarized in Appendix K to the April 2, 2025 Request for Decision.
14. That the residential and resource property tax rate for 2025/26 be set at \$0.853 per \$100 of assessment.
15. That the commercial property tax rate for 2025/26 be set at \$2.287 per \$100 of assessment.

INTENT

For Municipal Council to approve the 2025/26 Operating, Water Utility, and Capital and Project Budgets, as well as fees and rates, together with approval of other budgets as required under agreements or legislation.

DISCUSSION

Staff have provided the proposed Operating, Water Utility, Reserve, and Capital and Project Budgets for the 2025/26 fiscal year. Detailed presentations were made on March 5, 2025, and March 26, 2025.

The Municipality continues to grow as a vibrant and thriving region. There have been numerous service enhancements and special projects undertaken in order to continue to offer a high level of service to our

residents and businesses. The 2025/26 budget utilizes resources in an effective manner and maintains existing tax rates while enabling enhanced reserve contributions that help ensure appropriate future reserve balances will be achieved. The budget continues to provide support for recreation, economic development, culture and other community programs and organizations through Municipal grant funding. In addition, the Capital and Project Budget provides for numerous initiatives that support the Municipality's strategic priorities.

Fees Policy

The 2025/26 proposed budget maintains the tax rate for residential, resource, and commercial properties. The three updates required to the Fees Policy, FIN-05-003, relate to sewer and streetlights. A decrease is proposed resulting from the addition of properties serviced and contributing to related streetlight costs. The rates proposed are as follows: General Rate - \$42.00 per dwelling (\$1 decrease), Centreville \$4.50 per dwelling (no change). The fees for sewer charges are amended in line with the Consumer Price Index for Nova Scotia (October). This is required to maintain operations and ensure adequate funding for future capital requirements.

Hantsport Fire Department Budget

Council is contractually obligated to consider and approve the annual operating budget for the Hantsport Fire Department. The contribution as shown in Appendix F has been calculated based on the parameters set out in the funding agreement. The maximum amount per the agreement has not been keeping pace with the Department's needs in recent years. There has been a formal request by the Department and the West Hants Regional Municipality to increase the contribution amount in 2025/26 to meet actual anticipated needs, in line with recent actual expenditures. The agreement requires Council to approve the Department's annual budget with any amounts outside the maximum calculation requiring Council approval.

Berwick Fire Department Budget

The Berwick Volunteer Fire Department has requested an amount in excess of the maximum increase per their fire services agreement. The agreement requires Council approval for any amounts in excess of the agreement maximums. The Department is requesting the funds in response to escalating costs operating costs and one-time costs related to maintenance. A letter of request is included in appendix G.

Temporary Borrowing Resolution

The Department of Municipal Affairs requires that Council approve and submit a Temporary Borrowing Resolution (TBR) requesting permission to borrow any amount of long-term debt required in connection with the Capital and Project Budget. The TBR does not commit the Municipality to borrow, and Council must approve any actual borrowing once projects are completed and final project debt requirements are known.

TBRs approved by the Minister of the Department of Municipal Affairs are only valid for one year and must be renewed annually if the Municipality intends to finance projects with long-term debt. Appendix H shows the details of the proposed \$20,776,027 TBR.

FINANCIAL IMPLICATIONS

- 2025/26 Operating Budget with Gross Expenditures of \$69,813,150
- 2025/26 Capital and Project Budget with Gross Expenditures of \$48,135,544

Request for Decision

- 2025/26 Operating Budget for the Greenwood Water Utility which includes \$1,147,500 of Gross Expenditures, \$32,000 in Capital out of Revenue, and a total Capital Budget of \$10,989,060 funded out of Prior Period Surplus, Long Term Debt, and Operating Revenue
- 2025/26 Operating Budget for the Regional Sewer which includes \$2,724,800 of Gross Expenditures and Capital Budget of \$4,625,000

STRATEGIC PLAN ALIGNMENT

	Strong Communities	
	Environmental Stewardship	
	Economic Development	
✓	Good Governance	The Budget provides an opportunity to review and evaluate operations and projects to ensure efficiencies, effectiveness, and alignment with the Municipality’s Strategic Plan.
	Financial Sustainability	
	Other	

ALTERNATIVES

- Council may opt to direct staff to modify the proposed budgets and return with revised estimates for approval.

IMPLEMENTATION

- Tenders for projects will be awarded as required.
- External Organizations funded through the budget will be advised.
- Department Directors and Managers will be advised of their approved budgets.
- Approved Budget to be posted to the Municipal Website with a condensed version distributed via social media.
- Staff will prepare and file with the Province by September 30th, the Statement of Estimates Parts A and B, which summarize the approved Operating Budget, and
- Staff will contact the Villages to obtain their 5-year capital and project budget information to combine with the Municipal budgets to prepare the Capital Investment Plan for Council approval and filing with the Province by September 30th.

ENGAGEMENT

- Budget timelines were published on the Municipal website.
- All meetings were open to the public, recorded, and live streamed.
- Presentations and information are posted to the Municipal website.

APPENDICES

- [Appendix A: Proposed 2025/26 Greenwood Water Utility Budget](#)
- [Appendix B: Proposed 2025/26 Regional Sewer Utility Budget](#)
- [Appendix C: Schedule of Grant Program Funding Amounts](#)
- [Appendix D: Schedule of Specific External Organization Funding](#)

Request for Decision

- [Appendix E: Kentville Volunteer Fire Department 2025/26 Budget](#)
- [Appendix F: Hantsport Volunteer Fire Department 2025/26 Contribution Support](#)
- [Appendix G: Berwick Volunteer Fire Department 2025/26 Contribution Support](#)
- [Appendix H: Capital & Project Budget and Five Year Capital Plan](#)
- [Appendix I: Temporary Borrowing Resolution 2025/26](#)
- [Appendix J: Revised FIN-05-003 Fees Policy](#)
- [Appendix K: 2025/26 Operating Budget Summary](#)
- [Appendix L: Municipality of the County of Kings Proposed 2025/26 Budget](#)

APPROVALS

Scott Conrod, Chief Administrative Officer

March 31, 2025

Appendix A – Proposed 2025-26 Greenwood Water Utility Budget

Proposed Operating Budget:

	Proposed Budget 2025/26	Approved Budget 2024/25	Change (\$)	Change %	Actual 2023/24	Forecast Actual 2024/25
Revenues						
Activity Revenue	\$ 1,097,500	\$ 1,041,400	\$ 56,100	5.4 %	\$ 1,065,000	\$ 1,087,300
Other	50,000	43,500	6,500	14.9 %	171,800	148,000
Total Revenue	1,147,500	1,084,900	62,600	5.8 %	1,236,800	1,235,300
Expenditures						
Salaries, Wages, Benefits	320,800	327,200	(6,400)	(2.0)%	221,700	282,587
Materials, Supplies, Utilities	245,400	267,070	(21,670)	(8.1)%	227,300	221,036
Purchased Services	166,200	153,600	12,600	8.2 %	120,400	103,977
Capital out of Revenue	32,000	127,330	(95,330)	(74.9)%	451,600	407,200
Debt & Transfers to Reserves	383,100	209,700	173,400	82.7 %	194,100	220,500
Total Expenditures	1,147,500	1,084,900	62,600	5.8 %	1,215,100	1,235,300
Surplus (Deficit)	-	-	-	- %	21,700	-
Opening Surplus	1,804,500	3,147,500			3,125,800	3,147,500
Capital out of Surplus	(1,804,500)	(3,147,500)			-	(1,343,000)
Ending Surplus	\$ -	\$ -			\$ 3,147,500	\$ 1,804,500

Proposed Capital Budget:

	2025/26	2026/27	2027/28
Capital Projects			
Water Distribution System Improvements	\$ 265,000	\$ 150,000	\$ 150,000
Water System Equipment	210,000	835,000	135,000
Production Well	10,514,060	1,800,000	-
Total	10,989,060	2,785,000	285,000
Funding Source			
Capital out of Revenue	32,000	-	-
Capital out of Surplus	1,804,500	-	-
Grant funding	1,466,670		
Debt	7,685,890	2,785,000	285,000
Total	\$ 10,989,060	\$ 2,785,000	\$ 285,000

Appendix B – Proposed 2025/26 Regional Sewer Budget

Proposed Operating Budget:

Regional Sewer	Proposed Budget 2025/26	Approved Budget 2024/25	Change \$	Change %	Forecast Actual 2024/25	Actual 2023/24
Revenue	\$ 2,724,800	\$ 2,000,500	\$ 724,300	36.2 %	\$ 2,009,900	\$ -
Expenditures						
Salaries, Wages & Benefits	401,900	348,600	53,300	15.3 %	339,300	212,700
Materials, Supplies, Utilities	980,900	864,100	116,800	13.5 %	887,100	756,300
Purchased Services	100,600	98,600	2,000	2.0 %	96,800	80,200
Debt & Reserve Transfers	1,241,400	689,200	552,200	80.1 %	686,700	637,800
Total Expenditures	2,724,800	2,000,500	724,300	36.2 %	2,009,900	1,687,000
Surplus (Deficit)	\$ -	\$ -	\$ -	- %	\$ -	\$ -

Proposed Capital Budget:

	2025/26	2026/27	2027/28	2028/29	2029/30
Capital Projects					
Regional Sewerlines	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Regional Lift Station Upgrades	1,325,000	200,000	150,000	150,000	150,000
Regional STP Aeration	1,600,000	-	-	-	-
Regional STP Upgrades	900,000	50,000	50,000	150,000	50,000
Regional Equipment	310,000	50,000	50,000	50,000	50,000
Regional Consulting & Studies	90,000	-	-	-	-
Total	4,625,000	300,000	250,000	350,000	250,000
Funding Source					
Capital Reserve	500,000	300,000	250,000	350,000	250,000
Grant	1,532,500	-	-	-	-
Debt	2,592,500	-	-	-	-
Total	\$ 4,625,000	\$ 300,000	\$ 250,000	\$ 350,000	\$ 250,000

Municipality of the County of Kings
 April 2, 2025 - Budget Deliberation
 Appendix C - Schedule of Grant Program Funding
 Amounts

Grant Program	2025/26 Funding
Property Tax Exemptions	
Personal Exemptions	\$ 887,000
Not for Profit Exemptions	531,500
Day Care Exemptions	8,700
	<u>1,427,200</u>
Community Active Living Grants	
Park, Playground, and Trail Maintenance and Development	150,000
Direct Participant Programming	9,000
Community Recreation Programming Assistance	55,000
	<u>214,000</u>
Community Enhancement Grants	
Festivals and Special Events	50,000
Councillor Grants to Organizations	89,200
Community Hall Assistance	55,000
	<u>194,200</u>
Infrastructure Grants	
Village Infrastructure Enhancement	1,050,000
	<u>1,050,000</u>
Major Grant Programs	
Kings Vision Grants	600,000
	<u>600,000</u>
Recreation Grants	
Town and Village Recreation Funding	125,000
Recreation Directors Salary Grant	80,000
	<u>205,000</u>
Other Grants	
School Food Program	100,000
First Nation Community Grant	10,000
Graduation Assistance	5,000
Crossing Guards	45,200
	<u>160,200</u>
Total Grant Programs	<u><u>\$ 3,850,600</u></u>

Municipality of the County of Kings

April 2, 2025 - Budget Deliberation

Appendix D - Schedule of Specific External Organization
Funding Included in the 2025/26 Operating Budget

	2025/26 Funding
Line Item Funding - External Organizations	
Trans County Transportation Society	\$ 31,530
Kings Point to Point Transit Society	84,820
Valley Search & Rescue	57,300
Kings County Seniors Safety Society	26,100
Valley Community Learning Association	10,810
Kings Historical Society	14,000
Total Line Item Funding - External Organizations	<hr/> 224,560
Library Operating Funding Contributions	
Town of Kentville (year 7 of 10 with optional extensions)	51,080
Town of Berwick (year 6 of 15)	15,620
Canning Library & Heritage Centre	5,000
Town of Wolfville, Wolfville Library	5,000
Village of Kingston, Kingston Library	5,000
Village of Port Williams, Port Williams Library	5,000
Total Library Operating Funding Contributions	<hr/> 86,700
Fire Department Operating Funding	
Aylesford District Fire Commissioners	273,200
Canning Fire Commission	248,100
Waterville Fire Department (Cornwallis Square Village)	332,000
Greenwich Fire Commission	200,200
Halls Harbour District Fire Fighters Association	113,000
Kingston District Fire Commission	286,200
New Minas Fire Department	304,500
Port Williams Fire Department	138,000
Springfield and District Fire Department	58,670
Town of Wolfville Fire Department	179,460
Total Fire Operating Funding	<hr/> 2,133,330
Total Appendix	<hr/> <hr/> \$ 2,444,590

Appendix E

2025/2026 Budget- Overview

Revenue	2022/23	2023/24	2024/25	2025/26	Variance
Municipality- Kentville	\$197,500.00	\$234,400.00	\$242,230.50	\$286,998.00	18.5%
Municipality- Kings	\$452,200.00	\$468,300.00	\$475,489.50	\$476,702.00	0.3%
Fire suppression	\$5,000.00	\$5,000.00	\$40,000.00	\$40,000.00	0.0%
Sales of service	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
Miscellaneous revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
TOTAL REVENUE	\$654,700.00	\$707,700.00	\$757,720.00	\$803,700.00	7.1%

Expenditures

Administration	\$75,000.00	\$80,700.00	\$99,740.98	\$108,950.00	9.2%
Firefighters	\$82,000.00	\$94,000.00	\$135,000.00	\$150,500.00	11.5%
Office	\$155,000.00	\$167,400.00	\$146,300.00	\$156,700.00	7.1%
Building	\$152,300.00	\$178,300.00	\$189,020.00	\$197,950.00	4.7%
Communications	\$11,500.00	\$11,500.00	\$10,000.00	\$9,000.00	-10.0%
Vehicle & equipment	\$173,900.00	\$170,800.00	\$176,710.00	\$180,600.00	2.2%
Other	\$5,000.00	\$5,000.00	\$0.00	\$0.00	0.0%
Capital from revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.0%
TOTAL EXPENDITURES	\$654,700.00	\$707,700.00	\$756,770.98	\$803,700.00	6.9%

Operating Revenue

Description	2022/2023	2023/2024	2024/2025	2025/2026 BUDGET
Municipality- Town of Kentville	\$197,500	\$234,400	\$242,231	\$286,998
2018/2019 =	29.60%			
2019/2020 =	30.80%			
2020/2021 =	31.20%			
2021/2022 =	30.10%			
2022/2023 =	30.40%			
2023/2024 (stats to October 31, 2022) =	33.40%			
2024/2025 (stats to October 31, 2023) =	33.75%			
2025/2026 (stats to October 31, 2024) = 37.6%				
Municipality- Municipality of Kings	\$452,200	\$468,300	\$475,490	\$476,702
2018/2019 =	70.40%			
2019/2020 =	69.20%			
2020/2021 =	68.80%			
2021/2022 =	69.90%			
2022/2023 =	69.60%			
2023/2024 (stats to October 31, 2022) =	66.60%			
2024/2025 (stats to October 31, 2023) =	66.25%			
2025/2026 (stats to October 31, 2024) = 62.42%				
Fire supression revenue	\$5,000	\$5,000	\$40,000	\$40,000
Camp Aldershot- (retainer)				
DND fire support (as needed)				
Sales of services				
vehicle R & M to other FD				
Miscellaneous revenue				
	\$654,700	\$707,700	\$757,720	\$803,700
				\$763,700

	2022/2023	2023/2024	2024/2025	2025/2026	Variance	Notes
Administration						
Remuneration	\$64,600.00	\$68,300.00	\$85,000.00	\$92,500.00	8.11%	The proposed increase in salaries is designed to progressively adjust compensation levels, ensuring they are competitive with current market rates for similar roles
Pension	\$1,700.00	\$2,800.00	\$3,350.12	\$3,700.00	9.46%	Increase related to salary increase
CPP	\$4,400.00	\$4,800.00	\$5,253.90	\$6,000.00	12.44%	Increase related to salary increase
EI	\$2,400.00	\$2,500.00	\$2,810.88	\$3,000.00	6.30%	Increase related to salary increase
WCB	\$1,600.00	\$2,000.00	\$2,126.08	\$2,500.00	14.96%	Increase related to salary increase
Group Benefit Package	\$300.00	\$300.00	\$1,200.00	\$1,250.00	4.00%	Increase related to salary increase
SUBTOTAL	\$75,000.00	\$80,700.00	\$99,740.98	\$108,950.00	8.45%	
Firefighters						
Honoraria	\$45,000.00	\$47,000.00	\$75,000.00	\$85,000.00	11.76%	The proposed increase in Honoraria is designed to progressively adjust compensation levels
Duty Pay	\$22,000.00	\$26,000.00	\$30,000.00	\$32,500.00	7.69%	The proposed increase in salaries is designed to progressively adjust compensation levels
Uniforms	\$15,000.00	\$21,000.00	\$5,000.00	\$5,500.00	9.09%	Due to cost increases
Stores			\$25,000.00	\$27,500.00	9.09%	Due to cost increases
SUBTOTAL	\$82,000.00	\$94,000.00	\$135,000.00	\$150,500.00	10.30%	
Office Expenditures						
Professional Fees	\$54,400.00	\$57,200.00	\$32,500.00	\$35,000.00	7.14%	Due to cost increases
Conventions	\$6,000.00	\$6,000.00	\$6,000.00	\$7,000.00	14.29%	Due to cost increases
Annual Banquet	\$5,500.00	\$6,000.00	\$6,500.00	\$7,000.00	7.14%	Due to cost increases
Training	\$15,600.00	\$20,300.00	\$25,000.00	\$27,500.00	9.09%	Due to cost increases
Insurance (WCB-MEBA)	\$2,500.00	\$2,500.00	\$16,500.00	\$15,000.00	-10.00%	
Insurance Liability	\$8,000.00	\$8,400.00	\$0.00	\$0.00		
Supplies and Expenses	\$51,000.00	\$55,000.00	\$47,500.00	\$51,300.00	7.41%	Due to cost increases
Telephone	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0.00%	
Taxes	\$1,300.00	\$1,300.00	\$1,300.00	\$1,300.00	0.00%	
Bank Charges	\$700.00	\$700.00	\$1,000.00	\$1,200.00	16.67%	Due to cost increases
SUBTOTAL	\$155,000.00	\$167,400.00	\$146,300.00	\$155,300.00	5.80%	
Building Expenses						
Custodian	\$45,200.00	\$47,700.00	\$50,085.00	\$52,500.00	4.60%	The proposed increase in salaries is designed to progressively adjust compensation levels, ensuring they are competitive with current market rates for similar roles
Pension	\$3,500.00	\$4,200.00	\$4,410.00	\$4,500.00	2.00%	Increase related to salary increase
CPP	\$2,300.00	\$2,600.00	\$2,730.00	\$3,000.00	9.00%	Increase related to salary increase
EI	\$1,000.00	\$1,100.00	\$1,155.00	\$1,250.00	7.60%	Increase related to salary increase
WCB	\$1,100.00	\$1,400.00	\$1,470.00	\$1,500.00	2.00%	Increase related to salary increase
Group Benefit Package	\$1,300.00	\$1,400.00	\$1,470.00	\$1,500.00	2.00%	Increase related to salary increase
Insurance	\$11,100.00	\$11,700.00	\$18,000.00	\$18,000.00	0.00%	
Heat, Light & Power	\$45,400.00	\$60,000.00	\$60,000.00	\$62,500.00	4.00%	Increase do to costs
Water	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	0.00%	
Repairs and Maintenance	\$38,200.00	\$45,000.00	\$46,500.00	\$50,000.00	7.00%	Increase due to age of building
SUBTOTAL	\$152,300.00	\$178,300.00	\$189,020.00	\$197,950.00	4.51%	
Communications						
Answering Service	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	0.00%	
Communication System	\$10,000.00	\$10,000.00	\$8,500.00	\$7,500.00	-13.33%	
SUBTOTAL	\$11,500.00	\$11,500.00	\$10,000.00	\$9,000.00	-11.11%	
Vehicle						
Fleet Services	\$43,400.00	\$27,400.00	\$28,770.00	\$30,000.00	4.10%	The proposed increase in salaries is designed to progressively adjust compensation levels, ensuring they are competitive with current market rates for similar roles
Pension	\$0.00	\$0.00	\$0.00	\$0.00		
CPP	\$0.00	\$1,400.00	\$1,470.00	\$1,500.00	2.00%	Increase related to salary increase
EI	\$900.00	\$600.00	\$630.00	\$700.00	10.00%	Increase related to salary increase
WCB	\$1,100.00	\$800.00	\$840.00	\$900.00	6.67%	Increase related to salary increase
Group Benefit Package	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%	Increase related to salary increase
Insurance	\$25,600.00	\$26,900.00	\$21,500.00	\$20,000.00	-7.50%	
Gas/Diesel	\$26,400.00	\$36,000.00	\$35,000.00	\$35,000.00	0.00%	
Repairs and Maintenance	\$56,500.00	\$56,500.00	\$63,500.00	\$65,000.00	2.31%	Due to transition of units
R&M Equipment	\$20,000.00	\$20,000.00	\$25,000.00	\$27,500.00	9.09%	Due to cost increases
SUBTOTAL	\$173,900.00	\$170,800.00	\$176,710.00	\$181,800.00	2.80%	
Other						
Accrued sick leave	\$5,000.00	\$5,000.00	\$0.00	\$0.00		
Capital purchases	\$0.00	\$0.00	\$0.00	\$0.00		
SUBTOTAL	\$5,000.00	\$5,000.00	\$0.00	\$0.00		
TOTAL	\$654,700.00	\$707,700.00	\$756,770.98	\$803,500.00	5.82%	

	2022/23	2023/24	2024/25	2025/26		2026/27	
Revenue							
Municipality- Kentville	\$197,500.00	\$234,400.00	\$242,230.50	\$268,700.00	9.85%	\$295,000.00	8.92%
Municipality- Kings	\$452,200.00	\$468,300.00	\$475,489.50	\$495,000.00	3.94%	\$508,950.00	2.74%
Fire suppression	\$5,000.00	\$5,000.00	\$40,000.00	\$40,000.00	0.00%	\$40,000.00	0.00%
Sales of service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Miscellaneous revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
TOTAL REVENUE	\$654,700.00	\$707,700.00	\$757,720.00	\$803,700.00	5.72%	\$843,950.00	4.77%
Exepnses							
Administration							
Remuneration	\$64,600.00	\$68,300.00	\$85,000.00	\$92,500.00	8.11%	\$95,000.00	2.63%
Pension	\$1,700.00	\$2,800.00	\$3,350.12	\$3,700.00	9.46%	\$3,750.00	1.33%
CPP	\$4,400.00	\$4,800.00	\$5,253.90	\$6,000.00	12.44%	\$6,500.00	7.69%
EI	\$2,400.00	\$2,500.00	\$2,810.88	\$3,000.00	6.30%	\$3,250.00	7.69%
WCB	\$1,600.00	\$2,000.00	\$2,126.08	\$2,500.00	14.96%	\$2,750.00	9.09%
Group Benefit Package	\$300.00	\$300.00	\$1,200.00	\$1,250.00	4.00%	\$1,500.00	16.67%
SUBTOTAL	\$75,000.00	\$80,700.00	\$99,740.98	\$108,950.00	8.45%	\$112,750.00	3.37%
Firefighters							
Honoraria	\$45,000.00	\$47,000.00	\$75,000.00	\$85,000.00	11.76%	\$90,000.00	5.56%
Duty Pay	\$22,000.00	\$26,000.00	\$30,000.00	\$32,500.00	7.69%	\$35,000.00	7.14%
Uniforms	\$15,000.00	\$21,000.00	\$5,000.00	\$5,500.00	9.09%	\$6,000.00	8.33%
Stores	\$0.00	\$0.00	\$25,000.00	\$27,500.00	9.09%	\$30,000.00	8.33%
SUBTOTAL	\$82,000.00	\$94,000.00	\$135,000.00	\$150,500.00	10.30%	\$161,000.00	6.52%
Office Expenditures							
Professional Fees	\$54,400.00	\$57,200.00	\$32,500.00	\$35,000.00	7.14%	\$40,000.00	12.50%
Conventions	\$6,000.00	\$6,000.00	\$6,000.00	\$7,000.00	14.29%	\$7,500.00	6.67%
Annual Banquet	\$5,500.00	\$6,000.00	\$6,500.00	\$7,000.00	7.14%	\$7,500.00	6.67%
Training	\$15,600.00	\$20,300.00	\$25,000.00	\$27,500.00	9.09%	\$30,000.00	8.33%
Insurance (WCB-MEBA)	\$2,500.00	\$2,500.00	\$16,500.00	\$15,000.00	-10.00%	\$15,000.00	0.00%
Insurance Liability	\$8,000.00	\$8,400.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Supplies and Expenses	\$51,000.00	\$55,000.00	\$47,500.00	\$52,500.00	9.52%	\$60,000.00	12.50%
Telephone	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0.00%	\$10,000.00	0.00%
Taxes	\$1,300.00	\$1,300.00	\$1,300.00	\$1,500.00	13.33%	\$1,750.00	14.29%
Bank Charges	\$700.00	\$700.00	\$1,000.00	\$1,200.00	16.67%	\$1,500.00	20.00%
SUBTOTAL	\$155,000.00	\$167,400.00	\$146,300.00	\$156,700.00	6.64%	\$173,250.00	9.55%
Building Expenses							
Custodian	\$45,200.00	\$47,700.00	\$50,085.00	\$52,500.00	4.60%	\$53,500.00	1.87%
Pension	\$3,500.00	\$4,200.00	\$4,410.00	\$4,500.00	2.00%	\$4,750.00	5.26%
CPP	\$2,300.00	\$2,600.00	\$2,730.00	\$3,000.00	9.00%	\$3,250.00	7.69%
EI	\$1,000.00	\$1,100.00	\$1,155.00	\$1,250.00	7.60%	\$1,500.00	16.67%
WCB	\$1,100.00	\$1,400.00	\$1,470.00	\$1,500.00	2.00%	\$1,500.00	0.00%
Group Benefit Package	\$1,300.00	\$1,400.00	\$1,470.00	\$1,500.00	2.00%	\$1,500.00	0.00%
Insurance	\$11,100.00	\$11,700.00	\$18,000.00	\$18,000.00	0.00%	\$18,000.00	0.00%
Heat, Light & Power	\$45,400.00	\$60,000.00	\$60,000.00	\$62,500.00	4.00%	\$65,000.00	3.85%
Water	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	0.00%	\$3,200.00	0.00%
Repairs and Maintenance	\$38,200.00	\$45,000.00	\$46,500.00	\$50,000.00	7.00%	\$50,000.00	0.00%
SUBTOTAL	\$152,300.00	\$178,300.00	\$189,020.00	\$197,950.00	4.51%	\$202,200.00	2.10%
Communications							
Answering Service	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	0.00%	\$1,500.00	0.00%
Communication System	\$10,000.00	\$10,000.00	\$8,500.00	\$7,500.00	-13.33%	\$7,500.00	0.00%
SUBTOTAL	\$11,500.00	\$11,500.00	\$10,000.00	\$9,000.00	-11.11%	\$9,000.00	0.00%
Vehicle							
Fleet Services	\$43,400.00	\$27,400.00	\$28,770.00	\$30,000.00	4.10%	\$32,500.00	7.69%
Pension	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
CPP	\$0.00	\$1,400.00	\$1,470.00	\$1,500.00	2.00%	\$1,500.00	0.00%
EI	\$900.00	\$600.00	\$630.00	\$700.00	10.00%	\$750.00	6.67%
WCB	\$1,100.00	\$800.00	\$840.00	\$900.00	6.67%	\$1,000.00	10.00%
Group Benefit Package	\$0.00	\$1,200.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Insurance	\$25,600.00	\$26,900.00	\$21,500.00	\$20,000.00	-7.50%	\$20,000.00	0.00%
Gas/Diesel	\$26,400.00	\$36,000.00	\$35,000.00	\$35,000.00	0.00%	\$35,000.00	0.00%
Repairs and Maintenance	\$56,500.00	\$56,500.00	\$63,500.00	\$65,000.00	2.31%	\$65,000.00	0.00%
R&M Equipment	\$20,000.00	\$20,000.00	\$25,000.00	\$27,500.00	9.09%	\$30,000.00	8.33%
SUBTOTAL	\$173,900.00	\$170,800.00	\$176,710.00	\$180,600.00	2.15%	\$185,750.00	2.77%
Other							
Accrued sick leave	\$5,000.00	\$5,000.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Capital purchases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
SUBTOTAL	\$5,000.00	\$5,000.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
EXPENSE TOTAL	\$654,700.00	\$707,700.00	\$756,770.98	\$803,700.00	5.84%	\$843,950.00	4.77%

Month	Total (includes Mutual Aid)									
	2020/2021		2021/2022		2022/2023		2023/2024		2024/2025	
	Calls	Km	Calls	Km	Calls	Km	Calls	Km	Calls	Km
April	34	1210	29	1,568	28	874	48	710	37	687
May	37	3094	23	1,216	41	1,564	59	801	29	105
June	17	728	43	1,724	26	810	28	1050	45	620
July	31	1174	34	1,454	42	1,406	48	901	49	781
August	30	1614	27	1,486	36	1,248	42	422	49	690
September	22	646	28	932	52	1,106	50	632	45	699
October	24	946	21	560	29	924	45	664	50	621
November	28	1358	27	920	37	886	26	375	38	401
December	26	916	28	1,322	38	668	63	721	20	35
January	37	1652	40	1,752	31	406	35	512	0	0
February	16	1067	44	1,584	32	532	27	448	0	0
March	30	3270	33	956	29	581	30	151	0	0
	332	17,675	377	15,474	421	11,005	501	7,387	362	4639

Month	TOK									
	2020/2021		2021/2022		2022/2023		2023/2024		2024/2025	
	Calls	Kms	Calls	Kms	Calls	Kms	Calls	Kms	Calls	Km
April	11	168	10	70	16	168	12	46	13	51
May	9	100	7	100	17	228	21	75	17	10
June	5	66	17	226	13	198	10	18	16	80
July	8	60	15	122	12	140	17	66	21	99
August	10	98	11	112	15	198	30	56	21	74
September	8	92	13	200	22	168	24	132	16	112
October	12	114	9	126	9	128	22	81	20	175
November	12	136	8	56	18	158	12	46	23	135
December	7	94	10	126	16	135	20	70	18	2
January	16	154	12	120	13	51	11	33		
February	4	18	14	184	12	86	7	38		
March	9	239	12	102	8	33	19	5		
	111	1,339	138	1,544	171	1,691	205	666	165	738


Month	MOK									
	2020/2021		2021/2022		2022/2023		2023/2024		2024/2025	
	Calls	Kms	Calls	Kms	Calls	Kms	Calls	Kms	Calls	Km
April	19	792	17	1,386	11	670	32	484	18	281
May	21	1,724	14	796	20	1,020	32	588	10	65
June	12	662	24	1,426	13	612	14	294	28	492
July	21	910	17	1,018	28	1,146	26	557	25	615
August	17	1,342	13	1,206	18	962	11	308	25	517
September	13	502	15	732	27	670	26	500	28	585
October	11	706	9	240	20	796	21	547	30	446
November	13	900	17	478	16	517	13	322	12	147
December	17	748	17	1,192	20	467	42	612	1	1
January	17	1,196	28	1,632	18	355	20	321		
February	11	729	25	696	19	430	14	175		
March	15	1,741	19	666	17	421	10	106		
	187	11,952	215	11,468	227	8,066	261	4,814	177	3,149

TOTAL (W/O MUTUAL AID)	
TOK	MOK
Calls	Km
31	332
27	75
44	572
46	714
46	591
44	697
50	621
35	282
19	3
0	0
0	0
0	0
342	3,887

Month	Mutal Aid Given									
	2020/2021		2021/2022		2022/2023		2023/2024		2024/2025	
	Calls	Km	Calls	Km	Calls	Km	Calls	Km	Calls	Km
April	4	250	2	112	1	36	4	180	6	355
May	7	1,270	2	320	4	316	6	138	2	30
June	0	0	2	72	0	0	4	738	1	48
July	2	204	2	314	2	120	5	278	3	67
August	3	174	3	168	3	88	1	58	3	99
September	1	52	0	0	3	268	0	0	1	2
October	1	126	3	194	0	0	2	36	0	0
November	3	322	2	386	3	211	1	7	3	119
December	2	74	1	4	2	66	1	39	1	32
January	4	302	0	0	0	0	4	158		
February	1	320	5	704	1	16	6	235		
March	6	1,290	2	188	4	127	1	40		
	34	4,384	24	2,462	23	1,248	35	1,907	20	752

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 ToK
 MoK
 Mutual Aid
 Total
 ToK %
 MoK %

	2020/2021	2022/2023	2023/2024	2024/2025
ToK	138	175	182	165
MoK	215	223	203	177
Mutual Aid	24	23	36	20
Total	377	421	421	362
ToK %	36.6%	41.6%	43.2%	45.6%
MoK %	63.4%	58.4%	56.8%	54.4%

KENTVILLE VOLUNTEER FIRE DEPARTMENT AREA RATE BUDGET- for planning purposes 	2022/2023 Budget	2023/2024 Budget	2024-25 Budget	2025-26 Budget	
	\$	\$	\$	\$	
Area Rate revenue					
Municipality- Kentville	225,700	271,600	333,024	368,479	10.6%
Municipality- Kings	334,300	396,600	500,766	544,727	8.8%
Grants in lieu- Kentville	6,700	6,600	8,388	TBC	0.0%
Grants in lieu- Kings	8,000	9,800	12,685	TBC	
Transfer from Area Rate surplus reserve	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.0%
	574,700	684,600	854,863	913,206	6.8%
Area Rate expenses					
Capital Loans	194,100	151,000	196,801	251,044	27.6%
Area Rate Purchases	190,000	338,100	420,069	420,069	0.0%
Transfer to Area Rate Reserve	165,000	165,000	200,000	200,000	0.0%
Area Rate fees	25,200	30,100	37,594	41,693	10.9%
Bank fees	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	0.0%
	574,700	684,600	854,864	913,206	6.8%
Current Surplus	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	.0378/\$100	0.0397/\$100	0.045/\$100	0.045/\$100	

REVENUE				
AREA RATE				
Description	2022/2023 Budget	2023/2024 Budget	2024-25 Budget	2025-26 Budget
Municipality- Town of Kentville Assessment 2021/22= \$564,872,997 Assessment 2022/23= \$614,918,100 Assessment 2023/24= \$700,225,000 Assessment 2025/26= \$758,693,630 Assessment 2025/26-TBC 2021/22 % = 40.3% 2022/23 % = 40.5% 2023/24 % = 40.6% 2024/25 % = 39.94% 2025/26 % = 40.35%	225,700	271,600	333,024	368,479
Municipality- Municipality of Kings Assessment 2021/22= \$836,782,000 Assessment 2022/23= \$905,421,700 Assessment 2023/24= \$1,022,766,200 Assessment 2024/25= \$1,141,003,800 Assessment 2025/26= TBC 2021/22 % = 59.7% 2022/23 % = 59.5% 2023/24 % = 59.4% 2024/25 % = 60.06% 2025/26 % = 59.65%	334,300	396,600	500,766	544,727
Grants in Lieu- Town of Kentville	6,700	6,600	8,388	TBC
Grants in Lieu- Municipality of Kings	8,000	9,800	12,685	TBC
Transfer from Area Rate Surplus Tax Reserve- RESTRICTED	0	0	-	-
	574,700	684,600	854,863	913,206

EXPENDITURES- Area Rate				
LOANS				
Description	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget
2010 Pierce	28,600	0	0	0
Principal				
Interest				
2015 Tanker (\$2,295 per month) end December 2025	27,500	27,500	25,208	27,544
Principal				
Interest				
2022 Pumper (\$5,926 per month)	78,000	71,100	71,100	71,100
Principal				
Interest				
2022 SCBA Upgrade (\$4,369 per month)	60,000	52,400	52,400	52,400
Principal				
Interest				
2025 Pumper Rescue			28,092	55,000
Deposit- \$599659.82				
Interest				
estimated Loan \$1,070,337.18				
Estimated June Start				
2025 Pumper-Tanker 22				
Deposit- \$535,035.73				
Interest				
estimated Loan \$789,923.65				
Estimated March Start				
Short term estimates			20,000	45,000
HST on Rescue 31 (\$250,499.55)				
loan until rebate arrives				
HST on Tanker 22 (\$198,743.91)				
	194,100	151,000	196,801	251,044

EXPENDITURES				
PURCHASES				
Description	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget
Turn out gear	32,500	33,000		
Bunker gear/coveralls/hoods				
Helmets (en bulk)	6,000	6,300		
Oxygen bottles	27,000	27,000		
Cairns rescue helmets		3,500		
Ceiling tiles	30,000	37,000		
Truck 41 overhaul		150,000		
Front tires (2)		3,000		
Fire blanket		5,300		
Drager UCF 7000		15,000		
Overhead projectors (2)		8,000		
Exterior paint		50,000		
Chairs for auditorium	26,000			
Mechanic Room wall/gear washer	17,000			
Reno old Bingo room for storage	17,000			
Door access system upgrade	10,000			
Tablet, protective case & mounting arms	9,000			
BLO-Commando PPV fan	7,400			
Hardware mounting kit	5,000			
Milwaukee Battery powered K-12	3,100			
Bunker Gear			35,000	
Helmets			6,500	
SCBA Bottles			13,500	
Auditorium Repairs			88,500	
Equipment Upgrade			25,000	
Radio Upgrade			64,000	
Tanker #22 down payment			187,569	
Firefighting Gear				42,500
SCBA Bottles				27,000
Auditorium Repairs				11,500
Equipment Upgrade				75,000
Tanker #31 down payment				264,069
	190,000	338,100	420,069	420,069

EXPENDITURES				
TRANSFERS TO AREA RATE RESERVE				
Description	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget
Transfer to Area Rate Reserve	165,000	165,000	200,000	200,000
22/23 \$ 16,000 annual transfer \$ 149,000 to reserve for new truck				
23/24 \$ 16,000 annual transfer \$ 149,000 to reserve for new truck				
24/25 \$ 16,000 annual transfer \$ 184,000 to reserve for new truck				
	165,000	165,000	200,000	200,000

EXPENDITURES				
AREA RATE ADMIN FEE				
Description	2022/2023 Budget	2023/2024 Budget	2024/2025 Budget	2025/2026 Budget
Administrative fee- Town of Kentville <small>Includes HST</small>	10,200	12,200	15,014	16,823
Administrative fee- County of Kings <small>Includes HST</small>	15,000	17,900	22,580	24,870
Bank Charges	400	400	400	400
	25,600	30,500	37,994	42,093

Appendix F

**Hantsport Volunteer Fire Department
Operating Contribution Calculation
2025/26**

Section 23 of the funding agreement stipulates that net shareable operating expenses are to be within a maximum of five year rolling average of CPI (Nova Scotia - June - All Goods) unless mutually agreed upon.

CPI (Nova Scotia - June - all goods)

June, 2024	3.50%
June, 2023	1.89%
June, 2022	9.30%
June 2021	4.10%
June 2020	0.10%
Average	<u>3.78%</u>

Calculation of Net Shareable Operating Costs

	<u>2024/25</u>	<u>2025/26</u>	<u>Change (\$)</u>	<u>Change (%)</u>
Shareable Operating Costs	\$ 227,993	\$ 236,606		
Less Revenue from Glooscap First Nation	(7,065)	(7,065)		
Net Shareable Operating Costs	<u>\$ 220,928</u>	<u>\$ 229,541</u>	8,614	3.90%

Funding Calculation

	<u>Call Volume</u>	<u>Share of Expense</u>
Municipality of the County of Kings	43.9%	\$ 100,800
West Hants Regional Municipality	56.1%	<u>128,800</u>
Total	100.0%	\$ 229,600

Amount requested as outlined in attached letter	\$ 127,700
Maximum Contribution per Agreement Terms	<u>100,800</u>
Difference	\$ 26,900



February 25, 2025

Rob Frost
Deputy Chief Administrative Officer
Municipality of the County of Kings

RE: Hantsport Fire Operational Contribution

Dear Mr. Frost,

I am reaching out to you regarding the cost of the Hantsport Fire Services. As they are not being recovered equitably, it has caused a shortfall in the last number of years. The current agreement has a five-year rolling average and does not consider ongoing increases in power, water, and insurance that have been significant for all municipal units over the last number of years. In addition, this agreement established a base operating amount before the new building was constructed. For example, a water meter has been installed in the new facility, which is aligned with water utility rules and regulations but wasn't in the former station, which benefited both units. In addition, in the last few years Nova Scotia Power rates increased on average 9%, insurance 35%, etc., with more increases in these cost centers anticipated in the coming year.

	Approved Budget 2024/25	Adj. 5-Year Avg. 2024/25	Adj. 5-Year Avg. 2025/26	Draft Budget 2025/26
Calculation of Net Shareable Operating Costs				
Shareable Operating Costs	\$ 287,410	\$ 227,993	\$ 236,606	\$ 298,000
Less Revenue from Third Party	(7,065)	(7,065)	(7,065)	(7,065)
Net Shareable Operating Costs	\$ 280,345	\$ 220,928	\$ 229,541	\$ 290,935

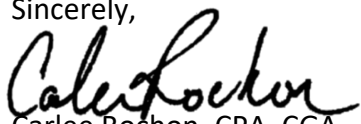
	Call Volume	Share of Expense	Share of Expense	Resulting Funding Percentage
Funding Calculation				
Municipality of the County of Kings	43.9%	\$ 100,800	\$ 100,800	34.6%
West Hants Regional Municipality	56.1%	128,800	\$ 190,135	65.4%
Total	100.0%	\$ 229,600	\$ 290,935	100.0%

Variance Requested \$ 26,900.00

Under Section 23, it speaks about how the shareable operating expenses are to be within a maximum of a five-year rolling average using the June Nova Scotia CPI for all items. It also states that alternatives could be sought if mutually agreed upon. After speaking with Katrina Roefs, it was suggested we prepare this letter outlining why we are seeking an increase in the Hantsport Fire Department operating contribution.

We would like to request an additional funding adjustment to the annual draft budget amount of \$290,935, after third party revenue has been removed. Keeping with the three-year call volume average, this would result in an increase of \$26,900 in the County of Kings operating funding contribution for 2025-26. With this adjustment we feel it will help reestablish the baseline that the five-year average CPI adjustment can support moving forward.

Sincerely,

A handwritten signature in black ink that reads "Carlee Rochon". The signature is fluid and cursive, with the first name being more prominent.

Carlee Rochon, CPA, CGA
Director, Financial Services

Appendix G

Berwick Fire 2025/26 Requested Funding

Maximum Increase per Contract

CPI December 2024 - NS	0.90%
Contract %	2.00%
Total Max Increase	<u>2.90%</u>

	<u>2025/26</u>	<u>2024/25</u>	<u>2023/24</u>
Shareable Costs - Contract Max	\$ 270,862.64	\$ 263,229.00	\$ 249,270.00
Call Share - Municipality of Kings	62.70%	62.70%	60%
Cost Share - Municipality of Kings	<u>\$ 169,830.88</u>	<u>\$ 165,044.58</u>	<u>\$ 149,562.00</u>

Amount Requested	\$ 186,320.00
Excess over Maximum	\$ 16,489.12



Berwick & District Volunteer Fire Department

300 Commercial St.
P.O. Box 31
Berwick, NS
Canada
B0P 1E0
902-538-3661

Municipality of the County of Kings
181 Coldbrook Village Park Dr.
Coldbrook, NS B4R 1B9

To whom it may concern,

The Berwick and District Volunteer Fire Department is requesting additional financial support from the Municipality of Kings and the Town of Berwick to assist with one-time expenses to be incurred within the 2025-26 fiscal year, which are above the agreed threshold and commitment within the current agreement.

Items include maintenance to gutters, upgrade of light bulbs for energy efficiency, and charcoal filter replacement for a total of \$12,000. As well as the purchase of priming bottles totaling \$3,531.

The Berwick and District Volunteer Fire Department takes pride in operating with a lean operating budget and appreciates the support from the Municipality of the County of Kings and the Town of Berwick to support these necessary, one-time expenses as proposed within the 2025-26 operating budget.

Regards,

Luke Redden

Fire Chief, Berwick & Dist. Vol. Fire Dept.

Appendix H – 2025/26 Capital & Project Budget with Financing Sources

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
Information Technology							
NETWORK UPGRADES	\$ 79,000	\$ -	\$ -	\$ 79,000	\$ -	\$ -	\$ -
HARDWARE EVERGREENING	101,375	-	-	101,375	-	-	-
ACCOUNTING & ASSET MANAGEMENT SOFTWARE	634,600	-	-	634,600	-	-	-
FIBRE/WIRELESS HYBRID CONNECTIVITY	346,472	-	-	5,207	-	341,265	-
COUNCIL CHAMBERS A/V UPGRADES	25,000	-	-	25,000	-	-	-
Total Information Technology	\$ 1,186,447	\$ -	\$ -	\$ 845,182	\$ -	\$ 341,265	\$ -
Municipal Facilities							
Waterville Warehouse Upgrades	235,000	-	-	-	-	235,000	-
Municipal Complex - Furniture & Equipment	34,000	-	-	34,000	-	-	-
Total Municipal Facilities	\$ 269,000	\$ -	\$ -	\$ 34,000	\$ -	\$ 235,000	\$ -
Roads & Sidewalks							
Pedestrian Infrastructure	1,255,000	-	425,000	780,000	50,000	-	-
Municipal Road Remediation	200,000	-	-	200,000	-	-	-
Total Roads & Sidewalks	\$ 1,455,000	\$ -	\$ 425,000	\$ 980,000	\$ 50,000	\$ -	\$ -
Parks & Recreation							
Park Facility Upgrades	235,000	-	-	170,000	65,000	-	-
Total Parks & Recreation	\$ 235,000	\$ -	\$ -	\$ 170,000	\$ 65,000	\$ -	\$ -
Special Projects							
WIND	168,350	-	-	-	168,350	-	-
LIGHT MANUFACTURING PARK DEVELOPMENT ST	75,000	-	-	-	75,000	-	-
J-CLASS ROAD ASSESSMENT	30,000	-	-	-	30,000	-	-
WATER - VILLAGE OF KINGSTON	95,242	-	-	-	45,242	-	50,000
TRAFFIC & PEDESTRIAN STUDY - COLDBROOK VILL	-	-	-	-	-	-	-
REGIONAL RECREATION FACILITY STUDY	125,000	-	-	-	125,000	-	-
MUNICIPAL ACCESSIBILITY UPGRADES	190,000	170,000	-	-	20,000	-	-
ACTIVE TRANSPORTATION INFRASTRUCTURE	1,291,095	175,000	579,250	-	536,845	-	-
IMSA PILOT	76,872	33,293	-	-	4,889	-	38,690
MUNICIPAL INFRASTRUCTURE DEVELOPMENT STI	477,152	-	-	-	477,152	-	-
ASSET MANAGEMENT/CAPACITY BUILDING STUDY	235,003	-	235,003	-	-	-	-
CLIMATE CHANGE PREPAREDNESS	255,000	-	-	25,000	230,000	-	-
LIGHT MANUFACTURING PARK CONSTRUCTION	250,000	-	-	-	250,000	-	-
MUNICIPAL FLEET	1,060,000	-	-	460,000	-	600,000	-
MUNICIPAL ENTRANCE SIGNAGE	50,000	-	-	-	50,000	-	-
EV CHARGING STATION & SOLAR/BATTERY SYSTEM	725,000	-	125,601	-	140,000	459,399	-
FIRE SERVICE DELIVERY - GREENWICH & WOLFVIL	3,428,566	-	-	-	178,566	3,250,000	-
PROPERTY ASSESSED CLEAN ENERGY (PACE)	20,750	5,000	-	-	15,750	-	-
Total Special Projects	\$ 8,553,030	\$ 383,293	\$ 939,854	\$ 485,000	\$ 2,346,794	\$ 4,309,399	\$ 88,690
Total Supported by the Tax Rate	\$ 11,698,477	\$ 383,293	\$ 1,364,854	\$ 2,514,182	\$ 2,461,794	\$ 4,885,664	\$ 88,690
Municipal Sewer							
LIFT STATION REPLACEMENTS	2,722,200	-	1,735,280	586,920	-	400,000	-
SEWER TREATMENT PLANT INFRASTRUCTURE REI	9,609,718	-	3,484,234	3,513,493	-	2,611,992	-
SEWER COLLECTION LINE REPLACEMENT	3,716,092	-	1,979,173	936,920	-	800,000	-
EPW EQUIPMENT & OCCUPATIONAL HEALTH/SAFE	485,000	-	-	485,000	-	-	-
SCADA SYSTEM	550,000	-	-	550,000	-	-	-
LABORATORY BUILDING	1,940,000	-	-	100,000	40,000	1,800,000	-
BIOSOLIDS MANAGEMENT	250,000	-	-	-	250,000	-	-
STP LAGOON DESLUDGING	1,550,000	50,000	1,500,000	-	-	-	-
Total Supported by the Sewer Rate	\$ 20,823,010	\$ 50,000	\$ 8,698,687	\$ 6,172,333	\$ 290,000	\$ 5,611,992	\$ -
Regional Sewer							
REGIONAL SEWERLINES	400,000	-	200,000	-	-	200,000	-
REGIONAL STP AERATION AND DESLUDGING	1,600,000	-	675,000	-	-	925,000	-
REGIONAL EQUIPMENT	310,000	-	-	10,000	-	300,000	-
REGIONAL CONSULTING AND STUDIES	90,000	-	-	90,000	-	-	-
REGIONAL LIFT STATION UPGRADES	1,325,000	-	407,500	-	-	917,500	-
REGIONAL STP UPGRADES	900,000	-	250,000	400,000	-	250,000	-
Total Supported by User Fees	\$ 4,625,000	\$ -	\$ 1,532,500	\$ 500,000	\$ -	\$ 2,592,500	\$ -
Greenwood Water Utility							
WATER DISTRIBUTION SYSTEM IMPROVEMENTS	265,000	32,000	-	-	233,000	-	-
WATER SYSTEM EQUIPMENT	210,000	-	-	-	210,000	-	-
PRODUCTION WELL	10,514,057	-	1,466,667	-	1,361,519	7,685,871	-
Total Supported by the Water Rate	\$ 10,989,057	\$ 32,000	\$ 1,466,667	\$ -	\$ 1,804,519	\$ 7,685,871	\$ -
Total - All Purposes	\$ 48,135,544	\$ 465,293	\$ 13,062,708	\$ 9,186,515	\$ 4,556,313	\$ 20,776,027	\$ 88,690
Percentage of Total	100%	1.0%	27.1%	19.1%	9.5%	43.2%	0.2%

Appendix H – Five-year Capital and Project Budget Forecast

The table below summarizes forecasted capital spending over the next five-years. Individual projects within the 2025/26 proposed Capital and Project Budget and their funding sources are detailed in upcoming tables.

Department	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Municipal Infrastructure						
Information Technology	\$ 1,186,447	\$ 351,600	\$ 128,600	\$ 130,600	\$ 133,600	\$ 1,930,847
Municipal Facilities	269,000	100,000	-	-	-	369,000
Roads & Sidewalks	1,455,000	1,150,000	900,000	900,000	900,000	5,305,000
Parks & Recreation	235,000	30,000	30,000	30,000	30,000	355,000
Special Projects	8,553,030	6,950,000	930,000	1,050,000	1,005,000	18,488,030
Total supported by the Tax Rate	11,698,477	8,581,600	1,988,600	2,110,600	2,068,600	26,447,877
Municipal Sewer	20,823,010	6,755,000	4,405,000	4,405,000	4,405,000	40,793,010
Regional Sewer	4,625,000	300,000	250,000	350,000	250,000	5,775,000
Greenwood Water Utility	10,989,057	985,000	285,000	285,000	285,000	12,829,057
Total - All Purposes	\$ 48,135,544	\$ 16,621,600	\$ 6,928,600	\$ 7,150,600	\$ 7,008,600	\$ 85,844,944

MUNICIPAL COUNCIL OF THE

TEMPORARY BORROWING RESOLUTION

Amount: \$ _____

Capital Projects: Detailed in Schedule "A"

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the _____, subject to the approval of the Minister of Municipal Affairs and Housing, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Council of the _____ has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for capital purposes as identified in their capital budget; and

WHEREAS the specific amounts and descriptions of the projects are contained in Schedule "A" (attached);

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the _____ borrow a sum or sums not exceeding _____ Dollars (\$ _____) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs and Housing;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the _____ to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that a sum or sums not exceeding _____ Dollars (\$ _____) in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of approval of the Minister of Municipal Affairs and Housing of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

<p>THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the _____ held on the ____ day of _____, 2025.</p> <p>GIVEN under the hands of the Clerk and under the seal of the Council of the _____ this ____ day of _____, 2025.</p> <p>_____ Clerk</p>
--

**MUNICIPAL COUNCIL OF THE
Municipality of the County of Kings
TEMPORARY BORROWING RESOLUTION**

Amount: \$20,776,027

Capital Projects: Detailed in Schedule "A"

**SCHEDULE "A"
CAPITAL PROJECTS**

		Estimates \$
Heading / Category: Project #17-1103		
Item	FIBRE/WIRELESS HYBRID CONNECTIVITY	346,472
Item	LESS: CAPITAL RESERVES	-5,207
Item		
Item		
Heading Sub Total:		341,265
Heading / Category: Project #22-1301		
Item	WATERVILLE WAREHOUSE UPGRADES	235,000
Item		
Item		
Item		
Heading Sub Total:		235,000
Heading / Category: Project #08-3408		
Item	LIFT STATION REPLACEMENTS	2,722,200
Item	LESS: CAPITAL RESERVES	-586,920
Item	LESS: GRANT FUNDING	-1,735,280
Item		
Heading Sub Total:		400,000
Heading / Category: Project #08-3409		
Item	SEWER TREATMENT PLANT INFRASTRUCTURE RENEWAL	9,609,718
Item	LESS: CAPITAL RESERVES	-3,513,493
Item	LESS: GRANT FUNDING	-3,484,233
Item	LESS: OPERATING FUNDS	
Heading Sub Total:		2,611,992
Heading / Category: Project #08-3410		
Item	SEWER COLLECTION LINE REPLACEMENT	3,716,092
Item	LESS: CAPITAL RESERVES	-936,920
Item	LESS: GRANT FUNDING	-1,979,172
Item	LESS: OPERATING FUNDS	
Heading Sub Total:		800,000
Heading / Category: Project #22-3407		
Item	LABORATORY BUILDING	1,940,000
Item	LESS: CAPITAL RESERVES	-100,000
Item	LESS: OPERATING RESERVES	-40,000
Item	LESS: GRANT FUNDING	
Heading Sub Total:		1,800,000

Heading / Category: Project #11-2408		
Item	PRODUCTION WELL	10,514,057
Item	LESS: OPERATING RESERVES	-1,361,519
Item	LESS: GRANT FUNDING	-1,466,667
Item		
Heading Sub Total:		7,685,871
Heading / Category: Project #14-4401		
Item	REGIONAL SEWERLINES	400,000
Item	LESS: GRANT FUNDING	-200,000
Item		
Item		
Heading Sub Total:		200,000
Heading / Category: Project #17-4401		
Item	REGIONAL STP AERATION AND DESLUDGING	1,600,000
Item	LESS: GRANT FUNDING	-675,000
Item		
Item		
Heading Sub Total:		925,000
Heading / Category: Project #23-4401		
Item	REGIONAL EQUIPMENT	310,000
Item	LESS: CAPITAL RESERVES	-10,000
Item		
Item		
Heading Sub Total:		300,000
Heading / Category: Project #23-4403		
Item	REGIONAL LIFT STATION UPGRADES	1,325,000
Item	LESS: GRANT FUNDING	-407,500
Item		
Item		
Heading Sub Total:		917,500
Heading / Category: Project #23-4404		
Item	REGIONAL STP UPGRADES	900,000
Item	LESS: CAPITAL RESERVES	-400,000
Item	LESS: GRANT FUNDING	-250,000
Item		
Heading Sub Total:		250,000
Heading / Category: Project #23-3403		
Item	MUNICIPAL FLEET	1,060,000
Item	LESS: CAPITAL RESERVES	-460,000
Item		
Item		
Heading Sub Total:		600,000

Heading / Category: Project #24-3403		
Item	ELECTRIC VEHICLE (EV) CHARGING STATION & SOLAR/BATTERY SYSTEMS	725,000
Item	LESS: GRANT FUNDING	-125,601
Item	LESS: OPERATING RESERVES	-140,000
Item		
Heading Sub Total:		459,399
Heading / Category: Project #24-3404		
Item	FIRE SERVICE DELIVERY - GREENWICH & WOLFVILLE	3,428,566
Item	LESS: OPERATING RESERVES	-178,566
Item		
Item		
Heading Sub Total:		3,250,000
TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION		\$20,776,027

POLICY**FIN-05-003****Municipality of the County of Kings****Fees**

Policy Category	Finance	Most Recent Amendment	February 18, 2025 March 26, 2025
First Council Approval	May 1, 2007	Future Review Date	March 2026

1. Purpose

This Policy provides details of all fees charged by the Municipality of the County of Kings (Municipality).

2. Scope

This Policy applies to all fees charged by the Municipality.

3. Definitions

Refer to the following related Municipal By-laws for definitions:

- By-law 12A: Animal Control
- By-law 45: Street Lighting
- By-law 60: Subdivision
- By-law 69: Taxi
- By-law 71A: Dog
- By-law 72: Building
- By-law 78: Tax Collection Fees
- By-law 79: Septic Waste Disposal
- By-law 90: Vendors
- By-law 98: Wastewater Sewer
- By-law 106: Land Use

4. Policy StatementsFees for Animal Control

4.1 Amount to be paid to the pound keeper by the owner of an animal or a cat in order to reclaim an animal:

- | | | |
|-------|--|-----------------|
| 4.1.1 | Impound Fees: | \$35.00 |
| 4.1.2 | Care and sustenance (per day or portion thereof to commence at midnight on the day of impoundment): | \$ 5.00 |
| 4.1.3 | Veterinary fees: | Amount expended |
| 4.1.4 | Required transportation (rental of trailers, etc.) | Amount expended |
| 4.1.5 | Any extraordinary expenses incurred by the Animal Control Officer or Pound Keeper in relation to the animal. | |

Fees for Sewer Charges

4.2 Every owner of land which is serviced by a sewer line or is fronting on any street or highway within the Municipality which street or highway has had a sewer line installed as directed by Council pursuant to the Wastewater Sewer By-law 98 shall pay to the Municipality a charge known as the Sewer Service Charge for both the construction and maintenance of such sewer line and drainage system and the operation of any sewer treatment facility, as follows:

- 4.2.1 In the case of a single family dwelling the annual sum of ~~\$590.00~~599.00 for a frontage up to but not exceeding a maximum of 250 feet.
- 4.2.2 In the case of lots upon which no building has been constructed the annual sum of ~~\$176.00~~179.00
- 4.2.3 Notwithstanding 4.2.2, the developer or subdivider who installed and transferred to the Municipality the sewer line servicing such lots shall be exempt from payment of such sum until such developer or subdivider has transferred ownership of such lots, or an occupancy permit has been issued for the property, whichever may occur first.
- 4.2.4 In the case of land upon which no building has been constructed and not the subject of final approval as a subdivision, or not dealt with in sections 4.2.1 and 4.2.5 herein, the annual sum of ~~\$176.00~~179.00
- 4.2.4.1 For each 200 feet of frontage or portion thereof where the land is not in active agricultural use;
- 4.2.4.2 For every 1,000 feet of frontage or portion thereof where the land is in active agricultural use.
- 4.2.5 In the case of public schools the annual sum of ~~\$590.00~~599.00 for each academic classroom.
- 4.2.6 In the case of property used for commercial uses, apartment buildings and other uses other than as a single family dwelling a minimum sum of ~~\$590.00~~599.00 per annum based upon a discharge of up to 40,000 gallons of effluent (based on human waste or equivalent) into a sewer line and an additional sum of additional gallons of effluent as prescribed in the Table forming Schedule "A" of the Wastewater Sewer By-law 98.
- 4.2.7 In the case of property described in subparagraph (e) but for which no rate is prescribed in the table a sum based on the rate of ~~\$599.00~~599.00 per annum up to 40,000 gallons of effluent (based on human waste or equivalent) discharged into a sewer line; the number of gallons and the equivalency of the effluent may be metered or otherwise established by the Municipal Engineer based upon examination of the operations carried out on the property in question and by reference to accepted sanitary engineering standards.
- 4.3 In addition to the basic sewer charge, the owner or occupier of every building, other than a single unit family dwelling discharging into the public sewer system an amount of sewage exceeding the volume of 40,000 gallons per year, shall be charged unless, otherwise specifically provided for herein, the following rates for each building:
- 4.3.1 ~~\$3.333.38~~ for each and every 1,000 gallons or fraction thereof exceeding the volume of 40,000 gallons per year up to and including 100,000 gallons per year; and
- 4.3.2 ~~\$3.964.02~~ for each and every 1,000 gallons or fraction thereof exceeding 100,000 gallons per year up to and including 200,000 gallons per year; and
- 4.3.3 ~~\$4.684.64~~ for each and every 1,000 gallons or fraction thereof exceeding 200,000 gallons per year.
- 4.3.4 For the purpose of determining the number of gallons in 4.3.1 the amount of sewage discharge shall be according to a meter where one is installed and where there is no meter installed it shall be determined in accordance with Schedule A of the Wastewater Sewer By-law 98.
- 4.3.5 In making the calculation referred to in 4.3.1 and 4.3.2, the total volume of sewage for each individual building shall be calculated and charged for separately from any other buildings belonging to the same owner.
- 4.4 The base sewer charge will index annually based on the prior year's October Nova Scotia Consumer Price Index (all goods). In the event of decline in the October Nova Scotia Consumer

Price Index (all goods), the base sewer charge from the prior fiscal period will be maintained and subsequent year indexing will be adjusted to offset the decline.

- 4.5 Every person connecting to the Sewer System shall, as applicable, pay the following fees:
 - 4.5.1 Sewer Permit Application Fee: \$175.00 non-refundable application fee
 - 4.5.1.1 Fees associated with any Sewer Permit Application which involves the creation of a new residential unit within the Municipality of the County of Kings, except for a one-unit dwelling or recreational cabin, shall be waived while the Municipality is receiving Housing Accelerator Funding. For clarity, the application fee shall also be waived for a mixed-use building, where new residential unit(s) are being created. The expected end date for this waiver is project to be February 16, 2027.
 - 4.5.2 Fees for Municipal Engineer to conduct a dye test to confirm connection to Sewer Main: \$100.00 non-refundable fee.
 - 4.5.3 Sewer Charge Variance Fee (excluding One Unit Dwellings and each unit in a Semi-Detached Dwelling):
 - 4.5.3.1 When Owner of a Building applies to the Engineer for a Sewer Charge Variance to have their Sewer Service Charge calculated based on water meter readings;
 - 4.5.3.2 \$175.00 non-refundable application fee;
 - 4.5.3.3 Amount expended for water meter(s) in cases where water meter(s) is (are) not installed.

Fees for Street Lighting

- 4.6 The categories for which said street lighting charge may be levied and the amount of such charge shall be:
 - 4.6.1 Single dwellings: ~~\$43.00~~\$42.00 per annum;
 - 4.6.2 Multiple dwelling units including apartment buildings in any one building: each residential unit shall be charged the single dwelling rate, up to a maximum of five units and any units beyond five units shall have no charge applied to them;
 - 4.6.3 Commercial dwellings: ~~\$43.00~~\$42.00 per annum;
 - 4.6.4 Row housing or duplex: each dwelling unit shall be charged the single dwelling rate;
 - 4.6.5 Single dwellings, multiple dwelling units, commercial dwellings, and row housing or duplexes within the Growth Centre of Centreville: \$4.50 per annum per unit for intersection pedestrian lighting.

Fees for Taxis and Taxi Licenses

- 4.7 The fees for taxis and taxi licenses shall be:

4.7.1	Taxi/Limousine Owners License Plate	\$25.00
4.7.2	Replacement Plate	\$ 5.00
4.7.3	Taxi/Limousine Driver’s License	\$10.00
4.7.4	Replacement License	\$ 5.00

Fees for Dog Licenses and Impounding

- 4.8 The annual registration fee shall be \$10.00 for each spayed or neutered dog and \$30.00 for each dog which has not been spayed or neutered, or as amended by Policy of Council.
 - 4.8.1 For the purposes of this Policy, the registration year shall mean the period indicated in Dog By-law 71A.
 - 4.8.2 The registration fee shall be reduced by 50% in the year of acquisition where the owner acquires ownership of the dog after the mid-point of the registration year.
- 4.9 A dog that is trained to assist and assists a person with a disability is exempt from paying a registration fee but not from registration.
- 4.10 The annual registration fee for a kennel shall be \$50.00, or such other fee set by Policy of Council.

- 4.11 Except in the case where a dog is impounded for being fierce or dangerous, or is rabid or appears to be rabid or exhibits symptoms of canine madness, the owner of a dog which has been impounded, upon proof of ownership of the dog, may redeem the dog after payment to the Pound Keeper of the following costs and fees:
 - 4.11.1 An impounding fee of \$35.00;
 - 4.11.2 A boarding fee of \$5.00 for each day during any part of which the dog was impounded;
 - 4.11.3 Any extraordinary expenses incurred by the Pound Keeper in relation to the dog.

Fees for Building Permits

- 4.12 Fees for building permits shall be as follows:
 - 4.12.1 New construction of and additions to residential buildings, community centres, and churches: \$20.00 plus \$0.11 per square foot based on all usable floor area of the new construction or addition.
 - 4.12.2 New construction of and additions to commercial, industrial and other buildings not otherwise specified: \$20.00 plus 15.4 cents per square foot based on all usable floor area of the new construction or addition.
 - 4.12.3 New construction of and additions to sheds, decks, shell storage buildings, garages, barns and other farm, forestry or fishing buildings not designed for human occupancy: \$20.00 plus 4.4 cents per square foot based on all usable floor area of the new construction or addition.
 - 4.12.4 Repairs, renovations or alterations to all existing buildings: \$20.00 plus \$2.20 per \$1,000 of estimated value of construction work.
 - 4.12.5 Location or relocation of an existing structure, or mobile home: \$75.00.
 - 4.12.6 Construction or location of a solar panels or a swimming pool including required fencing and decking: \$50.00.
 - 4.12.7 Renewal of an approved permit: \$15.00.
 - 4.12.8 Development Permit shall be \$20.00 if no Building Permit is triggered.
 - 4.12.9 Erection of any sign: \$15.00.
 - 4.12.10 Building or structure demolition: \$30.00.
 - 4.12.11 To amend a permit in force: \$15.00.
 - 4.12.12 All square footage under this Section shall be calculated as follows:
 - 4.12.12.1 Buildings intended for human occupancy shall include all floor space of all floors;
 - 4.12.12.2 Buildings not intended for human occupancy shall be based on the area of the main floor.
 - 4.12.13 Fees less a \$15.00 processing charge shall be refunded in situations where the application was not completed, or the application was denied or withdrawn.
 - 4.12.14 Fees associated with any Building Permit which involves the creation of a new residential unit within the Municipality of County of Kings, except for a one unit dwelling or recreational cabin, shall be waived while the Municipality is receiving Housing Accelerator Funding. For clarity, a mixed-use building, shall only have the fees associated with the residential unit(s) waived. The expected end date for this waiver is projected to be February 16, 2027.
 - 4.12.15 Fees associated with any Building Permit for solar panels accessory to a residential use in the Municipality of the County of Kings shall be waived while the Municipality is receiving Housing Accelerator Funding. The expected end date for this waiver is projected to be February 16, 2027.

Fees for Subdivision and Site Plan Approval

- 4.13 Fees for subdivision and site plan approval shall be as follows:
 - 4.13.1 Tentative subdivision approval \$ 50.00 per lot
 - 4.13.2 Final subdivision approval \$150.00 per plan
 - 4.13.3 Site plan approval \$100.00 per application

Fees for Tax Collection

- 4.14 An officer executing a warrant issued under the authority of the *Assessment Act* is entitled to the following fees:
 - 4.14.1 Delivery and Executing a Warrant: \$90.00
 - 4.14.2 Advertising for and conducting a sale: \$50.00 plus any actual expenses incurred, in lieu of those fees set out in subsection 111(5) of the *Assessment Act*.
- 4.15 A cost recovery fee of \$7.00 per billing to be charged to financial institutions for the provision of tax information.
- 4.16 Returned cheques: \$20.00 per cheque.

Fees for Septic Waste Disposal

- 4.17 Every Septic Tank Cleaner or other user of the Septic Waste Treatment Facility shall pay a charge for the operation of the facility, including the Municipality.
- 4.18 The Charge referred to in 3(a) of Septic Waste Disposal By-law 79 shall be apportioned and payable by each User of the facility at the rate of \$30.00 per 1,000 Imperial Gallons of Septic Waste or portion thereof delivered to the Septic Waste Treatment Facility. Such charge shall be calculated monthly.
- 4.19 A Septic Tank Cleaner or other user of the Septic Waste Treatment Facility, who is more than 20 days in arrears of payment to the Municipality of the Operating Charge may be denied access to the Facility by order of the Municipal Engineer.
- 4.20 Arrears of payment of Operating Charges shall carry interest at the current interest rate.

Fees for Vendors By-Law 90

- 4.21 Fee for Vendors: \$500 per annum

Fees for Planning Applications

- 4.22 Fees for applications to amend the Land Use By-law 106:
 - 4.22.1 \$500.00 non-refundable application fee.
 - 4.22.2 \$400.00 advertising fee. This fee is to be refunded if the application is withdrawn or refused before the application is advertised in the newspaper, or if the application results in a general text amendment that benefits multiple properties.
- 4.23 Fees for applications to enter into a development agreement or make a substantial amendment to an existing development agreement:
 - 4.23.1 \$700.00 non-refundable application fee (including property registration costs).
 - 4.23.2 400.00 advertising fee. This fee is to be refunded if the application is withdrawn or refused before the application is advertised in the newspaper.
- 4.24 Fees for applications to make an insubstantial amendment to an existing development agreement:
 - 4.24.1 \$300.00 non-refundable application fee (including property registration costs).
- 4.25 Fees for applications to discharge a development agreement:
 - 4.25.1 No application fee.
- 4.26 Fees for Heritage Properties and Conservation Districts:
 - 4.26.1 No fee for applications to add a property to a Heritage Conservation District or to register a Municipal Heritage Property.
 - 4.26.2 \$500.00 non-refundable application fee to remove a property from a Heritage Conservation District or to de-register a Municipal Heritage Property.

- 4.27 Groups exempt from fees for planning applications:
 - 4.27.1 Places of Worship
 - 4.27.2 Fire Departments
 - 4.27.3 Incorporated Societies
 - 4.27.4 Service Clubs
 - 4.27.5 Community Associations
 - 4.27.6 Recreational Associations
 - 4.27.7 Registered Charities
 - 4.27.8 Village Commissions
 - 4.27.9 Provincial or Federal government departments and agencies

- 4.28 Council, by motion, may choose to refund all, or a portion of, the fees charged for a planning application. In doing so, Council shall indicate the reason for not collecting or refunding the usual fees.

- 4.29 Fees for Credit Card transactions:

The Municipality utilizes the services of an external party for the processing of credit card transactions. These organizations charge a variable fee which is added to the amount due on all credit card transactions. This fee is due and payable by the customer at the time of transaction.

5. Responsibilities

- 5.1 Council will:
 - 5.1.1 Ensure the Municipality has a current and comprehensive policy for fees; and
 - 5.1.2 Review and amend this Policy as required.

- 5.2 The Chief Administrative Officer or their designate will:
 - 5.2.1 Implement and administer this Policy; and
 - 5.2.2 Identify and propose revisions to this Policy as necessary.

- 5.3 Directors and Managers will:
 - 5.3.1 Ensure that the fee in this Policy are implemented;
 - 5.3.2 Review the fee amounts periodically to ensure they are appropriate. If the fees are no longer appropriate, determine what the fees should be; and
 - 5.3.3 Recommend to the Chief Administrative Officer what the fees should be.

6. Amendments

Date	Amendments
January 2, 2008	
May 6, 2008	
March 3, 2009	
May 5, 2009	
May 18, 2010	
April 19, 2011	
July 3, 2012	
April 16, 2013	
May 7, 2013	
April 15, 2014	
April 14, 2015	
April 14, 2016	Sewer charges and street light fees amended.
December 6, 2016	Sewer permit application, dye test, and variance fees amended.
May 25, 2017	Sewer charges and street light fees amended.
April 18, 2019	Sewer charges amended.
May 4, 2021	Street light fees amended.
April 19, 2022	Sewer charges and street light fees amended.

April 4, 2022	Sewer charges and street light fees amended.
May 2, 2023	Sewer charges and street light fees amended.
April 2, 2024	Sewer charges and street light fees amended.
February 18, 2025	Building and Sewer Permit Fees temporary relief.
<u>March 26, 2025</u>	<u>Sewer charges and street light fees amended.</u>

Appendix K – 2025/26 Operating Budget

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Property Tax Revenue	\$ 53,070,900	\$ 50,680,400	4.7 %	\$ 50,578,345	\$ 46,546,820	\$ 41,626,545
Property Tax In lieu (PIIT)	3,508,650	3,831,550	(8.4)%	3,693,725	3,540,375	3,070,381
Interest on Investments/Taxes	1,650,400	1,502,000	9.9 %	2,150,800	1,176,635	1,213,242
Area Rates collected for Other Organization:	5,970,211	5,636,200	5.9 %	5,636,200	5,239,988	4,600,689
less Area Rates paid to Other Organizations	(5,928,211)	(5,594,200)	6.0 %	(5,594,200)	(5,155,539)	(4,600,689)
Departmental Revenue	8,086,480	7,407,080	9.2 %	7,459,570	7,035,740	6,445,446
Transfers from Other Funds	3,454,720	1,870,730	84.7 %	692,120	295,390	1,553,234
Total Revenue	69,813,150	65,333,760	6.9 %	64,616,560	58,679,409	53,908,848
Expenditures						
Education Contribution	17,145,900	15,668,200	9.4 %	15,667,360	14,082,580	13,131,756
RCMP & Prosecution	10,313,700	9,722,500	6.1 %	9,696,540	9,137,630	9,365,920
Other Mandatory Services	2,078,900	2,018,700	3.0 %	2,033,310	2,922,170	2,817,946
Inter-Municipal Service Agreements	6,953,300	6,340,700	9.7 %	6,172,512	5,057,605	5,554,409
Salaries, Wages, Benefits	11,084,900	9,605,600	15.4 %	9,229,635	8,088,340	6,938,063
Materials, Supplies, Utilities	4,170,590	3,851,320	8.3 %	3,843,875	3,145,185	2,513,111
Purchased Services	3,736,710	3,621,880	3.2 %	3,304,410	2,319,090	2,448,086
Special Projects	2,845,310	2,413,230	17.9 %	745,235	207,540	292,775
Fire Protection Funding	2,924,050	2,829,650	3.3 %	2,763,848	2,695,105	3,598,769
Grants	4,161,860	3,009,810	38.3 %	2,980,700	2,560,740	2,446,830
Debt & Transfers to Reserves	4,397,930	6,252,170	(29.7)%	6,725,735	5,820,615	2,959,133
Total Expenditures	69,813,150	65,333,760	6.9 %	63,163,160	56,036,600	52,066,798
Surplus (Deficit)	\$ -	\$ -		\$ 1,453,400	\$ 2,642,809	\$ 1,842,050
Surplus (Deficit) as a percent of total budget				2.2%	4.4%	3.4%

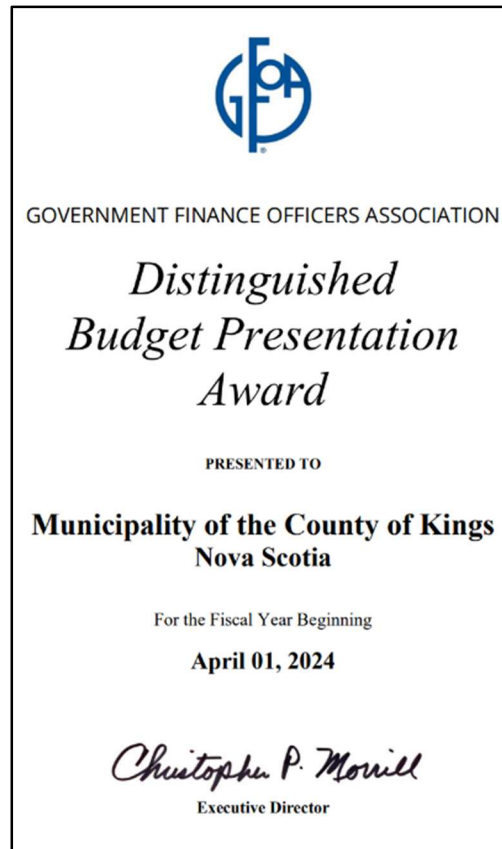
PROPOSED BUDGET 2025-26



**OPERATING
CAPITAL
UTILITY
RESERVE**



MUNICIPALITY *of the*
COUNTY *of* **KINGS**



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Municipality of the County of Kings, Nova Scotia for the Annual Budget beginning April 1, 2024. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe the current budget continues to conform to program requirements and will be submitted to the GFOA to determine its eligibility for another award.

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Executive Summary

The 2025/26 Operating Budget features no change in prior year tax rates. The maintained rate paired with an increase of 7.0% in annual property assessments is needed to offset heightened expenditures related to mandatory expenses and other inflationary pressures. The resulting average residential tax bill is \$1,747 for 2025/26 (an increase of \$90 over the prior fiscal year). Key components of the budget include residential assessment growth of 7.0%, increasing mandatory expenditures, enhanced reserve contributions to support smoothing of future budgets, and capacity expansion in response to development growth.

Increases in Mandatory Payments

The Municipality's mandatory payments, which include items such as education and policing transfers, are non-discretionary expenses. These transfers are budgeted at \$29,538,500, representing 42.3% of overall budgeted expenditure and a year-over-year increase of 7.8%.

Further increases in mandatory payments are expected beyond fiscal 2025/26 due to anticipated escalations in the Municipality's Uniform Assessment. Uniform Assessment is a fundamental metric in the determination of several mandatory payments, most notably in the education contribution. Uniform Assessment is used as a proxy for ability to pay and those with a larger amount are often required to pay a larger share of mandatory costs.

Enhanced Reserve Contributions

Like the 2023/24 and 2024/25 budgets, the 2025/26 Operating Budget includes an additional contribution to the capital reserve to address the capital reserve deficit. A \$515,000 contribution is proposed to bring the capital reserve closer to the Policy-recommended balance and to support longer-term asset management objectives. Future policy revisions and changes to the approach to reserve management will need to be considered to optimize the capital reserve. Capital reserves are an essential component for use with third-party funding and long term debt to smooth the impact of future annual tax rates.

An operating reserve contribution of \$625,000 is also being made and is intended to help offset unknown future expenditures. This contribution will also provide flexibility for the municipality to use these funds to support a wide variety of future initiatives.

Increased Staffing Complement

Development growth, increased service demands, and resources needed to implement long-term municipal plans and to operationalize the strategic priorities of Municipal Council have created a need for an expanded human resource complement. The 2025/26 budget contains 106 full time equivalent (FTE) staff positions, an increase of 6.0 FTEs from 2024/25, with one of the six positions being fully funded from an external source. The staffing summary on pages 101-102 provides further detail.

Increases in Fire Department Operating Funding

Overall funding for fire departments that provide services to the Municipality are increasing by 3.4% from the previous fiscal year, from \$2,829,700 to \$2,924,050.

Grants Programs and Funding to External Service Providers

The Municipality has a robust grant policy, which provides funding to a wide range of programs targeting individuals and organizations. The projection for fiscal 2025/26 is to expend over \$4.1 million for various programs and funding streams.

Key Budget Variances

The Municipality has budgeted total expenditures of \$69,813,150, a 6.9% increase over the 2024/25 budget. Key expenditure variances totaling more than \$5.8 million, include increases in:

- Mandatory payments - \$2,129,100 / 7.8%
- Salaries, wages, and benefits - \$1,479,300 / 15.4%.
- Inter Municipal Service Corporations - \$612,600 / 9.7%
- Special Projects - \$432,080 / 17.9%
- Grants - \$1,152,050 / 38.3%

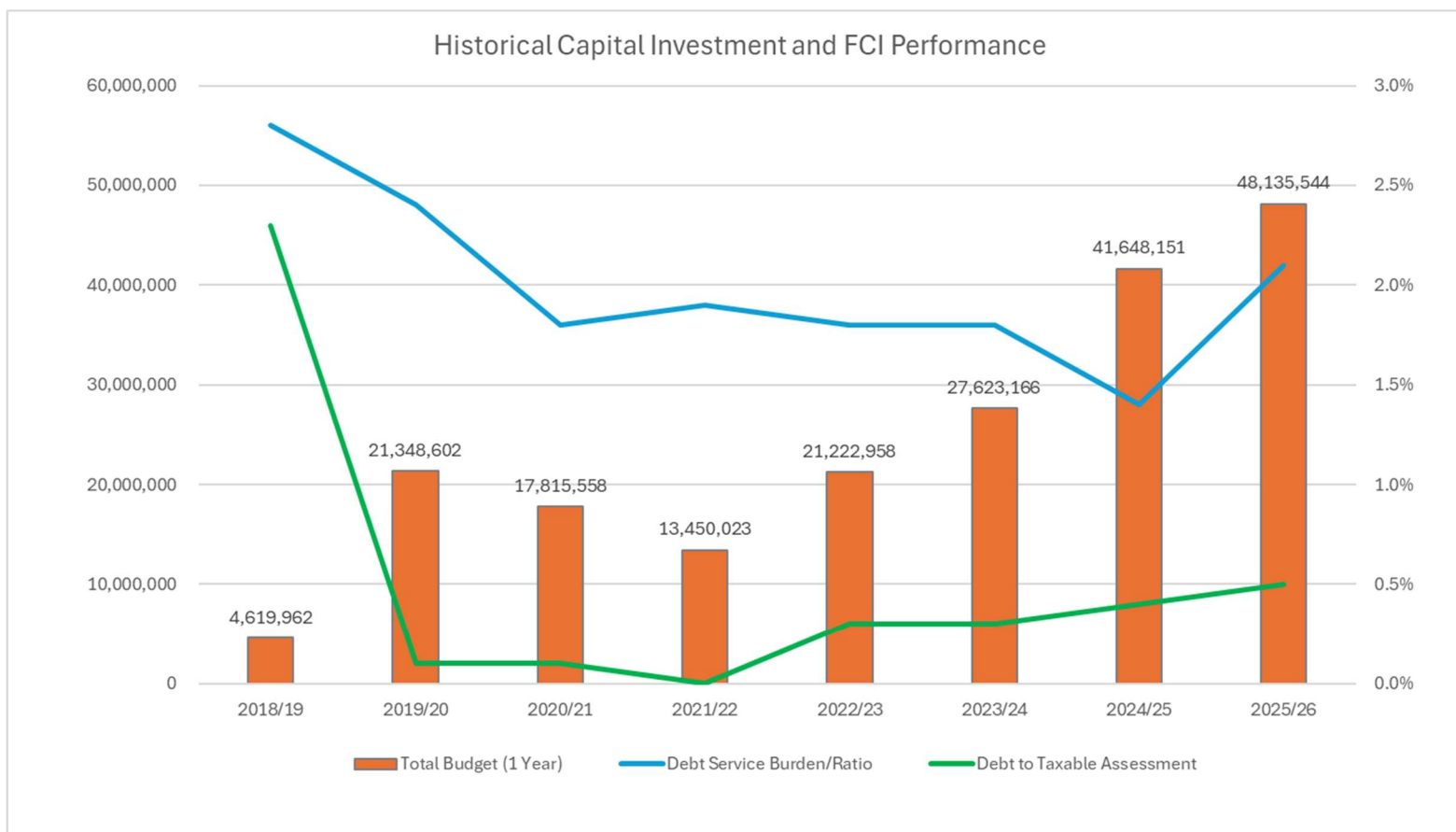
Budget Influences

The \$4,479,390 budget increase is driven by, among other factors: externally determined amounts that are outside of the direct control of the Municipality, adherence to Municipal Policy, contract obligations, and delivering on programs and initiatives contained in the Municipality’s Strategic Plan. The accompanying table breaks down these significant budget influences.

Item	Amount	Percent of Increase
Total Budget Increase	\$4,479,390.0	100%
Non-discretionary influence		
Externally set expenditures	2,741,700	61%
Policy & contract related expenditures	1,984,210	44%
Debt & Reserve Obligations	(1,869,240)	-42%
	2,856,670	64%
Strategic plan influence		
Capital and special project expenditure	82,080	2%
Human resource requirements	538,600	12%
	620,680	14%
Other budget influence		
Material, supplies, & utilities	669,270	15%
Purchased services & human resources	332,770	7%
	1,002,040	22%
	\$ 4,479,390	100%



Historical Performance – The following graph illustrates the magnitude of the Municipality’s capital investment over the past eight fiscal years. The growth, upkeep, and expansion of this infrastructure is imperative to the Municipality’s success. Despite the capital budget growing from \$4.6m in 2018/19 to a proposed \$48.1m in 2025/26 the Municipality’s financial condition indicators have remained strong, and as illustrated below, have improved despite the investment in critical infrastructure.



Introduction

Municipal Council and staff remain committed to the efficient delivery of quality municipal services to citizens and businesses. The 2025/26 Budget supports this commitment and provides comprehensive detail of the Municipality's operating and capital plans.

Assessment Lift

Growth in residential property assessment remains strong however with lowering CPI the capped portion of assessment has had lower growth at 1.5% down from 3.2% in 2024, non-cap related growth however remains strong at 5.5% an increase over prior year's 5.0%. This revenue growth comes in the form of assessment lift¹ which has been strong for the past few years, peaking in 2023/24; see figure 12 on page 39. Municipal staff have performed a detailed examination of potential use of the assessment lift, and like 2023/24 and 2024/25, budget recommendations prioritize the Municipality's ongoing fiscal sustainability through enhanced reserve transfers.

Residents of the Municipality continue to face increasing cost of living, however low income households are eligible for ratepayer relief through the personal property tax reduction program. In 2025/26 the program offers tax reductions up to \$580 for households with total income below \$47,000. This program is estimated to assist over 1,500 households in the 2025/26 fiscal year.

The Municipality's residential tax rate is competitive with other municipal units throughout the province, and is among the most affordable across rural Nova Scotia municipalities, see pages 43 and 44. The Municipality property tax affordability is demonstrated by the calculation of residential tax effort on page 45. The Municipality's current residential tax effort of 1.9% is below the Provincial average of 2.0% and well below the 4.0% provincial threshold.

¹ Assessment lift is defined as new revenue that would be produced by increases in assessed property value multiplied by the prior year tax rate.

A significant portion of residential assessment growth is subject to the Province's Capped Assessment Program (CAP). CAP sets an upper limit on assessment growth for qualifying properties based on the measurement of Nova Scotia October CPI rate for all items. For 2025/26 this upper limit is 1.5% as shown in figure 12 on page 39. This is a significant decrease from the 3.2% CAP rate of 2024/25 and the peak 7.7% CAP rate of 2023/24. The 2025/26 CAP is more in line with historic rates. Additional assessment growth related to property sales, new construction, major renovations, and properties that are ineligible for CAP have resulted in overall assessment lift of 7.0%. Home prices have continued to see growth across the province, but have pulled back from some of the recent peak years. The chart below from the Canadian Real Estate Association shows average residential sales prices for Nova Scotia. In the Annapolis Valley, home sales year-to-date as of December 2024 had risen by 12.9%² over the previous year, with the average residential price rising by 7.7%.³ Continued assessment growth is expected, but the Municipality believes it is unlikely to remain at recently observed levels.

Following significant increases in commercial assessments in 2023 and 2024, the 2025 roll has decreased by \$11.0 million, or 2.4 percent. Almost half of the commercial accounts saw decreases in their assessed value for 2025, with a combined reduction in assessed value of \$26.7 million. More than two-thirds of these reductions, \$18.6 million in total, were from accounts that were assessed at a value of greater than \$1 million in 2024 – a group of 75 accounts that represent just over half of the total commercial assessment. These declines in assessed value were partially offset by the combined \$10.0 million increase in assessed value attributed to 75 accounts that saw an increase in their assessed value of more than 20% for 2025. 19 commercial accounts were removed from the 2025 roll, representing \$2.0 million in assessed value, which was offset by the addition of 18 new commercial assessment accounts with a combined assessed value of \$2.5 million.

² Nova Scotia Year to Date Summary, The Canadian Real Estate Association; <https://creastats.crea.ca/board/nsar>, accessed January 23, 2025

³ Nova Scotia Year to Date Summary, The Canadian Real Estate Association; <https://creastats.crea.ca/board/nsar>, accessed January 22, 2024

Adjustments to the residential tax rate has a minimal impact on the average residential account. The average assessment of a single-family dwelling in 2025/26 is \$204,839, which equates to an average bill of \$1,747 (excluding area rate charges). A one cent rate adjustment represents \$20.48 on the average bill and impacts total residential tax revenue by \$481,980. The Municipality's residential tax rate is below the provincial average, and a rate reduction is not being proposed in the 2025/26 fiscal budget.

As previously stated, the Municipality must continue to prioritize long-term financial sustainability and continue to strive toward reserve management objectives established in the 2023/24 budget. There are several key items that have been considered when reaching the decision to hold the tax rate in 2025/26:

- Inflationary pressures on general municipal expenditures;
- Incorporating asset management best practices into the funding of capital reserves;
- Unpredictable market conditions impacting interest rates
- Provincial mandatory costs (accounting for 42.3% of total Municipal spend) will increase in response to assessment growth as predicted in past budgets;
- Provincial Service Exchange will have an unknown impact on annual operating costs in subsequent years;
- The landscape for capital assets is expanding to include accessibility, climate change, and housing demand; and
- Additional staff resources are required to meet operating requirements.

Strategic Plan

Introduction

The current Strategic Plan (2021-2024) was last updated 2023. The Plan outlines strategic priorities that, in turn, guide the development of budgets, measurable goals, work plans and projects shaping day-to-day operations. All projects identified in the Strategic Plan support the Municipality’s Vision, Mission and Values. Council is in the process of developing a new Strategic Plan for 2025 through 2029.

Vision A community of communities where all people belong	Mission To enhance the quality of life for all through the provision of municipal services in an inclusive, effective, and collaborative manner	Values Integrity Respect Excellence Transparency Innovation Diversity Sustainability
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Projects and initiatives outlined in the Municipality’s four-year Strategic Plan fall under five Key Strategic Priorities: Strong Communities, Environmental Stewardship, Economic Development, Good Governance and Financial Sustainability.

For additional information please refer to the full Strategic Plan available in Appendix D of this document.

Priorities



Strong Communities: The Municipality will support vibrant, diverse, welcoming, and sustainable communities through enhanced infrastructure, programming, engagement opportunities, advocacy, and responsible land use planning.

Environmental Stewardship: The Municipality will integrate climate and sustainability considerations into decision-making processes, invest in community-based initiatives, and increase advocacy for environmental protection.

Economic Development: The Municipality will undertake or facilitate sustainable development and promotional opportunities beneficial to our economy and community.

Good Governance: The Municipality will enhance communication with communities and stakeholders, and continually evaluate processes, agreements, and partnerships to improve efficiencies and effectiveness.

Financial Sustainability: The Municipality will continue its sound fiscal management by efficiently managing assets, and investigating and planning for new revenue streams, and growth opportunities.

Community Profile

The Municipality of the County of Kings is the third largest municipal unit in Nova Scotia. Its 10-member Municipal Council includes a Mayor elected at large and nine Councilors elected in designated districts. It is the largest municipality in the geographic region of Kings County, Nova Scotia, which is also home to Annapolis Valley First Nation, Glooscap First Nation, the Towns of Berwick, Kentville and Wolfville, and the incorporated villages of Kingston, Greenwood, Aylesford, Cornwallis Square, New Minas, Port Williams and Canning.

Living in Kings

The Municipality of the County of Kings celebrates diversity, equity and inclusion, and strives to be a community of communities where all people belong. The Municipality occupies approximately 2,100 square kilometers in the eastern Annapolis Valley comprising Atlantic Canada's most abundant agricultural region. Residential, industrial and commercial development is professionally managed in a manner that supports growth while protecting agricultural and ecological resources for future generations. Nova Scotia's international airport and capital city of Halifax are an hour away from communities on the eastern edges of Kings County.

Watch the world's highest tides churn in the Bay of Fundy, visit a North Mountain look-off point for an aerial view of the pastoral Valley floor, get lost in the hum of the natural world in winding hiking trails leading to rewarding destinations, feast on a diverse range of culinary delights, experience downhome hospitality in local businesses, or enjoy an evening of culture and live entertainment in a vibrant urban setting – all in Kings County.

Population and Dwellings

According to Statistic Canada's 2021 Census, population in the Municipality increased by 1.27% between 2016 and 2021, from 47,625 to 48,229. At the time of the 2021 Census there were 23,091 total private dwellings in the Municipality, with 20,853 private dwellings being considered the normal place of residence.

Employment

Like the broader Nova Scotian economy, the Municipality's economy is anchored by the services sector (wholesale, retail, trade, and health care). Five key industry groups within the Municipality include: Military (CFB

14-Wing Greenwood and Camp Aldershot), manufacturing (Michelin Tire, agricultural processing, and other entities), education (Acadia University and Nova Scotia Community College), tourism, and agriculture.

Statistics Canada measures the size of industries in a variety of ways, including rates of employment. In addition, Statistics Canada separates industries into two categories: goods-producing and services-producing sectors. In the Annapolis Valley (Kings, Hants, and Annapolis Counties), 25% of employment comes from goods-producing sectors and 75% from services-producing sectors. Comparably, Nova Scotia and Canada are both close to 20% employment in the goods-producing sector and 80% in the services-producing sector. This effectively highlights that although the Annapolis Valley is anchored by the services sector it is above the Nova Scotian and Canadian averages for employment in the goods-producing sector.

Employment by Industry, 2021⁴

	Annapolis Valley	Nova Scotia	Canada
Goods-Producing Sectors	25%	19%	21%
Services-Producing Sectors	75%	81%	79%

Employment by Industry, top three

Annapolis Valley		Nova Scotia		Canada	
Health care and social assistance	18%	Health care and social assistance	16%	Wholesale and retail trade	15%
Wholesale and Retail Trade	12%	Wholesale and Retail Trade	16%	Health care and social assistance	14%
Public Administration	11%	Education Services	8%	Manufacturing	9%

⁴ Statistics Canada. 2021 Census of Population. <https://www12.statcan.gc.ca/census-recensement/2021/as-sa/fogs-spg/page.cfm?topic=12&lang=E&dguid=2021A00031207>

Education

Annapolis Valley Centre for Education oversees a network of public schools providing quality educational experiences for Pre-Primary to Grade 12 students throughout Kings County. In addition to robust public schools, The Booker School in Port Williams is a not-for-profit independent school serving students from Pre-Primary to Grade 8; Landmark East, located in the neighboring Town of Wolfville, is a not-for-profit day and boarding school for students with learning differences.

The Municipality of the County of Kings is home to the Nova Scotia Community College's Kingstec Campus and is mere minutes from Wolfville's Acadia University, a post-secondary institution recognized as one of the top five undergraduate universities in Canada. Both Acadia University and NSCC Kingstec are conveniently located in close proximity to popular amenities and accessible via the Kings Transit Authority's public bus service.

Transportation

The Municipality is part of the municipally-owned Kings Transit Authority which provides public transit. Kings Transit offers a number of fixed route schedules running in Kings County and serves a larger network spanning into Annapolis and Digby counties with wheelchair accessible buses. Kings Point-to-Point Transit offers a door-to-door service providing accessible transportation seven days a week from Hants Border to Aylesford. The Trans County Transportation Society offers a similar service in western Kings County, spanning from west of Aylesford Road to neighboring Annapolis County.

Highway 101, a two and four-lane highway with limited access points and a steady flow of traffic, conveniently runs through Kings County. Motorists preferring a slower pace of life have the option of exploring the region's robust offering of picturesque landscapes through rural routes. To encourage human-powered modes of travel, the Municipality plans to continually build on existing Active Transportation options through implementation of the Active Kings County: An Active Transportation Plan.

Health Care

Valley Regional Hospital, opened in 1992, is a community hospital for many Kings County residents, as well as a regional referral centre for the Annapolis Valley and other areas of Western Nova Scotia. The Western Kings Memorial Health Centre in Berwick and Eastern Kings Memorial Community Health Centre in Wolfville also serve Kings County residents. Emergency Health Services provides paramedic services throughout Kings County.

Sewer and Greenwood Water Utility

Municipal Sewer provides service to properties in 18 different communities throughout the Municipality located from Greenwood to Hants Border.

The Municipality's Greenwood Water Utility supplies customers in the Village of Greenwood and Sandy Court area of Aylesford with potable water.

Public Safety

Kings County is home to a robust network of volunteer fire departments providing fire protection and emergency services throughout the Municipality. The Municipality contracts the RCMP for policing services and partners with the towns in Kings County to make the Kings Regional Emergency Management Organization (Kings REMO) preparedness and response services available throughout the region.

Recreation

Visit the parks and trails in Kings County to explore one natural oasis after another. Recreation Services staff focus on making diverse and accessible recreational opportunities for all ages in all seasons. Visit Aylesford Lake Beach to check out a fan-favourite, accessible recreation facility that can be enjoyed by all ages.

Census Snapshot

The following information has been compiled based on the 2021 census performed by Statistics Canada⁵.

Figure 1: Population and Dwellings

Statistics Canada Census Profile Sub-Divisions	Population (2021) ¹	Population (2016) ¹	Population Change % (2016 to 2021) ²	Total Private Dwellings (2021) ¹	Permanent Dwellings (2021) ¹	Seasonal Dwellings (2021) ²
			(5-year)			
Subdivision A	22,355	22,234	0.54%	10,711	9,461	1,250
Subdivision B	11,951	11,858	0.78%	5,704	5,187	517
Subdivision C	8,348	8,093	3.15%	3,952	3,793	159
Subdivision D	5,264	5,219	0.86%	2,591	2,292	299
Glooscap First Nation	111	81	37.04%	52	42	10
Annapolis Valley First Nation	200	140	42.86%	81	78	3
TOTAL	48,229	47,625	1.27%	23,091	20,853	2,238

Notes:

1. Data from available Census information (Statistics Canada, 2022; Oct28-22).
2. Calculated from available Census information (Statistics Canada, 2022; Oct28-22).

Figure 2: Educational Attainment

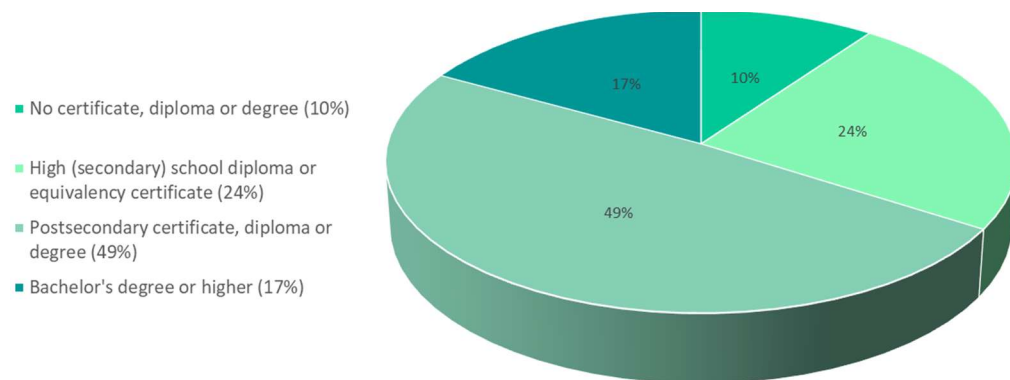


Figure 3: Population by age category

Age Category	Population (2021)
0-4 years	2,160
5-9 years	2,660
10-14 years	2,610
15-19 years	2,440
20-24 years	2,262
25-29 years	2,540
30-34 years	2,810
35-39 years	2,815
40-44 years	2,755
45-49 years	2,910
50-54 years	3,225
55-59 years	4,190
60-64 years	4,300
65-69 years	3,525
70-74 years	3,155
75-79 years	2,010
80-84 years	1,305
85+ years	1,040

Notes:

1. Data from available Census information (Statistics Canada, 2022; Oct28-22).



⁵ Statistics Canada. 2021 Census of Population. <https://www12.statcan.gc.ca/census-recensement/2021/as-sa/fogs-spg/page.cfm?topic=12&lang=E&guid=>

Local History

The Municipality of the County of Kings is in Mi'kma'ki, the ancestral and traditional lands of the Mi'kmaq people for over ten thousand years. Between 1726 and 1779, the British Crown and the Mi'kmaq Peoples of the maritime provinces of Canada signed several agreements which became known as the Treaties of Peace and Friendship, which did not deal with surrender of Land, but instead focused on the intended relationship between Mi'kmaq Nation and the Crown. There are two First Nation communities in the region: Glooscap First Nation, and Annapolis Valley First Nation.

The Annapolis Valley's reputation as an agricultural heartland can be traced back to French Acadians settlers who arrived in the early 1600s. The Acadians built extensive dyke systems that transformed marshlands below sea level into fertile farmland. By 1713, the British, in their struggle with the French, finally gained control of North America. The Acadians refused to swear allegiance to the throne of Great Britain and thus were expelled in 1755. The lands in Kings County vacated by the Acadians were given to New England Planters, and were split into two townships, Horton and Cornwallis, with the Cornwallis River dividing them. This group proceeded to reclaim additional land from the sea and improve the orchards.

The arrival of Empire Loyalists from 1775 - 1783 provided the greatest stimulus to development. Though they were not primarily farmers, the settlers actively engaged in experimentation, particularly with different varieties of fruit. The increase in the population resulted in an expansion of the economic base and new trade markets. The export of farm products, wood, fish, and hides to Halifax, New Brunswick and New England saw shipbuilding rise in 1790, which lasted over a hundred years. Among this wave of settlers were Black Loyalists who were enslaved or fleeing the threat of enslavement. They had fought for Britain in the American Revolution in return for freedom; however, upon arriving in the Maritimes were cheated of land, forced to work on public projects, and denied equal status. This region is home to two historical African Nova Scotian communities: Gibson Woods and Pine Woods. Gibson Woods was founded by George Gibson, a Black Loyalist. In the early 1800s, he paid £40 for 40 acres of land, an "enormous sum" for the time. Sisters Dinah Powell and Chloe Landsey founded Pine Woods at the turn of the 19th century after fleeing slavery from a local Planter.

Wolfville became the education centre of the County in 1839 with the establishment of Acadia University comprising Horton Collegiate Academy, Acadia College,

and Acadia Ladies' Seminary. Elsewhere, small manufacturing establishments sprang up including flour mills, cheese factories, tanneries, and a brick-making plant in Avonport by 1877. The completion of the Windsor and Annapolis Railway in 1869 stabilized apple production by opening access to new markets, both locally and abroad.

Kings County was officially incorporated as a Municipality in 1879 with the consolidation of the townships of Horton, Cornwallis, and Aylesford. This led to the establishment of the present local government structure in the County. The Towns of Kentville, Wolfville, and Berwick were incorporated in 1886, 1893, and 1923 respectively.

The establishment of the Aldershot Militia Training Camp in 1904 and the Agricultural Research Station in 1913 at Kentville marked a government commitment to the region's economic base. This was strengthened in 1941 with the construction of a Canadian Forces Base at Greenwood which has grown to include almost 2,000 service members and their families on the base and provide employment for nearly 650 residents in the west end of the County (1990).

Hundreds of farms line the valley floor in Kings County and account for over a third of the Provincial farm cash receipts. The last twenty-five years have witnessed the agricultural base strengthen its links with food processing industries. Now over 50% of the estimated value of production in the manufacturing sector is in industries like meat and poultry or fruit and vegetable processing. This fact reflects the dominance and continuing importance of the Region's natural resource base. The growth in the development of agriculture as well as forestry and other resources in Kings County has been equaled by urban growth. Towns in the County of Kings have continued to develop as financial, government, and commercial centres as the appeal of rural living continues to bring new residents to the area.

A look into the history of this region shows change over time and recognizes distinct groups of people who have shaped the development of Kings County. This brief overview is far from exhaustive and complete, and the Municipality of the County of Kings remains committed to truth and reconciliation which requires awareness around who have traditionally been represented as authors and main characters of historical accounts.

Local Economic Update

The Canadian economy continues to be powered by immigration, although the labour market has been unable to keep pace with the number of new entrants looking to join the workforce. The unemployment rates for youth (15-24) and newcomers were 13.9 percent⁶ and 7.1 percent⁷ respectively in November 2024, higher than the national rate of 6.8 percent⁵. Total consumer spending is growing while per capita spending is down⁸, indicating that individual consumers are spending less while the total population grows. A decline in productivity⁹ and a national housing crisis¹⁰ are additional headwinds facing the Canadian economy in 2025.

The Nova Scotian economy experienced significant growth during and after the Covid-19 pandemic, attributed to high levels of interprovincial migration. The population growth rate for the province has slowed in 2024, and now the primary challenge for the Nova Scotian economy is expanding the provision of services and infrastructure to fully leverage the influx of talent and resources¹¹.

⁶ Statistics Canada. [Table 14-10-0287-01 Labour force characteristics, monthly, seasonally adjusted and trend-cycle, last 5 months](#)

⁷ Statistics Canada. [Table 14-10-0084-01 Labour force characteristics of immigrants by sex and age group, three-month moving average, unadjusted for seasonality](#)

⁸ Statistics Canada. 2024, November 29. *Gross domestic product, income and expenditure, third quarter 2024*. <https://www150.statcan.gc.ca/n1/daily-quotidien/241129/dq241129a-eng.htm>

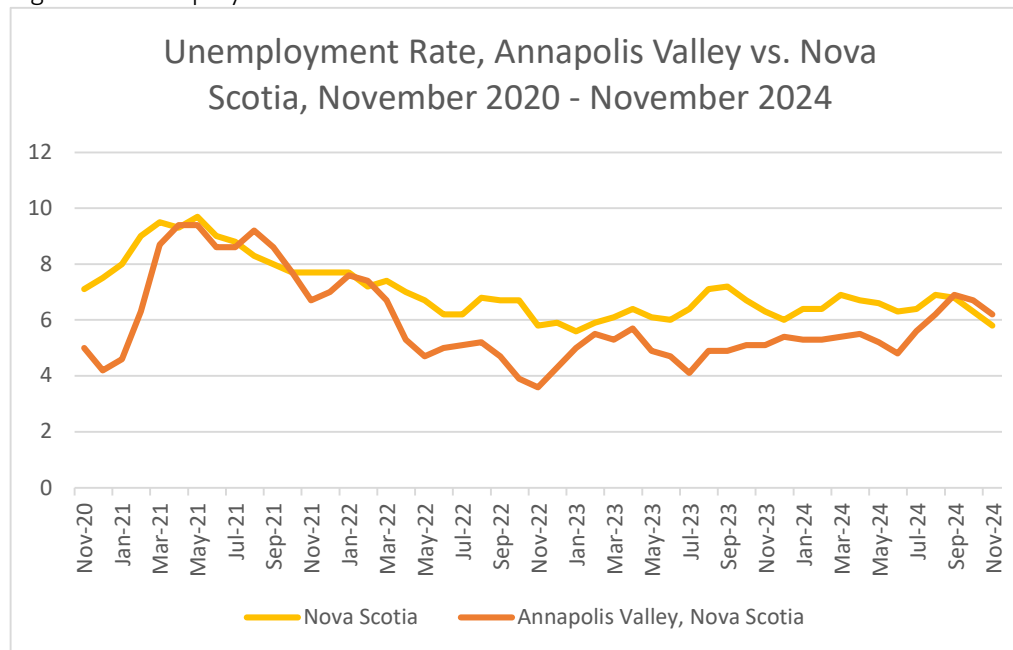
⁹ Caranci, B. & Marple, J. 2024, September 12. *From Bad to Worse: Canada's Productivity Slowdown is Everyone's Problem*. TD Economics. <https://economics.td.com/ca-productivity-bad-to-worse>

¹⁰ Mukherjee, P. 2024, September 30. *Canada's housing affordability crisis may persist for years despite rate cuts*. Reuters. <https://www.reuters.com/world/americas/canadas-housing-affordability-crisis-may-persist-years-despite-rate-cuts-2024-09-30/>

¹¹ Maher, S. & Sharpe, A. 2024, September 30. *Adjusting the Sails: 2024 Atlantic Canada Momentum Index*. Public Policy Forum. <https://ppforum.ca/publications/the-atlantic-canada-momentum-index-adjusted-2024/>

Labour force and unemployment data is collected for the Annapolis Valley region, comprised of Hants, Kings and Annapolis Counties. In November 2024, the total labour force in the region was 66.6 thousand, down slightly from 67.3 thousand in November 2023 and from the July 2024 high of 69.5 thousand¹². The labour force in the Annapolis Valley is typically higher during the summer due to the agriculture and tourism industries. The unemployment rate in the Annapolis Valley was 6.2 percent in November 2024, an increase of more than a percentage point from November 2023’s rate of 5.1 percent. The unemployment rate in the Annapolis Valley was lower than the provincial average from March 2022 until September 2024, but as of November 2024 slightly exceeded the provincial rate of 5.8 percent¹³.

Figure 4: Unemployment Rates



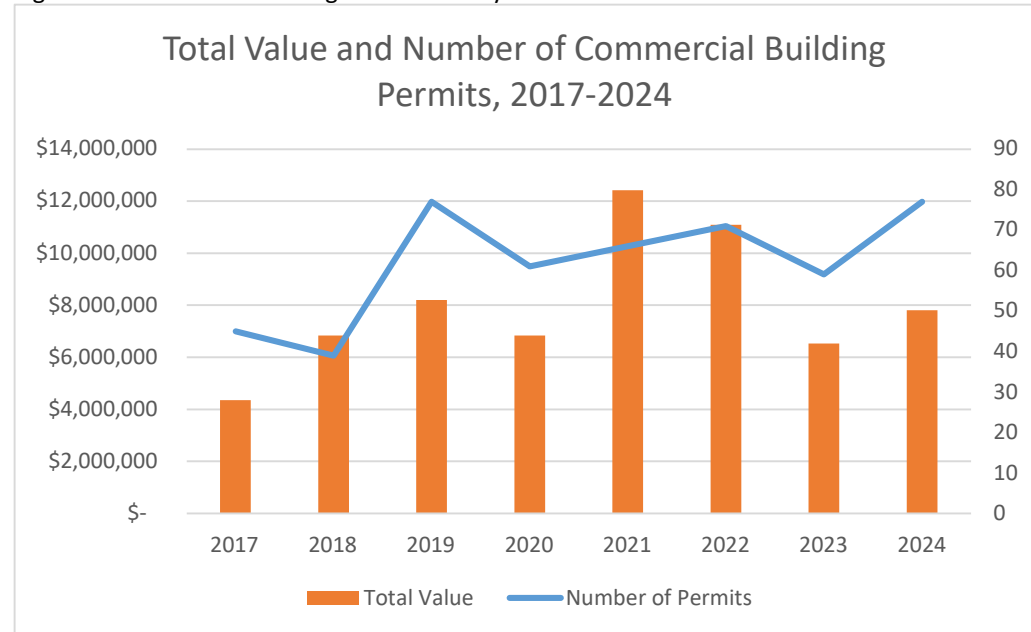
¹² Statistics Canada. [Table 14-10-0387-01 Labour force characteristics, three-month moving average, unadjusted for seasonality, last 5 months \(x 1,000\)](#)

¹³ Statistics Canada. [Table 14-10-0387-01 Labour force characteristics, three-month moving average, unadjusted for seasonality, last 5 months](#)

The Kings County economy has recovered well from the Covid-19 pandemic. The total estimated value of commercial building permits issued in 2024 was \$7.8 million, falling just short of the pre-pandemic high of \$8.2 million set in 2019. The number of commercial building permits issued remains elevated since peaking in 2019.



Figure 5: Commercial Building Permit Activity



Economic Development staff of the Municipality recorded 23 inquiries for support in 2024. Inquiries focused on requests for promotional support for events, permitting and licensing inquiries and requests for assistance locating available commercial land.

Fiscal and Accounting Framework

The Municipality relies on an extensive array of principles, practices and policies, which govern its financial administration. The general financial objectives can be summarized as follows:

- **Financial Viability:** To maintain a financially viable Municipality that can provide high quality services for our current and future citizens.
- **Financial Management:** To enhance the fiscal position of the Municipality through sound financial management, both short-term and long-term.
- **Financial Flexibility:** To maintain financial flexibility to anticipate and meet changing economic conditions.
- **Legislative Compliance:** The Municipality follows the legislative financial requirements of the *Municipal Government Act* and regulations; most notably the Financial Reporting and Accounting Manual. In addition, the Municipality meets or exceeds all policy statements of the Public Sector Accounting Board, which is governed by the Chartered Professional Accountants of Canada.

The following provides an overview of the specific financial policies, controls and planning framework of the Municipality.

Operating Budget Control Process:

The Municipality has policies in place that provide departments with sufficient latitude to effectively manage programs and service delivery for which they are accountable. These policies establish financial accountability and spending authorities for budget allocations. The general accountabilities and allowable adjustments are as follows:

- Services approved by Council are carried out within the service area net expenditure approvals, with deviations from this Policy being reported to and reviewed by the Chief Administrative Officer (CAO) or Council, as set out therein.

- Directors are accountable to the CAO for their spending, revenue generation and service delivery performance against budget approvals. The Director of Finance and Information Technology (serving as the Municipal Treasurer) is to ensure that these variances are detailed in the quarterly Accountability Report.
- Revenues that are received beyond the level provided for in the budget shall not be spent or committed without Council approval. At year-end, such remaining revenues become part of the Municipal surplus unless specific approval is sought to move monies into reserves.

Capital Budget Control Process:

The following points highlight the capital budget control process:

- Council, in adopting the Capital Budget, shall determine the sums required for each Capital Project listed in the Capital Budget. The Treasurer shall certify that funding for the Capital Projects in the Capital Budget is within the Municipality's updated financial debt limit prescribed by the Province of Nova Scotia.
- All Capital Budgets and departmental reports to Council seeking authority for the release of funds and commencement of the capital projects or amendments to the capital program must first be reviewed by the Treasurer to ensure accuracy, financing sources and financial impact, and then reviewed by the CAO before being submitted to Council for approval.
- The Treasurer as part of the current year's capital budget submission will review all prior years' capital budget approvals. This review shall form part of the annual Capital Budget process.

Financial Planning Policies & Principles:

The financial plan, which covers both the operating and capital budgets for all funds, encompasses the following principles:

- **Balanced Budget** – The Municipality, under the *Municipal Government Act (MGA)*, cannot budget for a deficit. To achieve this, the budget is prepared on a financially viable basis and is monitored to achieve a balanced year-end result. As such, all budgeted revenues must equal total budgeted expenditures and reserve transfers. A Surplus Allocation Policy was put in place in 2014 which outlines the annual process for allocation of any surplus or deficit positions. The Policy allocates a surplus first in the reduction of long-term debt for capital projects and then to Council’s strategic plan initiatives. A deficit is immediately funded from operating reserves.
- **Long Range Perspective** – All budgets are prepared with a long-term perspective to ensure affordability and equity to the ratepayers. As such, all programs and projects within the operating and capital budgets must be realistic.
- **User Pay** – The Municipality has a practice to ensure that services that are identifiable to specific users are charged to them (either through user charges or specific area rates) instead of levying a general tax to all property owners.
- **Proactive Asset Management** – The Municipality’s infrastructure is reviewed on an ongoing basis to assess condition. Proactive maintenance and rehabilitation programs are included in the budget process.
- **Reserves and Reserve Funds** – The Municipality maintains reserve funds to assist in financial planning, e.g., used to smooth increases in future tax rates.
- **Financial Policies (Council approved)** are posted on the [Municipal website](#).

Basis of Budgeting:

The Municipality prepares its financial information in accordance with the Canadian Public Sector Accounting Standards (PSAS), as prescribed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada; prescribed policies issued by the Nova Scotia Department of Municipal Affairs, and the Nova Scotia Utility and Review Board, the latter applicable only to the Water Utility. The Municipality’s sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the Municipality’s budget.

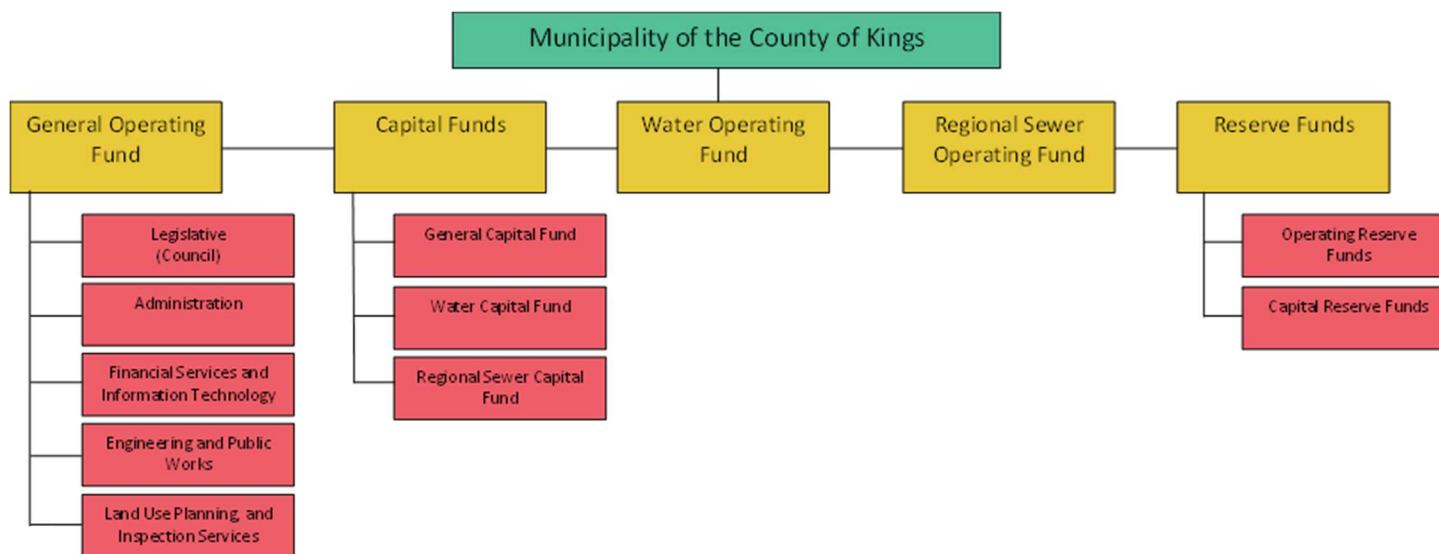
The Municipality’s Budget Management Policy ([FIN-05-028](#)) establishes the parameters and procedures to be followed related to over-expenditures and budget reallocation.



Municipal Funds

The Municipality’s resources and operations are separated into various funds made up of its own discrete sets of balancing general ledger accounts. Each fund is a separate accounting entity organized by their intended purpose. The funds are separated to comply with legal, finance, and governance requirements. In municipal financial operations, monies raised or supplied for one purpose cannot be used for any other purpose, i.e., legal restrictions and contractual agreements prevent diversions to any other fund. Fund accounting shows that the money has been used for its intended purpose. The Municipality’s external auditors audit all funds annually. Although all funds are segregated, the Municipality also prepares Consolidated Financial Statements in accordance with PSAS. Figure 6 illustrates the funds used for accounting and financial reporting purposes¹⁴:

Figure 6: Municipal Fund Structure



General Fund – This fund includes all municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through municipal property taxes, user fees and

other revenue sources. The General Fund also includes a provision for contributions to Reserve Funds. For example, in an election year, election expenditures are financed by a transfer from the Election Reserve; conversely in non-election years contributions are made to the Election Reserve to smooth the impact on tax rates during the year of a general election.

Water Fund – This Fund is restricted to the operating and maintenance costs related to supply, processing and distribution of potable water. These costs are recovered through charges to utility customers. Revenues within this fund, or a prior year surplus, must be sufficient to cover all operating and annual capital costs of the utility. This fund is presented as the “Greenwood Water Utility” in this document.

Regional Sewer Fund – This fund provides for the construction, operation and maintenance of the Regional Sewer System. Revenues generated in this fund must be sufficient to offset all operating and annual capital costs of the system. The management of the Regional Sewer System is performed by the Municipality and is administered through the Regional Sewer Committee which is made up of two other local governments and a private user.

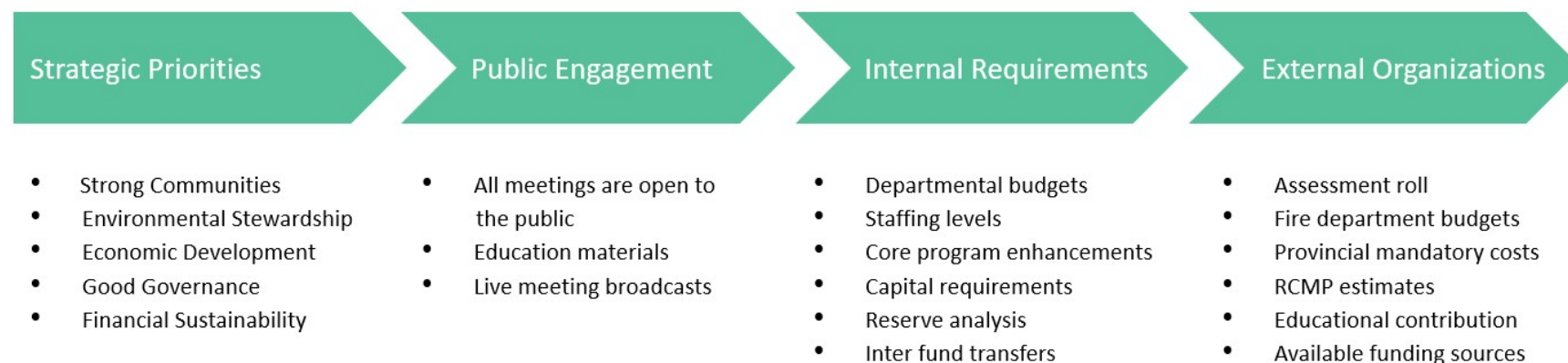
Capital Funds – These funds account for capital projects related to the delivery of services and programs. The Capital Budget is presented on the basis of funding source (Tax Supported, Sewer Rate Supported and Water Rate Supported). Various inter-fund transactions are reflected to achieve the separation for accounting purposes.

Reserve Funds – Capital reserve funds are set aside as a result of budget deliberations, legislation, agreement or Council policy for the funding of future initiatives, including the replacement of capital assets. Section 99(1) MGA requires municipalities to maintain a Capital Reserve fund. Capital Reserves may only be used to fund capital expenditures for which a municipality may borrow. Operating reserve funds are set aside at the discretion of Council to provide for future expenses. Operating Reserves are generally used in conjunction with general operations, but they may be used for both operating and capital expenditures.

Budget Development and Approval Process

The development of the annual budget involves inputs from a variety of sources which come together to form the final approved budget. Council’s strategic priorities form the foundation of the budget as projects and services are aligned with and designed to achieve those priorities.

Figure 7: Budget Inputs



Once inputs are reviewed by management, they are combined into budget presentation materials. A proposed budget is presented to Council for deliberation. Any Council proposed amendments are incorporated into the budget before the presentation of a final budget for Council approval.

Public engagement through promotional materials, and live meeting broadcasts are an integral part of the budget process.

The approved budget is published on the Municipal website and actively promoted and shared with the public. Throughout the year spending updates are provided through quarterly accountability reports that detail deviations from the amounts budgeted.

An approved budget timeline providing further details on the budget process is available in Appendix C.

Consolidated Budget

	General Operating	Greenwood Water Utility Operating	Regional Sewer Operating	Capital Funds	Reserve Funds	Inter Fund Eliminations	Total
Revenues							
Tax Revenue	\$ 53,070,900	\$ -	\$ -	\$ -	\$ -	\$ (13,000)	53,057,900
Payments in Lieu of Taxes	3,508,650	-	-	-	-	-	3,508,650
Interest on Investments/Taxes	1,650,400	-	-	-	936,065	-	2,586,465
Area Rates collected for Other Units	5,970,211	-	-	-	-	-	5,970,211
Less Area Rates paid to Other Organizations	(5,928,211)	-	-	-	-	-	(5,928,211)
Departmental/ Activity Revenue	8,086,480	1,147,500	2,724,800	88,690	73,645	(1,053,770)	11,067,345
Transfers From Other Funds	3,454,720	-	-	14,208,121	3,972,033	21,634,874	43,269,748
Intergovernmental Transfers	-	-	-	13,062,708	-	-	13,062,708
Total Revenue	69,813,150	1,147,500	2,724,800	27,359,519	4,981,743	20,568,104	126,594,816
Expenditures							
Contribution to Provincial Services	29,538,500	-	-	-	-	-	29,538,500
Inter-Municipal Service Agreements	6,953,300	-	-	-	-	-	6,953,300
Salaries, Wages, Benefits	11,084,900	320,800	401,900	-	-	-	11,807,600
Materials, Supplies, Utilities	4,170,590	245,400	980,900	-	-	511,780	5,908,670
Purchased Services	3,751,710	166,200	100,600	-	-	554,990	4,573,500
Special Projects	2,845,310	-	-	-	-	-	2,845,310
Fire Protection Funding	2,924,050	-	-	-	-	-	2,924,050
Grants	4,161,860	-	-	-	-	-	4,161,860
Capital Projects	-	-	-	48,135,544	-	-	48,135,544
Debt & Transfers to Other Funds	4,382,930	415,100	1,241,400	-	12,141,235	(23,439,374)	(5,258,709)
Total Expenditures	69,813,150	1,147,500	2,724,800	48,135,544	12,141,235	(22,372,604)	111,589,625
Excess (Deficiency) of Revenues over Expenditures							
Fund Balance – Beginning	-	1,804,500	-	57,457,000	46,534,632	-	105,796,132
Capital out of surplus	-	(1,804,500)	-	-	-	1,804,500	-
Fund Balance – Ending	\$ -	\$ -	\$ -	\$ 36,680,975	\$ 39,375,140	\$ 44,745,208	\$ 120,801,323

Municipal Financial Condition Indicators

Annually the Nova Scotia Department of Municipal Affairs compiles financial information from municipal units throughout the Province. This information is analyzed to determine the overall financial health of a municipality. These Financial Condition Indicators (FCI) are calculated for each Municipality:

The Municipality of the County of Kings continues to have a positive FCI report with all indicators being within Provincial Thresholds. The exception being the 2022-23 indicator for the three-year change in tax base which fell below the five-year CPI target, the indicator has increased for 2023-24.

The full report for the year-ended March 31, 2022 is available [here](#)¹⁵. At the time of budget release the March 31, 2023 and March 31, 2024 FCI reports had yet to be released. The figures above have been prepared internally and are based on audited financial information.

Figure 8: Municipal Financial Condition Index

Base	2023-24	2022-23	Threshold
3-year Change in Tax Base	12.5%	7.9%	> CPI
Reliance on a Single Business or Institution	2.2%	2.3%	< 10%
Residential Tax Effort	2.3%	2.0%	< 4%
Structure			
Uncollected Taxes	7.4%	3.3%	< 10%
Operating Reserves	40.1%	33.5%	> 20%
Debt Service	1.7%	1.7%	< 10%
Outstanding Operating Debt	0.0%	0.4%	< 25%
Undepreciated Assets	53.5%	52.0%	> 50%
Roof			
Deficits in the Last 5 Years	0/5	0/5	0/5
Liquidity	1.5	1.6	> 1.5
Reliance on Government Transfers	0.3%	0.9%	< 15%
Combined Reserve	99.0%	81.5%	> 40%

¹⁵ Municipal Report, Municipality of the County of Kings <https://beta.novascotia.ca/sites/default/files/documents/1-3236/municipality-county-kings-municipal-profile-and-financial-condition-indicators-results-2021-en.pdf>

Operating Budget

The following section provides an overview of the Municipality’s General Operating Budget. The General Operating Fund includes all Municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through Municipal property taxes, user fees and other revenue sources. The General Operating Fund also includes a provision for contributions to Reserves and Reserve Funds. Expenditures and revenues related to the provision of Municipal sewer services are accounted for as part of the General Operating Fund. Although sewer activities are accounted for in this manner, the Municipality manages sewer revenues and expenditures on a net basis with no impact to the general tax rate.

The budget maintains high levels of service while supporting Council’s Strategic Plan. Sound fiscal planning and long-term financial sustainability play key parts in budget development. Residential tax burden and affordability are also key drivers in budget planning.



General Operating Fund Budget Overview

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Property Tax Revenue	\$ 53,070,900	\$ 50,680,400	4.7 %	\$ 50,578,345	\$ 46,546,820	\$ 41,626,545
Property Tax In lieu (PIIT)	3,508,650	3,831,550	(8.4)%	3,693,725	3,540,375	3,070,381
Interest on Investments/Taxes	1,650,400	1,502,000	9.9 %	2,150,800	1,176,635	1,213,242
Area Rates collected for Other Organization:	5,970,211	5,636,200	5.9 %	5,636,200	5,239,988	4,600,689
less Area Rates paid to Other Organizations	(5,928,211)	(5,594,200)	6.0 %	(5,594,200)	(5,155,539)	(4,600,689)
Departmental Revenue	8,086,480	7,407,080	9.2 %	7,459,570	7,035,740	6,445,446
Transfers from Other Funds	3,454,720	1,870,730	84.7 %	692,120	295,390	1,553,234
Total Revenue	69,813,150	65,333,760	6.9 %	64,616,560	58,679,409	53,908,848
Expenditures						
Education Contribution	17,145,900	15,668,200	9.4 %	15,667,360	14,082,580	13,131,756
RCMP & Prosecution	10,313,700	9,722,500	6.1 %	9,696,540	9,137,630	9,365,920
Other Mandatory Services	2,078,900	2,018,700	3.0 %	2,033,310	2,922,170	2,817,946
Inter-Municipal Service Agreements	6,953,300	6,340,700	9.7 %	6,172,512	5,057,605	5,554,409
Salaries, Wages, Benefits	11,084,900	9,605,600	15.4 %	9,229,635	8,088,340	6,938,063
Materials, Supplies, Utilities	4,170,590	3,851,320	8.3 %	3,843,875	3,145,185	2,513,111
Purchased Services	3,751,710	3,621,880	3.6 %	3,304,410	2,319,090	2,448,086
Special Projects	2,845,310	2,413,230	17.9 %	745,235	207,540	292,775
Fire Protection Funding	2,924,050	2,829,650	3.3 %	2,763,848	2,695,105	3,598,769
Grants	4,161,860	3,009,810	38.3 %	2,980,700	2,560,740	2,446,830
Debt & Transfers to Reserves	4,382,930	6,252,170	(29.9)%	6,725,735	5,820,615	2,959,133
Total Expenditures	69,813,150	65,333,760	6.9 %	63,163,160	56,036,600	52,066,798
Surplus (Deficit)	\$ -	\$ -		\$ 1,453,400	\$ 2,642,809	\$ 1,842,050
Surplus (Deficit) as a percent of total budget				2.2%	4.4%	3.4%

Explanation for budget variances +/- 5%

1. Payments in Lieu of Taxes (PILT) (-8.4%): Relates to updated property information and adjustments made by the Federal government. The HST offset grant included herein is based on a three-year average which has trended down.
2. Interest on Investments & Taxes (+9.9%): Due to the current inflationary environment, delinquency in 2024-25 has been trending upward resulting in increased interest on overdue accounts. Based on current collection patterns that is expected to continue into 2025-26. Account interest is budgeted based on average bank balances and published rate assumptions.
3. Area Rates (+5.9%): The Municipality collects area rates for a variety of organizations for services such as fire capital, private road maintenance, and certain Villages. These revenues are also impacted by assessment lift, as well as additional organizations requesting collection services.
4. Departmental Revenue: (+9.2%) Variances are detailed in individual departmental sections on pages 58-100. Primary drivers include increased sewer and streetlight revenue.
5. Transfers from Other Funds (+84.7%): the following chart compares budgeted transfers from reserves:

Description	2025/26 Proposed Budget	2024/25 Approved Budget
Transfer from Open Space Reserve for Park Development and Maintenance funding.	\$ 46,200	\$ 46,200
Transfer from Unpaid Grant Reserve - Civilian Airpark Lease	33,100	31,800
Transfer from Special Project Reserve, Economic Development Reserve, and General Operating Reserve to fund special project activity.	2,462,020	1,492,480
Transfer from Sewer Operating Reserve to fund special project activity	40,000	102,360
Transfer from Valley Waste Resource Management Operating Reserve	873,400	
Transfer from Election Reserve to fund 2024 Municipal Election.	-	197,890
Total Transfers from Other Funds	\$ 3,454,720	\$ 1,870,730

6. Education (+9.4%): the 2025/26 budget is based on Uniform Assessment (UA) data and preliminary enrollment figures provided by Annapolis Valley Regional Centre for Education (AVRCE); the increase is in relation to UA growth.
7. RCMP & Prosecution Services (+6.1%): estimated contribution increase based on best estimates using available information and historical trends.
8. Inter-Municipal Service Agreements (+9.7%): based on submitted budgets, details are available on pages 59-61.
9. Salaries & Benefits (+15.4%): Development growth, increased service demands, and resources needed to implement long-term municipal plans and to operationalize the strategic priorities of Municipal Council have created a need for an expanded human resource complement. The 2025/26 budget contains 106 full time equivalent (FTE) positions, an increase of 6.0 FTEs. Also included in the salary and benefits budget are non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacant positions. The budget for Council Remuneration is increasing due to the 2024-25 being the first full year of the new compensation rates.
10. Materials, Supplies, Utilities (+8.3%) Variances are detailed in individual departmental sections on pages 62-107. Primary drivers include vehicle, insurance, utility, and supply costs.
11. Special Projects (+17.9%): A breakdown of project funding is on page 68.
12. Grants (+38.3%): Primarily driven by the addition of the Village Infrastructure Enhancement Program and growth in the property tax reduction grant stream.
13. Debt Service & Transfers to Reserve (-29.9%): The current budget continues the commitment to ensure ongoing financial stability through enhanced reserve contributions of \$1,155,000 this is a reduction of what was available in prior year (\$2,900,000)

Description	2025/26 Proposed Budget	2024/25 Approved Budget
Debt Service - Principal & Interest	\$ 410,400	\$ 437,400
Transfer to Operating Reserve Fund	716,000	1,034,700
Transfer to Capital Reserve Fund	3,256,530	4,780,070
Total Transfers from Other Funds	\$ 4,382,930	\$ 6,252,170

Revenue Overview

The Municipality has six revenue areas within general operations. The most significant source of revenue is property tax, comprising 76.0% of the total budget.

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Property Tax Revenue	\$ 53,070,900	\$ 50,680,400	4.7 %	\$ 50,578,345	\$ 46,546,820	\$ 41,626,545
Property Tax In lieu (PIIT)	3,508,650	3,831,550	(8.4)%	3,693,725	3,540,375	3,070,381
Interest on Investments/Taxes	1,650,400	1,502,000	9.9 %	2,150,800	1,176,635	1,213,242
Area Rates collected for Other Organization:	5,970,211	5,636,200	5.9 %	5,636,200	5,239,988	4,600,689
less Area Rates paid to Other Organizations	(5,928,211)	(5,594,200)	6.0 %	(5,594,200)	(5,155,539)	(4,600,689)
Departmental Revenue	8,086,480	7,407,080	9.2 %	7,459,570	7,035,740	6,445,446
Transfers from Other Funds	3,454,720	1,870,730	84.7 %	692,120	295,390	1,553,234
Total Revenue	69,813,150	65,333,760	6.9 %	64,616,560	58,679,409	53,908,848

The following pages detail each revenue stream. Further details on property tax rates and trends are available on pages 36-47.



Property Tax

Property tax revenue includes funds collected from residential, commercial, resource assessed properties, farm property acreage, and special tax arrangements.

Property Tax	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Residential	\$ 39,332,900	\$ 36,758,900	7.0 %	\$ 36,770,940	\$ 33,964,327	\$ 30,172,434
Commercial	10,364,300	10,628,100	(2.5)%	10,526,760	9,613,573	8,785,243
Resource	1,861,100	1,806,600	3.0 %	1,803,875	1,569,522	1,418,444
Farm Property Acreage	385,100	385,400	(0.1)%	364,220	351,080	332,092
Special Tax Arrangements		-		-	-	
NS Power Incorporated	964,500	915,200	5.4 %	950,260	886,808	751,234
Bell Canada	163,000	186,200	(12.5)%	162,290	161,510	167,098
Total Property Tax Revenue	\$ 53,070,900	\$ 50,680,400	4.7 %	\$ 50,578,345	\$ 46,546,820	\$ 41,626,545

The assessment roll provided by the Property Valuation Services Corporation is used to calculate property tax budgets for residential, commercial, and resource assessed properties. The assessed values, less a five-year historic average of appeals, multiplied by the tax rate is the basis for the taxation estimates.

Annually, the Province provides a Farm Property Acreage payment to the Municipality. As outlined in the *Municipal Government Act (MGA) s.77*, a grant is paid for each acre of farm property exempt from taxation indexed annually by March CPI, all item NS. This transfer accounts for less than 1% of required revenue.

Special tax arrangements include funds collected from Nova Scotia Power (NSP) and Bell Canada based on section 21, chapter 156 of the *Incorporate Maritime Telegraph and Telephone Limited Act*. Special tax arrangements are budgeted based on historical actuals, except for the NSP which is based on the current-year actual indexed by CPI.

Payments in Lieu of Taxes (PILT)

PILTs are funds collected on Provincially- and Federally-owned and assessed properties in the Municipality. The budget is based on the tax rates applied to the related property assessments.

The Province, based on the total HST rebates submitted by all Nova Scotian municipalities in the prior fiscal year, calculates the HST Offset Grant. The budget is based on a three-year historical average.

Payments in Lieu of Taxes	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Provincial Properties	\$ 262,800	\$ 257,900	1.9 %	\$ 267,900	\$ 254,795	\$ 210,289
Federal Properties	3,144,250	3,456,450	(9.0)%	3,333,125	3,127,638	2,752,707
HST Offset Funding	101,600	117,200	(13.3)%	92,700	157,942	107,385
Total Payment in Lieu of Taxes	\$ 3,508,650	\$ 3,831,550	(8.4)%	\$ 3,693,725	\$ 3,540,375	\$ 3,070,381

Interest Revenue

Interest revenue includes deposit interest earned on the Municipality’s bank balances, as well as interest collected on overdue tax accounts. Deposit interest is budgeted based on average bank balances, and interest rate assumptions using published forecasts.

Interest on Investments/Taxes	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Interest on Overdue Accounts	\$ 415,400	\$ 330,000	25.9 %	500,000	\$ 320,535	\$ 333,255
Net Operations Interest	1,235,000	1,172,000	5.4 %	1,650,800	856,100	879,987
Total Payment in Lieu of Taxes	\$ 1,650,400	\$ 1,502,000	9.9 %	\$ 2,150,800	\$ 1,176,635	\$ 1,213,242

Departmental Revenue

Revenue from the sale of services, including municipal sewer rates, services provided to other governments, and grants and transfers from other levels of government are collected through the various Municipal departments annually. A combination of historical averages and known inputs are used to develop these budgets.

Departmental Revenue	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Intermunicipal Service Agreements	\$ -	\$ -	- %	\$ -	\$ -	\$ 51,420
Legislative	-	10,800	(100.0)%	10,800	8,100	9,000
Administrative	208,600	203,150	2.7 %	153,195	244,350	246,442
Finance & IT	390,800	361,100	8.2 %	364,205	307,945	307,351
Engineering & Public Works	900,050	788,730	14.1 %	788,730	853,100	613,364
Municipal Sewer	5,820,730	5,496,250	5.9 %	5,589,170	5,127,225	4,706,364
Planning Services	14,700	17,100	(14.0)%	17,100	11,860	50,377
Building & Enforcement	396,300	341,550	16.0 %	337,550	339,205	443,137
Development Services	337,400	170,500	97.9 %	180,920	126,060	-
Emergency Management & Fire Protection	17,900	17,900	- %	17,900	17,900	17,991
Total Departmental Revenue	\$ 8,086,480	\$ 7,407,080	9.2 %	\$ 7,459,570	\$ 7,035,745	\$ 6,445,446

Further details on departmental revenues are included on pages 58-100. Growth primarily relates to increased Municipal sewer revenue from new residential units, administrative fees charged to utilities for increasing support services, and the utilization of Housing Accelerator Funds provided by the Canadian Mortgage and Housing Corporation (CMHC) being utilized by the Municipality's Development Services division.

Property Tax Rates and Trends

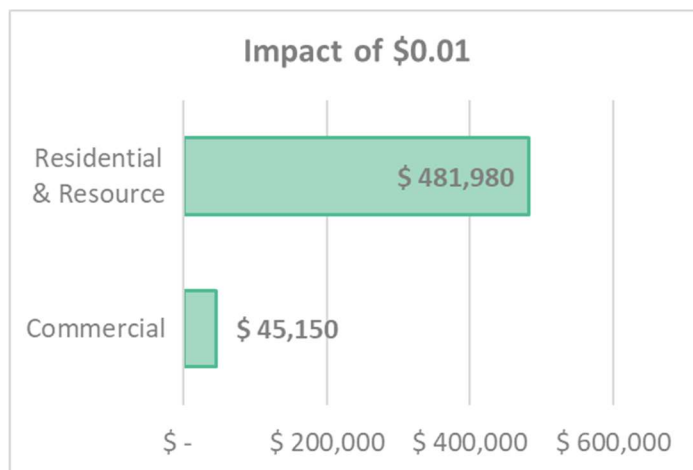
The following rates are in place for properties in the Municipality:

01	Residential - <i>per \$100 of assessment</i>	0.853
02	Commercial - <i>per \$100 of assessment</i>	2.287
03	Resource - <i>per \$100 of assessment</i>	0.853
04	Non Profit - <i>per acre</i>	38.84
05	Agriculture Land - <i>per acre</i>	0.00
06	Forest Commercial - <i>per acre</i>	0.40
07	Forest Resource - <i>per acre</i>	0.25



The following table illustrates the impact on property tax revenue that would result from a one cent rate change to the tax rates.

Figure 9: Tax rate impact (\$0.01)



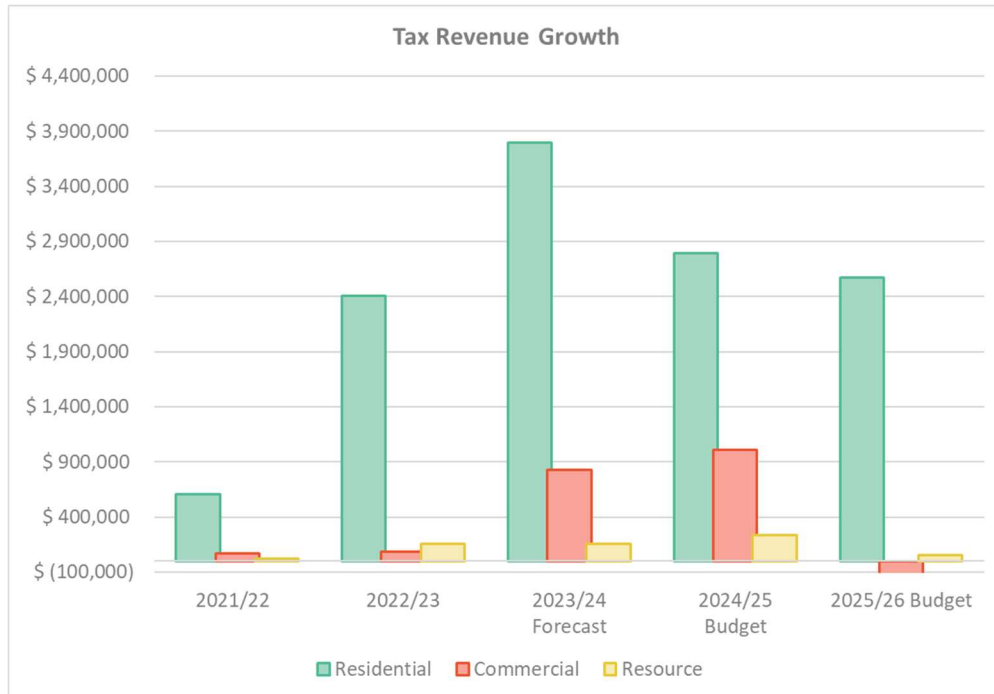
The average residential taxable assessment is \$204,839 per single family dwelling which equates to an average bill of \$1,747 (excluding area rate charges). Based on the average residential assessment there would be a variance of \$20.48 from changing the rate by one cent.

Annual Growth in Property Tax Revenue

Shown below, property tax revenue is calculated based on current year assessments (per \$100 of assessment), minus an average value of appeals multiplied by the existing tax rate. Growth in residential assessments stands to be the most significant contributor to the increase in revenues.

Figure 10 demonstrates revenue for each class of property over five years. All increases relate to assessment growth only.

Figure 10: Annual Property Tax Growth¹⁶



	2025/26 Budget Growth	Cumulative Five Year Growth
Residential	7.0%	42.6%
Commercial	-2.5%	19.3%
Resource	3.0%	48.5%

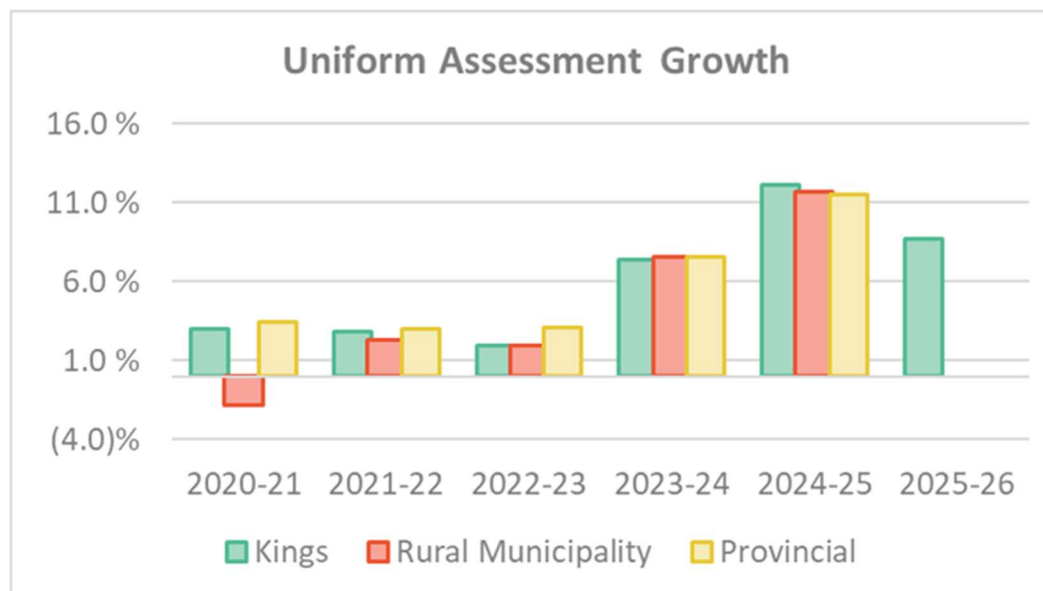
¹⁶ This table factors in estimated assessment appeals

Uniform Assessment Growth

Uniform Assessment (UA) is the Municipality’s total taxable property assessment plus the value of funds received through special property tax arrangements. UA is a determining factor for several cost-sharing arrangements, grants, and mandatory provincial expenses such as the contribution toward education costs. For 2025/26 the Municipality’s UA is \$5,263,090,135.

Figure 11 compares the historical change in UA for the Municipality of the County of Kings, Rural Municipalities, and all provincial municipalities.

Figure 11: Change in Uniform Assessment



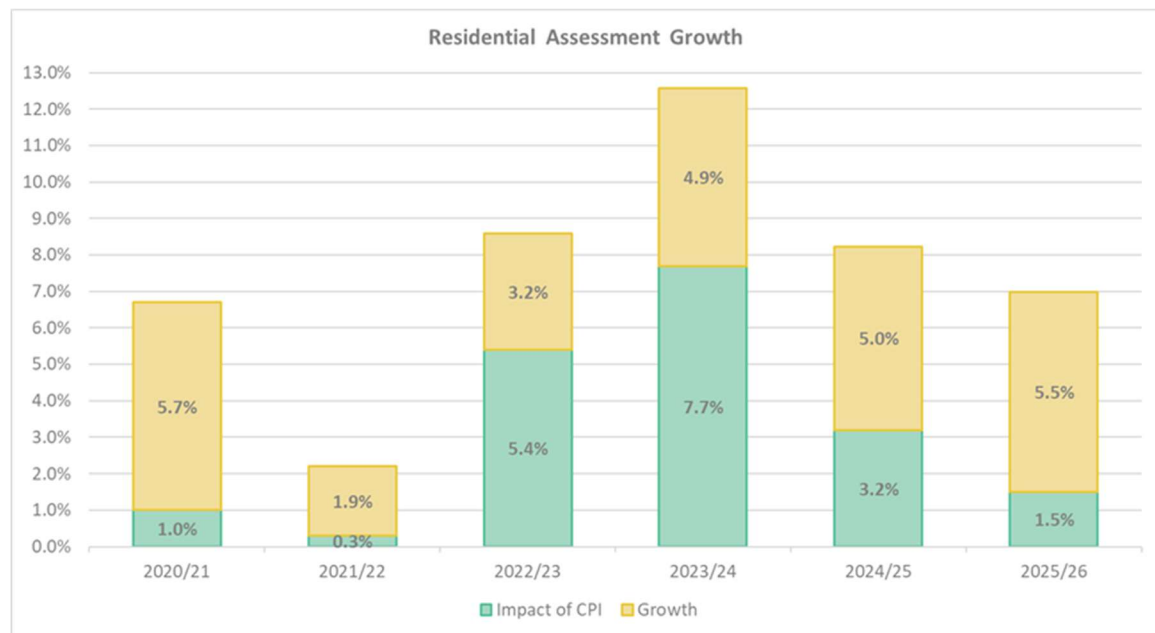
The Municipality has 8.7% growth in its UA for the 2025/26 fiscal year (calculated one year in lag). Information about other municipalities is not yet available. This increase in UA for 2025/26 is attributable to the significant assessment increase in 2024/25.

Residential Assessment Growth

The following section demonstrates trends in residential assessment growth. Nova Scotia’s Capped Assessment Program (CAP) legislation places an upper limit on the annual increase for residential property assessments. CAP is based on the Nova Scotia October Consumer Price Index and applies to a large majority of properties. Properties that were purchased or newly constructed in the year covered by the Assessment Roll or have had a major renovation are not subject to CAP.

Figure 12 distinguishes assessment growth between the CAP portion and the remaining growth from property sales, new construction, and major renovations. Most homeowners experience an assessment increase and resulting growth in property taxes due to the increase of the CAP rate each year. For 2025/26, the CAP increase has been set at 1.5%. Additional growth related to property sales, new construction, and major renovation resulted in total assessment growth of 7.0%.

Figure 12: Annual Residential Assessment Growth¹⁷

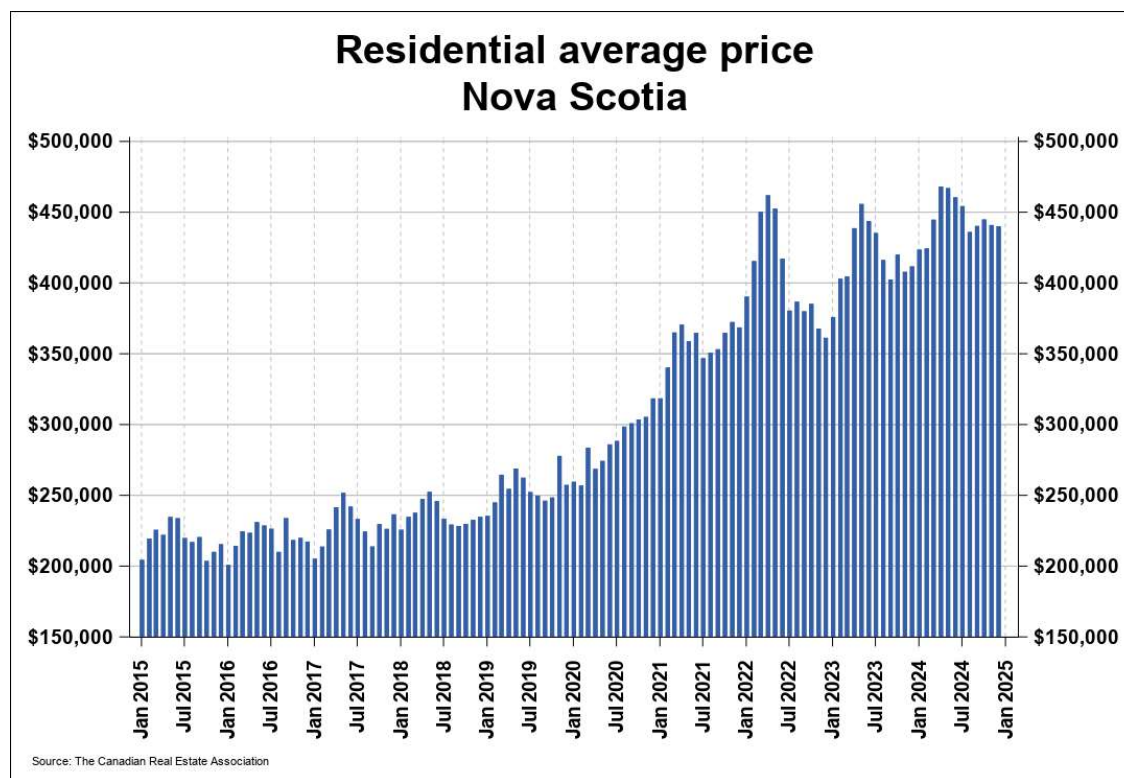


The increase in CAP assessment for 2025/26 will result in an increase of \$24.85 on the annual tax bill of the Municipality’s average residential property assessment.

¹⁷ This table does not factor in assessment appeals

Home prices have continued to see growth across the province but have slowed from recent peak years. The chart below from the Canadian Real Estate Association shows average residential sales prices for Nova Scotia. In the Annapolis Valley, home sales year-to-date as of December 2024 had risen by 12.9%¹⁸ over the previous year, with the average residential price rising by 7.7%.¹⁹ Continued assessment growth is expected, but the Municipality believes it is unlikely to remain at recently observed levels.

Figure 13: Residential Average Home Prices Nova Scotia²⁰



¹⁸ Nova Scotia Year to Date Summary, The Canadian Real Estate Association; <https://creastats.crea.ca/board/nsar>, accessed January 23, 2025

¹⁹ Nova Scotia Year to Date Summary, The Canadian Real Estate Association; <https://creastats.crea.ca/board/nsar>, accessed January 22, 2024

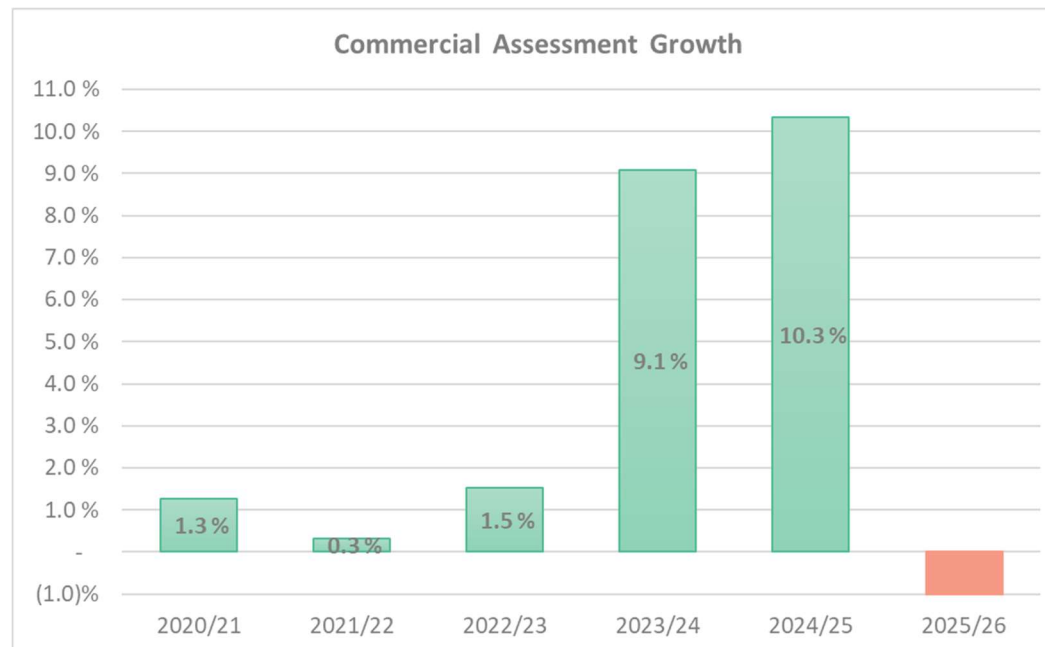
²⁰ Residential Average Price Nova Scotia, The Canadian Real Estate Association; <https://creastats.crea.ca/board/nsar>, accessed January 22, 2024

Commercial Assessment Growth

Commercial property is not subject to CAP legislation. Assessments are based on a combination of market value on January 1 of the previous year (the Base Date of the assessment) and the condition of the property on December 1 of the previous year (the State Date). For example: a commercial property assessment in February 2025 would be based on market value determined as of January 2024 and the property’s condition as of December 2024. For properties whose value is closely tied to the ability to generate income, such as office buildings and retail establishments, there is an option for an income-based approach to calculate assessed value.

Figure 14 demonstrates the five-year history of commercial assessments. For fiscal 2025/26, commercial assessments within the Municipality have decreased by 2.4%.

Figure 14: Annual Commercial Assessment²¹



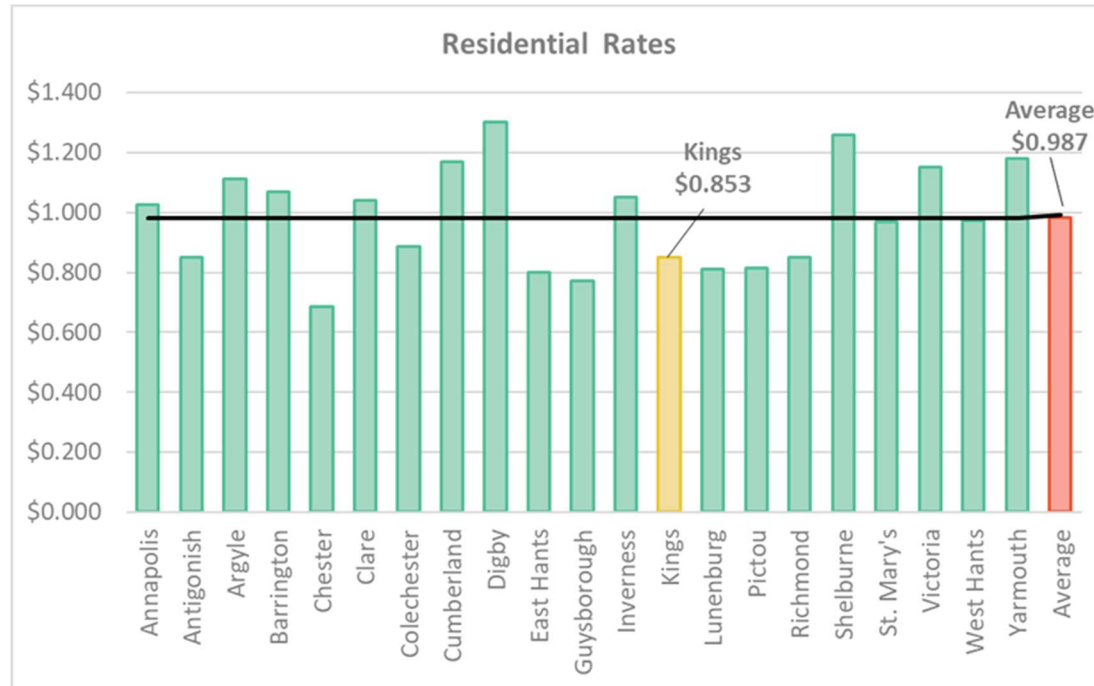
²¹ This table does not factor in assessment appeals

Following significant increases in the commercial assessment roll in 2023 and 2024, the 2025 roll has decreased by \$11.0 million, or 2.4 percent. Almost half of commercial accounts saw decreases in their assessed value for 2025, with a combined reduction in assessed value of \$26.7 million. More than two-thirds of these reductions, \$18.6 million in total, were from accounts that were assessed at a value of greater than \$1 million on the 2024 commercial assessment roll – a group of 75 accounts that represent just over half of the total commercial assessment value. These declines in assessed value were partially offset by the combined \$10.0 million increase in assessed value attributed to 75 accounts that saw an increase in their assessed value of more than 20% for 2025. 19 commercial accounts were removed from the 2025 roll, representing \$2.0 million in assessed value, which was offset by the addition of 18 new commercial assessment accounts with a combined assessed value of \$2.5 million.

Residential Property Tax Rates

The 2025/26 operating budget maintains the residential property tax rate at \$0.853/\$100 of assessed value. The residential rate for Kings is 13.4 cents below the provincial average of \$0.987/\$100 for rural municipalities.

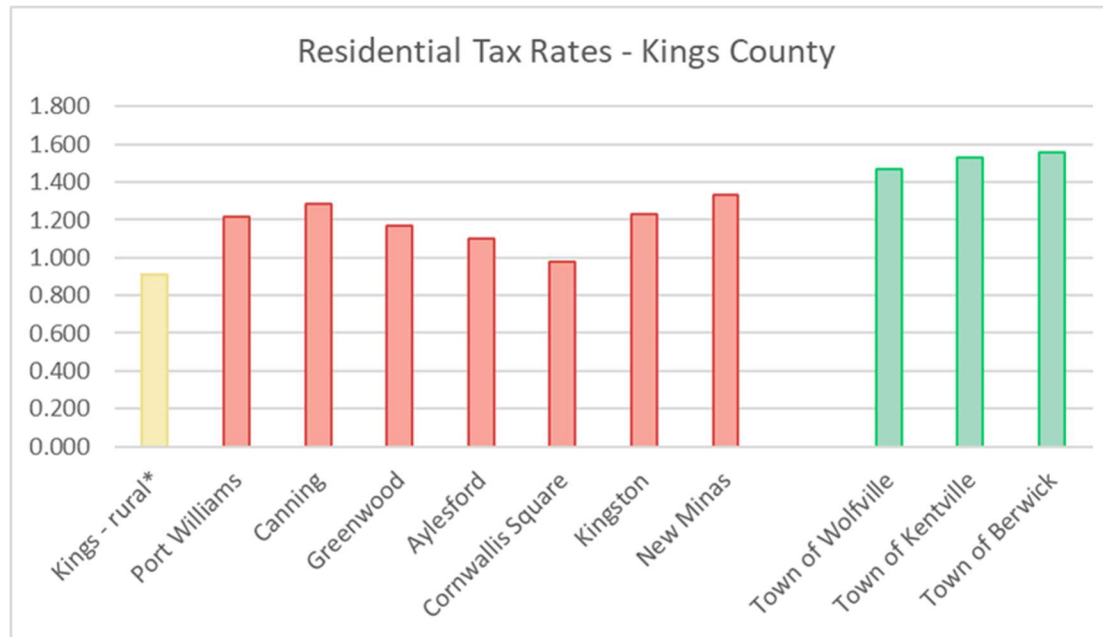
Figure 15: Residential Tax Rates 2024/25²²



²² The rates included in the figure are as approved for fiscal 2024/25 and do not include area rates.

The residential rate Of \$0.853/\$100 of assessment is a base rate. Properties located in various areas of the Municipality are also subject to specific area rates. Figure 16 compares tax rates including area rates, for properties in various areas of the Municipality including the three local Towns.

Figure 16: Residential Tax Rates by Location within the County of Kings²³



²³ * The Kings rural rate includes an average fire capital area rate

** The rates included in the figure are as approved for fiscal 2024/25

Residential Tax Effort

Residential tax effort is the average property tax burden per household in the Municipality. This is calculated as total residential property tax, including the sewer rate, divided by the number of dwelling units expressed as a percentage of the median household income in the Municipality.

This indicator also depicts the Municipality’s capacity to increase or decrease taxes depending on the tax burden. A high percentage indicates that residents are directing a larger portion of their annual income toward property taxes. The Province considers residential tax effort below 4% as the threshold for low risk. The Municipality was at 1.9% in 2021/22, which is below the rural average and well within the Provincial threshold. For the 2023/24 fiscal year the Municipality was at 2.3% based on audited financial information and preliminary Provincial reporting results.

Figure 17: Residential Tax Effort²⁴

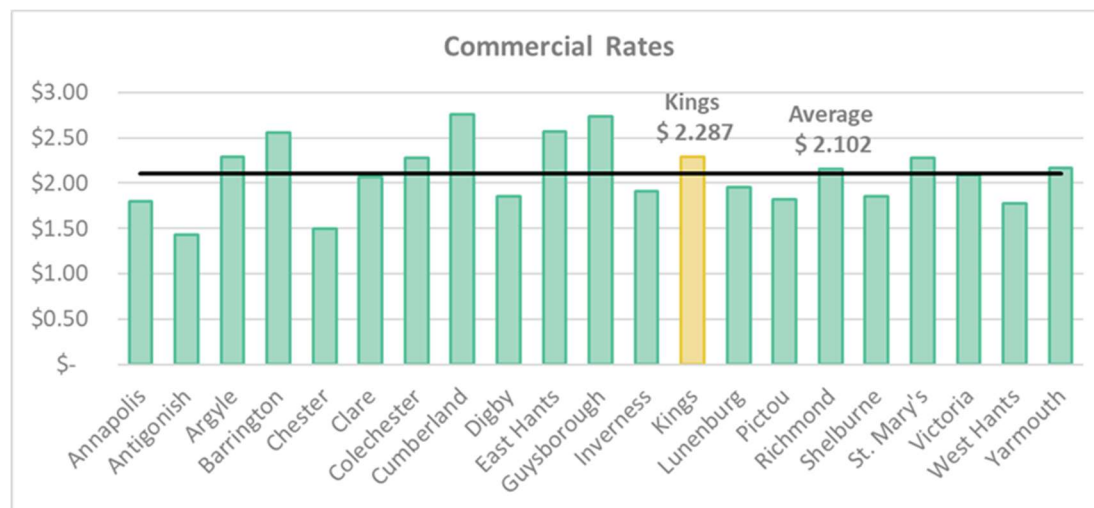


²⁴ Residential tax effort relates to the 2020/21 fiscal year which is the latest available published data, Municipal Fiscal Statistics, accessed January 23, 2025; https://data.novascotia.ca/Municipalities/Municipal-Fiscal-Statistics-Financial-Condition-In/44ah-ugrd/data_preview

Commercial Property Tax Rates

The 2025/26 operating budget maintains the commercial property tax rate at \$2.287/\$100 of assessed value. The Municipality’s commercial tax rate is 18.6 cents above the provincial average, \$2.101/\$100 of assessed value, for rural municipalities based on 2024/25 approved rates.

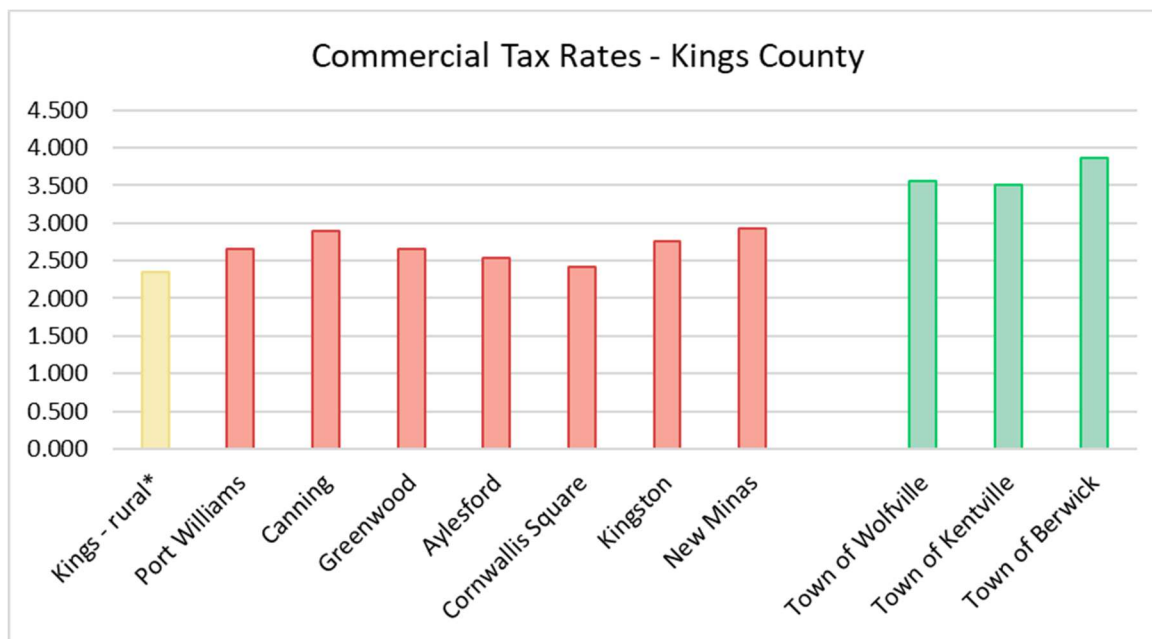
Figure 18: Commercial Tax Rates 2024/25²⁵



The commercial rate of \$2.287/\$100 of assessment is a base rate. Properties located in various areas of the Municipality are also subject to specific area and village rates. Figure 19 on the following page compares tax rates including area rates, for properties in various areas of the Municipality including the three local Towns.

²⁵ The rates included in the figure are as approved for fiscal 2024/25 and do not include area rates

Figure 19: Commercial Tax Rates by Location within the County of Kings²⁶



The Municipality has a single sizable commercial account that makes up 13.05% of the commercial tax base. The highest assessed five percent of commercial accounts generate more than 52.06% of the Municipality’s commercial tax revenue. Therefore, adjustments to the commercial tax rate would most significantly impact larger commercial enterprises.

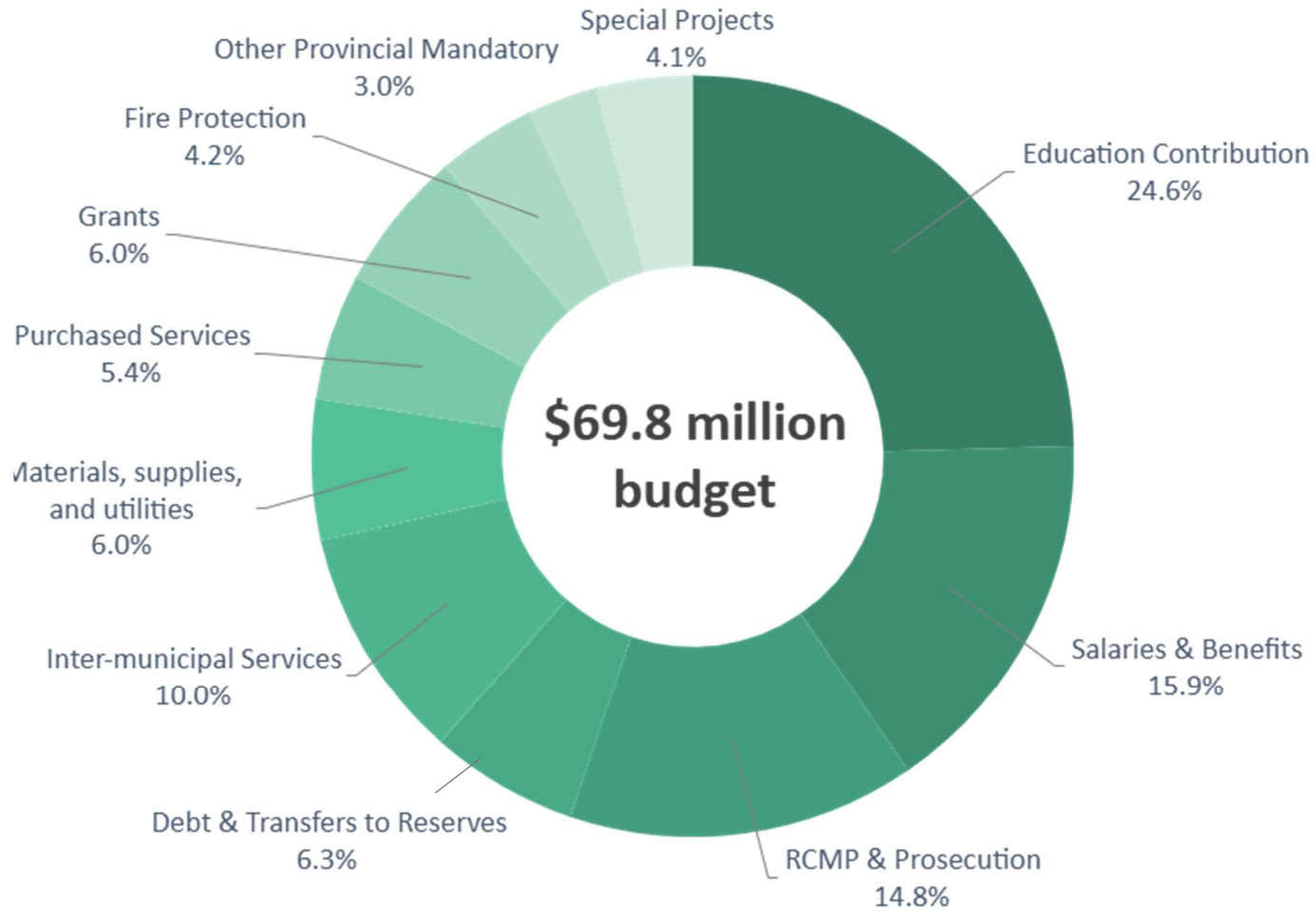
²⁶ The Kings rural rate includes an average fire capital area rate.
The rates included in the figure are as approved for fiscal 2023/24

Operating Expenditures

Gross Expenditures provided for in the 2025/26 operating budget total \$69,813,150, representing an increase of 6.9%. The following pages provide a breakdown of these expenditures, including departmental budgets.

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Expenditures						
Education Contribution	17,145,900	15,668,200	9.40%	15,667,360	14,082,580	13,131,756
RCMP & Prosecution	10,313,700	9,722,500	6.10%	9,696,540	9,137,630	9,365,920
Other Mandatory Services	2,078,900	2,018,700	3.00%	2,033,310	2,922,170	2,817,946
Inter-Municipal Service Agreements	6,953,300	- 6,340,700	9.70%	6,172,512	5,057,605	5,554,409
Salaries, Wages, Benefits	11,084,900	- 9,605,600	15.40%	9,229,635	8,088,340	6,938,063
Materials, Supplies, Utilities	4,170,590	- 3,851,320	8.30%	3,843,875	3,145,185	2,513,111
Purchased Services	3,751,710	- 3,621,880	3.60%	3,304,410	2,319,090	2,448,086
Special Projects	2,845,310	- 2,413,230	17.90%	745,235	207,540	292,775
Fire Protection Funding	2,924,050	- 2,829,650	3.30%	2,763,848	2,695,105	3,598,769
Grants	4,161,860	3,009,810	38.30%	2,980,700	2,560,740	2,446,830
Debt & Transfers to Reserves	4,382,930	- 6,252,170	-29.90%	6,725,735	5,820,615	2,959,133
Total Expenditures	69,813,150	65,333,760	6.90%	63,163,160	56,036,600	52,066,798

Figure 20: Operating Expenses Including Debt Service & Reserve Transfers



Mandatory Payments

Mandatory payments include those made pursuant to the *Municipal Government Act (MGA)*, the *Libraries Act*, the *Police Act*, and the Provincial Municipal Service Exchange Agreement.

Mandatory payments have a 7.8% budgeted increase in 2025/26, driven primarily by the increased contribution to education by the Municipality. Uniform Assessment factors largely in the calculation of the education contribution. The Municipality will have 8.7% growth in UA for the 2025/26 fiscal year. This increase in UA is attributable to the significant assessment increase experienced by the Municipality in 2024/25.

RCMP & Prosecution Services are also projected to have significant increases. The budget is based on a five-year historical growth rate which aligns with recent annual increases. The Nova Scotia Department of Justice was not able to provide an actual budget figure in advance of the Municipal budget, therefore best estimates were utilized.

Regional Library funding has not yet been finalized under a new agreement; a 5% increase has been estimated.

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Contributions to Provincial Services						
Property Valuation Services	\$ 846,200	\$ 819,100	3.3 %	832,020	\$ 814,810	815,115
Correctional Services	-	-	- %	-	633,885	636,343
Regional Housing	-	-	- %	-	300,835	243,752
Regional Library	348,200	331,600	5.0 %	331,600	331,600	331,600
Regional Centre for Education	17,145,900	15,668,200	9.4 %	15,667,360	14,082,580	13,131,756
Municipal Highway Contribution	884,500	868,000	1.9 %	869,690	841,040	791,136
RCMP & Prosecution Services	10,313,700	9,722,500	6.1 %	9,696,540	9,137,630	9,365,920
Total Contributions	29,538,500	27,409,400	7.8 %	27,397,210	26,142,380	25,315,622
Tax Levy Requirement	\$ 29,538,500	\$ 27,409,400	7.8 %	\$ 27,397,210	\$ 26,142,380	\$ 25,315,622

Mandatory Payments are items which the Municipality has no discretion over and form the single largest group of expenditures within the budget. The chart on the following page shows mandatory payments as a percent of total budget.

	2025/26 Proposed Budget	Approved Budget 2024/25
Total Revenue	\$ 69,813,150	\$ 65,333,760
Total Mandatory Payments	(29,538,500)	(27,409,400)
Remaining Revenue	40,274,650	37,924,360
Mandatory as a % of Total Budget	42.3%	42.0%

Assessment Services

Property Valuation Services Corporation (PVSC) provides assessment services to Nova Scotia municipalities. Municipal contributions to PVSC are based on a formula specified in the *Property Valuation Services Corporation Act*, s. 35(4) which shares the total cost of assessment services among municipalities based on their percentage of total Uniform Assessment and number of assessment accounts.

Regional Library

The Annapolis Valley Regional Library serves residents of the Municipality of the County of Kings, County of Annapolis, West Hants Regional Municipality, and the Towns of Wolfville, Berwick, Kentville, Annapolis Royal, and Middleton. The Province approved a funding model effective for fiscal 2021/22 with contributions remaining constant for five-years ending in the fiscal 2025/26 budget year.

Education Contribution

The Municipality is required to make annual contributions to the AVRCE. The AVRCE is partially funded by the Municipality of the County of Kings, the West Hants Regional Municipality, the Municipality of the County of Annapolis, and the Towns of Wolfville, Kentville, Berwick, Middleton, and Annapolis Royal.

Provincially owned local roads maintenance contribution

The Municipality’s contribution to the general maintenance of local roads owned by the Province has been estimated in accordance with the 1995 Provincial-Municipal Service Exchange Agreement which calculates costs on a per kilometer basis on specific roads named in that Agreement.

Policing

The Municipality funds 45 RCMP officers along with a portion of shared services. In 2015, the Supreme Court of Canada ruled that RCMP had the right to collective bargaining, and as a result the National Police Federation became the bargaining agent for RCMP Regular Members. Collective bargaining rights may introduce a material increase to Municipal expense, if not absorbed by other levels of government.

Municipalities are required to pay for prosecution services relating to summary offences for which they collect fine revenue. The prosecution fees are based on a prescribed formula tied to the number of summary offence tickets issued and fine revenue collected.



Inter-Municipal Service Agreements (IMSAs)

Section 60(4) *Municipal Government Act* allows municipalities and other listed bodies to jointly provide a municipal service by agreement, and in some instances, through the incorporation of the agreement (creation of a body corporate).

The Municipality has a unique fiscal relationship to the below noted IMSAs relative to the other municipal owners. Under PSAS, and to the extent of the Municipality's financial participation of those listed, are consolidated within those of the Municipality:

- Kings Transit Authority – 60%
- Valley Region Solid Waste-Resource Authority – 74.04%
- Valley Community Fibre Network Authority – 66.35%
- Valley Regional Enterprise Network – 50.2%
- Kings County Regional Emergency Management Organization – 76.8%²⁷

Due to the scale of the Municipality's financial involvement or the structuring of the corporate by-laws, the operation of these entities and resulting surpluses or deficits can have a material impact on the Municipality's **financial position**. To account for the potential impact of IMSA operating results, the Municipality maintains an Operating Reserve, with one reserve designated specifically for the largest IMSA, Valley Region Solid Waste-Resource Authority.

Kings Transit Authority (KTA)

The Kings Transit Authority is a public transit system owned and funded, net of other revenues, by the Municipality and the Towns of Berwick, Kentville, and Wolfville. KTA provides fixed route public transportation services. The Authority also provides transit services to the Municipality of the County of Annapolis and the Municipality of the District of Digby through service agreements.

²⁷ REMO is administered under a non-incorporated Agreement and is not consolidated in the Municipality's audited financial statements due to the immaterial size of the organization.

The Municipality's contribution to KTA has increased 12.9% in 2025/26 to \$1,225,700. Key budget influences include increases in route operation costs and fleet maintenance. Budget details were presented at the [January 21, 2025 Committee of the Whole](#) meeting.

Valley Region Solid Waste-Resource Management Authority (VWRM)

VWRM is an Inter-Municipal Service corporation owned by six municipalities created for the purpose of managing solid waste-resource in the region.

The Municipality's contribution to VWRM has increased 9.5% in 2025/26 to \$5,512,300. Key budget influences include rising costs of major contracts, landfill diversion credits, and salary increases. Budget details were presented at the [January 21, 2025 Committee of the Whole](#) meeting. Prior year surplus funds held in reserve, totaling \$873,400, are being utilized in 2025/26 to partially fund the VWRM contribution.

Valley Community Fibre Network Authority (VCFNA)

The Authority is incorporated per s.60(4) MGA, and comprises the Municipality of the County of Kings, West Hants Regional Municipality, and the Towns of Wolfville and Berwick. The present-day operation of the Network is primarily based on the leasing of dark fibre.

Valley Regional Enterprise Network (VREN)

The mission of the VREN is to lead and enable regional economic growth and prosperity. Parties to the VREN IMSA include the Glooscap First Nation, West Hants Regional Municipality, Municipality of the County of Kings, and the Towns of Berwick, Kentville, Wolfville, and Middleton. Municipal contributions are matched by the Province. A Board of Directors made up of individuals from the private sector govern the VREN.

Kings County Regional Emergency Management Organization (REMO)

Kings REMO is an unincorporated IMSA with the purpose of providing comprehensive emergency services to the region, render mutual aid with respect to personnel and equipment during an emergency, and for joint provision of service and facilities by the Partnering Municipal Units per Part III MGA and Section 10 *Emergency Management Act*.

Inter-Municipal Service Agreements (Municipal Corporations) Budget

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Grants	\$ -	\$ -	- %	\$ -	\$ -	\$ 51,420
Transfer from Other Funds	873,400	-	- %	-	-	-
Total Revenue	873,400	-	- %	-	-	51,420
Contributions						
Kings Transit Authority	1,225,700	1,085,500	12.9 %	1,203,514	1,026,425	789,857
Valley Waste Resource Management	5,512,300	5,035,200	9.5 %	4,748,998	3,817,190	4,539,250
Valley Community Fibre Network	15,000	20,900	(28.2)%	20,900	14,760	13,978
Valley Regional Enterprise Network	148,000	148,000	- %	148,000	148,035	164,171
Regional Emergency Management Organiza	52,300	51,100	2.3 %	51,100	51,195	47,153
Total Contributions	6,953,300	6,340,700	9.6 %	6,172,512	5,057,605	5,554,409
Tax Levy Requirement	\$ 6,079,900	\$ 6,340,700	(4.1)%	\$ 6,172,512	\$ 5,057,605	\$ 5,502,989



Department Summary – Legislative

Municipal Council governs the Municipality and has prescribed responsibilities detailed in the *Municipal Government Act*. Council is elected to represent the best interests of its residents, businesses, and organizations, and has fiduciary and other responsibilities specific to the Municipality as a body corporate.

Council comprises a Mayor and nine Councillors. One Councillor is elected for each of the nine Districts. The Mayor is elected by electors throughout the Municipality (all nine Districts), while the Deputy Mayor is determined by Council.

Councillors and the Mayor serve a four-year term of office. The current term of Council commenced in late October 2024 and will end when the new or returning members of Council are sworn in after the October 2028 election.

The Municipality’s legislative structure includes the Council, the standing and special committees of Council, and participation on various agencies/municipal corporations. Similar to a board of directors of a private company, Council sets the strategic and policy direction of the Municipality, while the Chief Administrative Officer, in accordance with Part II *Municipal Government Act*, manages the administrative functions of the Municipality.



Municipal Council 2024-2028

Mayor Dave Corkum

Councillor Everett MacPherson – District 1

Councillor Doug Gates – District 2

Councillor Robbie Hiltz – District 3

Deputy Mayor Riley Peckford – District 4

Councillor Tim Harding – District 5

Councillor Bob Best – District 6

Councillor Emily Lutz – District 7

Councillor Christina Sappington – District 8

Councillor Peter Allen – District 9



Legislative Budget

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Other Revenues	\$ -	10,800	(100.0)%	\$ 10,800	\$ 8,100	\$ 9,000
Transfer from Other Funds	-	197,890	(100.0)%	172,020	30,766	-
Total Revenue	-	208,690	- %	182,820	38,866	9,000
Expenditures						
Salaries, Wages, Benefits	607,900	540,400	12.5 %	540,400	464,840	447,531
Materials, Supplies, Utilities, Services	191,500	196,600	(2.6)%	196,600	133,300	135,956
Purchased Services	-	197,890		172,020	34,850	-
Debt & Transfer to Reserves	28,000	26,000	7.7 %	26,000	26,000	26,000
Total Expenditures	827,400	960,890	(13.9)%	935,020	658,990	609,487
Tax Levy Requirement	\$ 827,400	\$ 752,200	10.0 %	\$ 752,200	\$ 620,124	\$ 600,487

Other revenue included funding for committee honorariums received from Kings Regional Rehabilitation Centre, which is not planned to continue through 2025/26. Transfer from Other Funds in 2024/25 related to funding from the election operating reserve to fund the municipal election.

Salaries and benefits are budgeted to increase based on Policy [FIN-05-002: Council & Committee Remuneration](#).

Materials, Supplies & Utilities include committee costs such as citizen honoraria and meeting costs; membership dues; Council travel and conference costs; telephone; and office supplies. Budgeted amounts reflect prior actual usage.

Purchased Services included amounts related to the 2024 election; nothing is anticipated for 2025/26 in this area.

Departmental Summary – Administration

The Administration Department provides strategic and integrated leadership to the management and staff of the Municipality and supports Council in the delivery of responsive and effective services for the communities and residents of the Municipality. The Administration Department is comprised of the Office of the Chief Administrative Officer, the Office of the Deputy Chief Administrative Officer (DCAO), and all their direct reports.

The Office of the CAO has specific functions related to daily oversight and operations, legislative support, and strategic planning and implementation.

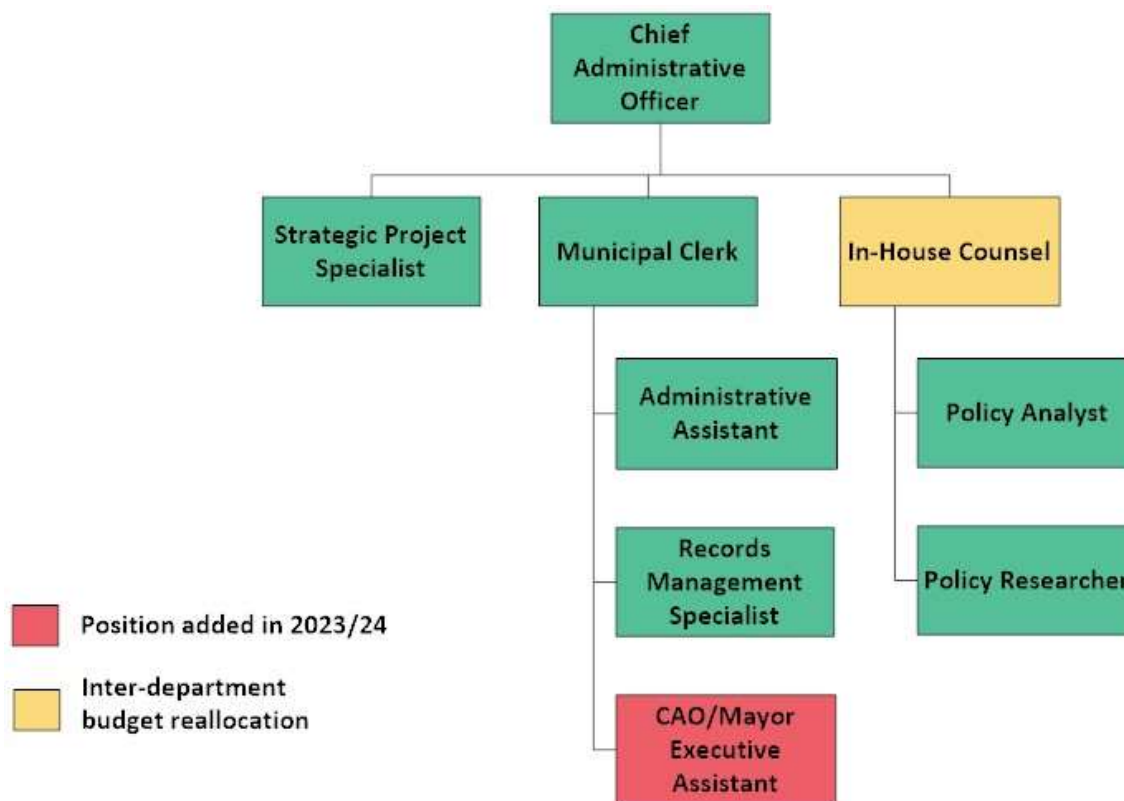
Within the Office of the CAO is the Municipal Clerk who performs the duties of Municipal Clerk as defined in the *Municipal Government Act*, *Municipal Elections Act*, and *Municipal Conflict of Interest Act*, and provides administrative support to Council and the CAO. The Policy Analyst, Policy Researcher, and the Strategic Projects Specialist report directly to the CAO and perform tasks related to their area of expertise. The Records Management Specialist is responsible for maintaining a system for effective filing and retrieval of data and documents of the Municipality, as well as processing applications under Part XX MGA (Freedom of Information and Protection of Privacy). The Administrative Assistant for the Office of the CAO provides general administrative support. Starting 2025-26, the Office of the CAO will be broadened to include an In-House Counsel position to enhance the advice and research being provided to Council and staff, manage risk and insurance related matters, coordinate with outside legal counsel, and manage acquisitions and contract related matters. This position is being created without incremental impact to the tax rate as it is utilizing a reallocated unfilled position.

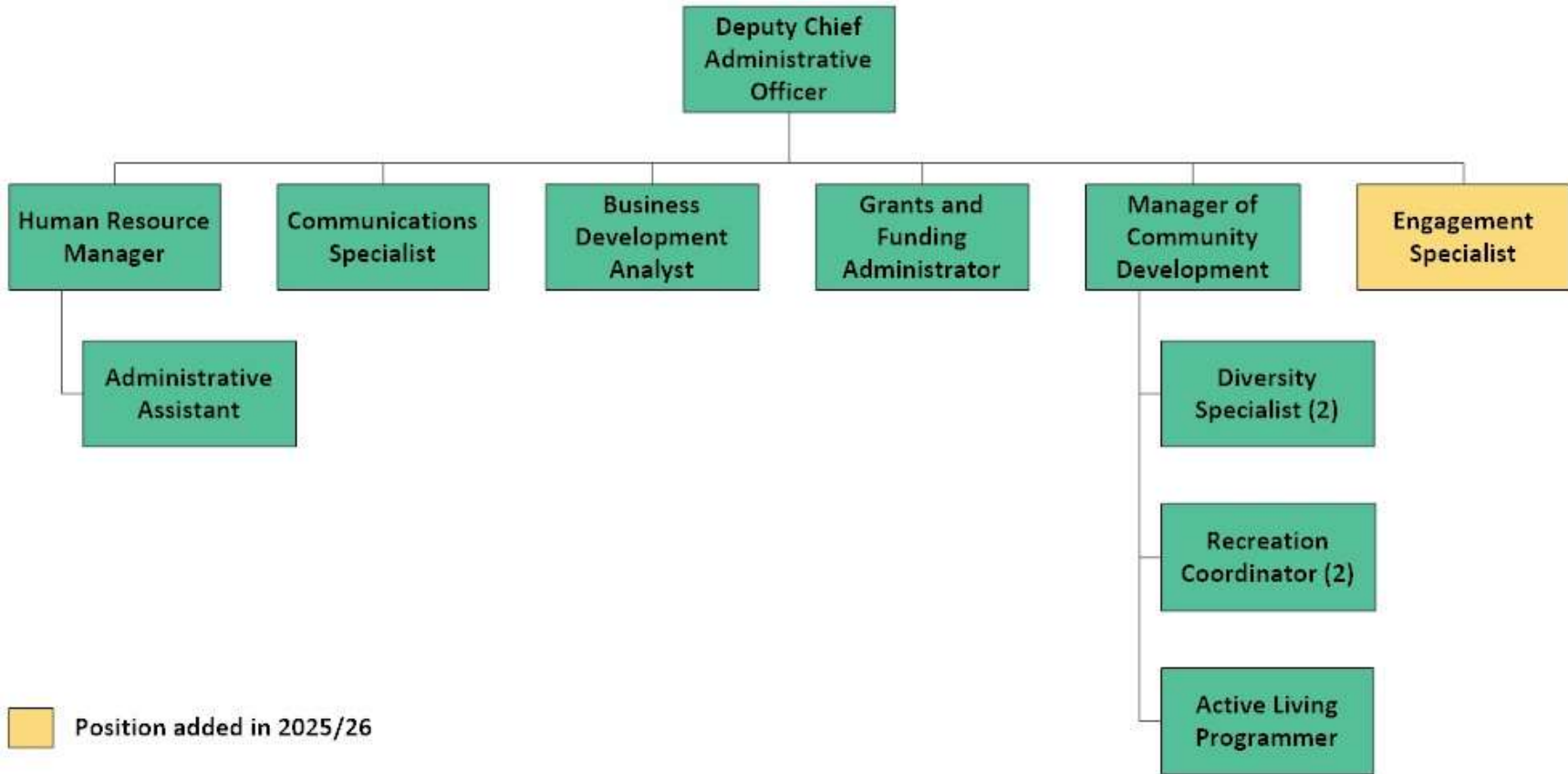
The Office of the DCAO has specific functions related to Human Resources, Communications, Economic Development, and Community Development. The Community Development division provides Diversity and Recreation services. The Human Resources Division supports the organization in labour relations, compensation, corporate health, training and development, employee relations, health and safety, and recruitment.

Key Performance Indicators

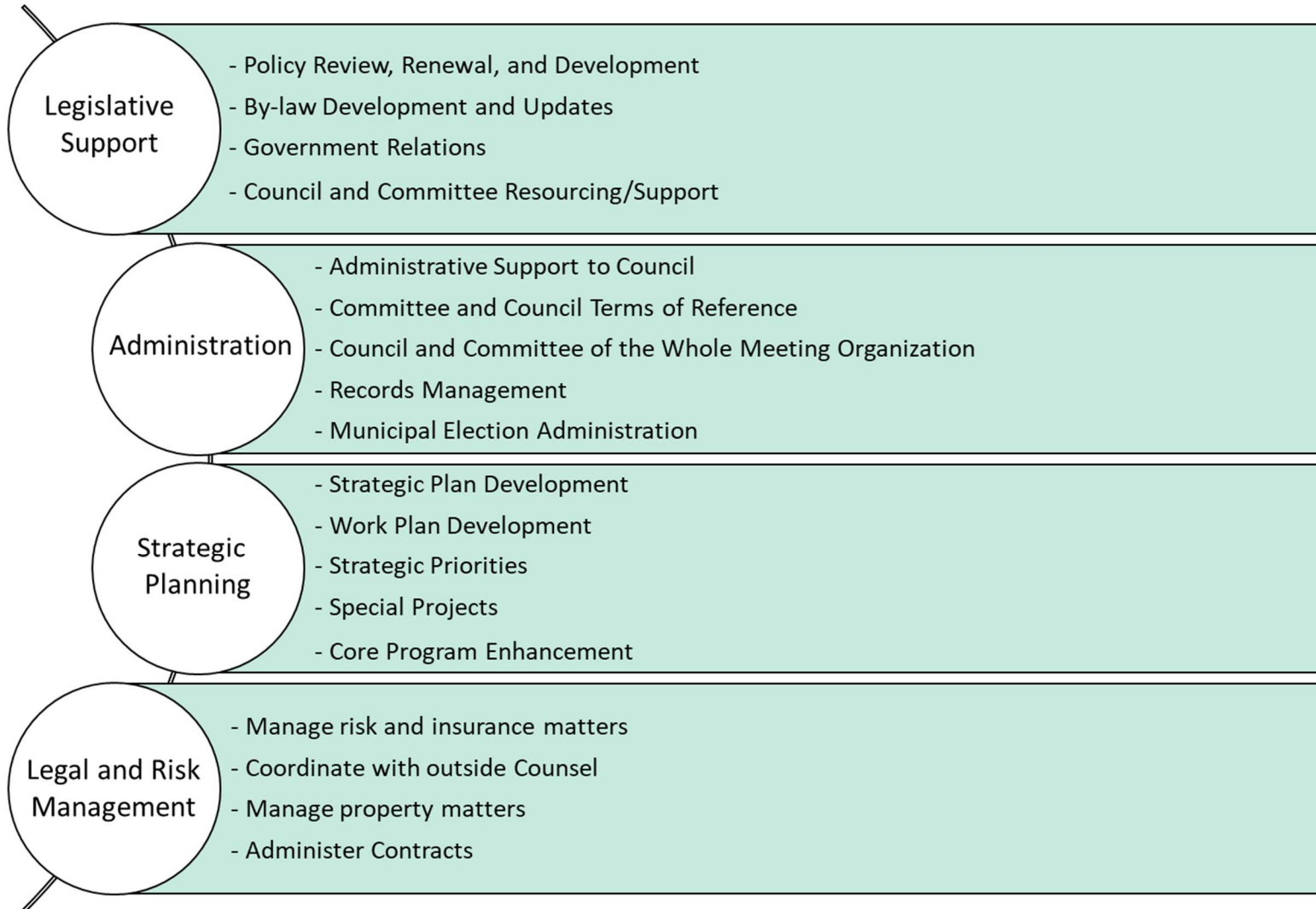
Key Performance Indicator	Status 2024/25	Status 2023/24
Timely posting of meeting agenda packages and minutes	Achieved	Achieved
Registered online participants in recreational programs	2,057	2,054
Diversity Equity and Inclusion related events	48	46

Departmental Organization

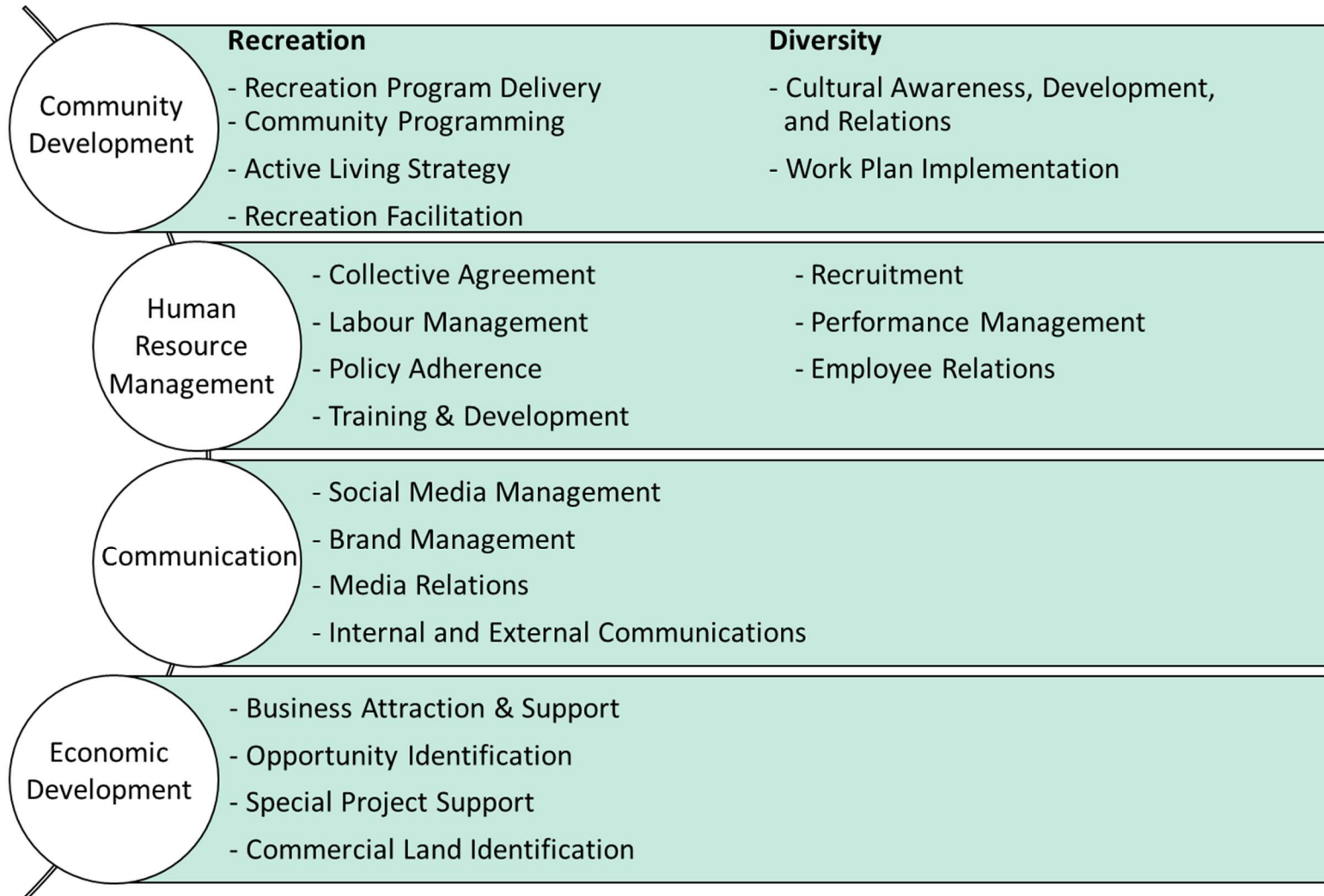




Primary Functions – Office of the CAO






Primary Functions – Office of the Deputy CAO




Administration & Community Development –Key Strategic Projects





The 2021-2024 Strategic Plan contains numerous projects that support the Municipality’s Key Strategic Priorities. Council is developing a new Strategic Plan for 2025 through 2029. Below is a sample of strategic projects the department is focused on. A full listing of Key Strategic Projects is found in Appendix E.

KSP	Description	Status
Committees of Council Terms of Reference Review	Council passed a motion on April 5, 2022 requesting that the terms of reference, policies or related by-laws be reviewed prior to March 31, 2023. The Municipality has 12 Committees of Council, some governed by terms of reference, some by by-law and others by policy. The documents for 5 committees have been finalized with the documents for 7 committees still under review.	 Good Governance
Internal and External Communications Strategy	On March 10, 2022 Council passed the following motion thereby adopting the Communications Strategy, "That Municipal Council adopt A Communications Strategy for the Municipality of the County of Kings as attached to the February 15, 2022 Request for Decision." Council also adopted a new Communications Policy on April 5, 2022, "That Municipal Council adopt Policy COMM-02-005: Communications as attached to the April 5, 2022 Council agenda." - (Policy COMM-02-005 Communications)	 Good Governance
Solar Power Project Meadowview	Development of a utility-scale solar energy generation facility at the closed landfill (brownfield) site in Meadowview, Kings County.	 Environmental Stewardship

Human Resources – Key Performance Indicators

KSP	Description	Status
HR Policy Update	Review current HR Policies with a Equity, Diversity and Inclusion lens	 Good Governance

Community Development, Recreation & Diversity Services – Key Performance Indicators

KSP	Description	Status
Equity, Diversity, and Inclusion Training and Improvements for all Staff and Council	The Municipality will continue to do internal work to ensure we are a work place where all people belong. This will include ongoing training and learning opportunities related to equity, diversity, and Inclusion. A series of trainings have occurred to date, including Overcoming History Training, KAIROS Blanket Exercises, additional EDI and Leadership in EDI training. Diversity staff are working on internal training modules for use by staff and Council.	 <p>Strong Communities</p>
Implementation of the Strategy for Belonging	<p>On December 7, 2021, Municipal Council adopted “Toward Equity and Diversity: A Strategy for Belonging in the Municipality of the County of Kings” (the Strategy). The Strategy was developed in strong partnership with community and is a pathway toward justice and belonging within the Municipality. The success of the Strategy is dependent on the completion of the Implementation Plan which was adopted by Council in September 2022.</p> <p>The Implementation Plan is designed to address and redress systemic inequities; and strengthen relationships with community through the integration of the three lenses and operationalization of six comprehensive action development pillars.</p>	 <p>Strong Communities</p>
Phase 1.5 of Regional Recreation Facility	<p>This phase of the study will entail further information gathering related to site development, funding opportunities, partner opportunities, and plans for community engagement.</p> <p>Discussions are occurring to determine final costs so that partnership agreements can be finalized and discussions with respective Councils to proceed can happen.</p>	 <p>Strong Communities</p>
Recreation Services Review	Commence and complete comprehensive review of how recreation services and programming are delivered within and by the Municipality.	 <p>Strong Communities</p>

Administration Budget

	Proposed Budget 2025/26		Approved Budget 2024/25	Change %	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues							
Activity Revenue	\$166,900	\$-	\$118,500	40.80%	\$120,100	\$158,559	\$108,742
Grants	41,700	-	84,650	-50.70%	33,095	85,791	137,700
Transfer from Other Funds	2,462,020	-	1,492,480	65.00%	348,800	166,985	373,968
Total Revenue	2,670,620	-	1,695,630	57.50%	501,995	411,335	620,410
Expenditures							
Salaries, Wages, Benefits	2,697,900		2,306,700	17.00%	2,303,130	1,956,600	1,640,918
Materials, Supplies, Utilities	292,450		283,200	3.30%	267,935	174,520	191,175
Purchased Services	850,450		932,290	-8.80%	801,590	724,165	820,624
Special Projects	2,845,310		2,413,230	17.90%	2,413,230	207,540	292,775
Debt & Transfer to Reserves	111,400	-	104,000	7.10%	577,565	383,105	233,624
Total Expenditures	6,797,510	-	6,039,420	12.60%	6,363,450	3,445,930	3,179,116
Tax Levy Requirement	\$4,126,890	\$	\$4,343,790	-5.00%	\$5,861,455	\$3,034,595	\$2,558,706

Activity Revenue includes revenue generated from recreation programs such as aquatics, day camp, and seniors’ programming, as well as rental income.

Grants relate to funding received from other levels of government for recreation programming and summer student positions. The budget reflects anticipated available funds in relation to planned programming.

Transfer from Other Funds includes carry forward amounts for consulting and studies required for ongoing projects. Reserve transfers are fully detailed within the operating reserve section of this document on pages 129-133.

Salaries & Benefits in the Administrative Department are increasing 17.0% over the previous year. Two positions have been added to this department, an Engagement Specialist and an In-House Legal Council.²⁸

Also included in the salary and benefits budget are non-union rate increases set out in Policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the collective agreement, and an allowance for vacant positions. Included within HR Salaries expenses are the annual adjustments to the non-vested sick leave accrual, and the employee vacation banks, which total \$37,100 (2024/25 \$50,400).

Materials and Supplies includes budgets for travel, telephone, public engagement initiatives, office supplies, recreation-programming supplies, and costs related to occupational health & safety. Accounts are reviewed annually and adjusted to be in line with actual spending and planned projects for the upcoming year.

Purchased Services include consulting, insurance, legal fees, training for all staff, recruiting, document storage, advertising, and recreation programming costs such as facility rentals and transportation costs. Adjustments have been made to bring budgeted amounts in line with actual spending. Planned consulting work around recreation services was budgeted at \$50,000 in 2024/25 which is not continuing in the 2025/26 year. Other key budget changes include a decrease of \$35,000 to general consulting based on anticipated needs, a \$15,000 reduction in training related costs based on actual and anticipated activity, and an \$11,000 increase in banking related charges.

Debt and Transfers to Reserves are based on [FIN-05-017 Reserves Policy](#).

Special Projects are designed to enhance services provided to residents and advance the strategic priorities of the Municipality. The capital and project budget provides further details on these projects. The table on the following page provides a summary of projects funded from operations.

²⁸ The In-House Legal Position is funded by a reallocation from the EPW department, by the elimination of the Director of Environmental Services position.

Municipality of the County of Kings

	Project	Operating Reserve	Tax Rate	Total Budget
08-1714	Pedestrian Infrastructure	\$ 50,000	\$ -	\$ 50,000
15-1601	Park Facility Upgrades	65,000	-	65,000
18-3403	Wind	168,350	-	168,350
18-3404	Light Manufacturing Park Development Study	75,000	-	75,000
18-3406	J-Class Road Assessment	30,000	-	30,000
18-3407	Water - Village of Kingston	45,250	-	45,250
21-3403	Regional Recreation Facility Study	125,000	-	125,000
22-3402	Municipal Accessibility Upgrades	20,000	170,000	190,000
22-3403	Active Transportation Infrastructure	536,850	175,000	711,850
22-3404	IMSA Pilot	4,890	33,290	38,180
22-3405	Municipal Infrastructure Development Strategy	477,170	-	477,170
23-3401	Climate Change Preparedness	230,000	-	230,000
23-3402	Light Manufacturing Park Construction	250,000	-	250,000
23-3404	Municipal Entrance Signage	50,000	-	50,000
24-3403	EV Charging Station & Solar/Battery Systems	140,000	-	140,000
24-3404	Fire Service Pre-Design Studies	178,760	-	178,760
24-3405	Property Assessed Clean Energy (PACE)	15,750	5,000	20,750
Total Special Projects included in Operations		\$ 2,462,020	\$ 383,290	\$ 2,845,310



The following tables provide a breakdown of budgets included within the Administration Department.

Administrative Services	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Forecast Actual 2024/25	Forecast Actual 2024/25
Revenues						
Activity Revenue	\$ 10,500	\$ 8,600	22.1 %	\$ 10,200	\$ 11,946	\$ 9,525
Grants	8,400	-		2,800	27,660	65,784
Transfer from Other Funds	2,462,020	1,492,480	65.0 %	348,800	166,985	373,968
Total Revenue	2,480,920	1,501,080	65.3 %	361,800	206,591	449,277
Expenditures						
Salaries, Wages, Benefits	1,479,500	1,164,600	27.0 %	1,174,605	1,213,495	911,465
Materials, Supplies, Utilities	45,400	43,700	3.9 %	38,700	26,570	79,716
Purchased Services	710,900	745,990	(4.7)%	687,394	675,890	757,745
Special Projects	2,845,310	2,413,230	17.9 %	2,413,230	207,540	292,775
Debt & Transfer to Reserves	84,900	86,300	(1.6)%	559,865	366,705	218,524
Total Expenditures	5,166,010	4,453,820	16.0 %	4,873,794	2,490,200	2,260,225
Tax Levy Requirement	\$ 2,685,090	\$ 2,952,740	(9.1)%	\$ 4,511,994	\$ 2,283,609	\$ 1,810,947

Human Resources	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Forecast Actual 2024/25	Forecast Actual 2024/25
Expenditures						
Salaries, Wages, Benefits	\$ 245,900	\$ 236,300	4.1 %	260,010	134,300	149,126
Materials, Supplies, Utilities	13,500	11,300	19.5 %	11,300	4,960	4,010
Purchased Services	53,900	59,000	(8.6)%	54,800	18,470	17,897
Debt & Transfer to Reserves	5,600	5,200	7.7 %	5,200	4,700	3,400
Total Expenditures	318,900	311,800	2.3 %	331,310	162,430	174,433
Tax Levy Requirement	\$ 318,900	\$ 311,800	2.3 %	\$ 331,310	\$ 162,430	\$ 174,433

Economic Development	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Forecast Actual 2024/25	Forecast Actual 2024/25
Expenditures						
Salaries, Wages, Benefits	\$100,000	\$93,600	6.80%	\$93,600	\$87,360	\$49,404
Materials, Supplies, Utilities	1,300	800	62.50%	800	535	490
Purchased Services	27,000	12,000	125.00%	12,000	500	6,731
Debt & Transfer to Reserves	2,800	2,600	7.70%	2,600	2,600	2,600
Total Expenditures	131,100	109,000	20.30%	109,000	90,995	59,225
Tax Levy Requirement	\$131,100	\$109,000	20.30%	\$109,000	\$90,995	\$59,225

Community Development Recreation & Diversity Services	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$ 156,400	\$ 109,900	42.3 %	\$ 109,900	\$ 146,613	\$ 99,217
Grants	33,300	84,650	(60.7)%	30,295	58,131	71,916
Other	-	-		-	-	-
Total Revenue	189,700	194,550	(2.5)%	140,195	204,744	171,133
Expenditures						
Salaries, Wages, Benefits	872,500	812,200	7.4 %	774,915	521,445	530,923
Materials, Supplies, Utilities	232,250	227,400	2.1 %	217,135	142,455	106,959
Purchased Services	58,650	115,300	(49.1)%	47,396	29,305	38,251
Debt & Transfer to Reserves	18,100	9,900	82.8 %	9,900	9,100	9,100
Total Expenditures	1,181,500	1,164,800	1.4 %	1,049,346	702,305	685,233
Tax Levy Requirement	\$ 991,800	\$ 970,250	2.2 %	\$ 909,151	\$ 497,561	\$ 514,100

In addition to the recreation services budget above, several Municipal grant programs also provide support for recreation initiatives.

Departmental Summary – Finance & IT

The Finance Division’s primary responsibilities are to fulfill the statutory duties of the Treasurer, to provide financial advice to Council, to provide financial services to the Municipality’s Departments, Boards, and Agencies, and to develop and publish the Municipality’s financial statements and Provincially-mandated reporting requirements. This is accomplished by providing accounting services, payroll, procurement services, and controlling of funds through the development and implementation of appropriate policies, procedures, and controls. Finance is also responsible for the development and management of the current and multi-year capital and operating budgets, and is responsible for all tax administration matters.

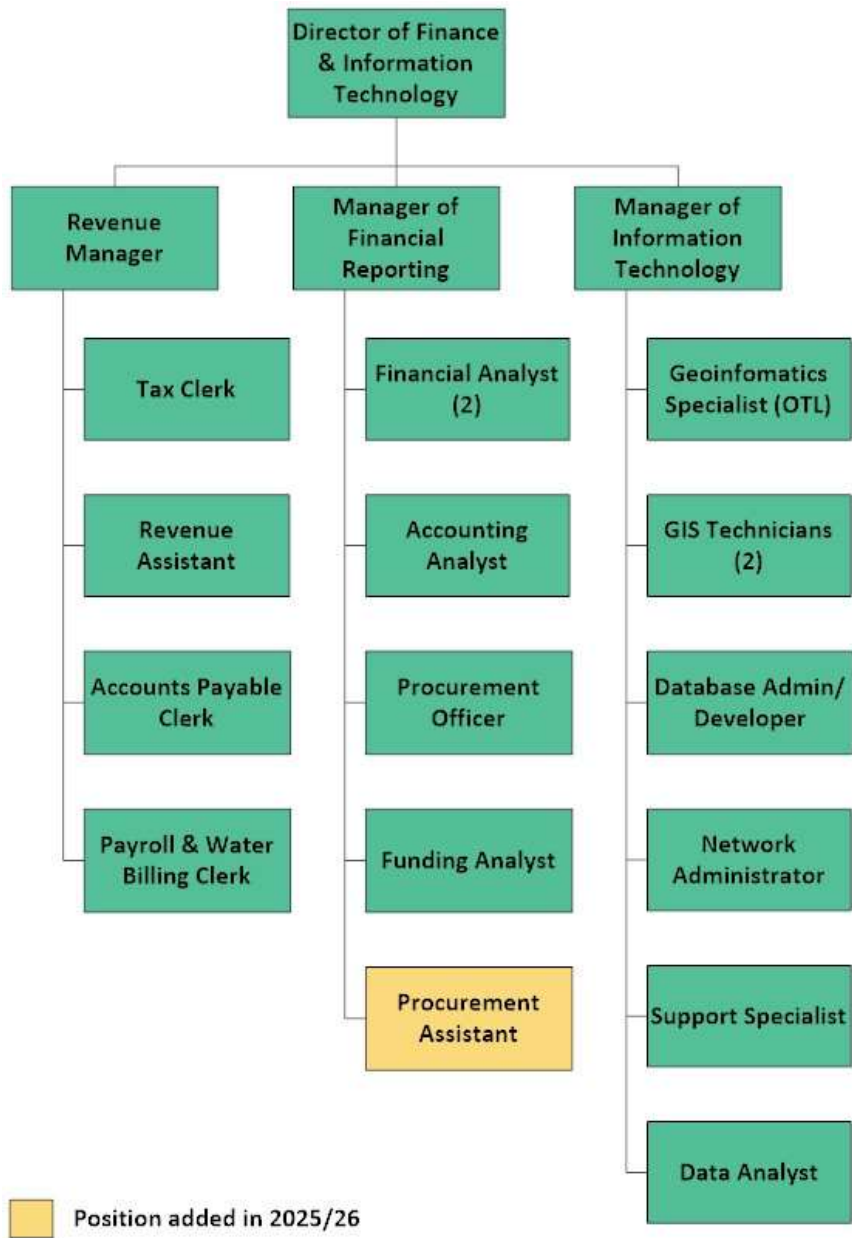
The Information Technology Division provides support for all information system and telecommunications requirements of the Municipality, and to other contracted government entities when requested, including: Valley Region Solid Waste-Resource Management Authority, Town of Berwick, Village of Kingston, Kings Regional Emergency Management Organization, and Kings Transit Authority. Support services provided include: landline and cellular voice and data communication, Internet connectivity, website hosting, and web and software development. Information Technology is responsible for administration of the Municipal Geographic Information System, including spatial data collection, civic numbering, quality assurance, mapping, application development and data analysis. Information Technology manages all aspects of information system security through policy development, monitoring of network traffic, and maintenance of endpoint protection methods.

Key Performance Indicators

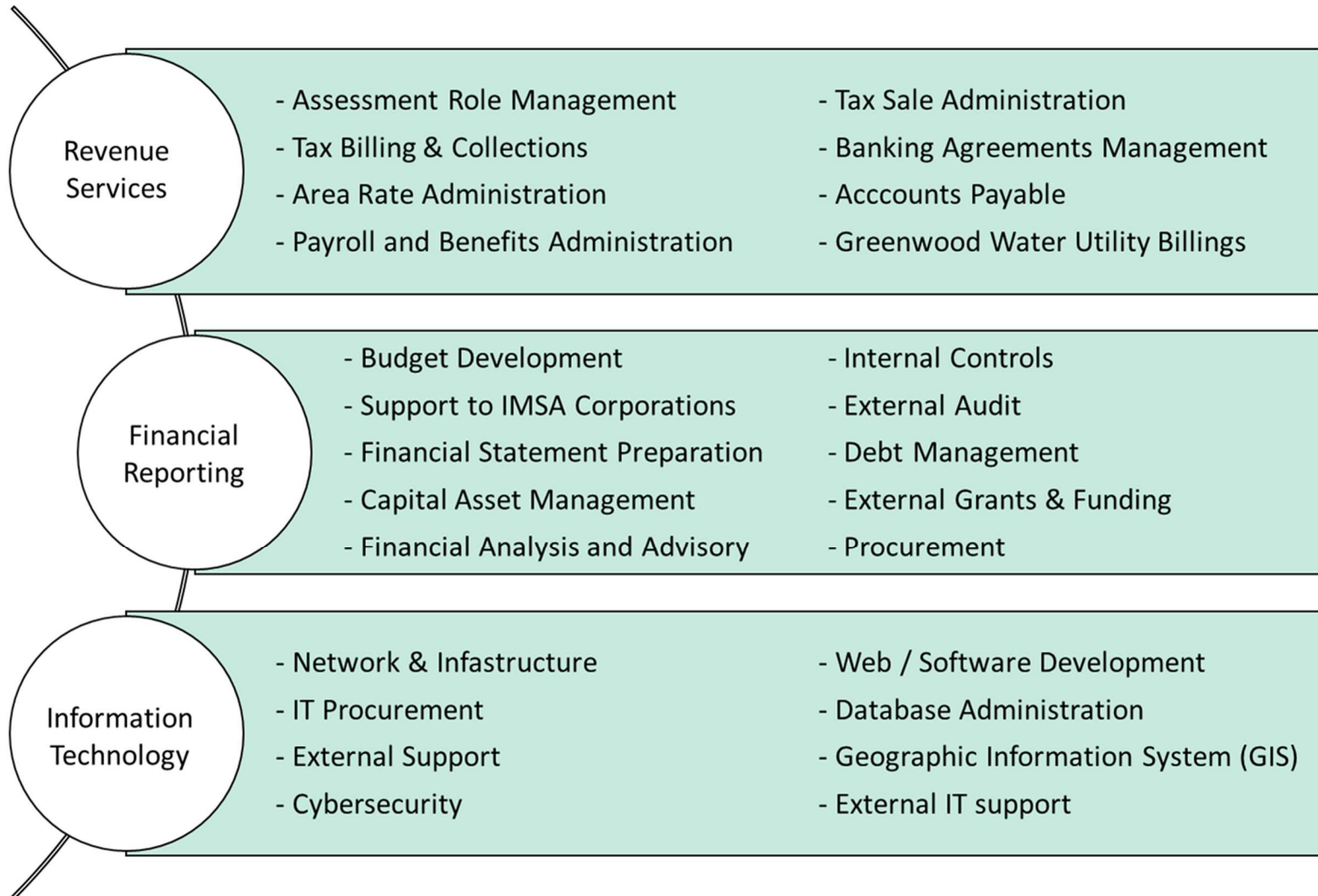
Key Performance Indicator	Status 2023/24	Status 2022/23
Unqualified audit opinion with no reported adjustments, uncorrected misstatements, or disclosure matters.	Achieved	Achieved
No identified reportable internal control observations.	Achieved	Achieved
All significant provincial financial reporting deadlines met.	Partially Achieved	Partially Achieved
Average resolved IT related help desk requests per month	120	130

During July 2023, the Municipality had a cyber security incident which resulted in the temporary loss of financial reporting and accounting systems. These systems were not fully restored until late October which resulted in the delay of the 2022/23 financial statement audit. Therefore, the Provincial deadline of September 30th for submission of audited financial statements was not met. This incident impacted the 2023/24 fiscal year as well, resulting in the delay of the financial statement preparation and audit, and the Provincial deadline was also not achieved for that fiscal year. This was outside the control of Municipal staff and was communicated to the Province who approved the delayed filing. All other Provincial financial reporting deadlines were met. Systems have been fully restored and it is anticipated that all deadlines for 2024/25 will be met.









Primary Functions – Finance and Information Technology



Finance – Key Strategic Projects (KSP)

The 2021-2024 Strategic Plan contains numerous projects that support the Municipality’s Key Strategic Priorities. Council is developing a new Strategic Plan for 2025 through 2029. Below is a sample of strategic projects the department is presently focused on. A full listing of Key Strategic Projects is found in Appendix E.

KSP	Description	Priority
New Minas Commercial Street development and tax revenue analysis	A review of the land use profile of the New Minas Commercial Street Corridor was undertaken to determine the potential of higher density development for the Village.	 <p>Strong Communities</p>
Consolidation of Budget & Finance and Audit Committees	Eliminate redundancy between committees and streamline responsibilities.	 <p>Good Governance</p>
Utility Billing Policy	With the intent of reducing delinquency and streamlining the administration process, a utility billing policy will provide clarity and guidance to employees as well as customers of the Greenwood Water Utility and any potential future utility operated by the Municipality.	 <p>Financial Sustainability</p>
Broadband Buildout	Connect to Innovate project to enable third party ISPs to service the under-served communities of North Grand Pre, Woodville, Canada Creek, Black Rock and surrounding areas.	 <p>Economic Development</p>

Finance and Information Technology Budget

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$273,200	\$259,600	5.20%	\$259,605	\$230,470	\$217,395
Other Revenue	117,600	101,500	15.90%	104,600	77,475	89,956
Total Revenue	390,800	361,100	8.20%	364,205	307,945	307,351
Expenditures						
Salaries, Wages, Benefits	2,182,400	1,940,900	12.40%	1,984,105	1,814,310	1,650,488
Materials, Supplies, Utilities	194,790	169,810	14.70%	177,300	157,210	151,200
Purchased Services	740,550	510,850	45.00%	520,750	465,910	310,876
Debt & Transfer to Reserves	282,500	273,300	3.40%	273,300	2,189,320	52,330
Enhanced Reserve Contributions	1,140,000	2,900,000	- %	2,900,000	-	-
Total Expenditures	4,540,240	5,794,860	-21.70%	5,855,455	4,626,750	2,164,894
Tax Levy Requirement	\$4,149,440	\$5,433,760	-23.60%	\$5,491,250	\$4,318,805	\$1,857,543

Activity Revenue includes commissions charged for the collection of area rates. The current rate is 4% per Policy FIN-05-007. These revenues are intended to offset Municipal expenses related to software licensing, postage, and printing costs. Also included are administrative fees generated through the provision of payroll and IT services.

Other Revenue includes Listing Recovery Fees, Tax Sale Administration Fees, and Tax Sale Expense Recovery.

Salaries & Benefits are increasing 12.4% over prior year. The change primarily relates to the addition of a Procurement Assistant. Also included in the salary and benefits budget are non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), expected unionized increases per the Collective Agreement, and an allowance for vacant positions.

Materials, Supplies, and Utilities include telephone, postage, office supplies & equipment, software supplies, hardware supplies, and toner. Budgets reflect actual usage.

Increases in Purchased Services are primarily related to licensing and maintenance contracts within the IT division. Additional amounts have been budgeted for rising fees and for new required software licenses. A Human Resources Information System (HRIS) software is budgeted that will manage all informational aspects of human resources activity including recruitment, onboarding, payroll, scheduling, time and attendance, benefits administration, and performance management.



The new Asset Management software will be used daily by approximately 25 staff in the Engineering and Public Works department. The software is be used to register and track all assets owned by the Municipality and will further function as a work management system. The software supports the long-term asset management goals of the Municipality, ensuring that we have the necessary information to accurately predict future maintenance and capital needs. The new Asset Management software is replacing an existing system that is not suitable for the Municipality's growing needs.

Other items included in this budget relate to tax sale expenses (primarily legal costs), external audit fees, equipment contracts, and IT consulting which have been adjusted for anticipated utilization.

Enhanced reserve contributions include \$515,000 directed to improve the capital reserve balance as a further step to bring it in line with the Policy-recommended balances and to support longer-term asset management objectives. An additional \$625,000 has also been allocated to the operating reserve to maintain recommended balances and enable the Municipality flexibility to use these funds on a variety of future initiatives.

The following tables provide a breakdown of budgets included within the department.

Financial Services	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$256,000	\$242,400	5.60%	\$242,405	\$213,250	\$196,420
Other Revenue	117,600	101,500	15.90%	104,600	77,475	89,956
Total Revenue	373,600	343,900	8.60%	347,005	290,725	286,376
Expenditures						
Salaries, Wages, Benefits	1,342,600	1,165,400	15.20%	1,200,660	1,135,730	991,312
Materials, Supplies, Utilities	130,690	109,710	19.10%	109,700	101,405	98,097
Purchased Services	140,150	118,950	17.80%	118,950	77,355	81,250
Debt & Transfer to Reserves	94,300	89,000	6.00%	2,989,000	1,971,515	34,000
Enhanced Reserve Contributions	1,140,000	2,900,000	-	-	-	-
Total Expenditures	2,847,740	4,383,060	-35.00%	4,418,310	3,286,005	1,204,659
Tax Levy Requirement	\$2,474,140	\$4,039,160	-38.70%	\$4,071,305	\$2,995,280	\$918,283

Information Technology Services	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$ 17,200	\$ 17,200	- %	\$ 17,200	\$ 17,220	\$ 20,975
Total Revenue	17,200	17,200	- %	17,200	17,220	20,975
Expenditures						
Salaries, Wages, Benefits	839,800	775,500	8.3 %	783,445	678,580	659,176
Materials, Supplies, Utilities	64,100	60,100	6.7 %	67,600	55,800	53,100
Purchased Services	600,400	391,900	53.2 %	401,800	388,555	229,626
Debt & Transfer to Reserves	188,200	184,300	2.1 %	184,330	217,805	18,330
Total Expenditures	1,692,500	1,411,800	19.9 %	1,437,175	1,340,740	960,232
Tax Levy Requirement	\$ 1,675,300	\$ 1,394,600	20.1 %	\$ 1,419,975	\$ 1,323,520	\$ 939,257

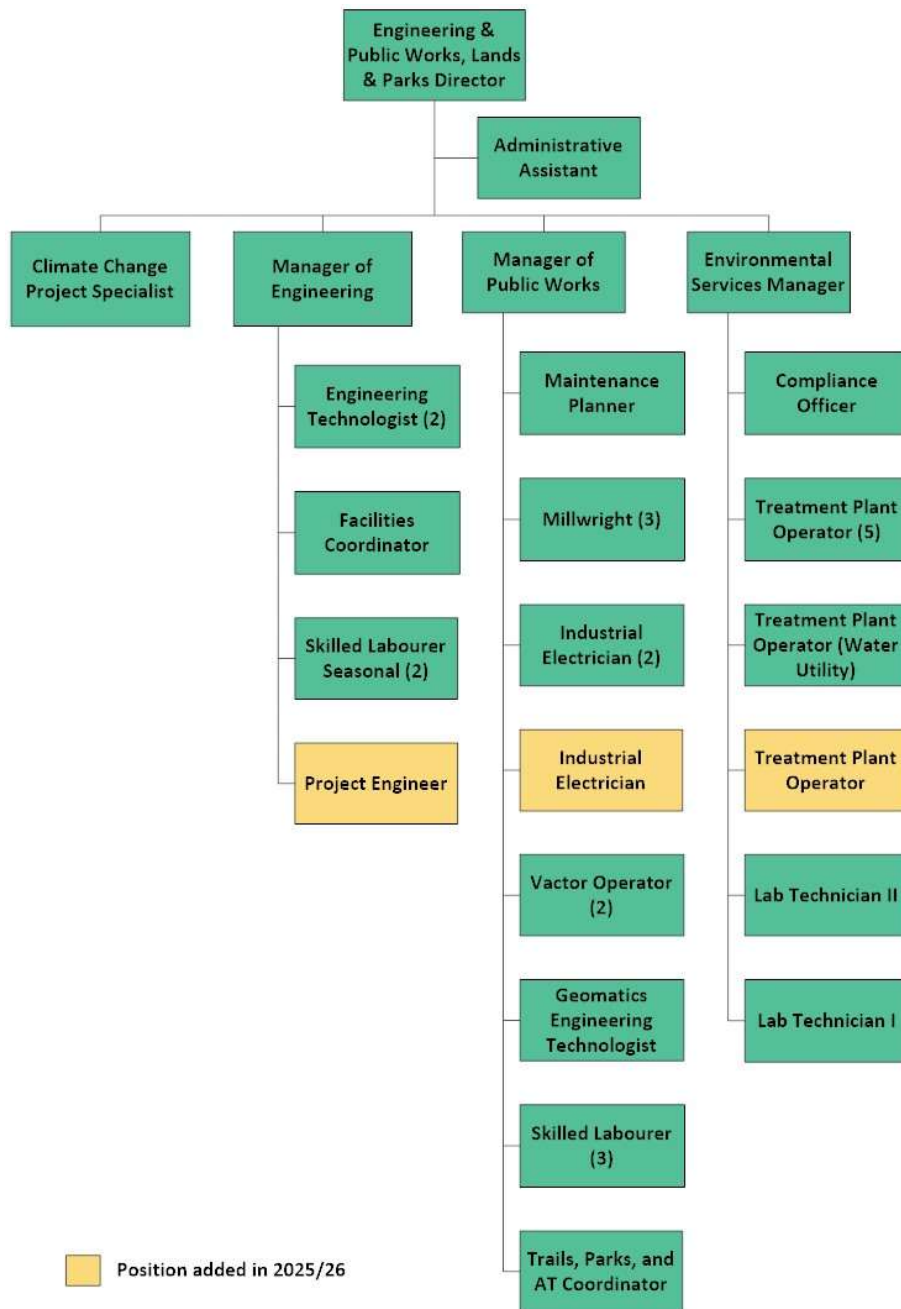
Departmental Summary – Engineering & Public Works

The Engineering and Public Works Department provides municipal infrastructure services. The following core service delivery areas are the primary focus of this department:

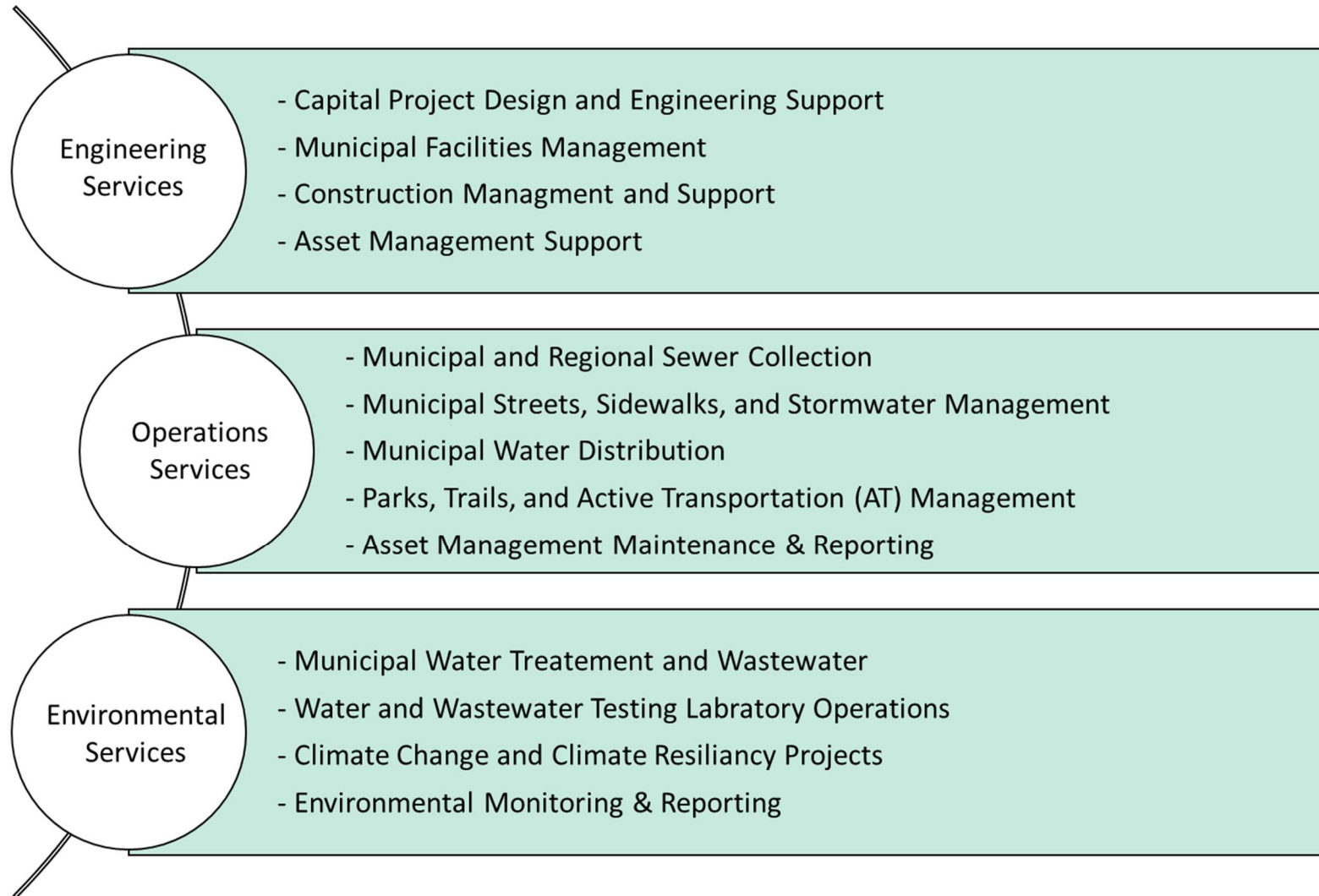
- Wastewater collection and treatment
- Water treatment and distribution
- Stormwater management
- Capital infrastructure program delivery
- Snow removal and maintenance of Municipal roads and sidewalks
- Municipal facilities and property management
- Parks, trails and Active Transportation (AT) management
- Climate resiliency projects
- Engineering support services to the Municipality and Council supported initiatives.

Annual Highlights

- Ongoing development of asset management and operational workflow practices
- Construction of several sewer and water infrastructure upgrade projects related to 2023/24 Investing in Canada Infrastructure Program funding
- Modernization and technology upgrades at existing Municipal sewer treatment facilities
- Active desludging and sludge management activities at existing Municipal sewer treatment facilities
- Construction of new Regional sanitary sewer forcemain from Kentville to New Minas
- Increased operational support of parks, trails and AT infrastructure
- Increased acquisition of parts (inventory) and equipment critical to the needs of the EPW department








Engineering and Public Works – Primary Functions



Engineering and Public Works – Key Strategic Projects

The 2021-2024 Strategic Plan contains numerous projects that support the Municipality’s Key Strategic Priorities. Council is developing a new Strategic Plan for 2025 through 2029. Below is a sample of strategic projects the department is presently focused on. A full listing of Key Strategic Projects is found in Appendix E.

KSP	Description	Priority
Asset Management Plan - Other Municipal Assets	Review, reassess and update the Asset Management Plan. Collect asset data, maintenance plans and capital replacement plans for each asset class. Implementation and training of all staff utilizing specialized asset management software.	 Financial Sustainability
Community Based Facility Upgrades	Ongoing program to maintain & upgrade infrastructure in park facilities	 Strong Communities
J-Class Road Asset Management Plan	Prepare proposal to Nova Scotia Department of Public Works on changes to the "J-Class" Road Resurfacing program.	 Financial Sustainability
Update of Municipal Specifications Manual	Update of Municipal Specifications Manual, governing design requirements for infrastructure owned or to be transferred to the ownership of the Municipality. Primarily applicable to developers.	 Good Governance
SCADA Upgrades Project	Upgrading the Supervisory Control and Data Acquisition (SCADA) system to increase compatibility, add an advanced level of functionality with the operations, increase security for the system, and have compatibility with the current and future operating systems	 Environmental Stewardship

Engineering and Public Works Budget

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$ 892,050	\$ 788,730	13.1 %	\$ 788,730	\$ 853,035	\$ 490,660
Grants	8,000	-		-	65	122,704
Transfer from Other Funds	33,100	31,800	4.1 %	31,800	30,488	28,555
Total Revenue	933,150	820,530	13.7 %	820,530	883,588	641,919
Expenditures						
Salaries, Wages, Benefits	1,085,900	1,132,700	(4.1)%	940,580	797,670	616,048
Materials, Supplies, Utilities	625,450	556,870	12.3 %	560,980	561,045	425,029
Purchased Services	1,622,800	1,491,300	8.8 %	1,342,050	755,485	965,624
Debt & Transfer to Reserves	1,274,300	1,195,100	6.6 %	1,195,100	1,408,590	849,630
Total Expenditures	4,608,450	4,375,970	5.3 %	4,038,710	3,522,790	2,856,331
Tax Levy Requirement	\$ 3,675,300	\$ 3,555,440	3.4 %	\$ 3,218,180	\$ 2,639,202	\$ 2,214,412

Activity Revenue comprises streetlight area rates, revenue from a power purchase agreement (PPA) related to the solar panels located at the Municipal Complex, and administrative fees charged to other utilities and service areas. The decrease relates to administrative fees charged to the utilities in relation to support services provided by the Municipality.

Transfers from Reserve relate to the annual payment of a Government of Canada-Municipality lease to house a Civilian Air Park at 14-Wing Greenwood. The reserve has been set aside to make these payments for the term of the lease.

Salaries & benefits have a 4.1% decrease in budget, there have been reallocations of FTE within the organization as detailed in the staffing summary section on page 101 specifically one Director position has reallocated from EPW to Administration. New positions in EPW relate in part to succession planning for operator positions. Also

included in the salary and benefits budget are non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacant positions.

Materials, Supplies & Utilities include Municipal Complex maintenance, supplies, power, and water, maintenance and utilities for park facilities, and supplies and vehicles to support Municipal staff. These budgets reflect actual and planned usage, with maintenance and power accounts primarily driving the increase in budget.

Purchased Services include contracted services for janitorial, snow clearing, engineering consultant fees, lifeguard services, J-Class road paving, and insurance, these budgets reflect actual and planned usage. The increase relates primarily to J-Class road paving, for which the budget is based on the Council approved priority list along with an estimated cost per km. Another key driver of the increase is enhanced trail maintenance with an addition of funds for enhanced trail maintenance that in part was previously funded through a grant to the Annapolis Valley Trails Coalition which is anticipated to end or be scaled back in 2025/26. These increases are offset by decreases in climate related consulting, in line with planned projects, snow and ice control which reflects updated contract pricing, and a reduction in outside engineering fees. Other accounts have been adjusted in line with actual costs and planned utilization.

Transfers to Reserves & Debt Service have increased 6.6%, this relates to growth in transfers to capital reserves, which is based on depreciation of departmental related fixed assets. With the asset base growing, depreciation reserve requirements are also increasing.

The tables on the following pages provide a breakdown of budgets included within the EPW Department.

Public Works Administration	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$ 719,590	\$ 621,150	15.8 %	\$ 621,150	\$ 688,381	\$ 341,432
Grants	-	-		-	65	122,704
Transfer from Other Funds	33,100	31,800	4.1 %	31,800	30,488	28,555
Total Revenue	752,690	652,950	15.3 %	652,950	718,934	492,691
Expenditures						
Salaries, Wages, Benefits	477,700	545,400	(12.4)%	536,435	541,145	409,390
Materials, Supplies, Utilities	216,190	199,290	8.5 %	203,800	216,080	141,823
Purchased Services	58,100	81,800	(29.0)%	81,800	32,890	100,942
Debt & Transfer to Reserves	351,700	357,600	(1.6)%	357,600	351,670	22,800
Total Expenditures	1,103,690	1,184,090	(6.8)%	1,179,635	1,141,785	674,955
Tax Levy Requirement	\$ 351,000	\$ 531,140	(33.9)%	\$ 526,685	\$ 422,851	\$ 182,264
Municipal Building	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$ 27,400	\$ 27,600	(0.7)%	\$ 27,600	\$ 22,976	\$ 23,951
Total Revenue	27,400	27,600	- %	27,600	22,976	23,951
Expenditures						
Salaries, Wages, Benefits	106,600	101,600	4.9 %	101,600	95,600	89,863
Materials, Supplies, Utilities	127,700	99,000	29.0 %	106,000	83,290	85,647
Purchased Services	119,200	118,300	0.8 %	116,200	91,385	80,862
Debt & Transfer to Reserves	279,800	288,800	(3.1)%	288,800	365,745	305,230
Total Expenditures	633,300	607,700	4.2 %	612,600	636,020	561,602
Tax Levy Requirement	\$ 605,900	\$ 580,100	(4.4)%	\$ 585,000	\$ 613,044	\$ 537,651

Municipal Roads & Sidewalks	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$ 145,060	139,980	3.6 %	\$ 139,980	\$ 141,678	\$ 125,277
Transfer from other funds	-	-	- %	-	-	-
Total Revenue	145,060	139,980	3.6 %	139,980	141,678	125,277
Expenditures						
Salaries, Wages, Benefits	226,700	173,800	30.4 %	160,960	124,510	78,480
Materials, Supplies, Utilities	158,360	145,180	9.1 %	145,180	144,545	126,698
Purchased Services	1,105,100	964,600	14.6 %	964,600	555,145	727,100
Debt & Transfer to Reserves	520,800	457,700	13.8 %	457,700	619,805	446,500
Total Expenditures	2,010,960	1,741,280	15.5 %	1,728,440	1,444,005	1,378,778
Tax Levy Requirement	\$ 1,865,900	\$ 1,601,300	16.5 %	\$ 1,588,460	\$ 1,302,327	\$ 1,253,501

Municipal Parks & Trails	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Expenditures						
Salaries, Wages, Benefits	\$ 145,900	\$ 46,400	214.4 %	46,400	36,415	38,315
Materials, Supplies, Utilities	85,600	74,600	14.7 %	73,100	72,850	70,861
Purchased Services	204,600	62,100	229.5 %	64,950	58,565	56,720
Debt & Transfer to Reserves	118,900	84,400	40.9 %	84,400	71,370	75,100
Total Expenditures	555,000	267,500	107.5 %	268,850	239,200	240,996
Tax Levy Requirement	\$ 555,000	\$ 267,500	107.5 %	\$ 268,850	\$ 239,200	\$ 240,996

Environmental Services and Climate Resiliancy	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Grants	\$ 8,000	\$ -	- %	\$ -	\$ -	\$ -
Total Revenue	8,000	-	- %	-	-	-
Expenditures						
Salaries, Wages, Benefits	129,000	265,500	(51.4)%	95,185	-	-
Materials, Supplies, Utilities	37,600	38,800	(3.1)%	32,900	44,280	-
Purchased Services	135,800	264,500	(48.7)%	114,500	17,500	-
Debt & Transfer to Reserves	3,100	6,600	(53.0)%	6,600	-	-
Total Expenditures	305,500	575,400		249,185	61,780	-
Tax Levy Requirement	\$ 297,500	\$ 575,400	(48.3)%	\$ 249,185	\$ 61,780	\$ -



Streetlights

Area rates charged for streetlights are included in Engineering & Public Works Activity Revenue.

An annual fee is charged to properties located within 100 feet of a serviced streetlight area. The fees are set on a cost recovery basis and used only to fund those costs directly related to provision of lighting. The amount is set under [FIN-05-003 Fees Policy](#).

[By-Law 45 Street Lighting](#) specifies the areas serviced by streetlights and regulates the application of these fees. Twelve areas fall under the general street light fee as detailed in the appendix of the By-law. In addition to the twelve areas of service, the By-law also stipulates a charge for street lighting within the Centreville Growth Centre.

Streetlight fees correlate with power rates. Assuming no more than a 3% annual increase in power rates, and an annual 2% growth rate of properties within the service area, it is projected that rates will remain constant over the next three years.

General Rate:

2024/25 (approved)	\$43.00
2025/26 (proposed)	\$42.00
2026/27 (forecast)	\$42.00
2027/28 (forecast)	\$42.00

Centreville Rate:

2024/25 (approved)	\$4.50
2025/26 (proposed)	\$4.50
2026/27 (forecast)	\$4.50
2027/28 (forecast)	\$4.50



Municipal Sewer

The Municipal Sewer is not an individual fund like the other utilities therefore it is incorporated into the General Operating Fund of the Municipality. Further details on the Municipal Sewer are found later in this document starting on page 113.

Municipal Sewer	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$ 5,820,730	\$ 5,496,250	5.9 %	\$ 5,589,170	\$ 5,127,225	\$ 4,706,364
Transfer from Operating Reserve	40,000	102,360		93,300	20,950	-
Total Revenue	5,860,730	5,598,610	4.7 %	5,682,470	5,148,175	4,706,364
Expenditures						
Salaries, Wages, Benefits	1,671,000	1,396,300	19.7 %	1,315,715	1,270,125	1,077,358
Materials, Supplies, Utilities	2,731,400	2,549,240	7.1 %	2,534,790	2,035,655	1,523,361
Debt & Transfer to Reserves	1,458,330	1,653,070	(11.8)%	1,653,070	1,703,005	1,727,049
Total Expenditures	5,860,730	5,598,610	4.7 %	5,503,575	5,008,785	4,327,768
Net Reserve Impact	\$ -	\$ -	- %	\$ 178,895	\$ 139,390	\$ 378,596



Emergency Management and Fire Protection

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Grants	\$ 15,500	\$ 15,500	- %	\$ 15,500	\$ 15,465	\$ 15,555
Other	2,400	2,400	- %	2,400	2,435	2,436
Transfer from Other Funds	-	-	- %	-	-	1,055,610
Total Revenue	17,900	17,900	- %	17,900	17,900	1,073,601
Expenditures						
Salaries, Wages, Benefits	131,200	118,700	10.5 %	101,300	42,765	41,294
Materials, Supplies, Utilities	3,700	4,000	(7.5)%	4,000	7,335	3,212
Purchased Services	214,950	215,450	(0.2)%	210,900	176,115	166,631
Fire Station Capital Contribution	-	-	- %	-	-	1,055,610
Fire Department Funding	2,924,050	2,829,650	3.3 %	2,763,848	2,695,105	2,543,159
Debt & Transfer to Reserves	-	4,800	(100.0)%	4,800	19,595	14,300
Total Expenditures	3,273,900	3,172,600	3.2 %	3,084,848	2,940,915	3,824,206
Tax Levy Requirement	\$ 3,256,000	\$ 3,154,700	3.2 %	\$ 3,066,948	\$ 2,923,015	\$ 2,750,606

Grant revenue includes funds received from the Province for civic addressing.

Fiscal 2022/23 included funding from the General Operating Reserve in relation to the contribution to the new Hantsport Volunteer Fire Department fire station.

Salaries include an Emergency Management Coordinator position and a portion of the Inspection & Enforcement Division Manager who engages with the Fire Departments.

Purchased services include fire dispatch costs, generator and dry hydrant funding, fire service medals, and emergency funding.

Fire Department Funding

The Municipality funds 13 fire departments. Operational funding is provided through the general tax rate, while capital funding is provided through area rates.

Through consultation with the Fire Services Advisory Committee, a standing committee of Council, advice is provided on fire services. More recently, Municipal Council approved the Fire and Emergency Services Providers Funding Policy that will see each fire department enter a contract with the Municipality for their provision of emergency services. While these contracts are being finalized, a maximum increase of 1.5%, based on the CPI figure for October 2024, will be provided to operating contributions for those departments not under contract for the 2025/26 fiscal year.

Those departments with contracts have submitted budgets within the terms of those agreements. Two departments, Berwick and Hantsport have requested additional funds beyond the contract maximum due to escalating costs of service delivery over the past few years. Both departments have submitted a letter outlining the requested additional funds.



Individual department funding details are shown on the following page.

Fire Department Operating Funding Summary

Fire Department Funding	2025/26 Proposed Budget	2024/25 Approved Budget	Change	Change (%)
Aylesford District Fire Commissioners	\$ 273,200	\$ 269,200	\$ 4,000	1.5%
Canning Fire Commission	248,100	244,400	3,700	1.5%
Waterville Fire Department (Cornwallis Square Village)	332,000	327,100	4,900	1.5%
Greenwich Fire Commission	200,200	197,200	3,000	1.5%
Halls Harbour District Fire Fighters Association	113,000	111,300	1,700	1.5%
Kingston District Fire Commission	286,200	282,000	4,200	1.5%
New Minas Fire Department	304,500	300,000	4,500	1.5%
Port Williams Fire Department	138,000	136,000	2,000	1.5%
Springfield & District Fire Department	58,670	57,800	870	1.5%
Contracted Departments:				
Berwick & District Fire Department	186,320	165,100	21,220	12.9%
Town of Wolfville Fire Department	179,460	181,800	(2,340)	-1.3%
Kentville Volunteer Fire Department	476,700	475,500	1,200	0.3%
Hantsport Fire Department	127,700	82,300	45,400	55.2%
Total	\$ 2,924,050	\$ 2,829,650	\$ 94,350	3.3%

Departmental Summary – Planning & Inspection Services

The Planning & Inspection Services Department is divided into three service areas.

The Planning Services team includes Planners. The core services delivered by the service team include the:

- Processing of applications to amend Planning Documents (Municipal Planning Strategy & Land Use By-law)
- Implementation of planning projects prioritized by Council

The Inspection and Enforcement Services team includes Building Officials, Fire Inspectors, By-law Enforcement Officer, Accessibility Coordinator, and Customer Service Representatives. This team delivers several community-oriented services and programs such as:

- Building Inspection
- Fire Inspection
- By-law Enforcement (i.e., Dangerous or Unsightly Premises, Burning By-law)
- Frontline service to all Municipal customers

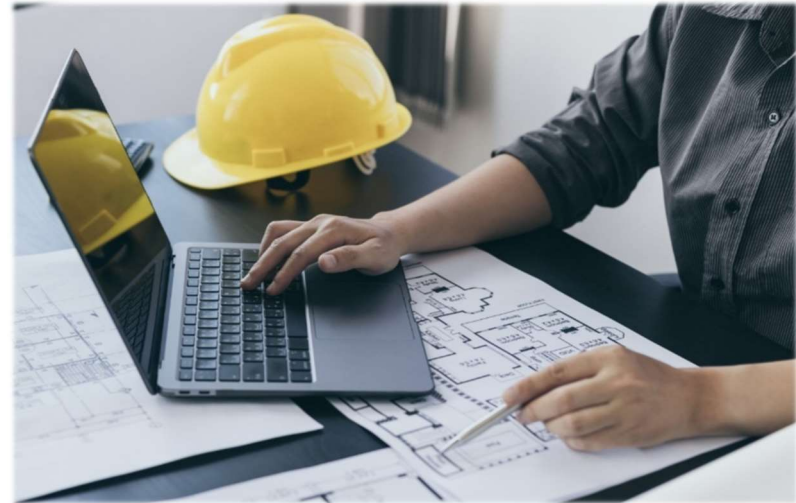
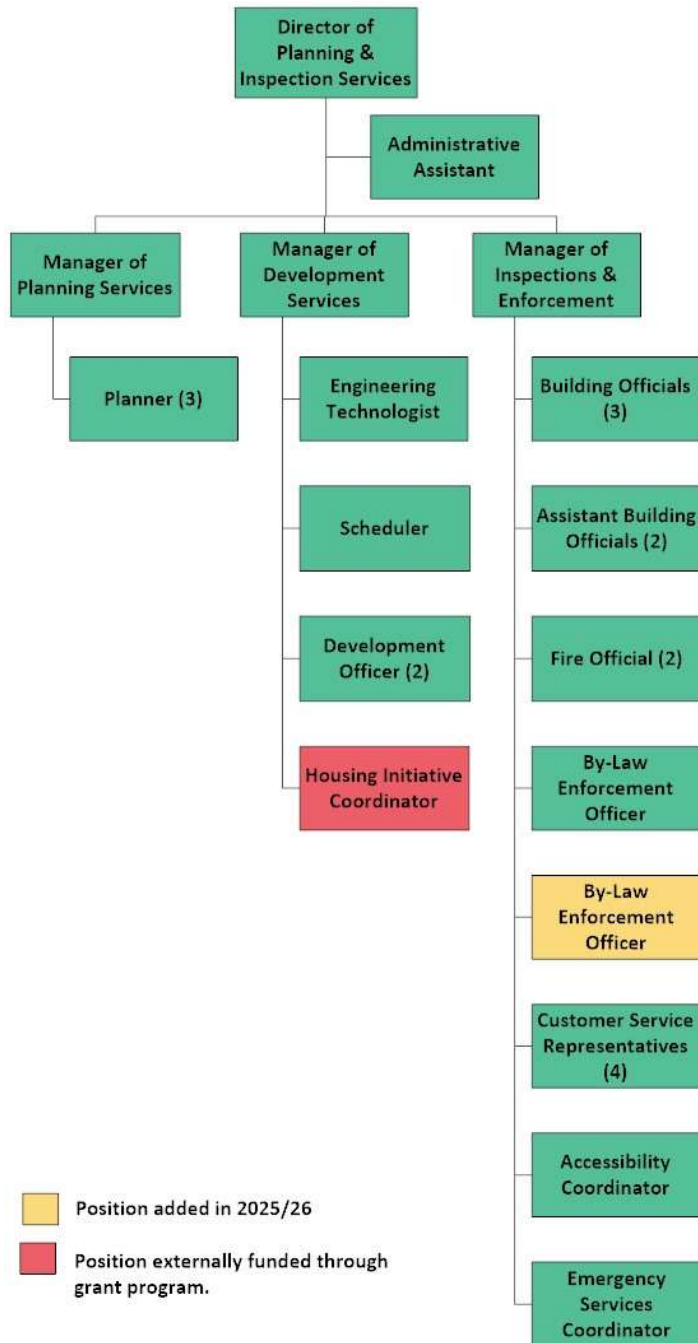
The Development Services Division is responsible for the efficient and effective operation of all the Municipality's permitting and development processes. Overseeing the processes, ensuring compliance with all relevant regulations and bylaws, and facilitating the timely issuance of permits for construction, renovations, land use changes, and other related activities. Also included in this division is the administration of the Municipality's Housing Accelerator Program.

Key Performance Indicators

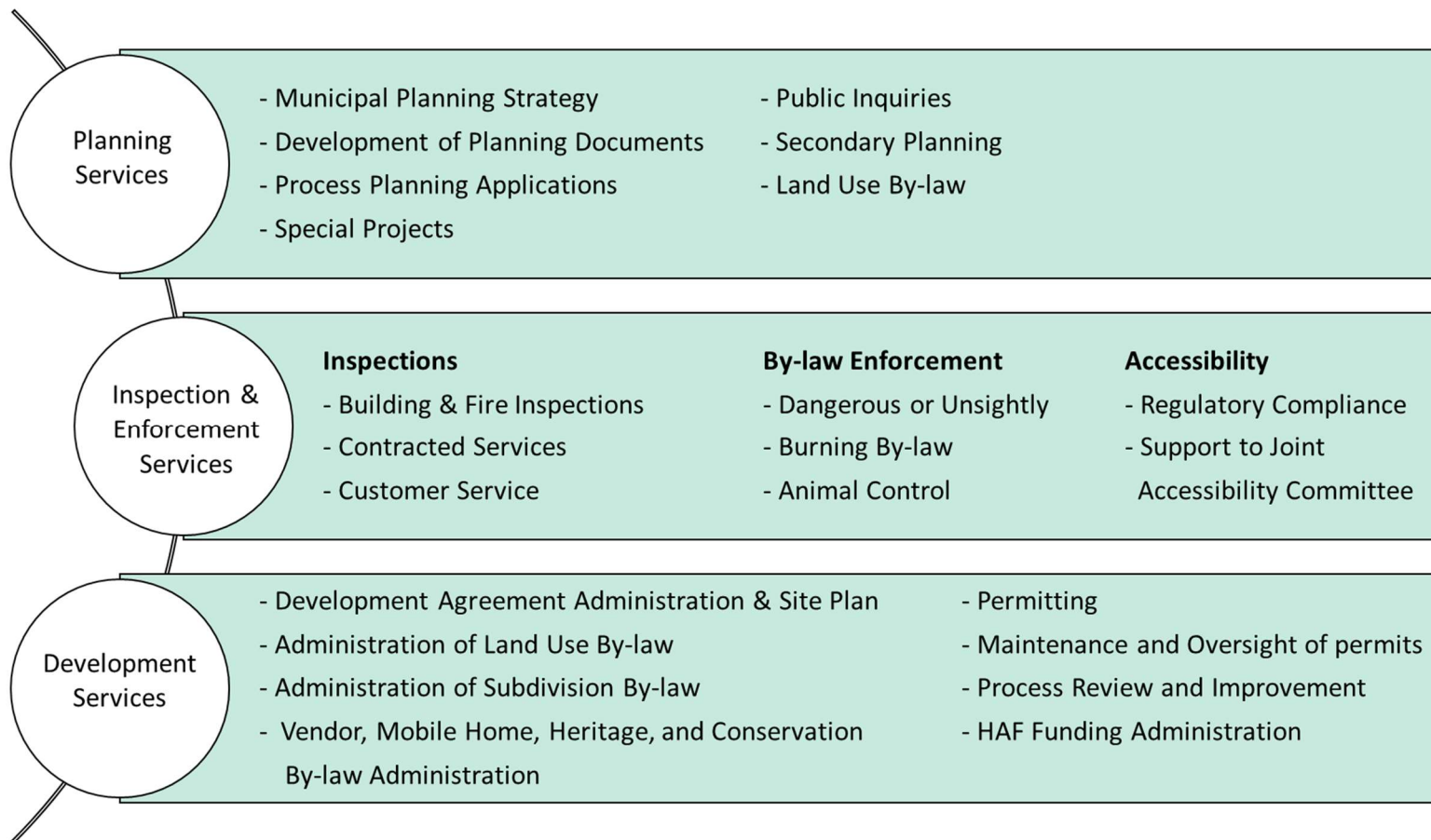
	Permit Applications	Dwelling Units Created	Inspections Performed	Open Permits
2020	1,041	352	2,942	302
2021	1,167	420	3,236	420
2022	1,175	357	3,689	587
2023	1,062	314	3,549	809
2024	1,095	381	3,844	768



Municipality of the County of Kings







Planning & Inspection Services – Primary Functions



Land Use Planning and Inspection Services – Key Performance Indicators

The 2021-2024 Strategic Plan contains numerous projects that support the Municipality’s Key Strategic Priorities. Completion or timely progress with the strategic projects provides a tangible measurement of the successful implementation of the Municipality’s Strategic Plan. A full listing of Key Strategic Projects is found in Appendix E

KSP	Description	Status
Municipal-wide Complaint Tracking System	As the Municipality progresses, it's important to ensure that all complaints/inquiries received from customers are taken seriously and kept track of. The Municipality recognized that we can do better with keeping track of complaints/inquiries in order to best serve the public and internal staff. With this, we created a system that will assist both the public and staff to ensure continuity is maintained and investigations are logged appropriately until the file can be closed. This system known as CRMS tracks complaints incoming via the website or entered by staff to enable tracking, sorting, and data reporting of data submitted.	 <p>Good Governance</p>
Animal Control Contract	The Municipality's Animal Control Contract was set to expire on April 30, 2024. The contract includes the enforcement of two By-laws, the Animal Control By-Law(12A) and the Dog By-Law(71-A). In recognition of its expiry a review was conducted, amendments were made and a NFRP was developed and released. Through the process, one compliant bid was received which was the Nova Scotia SPCA. A report was developed, presented to Council and approved. A new contract was recently signed between the Municipality and the Nova Scotia SPCA for five years and will expire on April 30, 2029. The contract between the two parties has been amended to ensure the best possible service for Animal Control is provided to the Municipality and its citizens.	 <p>Good Governance</p>
Creation of Development Services Division	A new division has been created for the efficient and effective operation of all the Municipality's permitting and development processes. Key departmental accomplishments include: - Amended fee policy to make selected permits free for the next two years using HAF funding, with the goal of promoting housing development. -Creation of free preapproved building plans for Accessory Dwelling Units	 <p>Strong Communities</p>
Accessibility Plan	The Municipality in partnership with the seven villages, developed a suitable accessibility plan that was adopted by Municipal Council on April 1, 2022. "Our Joint Accessibility Plan" was completed with the assistance of a hired consultant, the Joint Accessibility Committee (JAAC) and Municipal Council. Included as a key item in the original plan, it was recommended that the accessibility plan be reviewed and amended every three years. Recently, the Accessibility Coordinator provided a detailed report to Municipal Council regarding updates to the accessibility plan and recommended the amended version of "Our Joint Accessibility Plan" be adopted. On December 17, 2024, Municipal Council adopted the updated version of "Our Joint Accessibility Plan" to be implemented and worked on over the next three years, 2025-2028. The objective of the accessibility plan is to achieve accessibility by preventing and removing barriers for the disabled.	 <p>Strong Communities</p>

Planning Services Budget

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$ 14,700	\$ 17,100	(14.0)%	\$ 17,100	\$ 11,860	\$ 16,344
Total Revenue	14,700	17,100	(14.0)%	17,100	11,860	16,344
Expenditures						
Salaries, Wages, Benefits	613,400	491,900	24.7 %	484,580	408,215	357,450
Materials, Supplies, Utilities	18,400	4,700	291.5 %	12,200	12,145	20,320
Purchased Services	52,000	52,000	- %	52,000	400	21,685
Debt & Transfer to Reserves	15,400	13,000	18.5 %	13,000	11,700	11,700
Total Expenditures	699,200	561,600	24.5 %	561,780	432,460	411,155
Tax Levy Requirement	\$ 684,500	\$ 544,500	25.7 %	\$ 544,680	\$ 420,600	\$ 394,811

Activity revenue includes sales of plans and data, permitting and the reallocated development application fees to the newly created permitting and development services division.

Salaries, Wages and Benefits reflect estimates for non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacant positions. A 0.5 FTE has been reallocated to from the permitting and development division.

Materials, Supplies, and Utilities include telephone, advertising and office supplies; budgets are adjusted to reflect anticipated actual costs with funds for advertising and signage increasing in 2025/26.

Purchased Services include consultant and meeting costs.

Building & Enforcement Budget

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$ 396,300	\$ 341,550	16.0 %	\$ 337,550	\$ 339,205	\$ 443,137
Total Revenue	396,300	341,550	16.0 %	337,550	339,205	443,137
Expenditures						
Salaries, Wages, Benefits	1,402,200	1,158,100	21.1 %	1,117,455	1,047,460	809,987
Materials, Supplies, Utilities	98,600	79,600	23.9 %	85,970	60,580	57,968
Purchased Services	221,960	222,100	(0.1)%	205,100	162,165	162,646
Debt & Transfer to Reserves	54,800	67,300	(18.6)%	67,300	71,500	36,700
Total Expenditures	1,777,560	1,527,100	16.4 %	1,475,825	1,341,705	1,067,301
Tax Levy Requirement	\$ 1,381,260	\$ 1,185,550	16.5 %	\$ 1,138,275	\$ 1,002,500	\$ 624,164

Activity Revenue comprises amounts received from other municipal units for providing inspection services, Village contributions to the Joint Accessibility Advisory Committee, dog tag revenue, and other licenses. Building permit revenue has been reallocated to permitting and development services.

Salaries, Wages and Benefits reflect estimates for non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the collective agreement, and an allowance for vacant positions. An additional By-law Enforcement Officer has been added in 2025/26. There has also been an increase in the planned utilization of contracted building officials.

Materials, Supplies, and Utilities include telephone, travel, and office supplies; this budget has been adjusted to reflect anticipated actual costs.

Purchased services relate primarily to the animal control contract with an external service provider, and costs of the Joint Accessibility Advisory Committee.

Development Services Budget

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Revenues						
Activity Revenue	\$ 181,200	\$ 170,500	6.3 %	\$ 180,920	\$ 126,060	\$ 202,740
Grant Funding	156,200	-		-	-	-
Total Revenue	337,400	170,500	97.9 %	180,920	126,060	202,740
Expenditures						
Salaries, Wages, Benefits	693,000	519,900	33.3 %	442,370	286,355	296,988
Materials, Supplies, Utilities	14,300	7,300	95.9 %	4,100	3,400	4,890
Purchased Services	49,000	-	- %	-	-	-
Debt & Transfer to Reserves	18,200	15,600	16.7 %	15,600	7,800	7,800
Total Expenditures	774,500	542,800	42.7 %	462,070	297,555	309,678
Tax Levy Requirement	\$ 437,100	\$ 372,300	17.4 %	\$ 281,150	\$ 171,495	\$ 106,938

Activity revenue includes permitting and development application fees, the budget is based on historical trends and anticipated activity. Grant funding relates to funds received under the CMHC / Municipality of the County of Kings Housing Accelerator Fund (HAF) Agreement that will be utilized to fund a Housing Accelerator Coordinator and related costs, as well as funding to offset the loss of revenue related to permit fees being waived to encourage housing development per Policy [FIN-05-003 Fees](#).

Salaries, Wages and Benefits reflect the addition of a HAF Coordinator as described above. The budget also includes estimates for non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacant positions.

Materials, Supplies, and Utilities include telephone, travel, and supplies; budget reflects anticipated actual costs.

Staffing Summary

The Municipality’s 2025/26 operating budget includes 106 full time equivalent (FTE) positions (including 6.0 new FTEs) allocated among the divisions as follows:

Division	2025/26	2024/25	New Positions	Reallocations	2023/24
Administration (Offices of the CAO and Deputy CAO)					
Administration Services	13.00	11.00	1.0	1.0	13.5
Human Resources	2.00	2.00			1.8
Economic Development	1.00	1.00			1.0
Community Development	6.30	6.30			3.5
Finance and Information Technology					
Finance	13.60	12.60	1.0		13.1
Information Technology	8.05	8.05			8.1
Engineering & Public Works, Lands & Parks					
Engineering	4.25	4.75		(0.50)	5.0
Municipal Building	1.00	1.00		-	1.0
Municipal Parks & Trails	2.00	1.00		1.00	1.0
Municipal Roads & Sidewalks	2.30	1.95		0.35	2.0
Climate Resilience	1.10	2.55		(1.45)	-
Sewer and Water Utility	24.60	23.00	2.00	(0.40)	22.1
Land Use Planning & Inspection Services					
Building & Enforcement	13.65	12.65	1.0		12.7
Planning Services	5.50	11.00		(5.5)	7.5
Development Services	6.50	-	1.0	5.5	-
Emergency Management	1.15	1.15			0.4
Allocation TBD	-	-			4.0
Total	106.00	100.00	6.0	-	96.5

Needs have been identified for additional staffing to fulfill service delivery responsibilities, operationalize the Strategic Priorities of Municipal Council, and respond to development growth and related resource demands. In total six net new positions have been added along with the relocation of one prior year unfilled but budgeted position and one externally funded term position, see the chart below for a full breakdown:

New Position	Department
By-Law Enforcement Officer	Planning & Inspection Services
Procurement Assistant	Corporate Services - Financial Reporting
Project Engineer	Engineering & Public Works
Treatment Plant Operator	Engineering & Public Works
Industrial Electrician	Engineering & Public Works
Engagement Specialist	Administration Services
Housing Initiative Coordinator*	Planning & Inspection Services
In House Legal Counsel (reallocated)	Administration Services
Administrative Assistant (removed)	Environmental Services

**Position funded through external grant program*



The Budget also includes the following summer student positions:

Position	Department
Recreation Services Summer Intern	Administration - Community Development
Summer Recreation Assistants (2)	Administration - Community Development
Program Accessibility & Inclusion Facilitator	Administration - Community Development
Summer Paddling Program Team Lead	Administration - Community Development
Summer Paddling Programmers (2)	Administration - Community Development
Community Play Specialist Team Lead	Administration - Community Development
Community Play Specialists (2)	Administration - Community Development
Inclusive Community Intern	Administration - Community Development
Customer Service Summer Intern	Planning & Inspection Services
GIS Technician Summer Intern	Corporate Services - IT
EPW Operations General Maintenance	Engineering & Public Works
Environmental Services and Climate Change	Engineering & Public Works
Engineering Student	Engineering & Public Works

A portion of the expense related to summer students will be offset by funding from the Federal Canada Summer Jobs program.



Grant Programs and Funding to External Service Providers

The Municipality has a robust grant policy, which provides funding to a wide range of programs targeting individuals and organizations. The budget for fiscal 2025/26 expends more than \$4,100,000 for various programs and funding streams.

The [Community Grants Policy](#) provides additional details on grant programs summarized in the following figure. Additionally, a new Program, the Village Infrastructure Capital Enhancement (VICE) is being introduced to replace former arrangements between the incorporated Villages and the Municipality in regard to the Federal Canadian Community-Building Fund.

	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Property Tax Reductions	\$ 1,427,200	\$ 1,309,000	9.0 %	\$ 1,362,610	\$ 1,274,760	\$ 899,099
Community Active Living Grants	214,000	209,000	2.4 %	209,000	165,425	182,999
Community Enhancement Grants	194,200	183,000	6.1 %	177,000	162,170	158,357
Major Grant Programs	600,000	600,000	- %	523,280	309,820	541,672
Infrastructure Programs	1,050,000	-	-	-	-	-
Recreation Grants	205,000	205,000	- %	205,000	181,500	201,669
Other Grant Programs	246,900	249,600	(1.1)%	249,600	227,860	266,741
Funding to External Service Providers	224,560	254,210	(11.7)%	254,210	239,205	196,293
Total Grant Funding	\$ 4,161,860	\$ 3,009,810	38.3 %	\$ 2,980,700	\$ 2,560,740	\$ 2,446,830



Property Tax Reductions

Property Tax Reductions	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Personal Property Tax Reductions	\$ 887,000	\$ 913,000	(2.8)%	\$ 830,430	\$ 866,620	\$ 544,979
Not for Profit Property Tax Exemptions	531,500	385,900	37.7 %	523,030	400,075	346,265
Day Care Property Tax Exemptions	8,700	10,100	(13.9)%	9,150	8,065	7,855
Total Property Tax Exemptions	\$ 1,427,200	\$ 1,309,000	9.0 %	\$ 1,362,610	\$ 1,274,760	\$ 899,099

Personal Property Tax Reductions – [FIN-05-009](#)

Personal property tax reductions are available to property owners within the Municipality who qualify based on specific income thresholds. Eligible recipients who complete the annual application process receive a rebate to their property tax account. Pursuant to the Policy, the eligible income threshold increased to \$47,000 and the maximum exemption to \$580 for fiscal 2025/26. Over the past three fiscal years, the Municipality has increased the income thresholds and max reductions significantly following a policy review and amendment. This has resulted in an increase in the number of applications received from residents, peaking at 1,757 in 2023, and therefore has required an expanded annual budget. Based on current and projected application volumes the 2025/26 budget is based on an anticipated 1,530 applications.

Non-Profit Tax Exemption – [FIN-05-026](#)

By-law 99 establishes tax exemptions for qualified properties used solely by non-profit organizations. The recommended budget is based on properties listed in the policy and related 2025 assessed values.

Day Care Commercial Tax Reduction – [By-law 104](#)

Day care facilities that meet the eligibility criteria established in By-law 104 are eligible for a tax reduction from the commercial to residential rate.

Community Active Living Grants

Grants in this category are intended to encourage active living across Kings County and may be awarded to organizations involved in the delivery of leisure, artistic, and education services.

Community Active Living Grants	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Park, Playground, Trail Maintenance and Development	\$ 150,000	\$ 150,000	- %	150,000	130,635	140,847
Youth Travel Assistance Program	-	9,000	(100.0)%	9,000	9,000	4,000
Direct Participant Programming Assistance	9,000	-	100.0 %	-	-	-
Community Recreation Programming	55,000	50,000	10.0 %	50,000	25,790	38,152
Total Community Active Living Grant	\$ 214,000	\$ 209,000	2.4%	\$ 209,000	\$ 165,425	\$ 182,999

Note: An offsetting transfer from the Open Space Operating Reserve funds a portion of the Park, Playground, and Trail grants.



Community Enhancement Grants

Grants in this category assist in the provision of community related activities.

Community Enhancement Grants	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Festivals and Special Events	\$ 50,000	\$ 56,000	(10.7)%	50,000	48,000	48,000
Councillor Grants to Organizations	89,200	72,000	23.9 %	72,000	64,605	69,848
Community Hall Assistance	55,000	55,000	- %	55,000	49,565	40,509
Total Community Enhancement Grants	\$ 194,200	\$ 183,000	6.1%	\$ 177,000	\$ 162,170	\$ 158,357

The budget for the Councillor Grants to Organizations stream has been indexed in line with the annual Consumer Price Index for the past seven years, resulting in a cumulative 23.9% increase in funding.

Major Grant Programs

Kings Vision Grants contribute to the Municipality’s vision of being a community of communities where all people belong. This grant aids organizations undertaking projects that align with one of the five Key Strategic Priorities of the Municipality’s Strategic Plan.

Major Grant Program	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Kings Vision Grants	\$ 600,000	600,000	- %	523,280	309,820	541,672
Total Major Grant Program	\$ 600,000	\$ 600,000	- %	\$ 523,280	\$ 309,820	\$ 541,672



Infrastructure Programs

A new program providing ongoing support to Village infrastructure projects is being introduced which is designed to replace the current allocation of funds from the Federal Canadian Community-Building Fund (CCBF). The objective of the program, the Village Infrastructure Capital Enhancement program, has been designed to provide fair and equitable funding while reducing the administrative burden, and providing consistent and predictable funding to the Villages.

Infrastructure Programs	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Village Infrastructure Enhancement	\$ 1,050,000	-	- %	-	-	-
Total Infrastructure Programs	\$ 1,050,000	\$ -	- %	\$ -	\$ -	\$ -



Recreation Grants

Recreation Grant Programs	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Town and Village Recreation Funding	\$ 125,000	\$ 125,000	- %	125,000	125,000	125,000
Recreation Directors Salary Grant	80,000	80,000	- %	80,000	56,500	76,669
Total Community Enhancement Grants	\$ 205,000	\$ 205,000	0.0%	\$ 205,000	\$ 181,500	\$ 201,669

Town and Village Recreation Funding, [FIN-05-019](#):

This program provides fair, consistent, and equitable funding to support Towns and Villages for operating recreation facilities and programs used by residents of the Municipality.

Recreation Directors Salary Grant:

Villages with full-time recreation directors are eligible to receive funding for half of eligible salary costs up to a maximum of \$20,000 per year.



Other Grant Programs

Other Grant Programs	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Library Operating Grants	\$ 86,700	\$ 85,300	1.6 %	85,300	81,725	78,911
School Crossing Guard Funding	45,200	54,300	(16.8)%	54,300	36,135	28,928
First Nations Communities Grant	10,000	10,000	- %	10,000	10,000	10,000
School Food Program	100,000	100,000	- %	100,000	100,000	100,001
Graduation Assistance Program	5,000	-	- %	-	-	100,002
COVID-19 Support for Community Groups	-	-	- %	-	-	48,901
Total Community Enhancement Grants	\$ 246,900	\$ 249,600	-1.1%	\$ 249,600	\$ 227,860	\$ 266,741

Library Grants

Each Annapolis Valley Regional Library branch located within the County of Kings receives funds to assist with operating costs specific to that location. Berwick and Kentville have Agreements for a portion of their facility costs, and the other libraries are granted \$5,000 for operations. This is in addition to the Annapolis Valley Regional Library Contribution.

Crosswalk Guard – ADMIN-01-004

This program provides funds to organizations, Villages, and Towns for the provision of crosswalk guard services to assist in the safety of elementary school students.

First Nations Communities Contribution

This is an annual grant of \$10,000 that is used to provide Glooscap First Nation and Annapolis Valley First Nation with \$5,000 each to be used for legacy projects, or to support with community events such as their annual Mawio'mi.

School Food:

The Municipality recognizes the value and importance of school food programs and access to nutritious and healthy food to improve student health, well-being, and success at school. Policy FIN-05-022 provides full details on this program.

Graduation Assistance Program

The Municipality provides funding towards graduation celebrations for each local high school for several years, this is being reallocated to the grants budget from the legislative department budget.



Funding to External Service Partners

The Municipality has funding agreements with several external organizations who provide unique services to residents.

Funding of External Organizations	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Valley Search & Rescue	\$ 57,300	\$ 56,700	1.1 %	56,700	56,100	55,600
Kings County Senior Safety	26,100	25,500	2.4 %	25,500	25,000	18,600
Kings Point to Point Transit	84,820	83,790	1.2 %	83,790	83,110	67,733
Trans County Transportation	31,530	31,220	1.0 %	31,220	30,910	30,300
Valley Community Learning Association	10,810	13,500	- %	13,500	16,185	-
Kings Historical Society	14,000	-	- %	-	-	-
Annapolis Valley Trails Coalition	-	43,500	(100.0)%	43,500	27,900	24,060
Total Funding of External Organizations	\$ 224,560	\$ 254,210	-11.7%	\$ 254,210	\$ 239,205	\$ 196,293

Valley Search and Rescue (VSAR)

Valley Search and Rescue is the Emergency Response organization responsible for wilderness and remote search and rescue operations within Kings County. VSAR also provides mutual aid to assist elsewhere in the province, and throughout Canada. Other services provided include urban searches, civil and natural disaster response, and public education. When activated by REMO, the VSAR operations base functions as a comfort centre for the community. VSAR is staffed entirely by highly trained volunteer professionals.

Kings County Seniors Safety Society

The Kings County Seniors’ Safety Society is a registered not-for-profit organization with the purpose of providing oversight and programming for safety and education initiatives that assist seniors living independently in Kings County.

Alternative Transportation

Trans County Transportation Society and Kings Point to Point Transit Society are non-profit organizations providing safe, reliable community-based transportation.

King’s Historical Society

The society was established in 1978 with the mission to collect, preserve, and interpret the cultural and natural history of Kings County, Nova Scotia.

Valley Community Learning Association

The Valley Community Learning Association (VCLA) is a not-for-profit charitable group that works to raise the literacy levels of adults in Kings and Annapolis Counties, in Nova Scotia, Canada.



Wastewater

Municipal Sewer

The Municipal Sewer system provides service to properties in 18 communities throughout the Municipality. The system consists of eight wastewater treatment plants, and 72 pumping stations with more than 150 pumps that convey wastewater from residences and businesses to treatment facilities.

Municipal Sewer is accounted for within a separate subset of accounts within the Municipality's Operating Fund.

Annual Highlights

- In 2024, the flow discharged from the Municipality's eight wastewater treatment facilities totaled 5,249,922 m³ (2023 - 4,770,500 m³), or 14.4 million litres per day (2023 – 13 million/day).



Municipal Sewer	Proposed Budget 2025/26	Approved Budget 2024/25	Change	Forecast Actual 2024/25	Actual 2023/24	Actual 2022/23
Activity Revenue	\$ 5,820,730	\$ 5,496,250	5.9 %	\$ 5,589,170	\$ 5,127,225	\$ 4,706,364
Transfer from Operating Reserve	40,000	102,360	(60.9)%	93,300	20,950	
Total Revenue	5,860,730	5,598,610	4.7 %	5,682,470	5,148,175	4,706,364
Expenditures						
Salaries & Benefits	1,671,000	1,396,300	19.7 %	1,315,715	1,270,125	1,077,361
Maintenance	376,900	391,350	(3.7)%	372,000	365,189	308,840
Vehicle	173,320	145,130	19.4 %	164,255	139,840	124,380
Lift Station & Treatment Plant	1,202,900	1,002,800	20.0 %	1,002,800	943,994	849,966
Administration	978,280	1,009,960	(3.1)%	995,735	586,632	240,170
Debt Service	170,100	185,400	(8.3)%	185,400	235,898	189,015
Transfer to Reserves	1,288,230	1,467,670	(12.2)%	1,467,670	1,467,107	1,538,034
Total Expenditures	5,860,730	5,598,610	4.7 %	5,503,575	5,008,785	4,327,766
Surplus (deficit)	\$ -	\$ -	- %	\$ 178,895	\$ 139,390	\$ 378,598

Activity Revenues, which include residential, commercial, and other sources, are increasing by 5.9%. In addition to a rate escalation in line with NS October CPI for all items, discussed further below, there are approximately 298 additional connections, as well as increases to sales of service agreements which are directly tied to specific costs.

Transfers from sewer operating reserve of \$40,000 relates to carry-forward funds to used to assess a location for the laboratory. These funds are anticipated to carry-forward in 2024/25 and will move to the Sewer Operating Reserve at March 31, 2025 to be then utilized in the 2025/26 year to fund this project.

Salaries, Wages and Benefits reflect estimates for non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacant positions. Two positions, an Industrial Electrician and a Treatment Plant Operator, have been added in 2025/26 estimates and are to be shared amongst the three utilities.

The maintenance and vehicle budgets represent the best estimate of annual requirements and activity levels and are based on a review of historical spending, inflationary indexing, and planned upcoming maintenance projects.

Lift Station and Treatment Plant power increases are primarily driven by rising power rates (14.1% based on combined 2024 and 2025 NSP rate increases), along with increased consumption at some locations due to equipment upgrades and changes. Additionally, the cost of disposal services has increased based on updated contract pricing, and the service fee paid to Regional Sewer in relation to the Municipality’s share of regional costs has increased.

Administrative costs include liability insurance, overhead supplies, training, clothing, laboratory related expenses, telephone, and an administrative fee for services provided by the Municipality. Budgets reflect actual usage.

The decrease in administrative costs (-3.1%) is driven by a decrease in project-related consultant costs which are included in this grouping, as summarized in the table below. These savings are partially offset by the increase in of an administrative fee paid in relation to licensing fees related to the new asset management software. Other items such as phone, training, and supplies have been adjusted based on actual and anticipated costs.

	Project	Operating Reserve	Sewer Rate	Total Budget 2025/26	Budget 2024/25
19-3403	SCADA System	\$ -	\$ -	\$ -	\$ 93,305
22-3406	Municipal Specifications Manual Update	-	-	-	50,000
22-3407	Laboratory Building Assessment	40,000	-	40,000	50,000
24-3401	Biosolids Management	-	250,000	250,000	250,000
24-3402	STP Lagoon Desludge	-	50,000	50,000	-
		\$ 40,000	\$ 300,000	\$ 340,000	\$ 443,305

Transfer to reserves accounts for 22.0% of the budget. These transfers are required to ensure funds will be available for future capital requirements and to smooth the impacts on future rates.

Sewer Modelling

In order to ensure the long-term financial sustainability of the Municipal Sewer system, including the ability to fund future capital requirements, a financial model was prepared and presented to Committee of the Whole in 2021. The primary focus of the model was an impairment test to determine whether the capital reserve for Municipal Sewer assets was underfunded relative to projected capital requirements. The impairment test concluded that while operating expenses could be accommodated within the existing sewer rate, there was a shortfall of approximately \$14,600,000 in capital reserves. As outlined in the presentation, adjustments to the sewer rate are required to keep pace with rising operating costs to accrue sufficient capital reserves.



Unlike the Municipality’s general tax rates, the sewer rate is not tied to property assessment, and therefore sewer revenue does not increase or decrease from changes in assessments. Therefore, the sewer rate needs to be adjusted to keep pace with annual operating costs and ensure adequate capital reserve contributions are maintained. As approved in Policy FIN-05-003 the sewer charge is indexed annually based on the prior year’s October Nova Scotia CPI rate for all items. For fiscal 2025/26 this is an increase of 1.5% with rates as follows:

Sewer Base Rates

	Proposed 2025/26	Approved 2024/25
Per Dwelling	\$ 599	\$ 590
Vacant Lot	\$ 179	\$ 176

[By-law #98](#) provides additional information on sewer regulations and billings.

Regional Sewer

The Regional Sewer System consists of the treatment plant in New Minas and a trunk collection system extending from Coldbrook to the New Minas-Greenwich border and from parts of North Kentville. The Regional Sewer System is a partnership among the Municipality, Town of Kentville, Village of New Minas, and PepsiCo Inc.

Regional Sewer	Proposed Budget 2025/26	Approved Budget 2024/25	Change \$	Change %	Forecast Actual 2024/25	Actual 2023/24
Revenue	\$ 2,724,800	\$ 2,000,500	\$ 724,300	36.2 %	\$ 2,009,900	\$ -
Expenditures						
Salaries, Wages & Benefits	401,900	348,600	53,300	15.3 %	339,300	212,700
Materials, Supplies, Utilities	980,900	864,100	116,800	13.5 %	887,100	756,300
Purchased Services	100,600	98,600	2,000	2.0 %	96,800	80,200
Debt & Reserve Transfers	1,241,400	689,200	552,200	80.1 %	686,700	637,800
Total Expenditures	2,724,800	2,000,500	724,300	36.2 %	2,009,900	1,687,000
Surplus (Deficit)	\$ -	\$ -	\$ -	- %	\$ -	\$ -

Overall budget costs of the Regional Sewer System have increased by 36.2% from fiscal 2024/25. Salaries & Benefits 15.1% increase: Adjusted in line with the main Municipal budget to factor in non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacant positions. Additionally, one Director position has been reallocated away from the Public Works Department. One Treatment Plant Operator has been added with an expectation that they would spend 15% of their time (240 annual hours) at Regional. And finally, one Millwright Operator has been added with an expectation that they would spend a similar amount of time as existing operators at Regional. Materials, Supplies, and Utilities have a 13.5% increase related to maintenance, and rising electricity rates. Budgets represent the best estimate of annual requirements and activity levels based on a review of historical routine spending and planned upcoming projects. The budget also includes an 80.1% increase for Debt and Reserve Transfers. This is driven by debt service costs associated with recent and ongoing capital projects.



The following table summarizes sources related to Regional Sewer operations and capital funding:

Partner	2025/26 Contribution	2024/25 Contribution
Town of Kentville	\$ 1,424,070	\$ 1,031,200
Total Village of New Minas	455,940	366,700
PepsiCo Canada	396,880	286,500
Total County of Kings	447,910	316,100
Total Contributions	\$ 2,724,800	\$ 2,000,500

Water Utility

Greenwood Water Utility

The Greenwood Water Utility is regulated under the *Public Utilities Act*. The Utility's rates can only be changed through approval of the Nova Scotia Utility and Review Board (NSUARB).

The Greenwood Water Utility supplies water to approximately 687 residential dwellings and 45 commercial properties. Approximately 750m³, or 750,000L, of water is treated at the Greenwood Water Treatment Plant daily in the late fall and winter months, compared to approximately 925m³ (925,000L) in the warmer months. The NSUARB considers potable water operations in Greenwood and Sandy Court to be one administrative unit.



	Proposed Budget 2025/26	Approved Budget 2024/25	Change (\$)	Change %	Actual 2023/24	Forecast Actual 2024/25
Revenues						
Activity Revenue	\$ 1,097,500	\$ 1,041,400	\$ 56,100	5.4 %	\$ 1,065,000	\$ 1,087,300
Other	50,000	43,500	6,500	14.9 %	171,800	148,000
Total Revenue	1,147,500	1,084,900	62,600	5.8 %	1,236,800	1,235,300
Expenditures						
Salaries, Wages, Benefits	320,800	327,200	(6,400)	(2.0)%	221,700	282,587
Materials, Supplies, Utilities	245,400	267,070	(21,670)	(8.1)%	227,300	221,036
Purchased Services	166,200	153,600	12,600	8.2 %	120,400	103,977
Capital out of Revenue	32,000	127,330	(95,330)	(74.9)%	451,600	407,200
Debt & Transfers to Reserves	383,100	209,700	173,400	82.7 %	194,100	220,500
Total Expenditures	1,147,500	1,084,900	62,600	5.8 %	1,215,100	1,235,300
Surplus (Deficit)	-	-	-	- %	21,700	-
Opening Surplus	1,804,500	3,147,500			3,125,800	3,147,500
Capital out of Surplus	(1,804,500)	(3,147,500)			-	(1,343,000)
Ending Surplus	\$ -	\$ -			\$ 3,147,500	\$ 1,804,500

Activity Revenue is projected based on existing customer base, expected new connections and historical consumption. Other Revenue represents interest earned on the Utility’s bank balances.

Salaries and benefits include non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacant positions. The allocation to the water utility is based on average historical working hours.

Materials, supplies, and utilities include items such as power, chemicals, maintenance, and vehicles. Budgets are based on estimates of annual requirements and activity levels based on a review of historical routine spending, inflationary indexing, and planned upcoming maintenance projects.

Purchased services include insurance, regulatory expenses, and water testing. Purchased services have a small increase to reflect anticipated increased costs related to water testing.

There is no projected change to the rates for the upcoming year. However, with the level of capital being expended in subsequent years with the resulting debt service, additional revenue will be required in 2026/27 and beyond. This will need to be addressed through a combination of third-party grants to fund capital, expansion in the number of users, and/or increased rates for the Utility to continue to fund its operating and capital expenses. A rate study will be required, which may result in an increase to current rates. Funds for a rate study have also been budgeted under purchased services.

Debt and transfers to reserve include transfers to the depreciation reserve fund in line with anticipated annual depreciation expense, as well as debt service for existing debentures.

Budgeted Capital Projects

	2025/26	2026/27	2027/28
Capital Projects			
Water Distribution System Improvements	\$ 265,000	\$ 150,000	\$ 150,000
Water System Equipment	210,000	835,000	135,000
Production Well	10,514,060	1,800,000	-
Total	10,989,060	2,785,000	285,000
Funding Source			
Capital out of Revenue	32,000	-	-
Capital out of Surplus	1,804,500	-	-
Grant funding	1,466,670		
Debt	7,685,890	2,785,000	285,000
Total	\$ 10,989,060	\$ 2,785,000	\$ 285,000



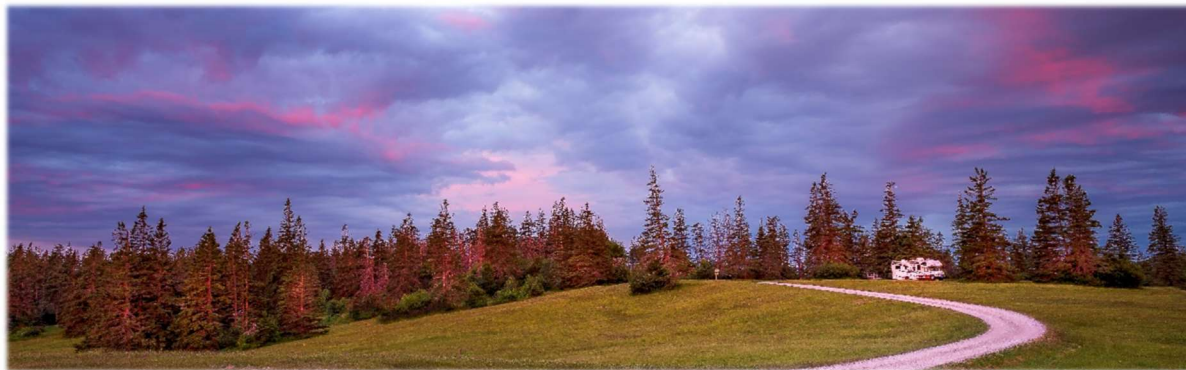
Looking Forward

The Municipality continues to grow as a vibrant and thriving region. There have been numerous service enhancements and special projects undertaken to support the high level of service to our residents and businesses. Multi-year projections are tied to projects that address Council's Strategic Priorities.

Assessment growth in 2025/26 has fallen from the highs seen in the past few years while numerous factors outside of the Municipality's control will affect future budgets, e.g., interest rates, the annual assessment lift, and inflation. Mandatory payments continue to increase and make up close to half of total budgeted operating expenditures. The Municipality has no discretion on the amount charged for those budget items. Other pressures such as increasing insurance rates, electricity rates, and rising fuel and supply costs will continue to have an impact on future budgets.

Being mindful and preparing for possible future budget opportunities is important, specifically regarding maintaining healthy reserves to smooth the impact on year-over-year tax rates.

The table on the following page presents a multi-year budget forecast for the general operating fund.



	Forecast Actual 2024/25	Proposed Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Forecast Budget 2029/30	Forecast Budget 2030/31
Multiyear Operating Forecast							
Revenues							
Tax Revenue	\$50,578,345	\$53,070,900	\$56,520,500	\$60,476,900	\$64,710,300	\$69,240,100	\$74,086,900
PILT	3,693,725	3,508,650	3,586,000	3,665,200	3,779,000	3,896,400	4,017,400
Interest on Investments/Taxes	2,150,800	1,650,400	1,705,700	1,770,100	1,845,000	1,931,900	2,032,600
Area Rates (net)	42,000	42,000	42,000	42,000	42,000	42,000	42,000
Departmental Revenue	7,459,570	8,086,480	8,324,600	8,592,700	9,021,600	9,332,700	9,804,300
Transfers from Reserves	692,120	3,454,720	1,125,600	641,900	643,000	844,000	649,000
Total Revenue	64,616,560	69,813,150	71,304,400	75,188,800	80,040,900	85,287,100	90,632,200
Expenditures							
Education Contribution	15,667,360	17,145,900	17,990,800	19,160,200	20,501,500	21,936,600	23,472,100
RCMP	9,696,540	10,313,700	11,106,600	11,960,400	12,879,800	13,869,900	14,936,100
Other Mandatory Services	2,033,310	2,078,900	2,119,600	2,221,600	2,330,000	2,445,200	2,567,700
Inter-Municipal Service Agreements	6,172,512	6,953,300	7,785,900	6,664,100	7,078,200	7,078,201	7,078,202
Salaries, Wages, Benefits	9,229,635	11,084,900	11,653,500	12,342,100	13,191,400	14,024,000	14,868,100
Materials, Supplies, Utilities	3,843,875	4,170,590	4,169,300	4,253,000	4,376,500	4,455,500	4,589,800
Purchased Services	3,304,410	3,751,710	3,617,500	3,685,000	3,779,200	4,095,600	3,983,800
Special Projects	745,235	2,845,310	750,000	750,000	750,000	750,000	750,000
Fire Protection Funding	2,763,848	2,924,050	2,982,500	3,042,200	3,133,400	3,227,500	3,324,300
Grants	2,980,700	4,161,860	4,264,100	4,440,800	4,569,300	4,706,200	4,852,200
Debt & Transfers to Reserves	6,725,735	4,382,930	4,864,600	6,669,400	7,451,600	8,698,399	10,209,898
Total Expenditures	63,163,160	69,813,150	71,304,400	75,188,800	80,040,900	85,287,100	90,632,200
Surplus (Deficit)	\$1,453,400	\$-	\$-	\$-	\$-	\$-	\$-

Multi-year Assumptions

Forecast CPI 2025/26: 1.5%, subsequent years at 2.00%

Property tax – residential: Increasing by five-year average non-cap growth, plus forecast CPI.

Property tax – commercial: Increasing by five-year average assessment lift.

Property tax – resource: Increasing by five-year average assessment lift.

Property tax – special tax arrangements: Increasing by five-year average growth, except for the NSP which is indexed by CPI.

PILT: Increasing in line with commercial property tax.

Interest revenue: 0.50% annual decrease based on anticipated increases to balances and decreases to rates, three-year average growth for interest on overdue accounts.

Departmental revenue: Average five-year growth rate by account unless other known factors such as contracts or policies exist.

Departmental revenue – Municipal Sewer: Increasing by annual forecast CPI.

Education contribution: anticipated uniform assessment growth (prior year growth in tax assessment)

RCMP: Five-year average growth

Other mandatory services: Five-year average growth apart from the Annapolis Valley Regional Library which will remain constant after having a funding increase in 2025/26. This assumption is subject to change in future years depending on provincial decisions on shared provincial and municipal funding formulas.

Inter-Municipal Service Agreements: Increasing by annual forecast CPI.

Salaries & benefits: Based on a weighted average of union and non-union salary increases. Union forecast is based on the Collective Agreement assumptions, non-union forecasts are based on a combination of

performance-based increases and a five-year average of NS June CPI rate for all items. In addition, four FTE per year has been funded from the general tax rate, and one FTE that is funded through the sewer rate have been added. New positions are based on a level seven salary and budgeted at 75% in the initial year estimating for time required to fill a position.

Materials, supplies & utilities: 2025/26 Budget plus estimated CPI for most accounts except for known factors such as contract pricing.

Purchased services: 2025/26 Budget indexed by forecast CPI for most accounts except for known factors such as contract pricing.

Fire Protection Funding: Indexed by forecast CPI.

Special Projects: \$750,000 annually

Grants: Property tax exemptions forecast based on annual property tax growth; program grants are anticipated to remain consistent with a 5% index in 2027/28 for most programs

Debt & Transfer to Reserves: Debt service costs are based on forecast debt schedule. Transfers to capital reserves are based on 2025/26 levels, except for transfers to the Municipal Sewer Capital Reserve which is based on the balance of the Municipal Sewer revenue and expense accounts. Surplus operating funds are allocated towards capital reserve contributions.

Municipal Sewer – Multi-year Forecast

Municipal Sewer	Forecast Actual 2024/25	Proposed Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29
Revenues					
Activity Revenue	\$ 5,682,470	\$ 5,860,730	\$ 5,937,145	\$ 6,055,888	\$ 6,237,565
Total Revenue	5,682,470	5,860,730	5,937,145	6,055,888	6,237,565
Expenditures					
Salaries, Wages, Benefits	1,315,715	1,671,000	1,773,798	1,900,391	2,053,043
Materials, Supplies, Utilities	2,534,790	2,731,400	2,531,025	2,581,646	2,659,095
Debt & Transfer to Reserves	1,653,070	1,458,330	1,632,322	1,573,851	1,525,427
Total Expenditures	5,503,575	5,860,730	5,937,145	6,055,888	6,237,565
Net Reserve Impact	\$ 178,895	\$ -	\$ -	\$ -	\$ -

Municipal Sewer – Multi-year Assumptions

Forecast CPI 2025/26: 1.5%, subsequent years at 2.00%

Activity Revenue: Increasing by annual forecast CPI.

Salaries & benefits: Based on a weighted average of union and non-union salary increases. Union forecast is based on the Collective Agreement, non-union forecasts are based on a combination of performance-based increases and a five-year average of NS June CPI rate for all items. In addition, one FTE has been added annually. New positions are based on a level seven salary and budgeted at 75% in the initial year.

Materials, supplies & utilities: Based on 2025/26 Budget excluding special projects, plus estimated CPI for most accounts apart from known factors such as contract pricing.

Debt & Transfer to Reserves: Debt service costs are based on a forecasted debt schedule. Transfers to the Capital Reserve are based on the balance of the Municipal Sewer revenue and expense accounts.

Greenwood Water Utility – Multi-year Forecast

Greenwood Water Utility	Forecast Actual 2024/25	Proposed Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28
Revenues				
Activity Revenue	\$ 1,087,300	\$ 1,097,500	\$ 1,569,700	\$ 1,922,900
Other	148,000	50,000	3,000	3,000
Total Revenue	1,235,300	1,147,500	1,572,700	1,925,900
Expenditures				
Salaries, Wages, Benefits	282,587	320,800	344,700	356,700
Materials, Supplies, Utilities	221,036	245,440	268,800	278,000
Purchased Services	103,977	166,200	150,200	141,200
Capital out of Revenue	407,200	32,000	-	-
Debt & Transfers to Reserves	220,500	383,100	809,000	1,150,000
Total Expenditures	1,235,300	1,147,540	1,572,700	1,925,900
Surplus (Deficit)	-	-	-	-
Opening Surplus	3,147,500	1,804,500	-	-
Capital out of Surplus	(1,343,000)	(1,804,500)	-	-
Ending Surplus	\$ 1,804,500	\$ -	\$ -	\$ -

Greenwood Water Utility Multi-year Assumptions

Activity Revenue: It is assumed that the residential base will grow by 5 dwellings in 2025/26 with additional homes also added once the transmission line expansion is complete. The expansion will enable 40 additional homes in 2026/27, and 35 in 2027/28. Commercial growth is based on an average of historical year-over-year changes. Significant additional revenue has been included in 2026/27 and 2027/28 to fund debt service related to ongoing capital work. It is anticipated that unless there is significant expansion of the customer base or additional third-party capital grants received, that a rate study will result in increased rates beginning with those years.

Salaries & benefits: Based on a weighted average of union and non-union salary increases. Union forecast is based on the Collective Agreement. Non-union forecasts are based on a combination of performance-based increases and five-year average Nova Scotia June CPI rate for all items.

Materials, supplies & utilities: 2025/26 Budget plus estimated CPI for most accounts unless there are known factors such as contract pricing.

Purchased services: 2025/26 Budget plus estimated CPI for most accounts unless there are known factors such as contract pricing.

Capital out of revenue: the portion from annual operations being required in a capital financing plan.

Debt & Transfer to Reserves: Debt service costs are based on forecasted debt schedule. Transfers to the depreciation reserve fund are based on the prescribed requirements established by the Nova Scotia Utility and Review Board.



Operating Reserves

Reserve Funds established by Municipal Council promote long-term financial stability and assist with financial planning. These funds are authorized under provisions set out in the *Municipal Government Act* and are generally used to fund operations, smooth tax levy impacts that could be associated with unanticipated deficits incurred by the Municipality and/or the entities in which it consolidates, and help maintain the Municipality's sound financial position.

Operating Reserves are used primarily in conjunction with general operations but can be used for both operating and capital expenditures. The 2025/26 Operating Budget includes funding from Operating Reserves of \$3,454,720, as detailed on the following pages. Policy FIN-05-017 requires Council approval of all reserve withdrawals. Council's resolution to approve the 2025/26 Operating Budget will enable the use of these funds as shown in the chart on the following page.



Operating Reserve Balances

	Balance March 31, 2024	Budgeted Activity	Forecast Actual Activity	Forecast Operating Surplus (deficit)	Estimated Balance March 31, 2025	Budgeted Transfers In 2025/26	Budgeted Transfers out 2025/26	Estimated Balance March 31, 2026
Operating Reserve								
Municipal Sewer Operating	\$612,900	-\$32,875	(34,045)	-	\$578,855	\$22,890	(40,000)	\$561,745
EMO	151,900	-	-	-	151,900	-	-	151,900
Trails	24,200	-	-	-	24,200	-	-	24,200
Municipal Elections	142,300	-140,190	(114,320)	-	27,980	48,500	-	76,480
Economic Development	103,800	-42,600	-	-	103,800	-	(50,000)	53,800
General Operating Reserve	10,148,700	942,080	562,038	1,274,505	11,985,243	667,000	(832,600)	11,819,643
Village Sidewalk Construction	284,600	-	-	-	284,600	-	-	284,600
Insurance	33,700	-	-	-	33,700	-	-	33,700
VWRM	1,732,400	-355,550	(280,200)	-	1,452,200	-	(873,400)	578,800
Open Space	167,600	3,210	40,385	-	207,985	80,650	(46,200)	242,435
Special Project Reserve	1,313,800	-1,093,910	337,972	-	1,651,772	-	(1,579,420)	72,352
Unpaid Grants - Civilian Air Park	630,900	100	(2,300)	-	628,600	20,100	(33,100)	615,600
J-Class Paving Reserve	98,900	-	-	-	98,900	-	-	98,900
Total Operating Reserves	\$15,445,700	-\$719,735	509,530	\$1,274,505	\$17,229,735	\$839,140	(3,454,720)	\$14,614,155



2025/26 Operating Reserve Transfers

Reserve Details	Budget 2025/26
Municipal Sewer Operating Reserve	
Municipal Specifications Manual project carry forward	40,000
Economic Development Operating Reserve	
Municipal Entrance Signage	50,000
Open Space Reserve	
Park, Playground, and Trail Maintenance and Development Grant	46,200
Special Project Reserve - Carryover funds	
Wind	168,350
Light Manufacturing Park Development Study	75,000
Water - Village of Kingston	45,250
Regional Recreation Facility Study	125,000
Pedestrian Infrastructure	50,000
IMSA Pilot	4,890
Park Facility Upgrades	65,000
Municipal Accessibility Upgrades	20,000
Climate Change Preparedness	230,000
Fire Service Delivery Greenwich and Wolfville	178,760
Municipal Infrastructure Development Strategy	477,170
EV Charging Station & Solar/Battery Systems	140,000
	1,579,420
General Operating Reserve	
Property Assessed Clean Energy Program	15,750
J-Class Road Assessment	30,000
Active Transportation Infrastructure	536,850
Light Manufacturing Park Construction	250,000
	832,600
Unpaid Grants- Civilian Air Park	
Annual Lease Payment	33,100
Valley Waste Resource Management Reserve	
Utilization of prior year held surplus for current year operations	873,400
Total Transfers from Operating Reserves to General Operations	\$ 3,454,720



2025/26 Operating Reserve Contributions

Reserve Details	Budget 2025/26
Repayment of Hantsport Fire Department capital contribution (funded by Area Rate revenue)	\$ 42,000
Enhanced contribution General Operating Reserve	625,000
Open Space Reserve interest and developer contributions	80,650
Contribution to Election Reserve	48,500
Interest on Municipal Sewer Operating Reserve	22,890
Interest on Unpaid Grant Reserve	20,100
Total Operating Reserve Contributions	839,140
Total Transfers to Reserve	\$ 839,140

Annually the Province compiles a financial report on each of the forty-nine municipalities. As part of that report, Financial Condition Indicators are calculated and used to evaluate a municipality’s financial health.

One of the indicators relates specifically to the balance held in operating reserves vs total operating expenditures less mandatory transfers. A 20% threshold is the minimum for obtaining a low risk financial indicator. A high percentage indicates a higher balance in operating reserves, which provides greater flexibility to address unexpected future events. A low percentage indicates less flexibility to address unexpected events, which could put the Municipality in financial difficulty.

Operating reserves are also a cash management tool for multi-year projects or commitments. Having a sufficient balance allows for enhanced multi-year planning and provides flexibility to pursue opportunities as they arise.

The indicator has decreased slightly from the highs of 2020 through 2022, during that period the COVID-19 Reserve contributed to the higher percentage. Through financial management the Municipality has been able to maintain a relatively stable percentage of the reserve to expenditure, at the same time as operating expenditures have grown.

Figure 21: Operating Reserve Financial Condition Index

<u>2019/20 Actual</u>		
Total Operating Reserves	<u>10,804,030</u>	34.00%
Total Operating Expenses	<u>31,791,569</u>	
<u>2020/21 Actual</u>		
Total Operating Reserves	<u>12,501,700</u>	36.70%
Total Operating Expenses	<u>34,109,100</u>	
<u>2021/22 Actual</u>		
Total Operating Reserves	<u>13,382,400</u>	40.40%
Total Operating Expenses	<u>33,157,100</u>	
<u>2022/23 Actual</u>		
Total Operating Reserves	<u>12,581,100</u>	33.50%
Total Operating Expenses	<u>37,536,259</u>	
<u>2023/24 Actual</u>		
Total Operating Reserves	<u>15,445,700</u>	40.10%
Total Operating Expenses	<u>38,542,175</u>	
<u>2024/25 Forecast</u>		
Total Operating Reserves	<u>17,229,735</u>	37.30%
Total Operating Expenses	<u>46,211,600</u>	
<u>2025/26 Proposed Budget</u>		
Total Operating Reserves	<u>14,614,155</u>	28.90%
Total Operating Expenses	<u>50,620,600</u>	

Policy FIN-05-017 Reserves requires a minimum threshold of 10% of Own Source Revenue plus Annual Debt Service. The policy also specifies a recommended threshold as follows:

- Balance equal to 10% of Own Source Revenue + Debt Service
- 100% funding of grant commitments or other agreements with third parties
- Amounts set aside to reduce funding spikes associated with periodic events like elections, plus
- Funding of specific projects or programs

Current and projected reserve balances are within these thresholds.

Figure 22: FIN-05-017 Operating Reserve Thresholds

<u>2023/24 Actual</u>			<u>2023/24 Actual</u>		
	<u>Minimum Threshold (10%)</u>			<u>Optimal Threshold (10%)</u>	
Total Operating Reserves	<u>15,445,700</u>	33.00%	General Operating Reserve	<u>10,148,700</u>	21.70%
Total Own Source Revenue & Debt Service	46,791,924		Total Own Source Revenue & Debt Service	46,791,924	
<u>2024/25 Forecast</u>			<u>2024/25 Forecast</u>		
Total Operating Reserves	<u>17,229,735</u>	33.00%	General Operating Reserve	<u>11,985,243</u>	23.00%
Total Own Source Revenue & Debt Service	52,194,450		Total Own Source Revenue & Debt Service	52,194,450	
<u>2025/26 Budget</u>			<u>2025/26 Budget</u>		
Total Operating Reserves	<u>14,614,155</u>	27.90%	General Operating Reserve	<u>11,819,643</u>	22.50%
Total Own Source Revenue & Debt Service	52,468,800		Total Own Source Revenue & Debt Service	52,468,800	

2025/26 Capital and Project Budget Introduction

The Municipality's proposed Capital and Project Budget for the 2025/26 fiscal year is centred on increased investment in infrastructure that is essential for the ongoing delivery of municipal services, with a strong focus on the replacement of critical end-of-life assets. Projects for the upcoming year also involve the continuation of initiatives that promote the key strategic priorities of the Municipality.

Capital projects are prioritized based on the Municipality's Strategic Plan and maintenance of core services. Municipal departments identify projects which are then compiled by the Finance department and evaluated against available funding and capacity. Unless significant resource constraints are identified, all projects are brought forward for consideration by Municipal Council.

The proposed 2025/26 budget consists of 45 projects covering Municipal assets such as sewer infrastructure and equipment; municipal and recreation facilities; roads, sidewalks, and vehicles; information technology improvements; and infrastructure and equipment related to the Greenwood Water Utility.

Most projects are either ongoing programs with new components or scope added, or carryover projects that have updated cost estimates in order to bring them to completion. These changes are detailed in the Project Justification Sheets (PJS) attached as Appendix B.

In 2025/26, the Municipality is budgeting to spend \$48,135,544 (\$85,844,944 over the next five years) and will utilize combinations of tax and area rate revenue, sewer rate revenue, water utility rate revenue, federal and provincial grants, reserves, long-term debt, and other third-party funding sources.

Municipal Challenges

The Municipality of the County of Kings continues to experience increasing demands for municipal infrastructure development, maintenance, and capital refresh. As the Municipality grows, so too does the necessity for investments in critical infrastructure. However, these necessary investments come at a time when municipalities across Nova Scotia face significant financial challenges in funding infrastructure expansion and renewal.

Challenges with Growing Municipal Infrastructure Costs

The costs associated with infrastructure projects in Nova Scotia have risen dramatically due to a combination of factors. Inflation in the construction sector, increasing material costs, limited number of infrastructure contractors that service the Annapolis Valley, and a shortage of skilled labour have all contributed to higher expenses. Additionally, aging infrastructure requires ongoing maintenance and replacement, adding further strain to municipal budgets.

The Municipality must also contend with the impacts of climate change, which have increased the need for resilient infrastructure capable of withstanding extreme weather events. Rising sea levels, increased precipitation, and increased storm frequency pose risks to existing municipal assets, necessitating proactive investments in adaptation and mitigation strategies.

Challenges in Finding Adequate Funding Sources

Securing sufficient funding for infrastructure projects remains a key challenge. The Municipality of the County of Kings, like many municipalities in Nova Scotia, relies on a combination of property tax revenues, government grants, and debt financing to fund capital projects. However, these sources often fall short of meeting the growing demands for investment.

Limited Municipal Revenues

Property tax revenue is a primary funding source, but the capacity to increase tax rates is constrained by the need to balance affordability for residents and businesses.

Effective reserve management practices are a key element to maximizing municipal tax revenue sources and minimizing tax rate pressures for future ratepayers. Although the Municipality has been meeting the minimum requirements outlined within Municipal Policy, reserve shortfalls are exacerbated when reserves based on depreciated assets fall short of current day replacement costs. Over the previous two fiscal budgets, the Municipality has made additional contributions to its capital reserve to begin addressing the shortfall between depreciated values and actual replacement cost. An additional capital reserve contribution is proposed for the 2025/26 fiscal year, but with the required reserve utilization to undertake planned capital projects, the Municipality will experience an overall reduction in its March 31, 2026 forecasted capital reserve balances. More details are contained within the Capital Reserves section of this report.

Future policy review for reserve management will need to consider appropriate limitations on reserve utilization and required contributions and adjustments to reflect the difference between replacement cost and historical cost and to help the Municipality achieve its recommended and optimal reserve balance thresholds. The Municipality will also need to consider the development of alternative sources of revenue to help provide additional funding to ensure the ongoing financial viability of infrastructure projects.

Provincial and Federal Grants

While grants from higher levels of government provide critical funding, they are often competitive, unpredictable, and may not align with individual municipal priorities. Despite these challenges, they are a vitally important aspect of the financing strategy for several important capital projects for the Municipality. Over the past two fiscal years, the Municipality has had excellent success with securing grants from other levels of government. More details are contained within the Provincial and Federal Grants section of this report.

Debt Constraints

Borrowing for infrastructure projects increases financial obligations over time and requires careful fiscal management to ensure long-term sustainability. The Municipality has several debt related thresholds embedded within policy that need to be considered, along with the Provincially issued Financial Condition Indicators, when developing its debt funding strategy each fiscal year. The current five-year forecast requires increased utilization of debt to undertake the proposed projects. Although the current projections have the Municipality remaining on side of all constraints and thresholds, the Municipality should continue to seek other funding sources that will help reduce reliance on debt. Close monitoring of the relevant metrics will be required as debt becomes a more prominent aspect of the Municipality's capital funding strategy. More details are contained within the Municipal Debt section of this report.

Moving Forward

To address these challenges, the Municipality of the County of Kings must adopt a strategic and fiscally responsible approach to capital budgeting. Prioritizing projects based on urgency, cost-effectiveness, and long-term community benefits will be critical. Additionally, continued advocacy for increased provincial and federal funding, continued investment in capital reserves, seeking alternative revenue streams, and exploring innovative financing and funding solutions, will be necessary over the long-term to support sustainable infrastructure development. By balancing growth, fiscal responsibility, and long-term planning, the Municipality can continue to invest in essential infrastructure while maintaining financial stability for its residents and businesses.

Five-year Capital and Project Budget Forecast

The table below summarizes forecasted capital spending over the next five-years. These forecasted amounts reflect the existing project sheets. It is anticipated that existing and future studies will determine that increased expenditures in future years will be required for the continued capital refresh of Municipal and Regional sewer and wastewater assets.

Department	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Municipal Infrastructure						
Information Technology	\$ 1,186,447	\$ 351,600	\$ 128,600	\$ 130,600	\$ 133,600	\$ 1,930,847
Municipal Facilities	269,000	100,000	-	-	-	369,000
Roads & Sidewalks	1,455,000	1,150,000	900,000	900,000	900,000	5,305,000
Parks & Recreation	235,000	30,000	30,000	30,000	30,000	355,000
Special Projects	8,553,030	6,950,000	930,000	1,050,000	1,005,000	18,488,030
Total supported by the Tax Rate	11,698,477	8,581,600	1,988,600	2,110,600	2,068,600	26,447,877
Municipal Sewer	20,823,010	6,755,000	4,405,000	4,405,000	4,405,000	40,793,010
Regional Sewer	4,625,000	300,000	250,000	350,000	250,000	5,775,000
Greenwood Water Utility	10,989,057	985,000	285,000	285,000	285,000	12,829,057
Total - All Purposes	\$ 48,135,544	\$ 16,621,600	\$ 6,928,600	\$ 7,150,600	\$ 7,008,600	\$ 85,844,944

Individual projects within the 2025/26 proposed Capital and Project Budget and their funding sources are detailed in upcoming tables.

Project Financing 2025/26

Tables on the current and following two pages detail individual project costs and financing for fiscal 2025/26.

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
Information Technology							
NETWORK UPGRADES	\$ 79,000	\$ -	\$ -	\$ 79,000	\$ -	\$ -	\$ -
HARDWARE EVERGREENING	101,375	-	-	101,375	-	-	-
ACCOUNTING & ASSET MANAGEMENT SOFTWARE	634,600	-	-	634,600	-	-	-
FIBRE/WIRELESS HYBRID CONNECTIVITY	346,472	-	-	5,207	-	341,265	-
COUNCIL CHAMBERS A/V UPGRADES	25,000	-	-	25,000	-	-	-
Total Information Technology	\$ 1,186,447	\$ -	\$ -	\$ 845,182	\$ -	\$ 341,265	\$ -
Municipal Facilities							
WATERVILLE WAREHOUSE UPGRADES	235,000	-	-	-	-	235,000	-
MUNICIPAL COMPLEX - FURNITURE & EQUIPMENT	34,000	-	-	34,000	-	-	-
Total Municipal Facilities	\$ 269,000	\$ -	\$ -	\$ 34,000	\$ -	\$ 235,000	\$ -
Roads & Sidewalks							
PEDESTRIAN INFRASTRUCTURE	1,255,000	-	425,000	780,000	50,000	-	-
MUNICIPAL ROAD REMEDIATION	200,000	-	-	200,000	-	-	-
Total Roads & Sidewalks	\$ 1,455,000	\$ -	\$ 425,000	\$ 980,000	\$ 50,000	\$ -	\$ -
Parks & Recreation							
PARK FACILITY UPGRADES	235,000	-	-	170,000	65,000	-	-
Total Parks & Recreation	\$ 235,000	\$ -	\$ -	\$ 170,000	\$ 65,000	\$ -	\$ -

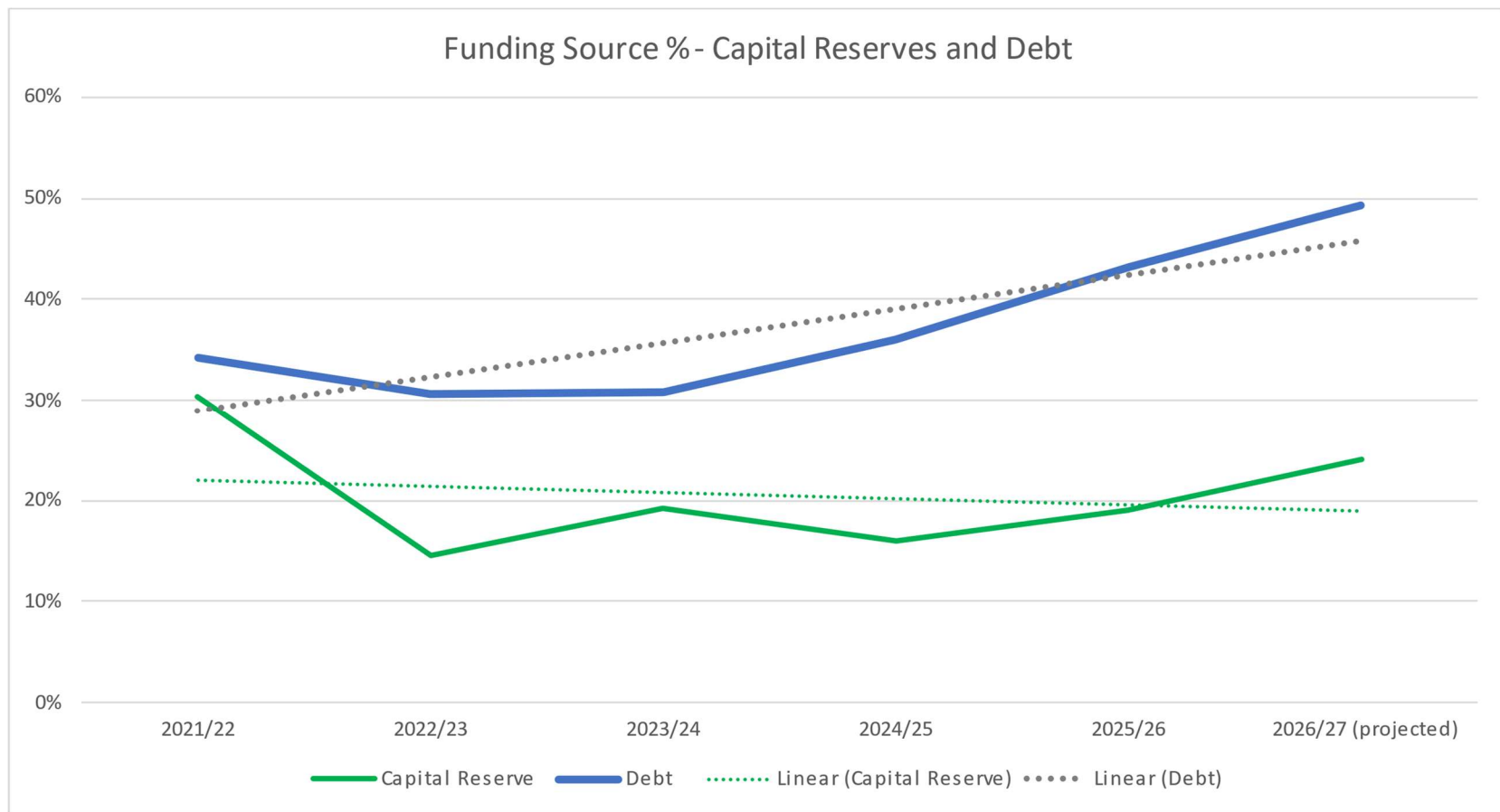
Project Financing 2025/26 (cont.)

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
Special Projects							
WIND	\$ 168,350	\$ -	\$ -	\$ -	\$ 168,350	\$ -	\$ -
LIGHT MANUFACTURING PARK DEVELOPMENT STUDY	75,000	-	-	-	75,000	-	-
J-CLASS ROAD ASSESSMENT	30,000	-	-	-	30,000	-	-
WATER - VILLAGE OF KINGSTON	95,242	-	-	-	45,242	-	50,000
TRAFFIC & PEDESTRIAN STUDY - COLDBROOK VILLAGE PARK	-	-	-	-	-	-	-
REGIONAL RECREATION FACILITY STUDY	125,000	-	-	-	125,000	-	-
MUNICIPAL ACCESSIBILITY UPGRADES	190,000	170,000	-	-	20,000	-	-
ACTIVE TRANSPORTATION INFRASTRUCTURE	1,291,095	175,000	579,250	-	536,845	-	-
IMSA PILOT	76,872	33,293	-	-	4,889	-	38,690
MUNICIPAL INFRASTRUCTURE DEVELOPMENT STRATEGY	477,152	-	-	-	477,152	-	-
VILLAGE ASSET MANAGEMENT STUDY	235,003	-	235,003	-	-	-	-
CLIMATE CHANGE PREPAREDNESS	255,000	-	-	25,000	230,000	-	-
LIGHT MANUFACTURING PARK CONSTRUCTION	250,000	-	-	-	250,000	-	-
MUNICIPAL FLEET	1,060,000	-	-	460,000	-	600,000	-
HIGHWAY 101 MUNICIPAL SIGNAGE	50,000	-	-	-	50,000	-	-
ELECTRIC VEHICLE (EV) CHARGING STATION & SOLAR/BATTERY SYSTEMS	725,000	-	125,601	-	140,000	459,399	-
FIRE SERVICE PRE-DESIGN STUDIES	3,428,566	-	-	-	178,566	3,250,000	-
PROPERTY ASSESSED CLEAN ENERGY (PACE)	20,750	5,000	-	-	15,750	-	-
Total Special Projects	\$ 8,553,030	\$ 383,293	\$ 939,854	\$ 485,000	\$ 2,346,794	\$ 4,309,399	\$ 88,690
Total Supported by the Tax Rate	\$ 11,698,477	\$ 383,293	\$ 1,364,854	\$ 2,514,182	\$ 2,461,794	\$ 4,885,664	\$ 88,690

Project Financing 2025/26 (cont.)

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
Municipal Sewer							
LIFT STATION REPLACEMENTS	\$ 2,722,200	\$ -	\$ 1,735,280	\$ 586,920	\$ -	\$ 400,000	\$ -
SEWER TREATMENT PLANT INFRASTRUCTURE RENEWAL	9,609,718	-	3,484,234	3,513,493	-	2,611,992	-
SEWER COLLECTION LINE REPLACEMENT	3,716,092	-	1,979,173	936,920	-	800,000	-
EPW EQUIPMENT & OCCUPATIONAL HEALTH/SAFETY	485,000	-	-	485,000	-	-	-
SCADA SYSTEM	550,000	-	-	550,000	-	-	-
LABORATORY BUILDING	1,940,000	-	-	100,000	40,000	1,800,000	-
BIOSOLIDS MANAGEMENT PLAN	250,000	-	-	-	250,000	-	-
STP LAGOON DESLUDGING	1,550,000	50,000	1,500,000	-	-	-	-
Total Supported by the Sewer Rate	\$ 20,823,010	\$ 50,000	\$ 8,698,687	\$ 6,172,333	\$ 290,000	\$ 5,611,992	\$ -
Regional Sewer							
REGIONAL SEWERLINES	400,000	-	200,000	-	-	200,000	-
REGIONAL STP AERATION AND DESLUDGING	1,600,000	-	675,000	-	-	925,000	-
REGIONAL EQUIPMENT	310,000	-	-	10,000	-	300,000	-
REGIONAL CONSULTING AND STUDIES	90,000	-	-	90,000	-	-	-
REGIONAL LIFT STATION UPGRADES	1,325,000	-	407,500	-	-	917,500	-
REGIONAL STP UPGRADES	900,000	-	250,000	400,000	-	250,000	-
Total Supported by User Fees	\$ 4,625,000	\$ -	\$ 1,532,500	\$ 500,000	\$ -	\$ 2,592,500	\$ -
Greenwood Water Utility							
WATER DISTRIBUTION SYSTEM IMPROVEMENTS	265,000	32,000	-	-	233,000	-	-
WATER SYSTEM EQUIPMENT	210,000	-	-	-	210,000	-	-
PRODUCTION WELL	10,514,057	-	1,466,667	-	1,361,519	7,685,871	-
Total Supported by the Water Rate	\$ 10,989,057	\$ 32,000	\$ 1,466,667	\$ -	\$ 1,804,519	\$ 7,685,871	\$ -
Total - All Purposes	\$ 48,135,544	\$ 465,293	\$ 13,062,708	\$ 9,186,515	\$ 4,556,313	\$ 20,776,027	\$ 88,690
Percentage of Total	100%	1%	27%	19%	9%	43%	1%

Due to the growing infrastructure costs and funding challenges previously outlined, the following chart shows that the Municipality’s reliance on debt as a funding source to undertake required capital projects has been trending upward in recent years, while its use of capital reserves has been trending downward. It is important that the Municipality work to mitigate these trends through alternative sources of funding for Municipal capital projects in the future. More information on the use of debt and capital reserves as capital funding sources can be found later in this report.



Capital Reserves

The proposed Capital and Project Budget includes utilization of \$9,186,515 worth of capital reserves in fiscal 2025/26, and a total of \$22,522,248 over the five-year forecast to 2029/30.

Policy FIN-05-017 sets out the requirements for both utilization and contributions to reserves. The Policy specifies that a Council resolution is required for all appropriations from reserves. Therefore, reserve utilization is clearly identified and described within the individual Project Justification Sheets. Council’s resolution, in the form of Capital and Project Budget approval, enables the utilization of reserves.

The Policy also identifies minimum, recommended, and optimal reserve balances. The following captures the general target of the various balances for capital reserves.

- Minimum: 10% of accumulated depreciation
- Recommended: 100% of accumulated depreciation
- Optimal: Asset replacement cost (allocated based on the asset’s remaining useful life)

The table on the following page demonstrates the forecast capital reserve balances at the end of 2025/26 relative to the total accumulated depreciation. Overall capital reserves are projected to be approximately 54% of accumulated depreciation, a reduction from the forecasted 2024/25 ending reserve balance (66%). The capital reserves remain funded above the minimum Policy threshold, but are substantially below the recommended threshold, and it can be reasonably assumed that capital reserves are even further below the optimal threshold.

The Municipality is continuing its asset management efforts that will provide improved estimates of expected asset useful lives and future replacement costs on an ongoing basis. Asset management planning will also consider elements of infrastructure risk and opportunities for risk mitigation through activities such as key milestone maintenance or mid-life refurbishment. One outcome of this initiative will be establishing the sufficiency of each reserve.

Municipality of the County of Kings

Reserve	Forecast March 31, 2025			Forecast March 31, 2026		
	Reserve Balance	Accumulated Depreciation	Difference	Reserve Balance	Accumulated Depreciation	Difference
IT Capital	\$ 2,334,191	\$ 2,412,552	\$ (78,361)	\$ 2,039,240	\$ 2,776,681	\$ (737,441)
Municipal Buildings Capital	1,751,660	1,519,576	232,084	2,107,604	1,819,793	287,811
Office Furniture & Equipment Capital	392,118	353,425	38,694	450,278	402,526	47,752
EMO Capital	180,903	198,065	(17,163)	186,999	198,065	(11,066)
Cambridge Business Park	59,818	-	59,818	61,834	-	61,834
Tax Sale Surplus - Over 20 years	64,008	-	64,008	80,142	-	80,142
Transportation Capital	6,635,427	6,818,122	(182,696)	6,385,554	7,393,805	(1,008,251)
EPW Vehicles & Equipment Capital	1,546,023	1,898,475	(352,452)	2,012,002	2,319,755	(307,753)
KRRC Building	-	-	-	-	-	-
Parks & Recreation Capital	776,287	1,142,750	(366,463)	1,032,343	1,277,075	(244,731)
Building & Development Services Vehicle Capital	355,415	385,565	(30,150)	386,916	449,642	(62,726)
Total General Rate Capital Reserves	14,095,850	14,728,530	(632,681)	14,742,913	16,637,342	(1,894,428)
Greenwood Sewer	1,995,718	3,789,541	(1,793,824)	2,208,129	3,932,291	(1,724,163)
Waterville Sewer	530,961	978,962	(448,001)	601,985	1,018,442	(416,457)
Municipal Sewer Capital	12,682,369	24,602,589	(11,920,219)	7,921,970	25,657,305	(17,735,335)
Total Sewer Rate Capital Reserves	15,209,048	29,371,092	(14,162,044)	10,732,083	30,608,038	(19,875,955)
Total Capital Reserves	\$ 29,304,897	\$ 44,099,622	\$ (14,794,725)	\$ 25,474,996	\$ 47,245,380	\$ (21,770,383)

The proposed 2025/26 Operating Budget includes an additional \$515,000 contribution to capital reserves beyond the Policy-prescribed recommended contribution. This additional contribution will be used to enhance capital reserve balances as part of the continued efforts to bring them in line with the Policy-recommended balances and to support longer-term asset management objectives.

Even with the enhanced contribution described above, capital reserve balances will see a decrease in 2025/26 due to increased reserve utilization as several major projects are undertaken. This will result in the average general rate capital reserve balance to be 89% of accumulated depreciation (projected 2024/25 ending: 96%) and the average sewer rate capital reserve to be 35% (projected 2024/25 ending: 52%).

Provincial and Federal Grants

The Municipality has been successful with numerous capital grants that have been utilized for projects spanning the 2024/25 and 2025/26 fiscal years. The following table provides a summary of these capital grant programs and the projects that have utilized the funding.

Capital Grant Programs	Project #	2024/25	2025/26	Total Grant Amount
Municipal Capacity Grant Program (MCGP)				
	14-4401	\$ 1,333,818	\$ 200,000	
	17-4401	127,363	675,000	
	23-4403	200,000	407,500	
	23-4404	22,500	250,000	
	Total MCGP	\$ 1,683,681	\$ 1,532,500	\$ 3,216,181
Investing in Canada Infrastructure Program (ICIP)				
	08-3408	1,034,893	610,280	
	08-3409	595,954	1,357,637	
	08-3410	149,070	751,129	
	11-2408		1,466,667	
	Total ICIP	\$ 1,779,917	\$ 4,185,713	\$ 5,965,630
Active Transportation Fund & Other AT Grants				
	22-3403	-	579,250	
	Total AT	\$ -	\$ 579,250	\$ 579,250
Sustainable Communities Challenge Fund (SCCF)				
	24-3403	279,399	125,601	
	Total SCCF	\$ 279,399	\$ 125,601	\$ 405,000
Connect2				
	08-1714	-	25,000	
	Total Connect2	\$ -	\$ 25,000	\$ 25,000
Total Capital Grant Programs				\$ 10,191,060

The following pending applications have been submitted and the Municipality is awaiting a response from the respective level of government.

Pending Applications	Project #	2025/26
Growth and Renewal Infrastructure Development Program (GRID)	08-3409	\$ 302,655
Canada Housing Infrastructure Fund (CHIF)	11-2408	1,459,304
Total Pending Grant Applications		\$1,761,959

In addition to these application-based programs, the Municipality receives approximately \$2,300,000 per year through its allocation of funding through the Canada Community-Building Fund (CCBF) – Nova Scotia Funding Agreement. In previous fiscal years, the Municipality has shared a portion of the funds received through this program with the 7 Villages located within the Municipality. Beginning in 2025/26, however, the Municipality will be commencing a new municipal capital grant program with the Villages and will be retaining the full amount of the CCBF for its own capital projects. The planned utilization of CCBF for the 2025/26 fiscal year is contained in the following table.

	Project #	2025/26	Total Grant Amount
Canada Community-Building Fund (CCBF)	08-1714	\$ 400,000	
	08-3408	1,125,000	
	08-3409	2,126,597	
	08-3410	1,228,044	
	22-3408	235,003	
	24-3402	1,500,000	
Total CCBF		\$6,614,644	\$6,614,644

The utilization of CCBF within the five-year capital budget forecast (2025/26 to 2029/30) is summarized in the following table.

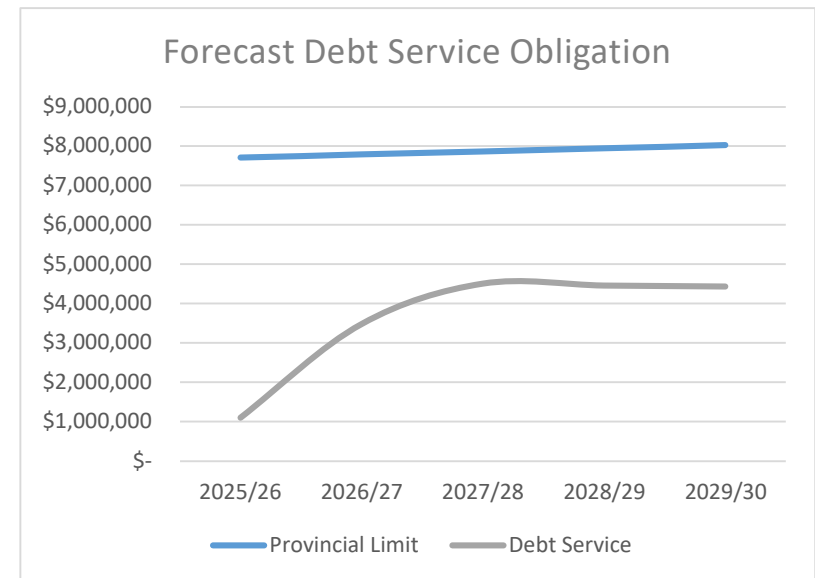
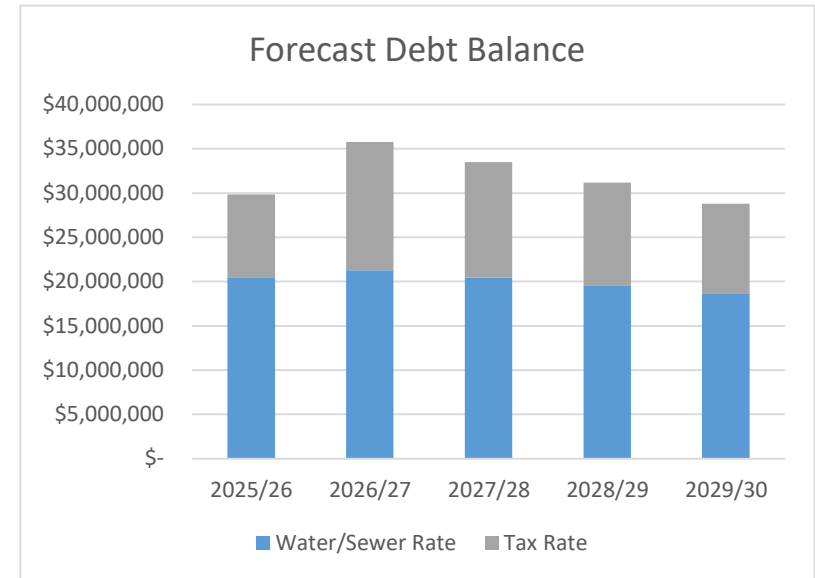
	<u>2025/2026</u>	<u>2026/2027</u>	<u>2027/2028</u>	<u>2028/2029</u>	<u>2029/2030</u>
Projected CCBF Balance (at April 1)	\$ 7,434,522	\$ 3,114,304	\$ 2,317,396	\$ 2,503,821	\$ 2,690,246
Estimated Annual Allocation	2,294,425	2,294,425	2,294,425	2,294,425	2,294,425
CCBF Expenditures	(6,614,643)	(3,091,333)	(2,108,000)	(2,108,000)	(2,108,000)
Projected CCBF Balance (at March 31)	<u>\$ 3,114,304</u>	<u>\$ 2,317,396</u>	<u>\$ 2,503,821</u>	<u>\$ 2,690,246</u>	<u>\$ 2,876,671</u>

Municipal Debt

As of March 31, 2025, the Municipality had debt of \$9,517,180 with maturities ranging from fiscal 2025/26 to 2051/52. Current debt service obligations to maturity total \$12,737,959 representing principal repayments of \$9,517,180 and interest payments of \$3,220,779.

Year	Principal	Interest	Total
2025/26	\$ 761,685	\$ 341,650	\$ 1,103,335
2026/27	739,385	320,889	1,060,274
2027/28	680,135	301,131	981,266
2028/29	657,630	281,883	939,513
2029/30	654,168	262,127	916,295
2030/31 to 2051/52	6,024,177	1,713,099	7,737,276
Total	\$ 9,517,180	\$ 3,220,779	\$ 12,737,959

The Province sets a limit on a municipality’s debt service equal to 15% of that unit’s Own Source Revenue (the “Debt Service Ratio”) before a municipality is placed in the high-risk category under the Financial Condition Indicator for Debt Service. The Municipality’s budgeted Debt Service Ratio is well within Provincial limits at 2.1% and is forecasted to stay within that limit, at a maximum of 8.5% over the 5-year budget forecast.



Long-term Debt

The proposed Capital and Project Budget includes long-term debt financing for \$20,776,027 of project costs in fiscal 2025/26 and a total of \$31,174,360 over the five-year forecast ending with fiscal 2029/30. Of the total 45 projects, 15 include long-term debt (debenture financing) in their financing plan for fiscal 2025/26.

The table below examines projects that are expected to be debentured in 2025/26. Amounts exclude project spending in prior periods that will be debentured upon project completion as well as project spending where the related debenture financing will not be accessed until a future period.

Project #	Project Name	Budgeted Debt	Estimated Annual Debt Service		
			Principal	Interest	Total
Tax Rate Supported					
17-1103	FIBRE/WIRELESS HYBRID CONNECTIVITY	\$ 341,265	\$ 34,127	\$ 8,642	\$ 42,769
22-1301	WATERVILLE WAREHOUSE UPGRADES	235,000	23,500	5,951	29,451
22-3407	LABORATORY BUILDING	1,800,000	180,000	45,584	225,584
24-3403	ELECTRIC VEHICLE (EV) CHARGING STATION & SOLAR/BATTERY SYSTEMS	459,399	45,940	11,634	57,574
Sewer Rate Supported					
08-3408	LIFT STATION REPLACEMENTS	400,000	40,000	10,130	50,130
08-3409	SEWER TREATMENT PLANT INFRASTRUCTURE RENEWAL	2,611,992	261,199	66,148	327,347
08-3410	SEWER COLLECTION LINE REPLACEMENT	800,000	80,000	20,260	100,260
User Fee Supported					
14-4401	REGIONAL SEWERLINES	200,000	10,000	5,150	15,150
17-4401	REGIONAL STP AERATION AND DESLUDGING	925,000	46,250	23,817	70,067
23-4401	REGIONAL EQUIPMENT	300,000	15,000	7,724	22,724
23-4403	REGIONAL LIFT STATION UPGRADES	917,500	45,875	23,624	69,499
23-4404	REGIONAL STP UPGRADES	250,000	12,500	6,437	18,937
Water Rate Supported					
11-2408	PRODUCTION WELL	7,685,871	307,435	201,862	509,297
Combination					
23-3403	MUNICIPAL FLEET	600,000	60,000	15,195	75,195
24-3404	FIRE SERVICE PRE-DESIGN STUDIES	3,250,000	130,000	85,358	215,358
		\$ 20,776,027	\$ 1,291,825	\$ 537,516	\$ 1,829,341

The annual debt service obligation has been estimated based on the Nova Scotia Treasury Board's Fall 2024 "all-in" cost for all debenture terms for an estimated interest rate of 4.33%. Actual debenture terms and rates will result in variances from these estimates.

The 2025/26 budget includes significant growth in the Municipality's use of debt financing, however only a minority of the borrowing is intended to support projects funded by the general tax rate and are estimated to produce annual debt service obligations of \$355,378 of the total estimated amount of \$1,829,341. As well, as per FIN-05-014 Surplus Allocation Policy, any operating surpluses shall be applied firstly to the current year's general tax rate projects to reduce long-term debt funding.

The majority of the borrowing is contained in rate-based funds such as the Municipal Sewer, Regional Sewer, and Greenwood Water Utility. Municipal Sewer debt is funded from the Municipality's sewer rate. Debt obligations related to Regional Sewer are paid by the Regional Sewer Partners, and although the full balance of the debt is held by the Municipality on behalf of the Partners, the Municipality is only required to pay its proportional share of approximately 22%, which is also funded from the sewer rate. While not supported by the general tax rate, there is concern over the growing level of rate-based charges, specifically sewer. To address this concern, the Municipality continues to review and seek alternative sources of revenue to assist with the impact on rate-based services.

The Greenwood water utility is budgeted to take on a substantial amount of debt related to a new wellfield, water transmission mains, and treatment infrastructure. The Utility has anticipated this project for several years and has included completion of a water rate study in its operating plan for 2025/26.

Debt Thresholds

Various debt-related thresholds are taken into consideration throughout the development of the Capital and Project Budget and are used to determine the Municipality’s borrowing capacity, compliance with policy, and Financial Condition Indicator (FCI) status. The following table demonstrates the applicable thresholds and the forecasted impact of the 2025/26 Capital and Project Budget.

Threshold	Authority	Requirement	2025/26 Forecast	5-Year Forecast	Status
Debt Service Burden	Policy FIN-05-004	< 12.0%	2.1%	8.5%	On Side
Per Capita Debt	Policy FIN-05-004	< \$800	\$617	\$741	On Side
Debt to Taxable Assessment	Policy FIN-05-004	< 5.0%	0.5%	0.6%	On Side
Debt Service Ratio	Provincial FCI	< 10.0%	2.1%	8.5%	On Side

Impact on Operating Budget

The Capital and Project Budget has direct implications on the Municipality’s operating budget. The three most significant impacts are in the form of direct funding from operations in the amount of \$596,347, debt service obligations estimated at \$1,829,341 (see Long-term Debt), and required annual capital reserve contributions of approximately \$1,945,301.

The Municipality’s current approach to funding capital reserves is reflective of the Municipality’s Reserve Policy (FIN-05-017) and is based on annual amortization of the related capital assets. Additions of new assets result in increased contributions to capital reserves out of the applicable revenue stream.

Where reasonably possible, the operating impact of individual projects is presented on the Project Justification Sheet, as demonstrated in the following example.

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	4,463	8,927
OTHER	-	-
DIRECT COST	4,463	8,927
FINANCING COST	41,434	41,434
DEPRECIATION	45,298	54,048
INDIRECT COST	86,732	95,482
TOTAL COST	91,195	104,409
REVENUE	-	-
NET COST	91,195	104,409

Alignment with Key Strategic Priorities

The 2021-2024 Strategic Plan identifies Key Strategic Priorities (KSPs) for the Municipality. Projects are identified to fulfill the KSPs and are implemented through workplans and outcomes established for staff.

Projects in this Budget have been evaluated against the Strategic Plan and its KSPs, which is identified on each Project Justification Sheet. To demonstrate how project alignment is identified, the following is an excerpt of a sample project sheet.

FUNDING SOURCE DETAIL		61-4-460-381 Special Projects & Consulting Reserve \$50,000; 01-2-212-12	
STRATEGIC PLAN ALIGNMENT			OTHER
GOOD GOVERNANCE	<input type="checkbox"/>		M
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>		M
ECONOMIC DEVELOPMENT	<input checked="" type="checkbox"/>		R
STRONG COMMUNITIES	<input checked="" type="checkbox"/>		R
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>		E
SUPPORTS A STRATEGIC PROJECT	<input checked="" type="checkbox"/>		S
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>		I
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>		P
		PRIOR YEAR PROJECTS	
ESTIMATED PROJECT COST	Prior Year	Yearend	Remaining

This project aligns with the KSPs of Economic Development and Strong Communities, and it is also tied to the Strategic Project List and has been marked: “Supports a Strategic Project”.

Appendix A - Strategic Priority Alignment

Project #	Project Name	Good Governance	Environmental Stewardship	Economic Development	Strong Communities	Financial Sustainability	Supports Strategic Project	Maintains Core Program	Mandated by Law or Contract	Required for End of Life Cycle	Environmental Impact	Significant Impact	Affects Other Governments	Previously Committed
08-1101	NETWORK UPGRADES						✓	✓	✓					
08-1102	HARDWARE EVERGREENING						✓	✓	✓					
16-1103	ACCOUNTING & ASSET MANAGEMENT SOFTWARE				✓		✓	✓	✓				✓	
17-1103	FIBRE/WIRELESS HYBRID CONNECTIVITY						✓			✓				
25-1101	COUNCIL CHAMBERS A/V UPGRADES						✓							
22-1301	WATERVILLE WAREHOUSE UPGRADES					✓	✓							
24-1301	MUNICIPAL COMPLEX - FURNITURE & EQUIPMENT					✓	✓				✓			
08-1714	PEDESTRIAN INFRASTRUCTURE	✓		✓		✓	✓		✓					
13-1702	MUNICIPAL ROAD REMEDIATION						✓		✓		✓			
15-1601	PARK FACILITY UPGRADES			✓			✓	✓	✓					
08-3408	LIFT STATION REPLACEMENTS			✓			✓	✓	✓		✓	✓		
08-3409	SEWER TREATMENT PLANT INFRASTRUCTURE RENEWAL			✓			✓	✓	✓	✓	✓	✓		
08-3410	SEWER COLLECTION LINE REPLACEMENT			✓			✓	✓	✓	✓				
10-3409	EPW EQUIPMENT & OCCUPATIONAL HEALTH/SAFETY						✓	✓	✓	✓				
19-3403	SCADA SYSTEM						✓	✓	✓	✓				
22-3407	LABORATORY BUILDING						✓	✓	✓		✓			
24-3401	BIOSOLIDS MANAGEMENT PLAN	✓												
24-3402	STP LAGOON DESLUDGING	✓					✓	✓	✓		✓			
10-2403	WATER DISTRIBUTION SYSTEM IMPROVEMENTS			✓			✓	✓	✓	✓		✓		
11-2407	WATER SYSTEM EQUIPMENT			✓			✓	✓	✓	✓		✓		
11-2408	PRODUCTION WELL			✓			✓	✓	✓			✓	✓	
14-4401	REGIONAL SEWERLINES						✓	✓	✓	✓	✓	✓	✓	
17-4401	REGIONAL STP AERATION AND DESLUDGING						✓	✓	✓	✓	✓	✓	✓	
23-4401	REGIONAL EQUIPMENT						✓			✓		✓		
23-4402	REGIONAL CONSULTING AND STUDIES	✓					✓					✓		
23-4403	REGIONAL LIFT STATION UPGRADES	✓					✓			✓		✓		
23-4404	REGIONAL STP UPGRADES						✓					✓		
18-3403	WIND	✓	✓		✓	✓				✓				
18-3404	LIGHT MANUFACTURING PARK DEVELOPMENT STUDY		✓	✓	✓	✓								
18-3406	J-CLASS ROAD ASSESSMENT			✓									✓	
18-3407	WATER - VILLAGE OF KINGSTON		✓	✓									✓	
19-3405	TRAFFIC & PEDESTRIAN STUDY - COLDBROOK VILLAGE PARK			✓									✓	
21-3403	REGIONAL RECREATION FACILITY STUDY		✓	✓		✓							✓	
22-3402	MUNICIPAL ACCESSIBILITY UPGRADES			✓		✓		✓					✓	
22-3403	ACTIVE TRANSPORTATION INFRASTRUCTURE			✓										
22-3404	IMSA PILOT	✓	✓		✓		✓	✓					✓	
22-3405	MUNICIPAL INFRASTRUCTURE DEVELOPMENT STRATEGY	✓	✓											
22-3408	VILLAGE ASSET MANAGEMENT STUDY	✓		✓	✓	✓							✓	
23-3401	CLIMATE CHANGE PREPAREDNESS	✓		✓		✓				✓				
23-3402	LIGHT MANUFACTURING PARK CONSTRUCTION		✓	✓	✓	✓								
23-3403	MUNICIPAL FLEET	✓					✓	✓	✓	✓	✓			
23-3404	HIGHWAY 101 MUNICIPAL SIGNAGE		✓	✓										
24-3403	ELECTRIC VEHICLE (EV) CHARGING STATION & SOLAR/BATTERY SYST	✓								✓				
24-3404	FIRE SERVICE PRE-DESIGN STUDIES	157		✓	✓		✓	✓						
24-3405	PROPERTY ASSESSED CLEAN ENERGY (PACE)	✓								✓				

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Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT NETWORK UPGRADES

GL ACCOUNT # 21-3-361-102

DEPARTMENT	Information Technology	PROJECT #	08-1101	PRIORITY	Medium	ASSET CATEGORY	Computer Hardware/Software
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	5 years		

DESCRIPTION
Ongoing system and network components replacements, e.g., cabling, software licenses, servers, firewalls, network drops, and remote site connections.

Replacement of the wireless controller, twenty-one access points and deployment of a Human Resource Information System is planned for fiscal 2025/26

NEED FOR PROJECT
Required to maintain continued functionality and reliability of core IT network.

CARRYOVER DETAIL
NA

FUNDING SOURCE DETAIL
41-4-460-400 IT Capital Reserve \$79,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input checked="" type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	15,800	26,400
INDIRECT COST	15,800	26,400
TOTAL COST	15,800	26,400
REVENUE	-	-
NET COST	15,800	26,400

ESTIMATED PROJECT COST

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	12,000	-	12,000
Equipment	95,000	72,378	22,622
Construction	-	-	-
TOTAL	107,000	72,378	34,622

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	107,000	72,378	34,622
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	107,000	72,378	34,622

FIVE YEAR PROJECT FORECAST

Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
-	10,000	8,000	-	-	-	18,000
-	69,000	45,000	50,000	50,000	50,000	264,000
-	-	-	-	-	-	-
-	79,000	53,000	50,000	50,000	50,000	282,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	79,000	53,000	50,000	50,000	50,000	282,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	79,000	53,000	50,000	50,000	50,000	282,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT HARDWARE EVERGREENING

GL ACCOUNT # 21-3-361-101

DEPARTMENT	Information Technology	PROJECT #	08-1102	PRIORITY	Medium	ASSET CATEGORY	Computer Hardware/Software
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	5 years		

DESCRIPTION
Ongoing program to upgrade or replace a portion of computer hardware systems, printers, and copiers.

2025/26 purchases include new tablet computers (for use with asset management and permitting software), replacement and new computers/monitors, cell phones (replacement and new), and a 360 degree camera (for photographing trails, sidewalks, roads and other linear assets).

NEED FOR PROJECT
Required to ensure functionality and reliability of IT equipment across all departments.

CARRYOVER DETAIL
NA

FUNDING SOURCE DETAIL
41-4-460-400 IT Capital Reserve \$101,375

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input checked="" type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	20,275	34,995
INDIRECT COST	20,275	34,995
TOTAL COST	20,275	34,995
REVENUE	-	-
NET COST	20,275	34,995

ESTIMATED PROJECT COST

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	62,000	60,302	1,698
Construction	-	-	-
TOTAL	62,000	60,302	1,698

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	62,000	60,302	1,698
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	62,000	60,302	1,698

FIVE YEAR PROJECT FORECAST

Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
-	-	-	-	-	-	-
-	101,375	73,600	78,600	80,600	83,600	417,775
-	-	-	-	-	-	-
-	101,375	73,600	78,600	80,600	83,600	417,775
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	101,375	73,600	78,600	80,600	83,600	417,775

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT ACCOUNTING & ASSET MANAGEMENT SOFTWARE

GL ACCOUNT # 21-3-361-129

DEPARTMENT	Information Technology	PROJECT #	16-1103	PRIORITY	High	ASSET CATEGORY	Computer Hardware/Software
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	5 years		

DESCRIPTION
In 2023 the Municipality entered an interim contract with a longstanding vendor. The Municipality, however, requires new software to improve functionality. This project also includes the addition of a replacement Asset Management software and training.

NEED FOR PROJECT
The current accounting software is based on a 1997 configuration and requires extensive customization to match the NS property tax system and financial reporting requirements. For example, the current program does not permit multi-year or detailed analysis. As such, review and analysis is cumbersome and labour intensive. Upgrading the system will allow the Municipality to take advantage of PVSC software developments like E-Post, automated property database updates, and internet-based services for residents.

The Asset Management software will be used as a register of all assets owned by the Municipality and as a work management system by ~25 EPW staff. The software supports the Municipality's long-term asset management goals to ensure that it has the information necessary to accurately predict future maintenance and capital needs. The new Asset Management software is replacing an existing solution that is no longer suitable for the Municipality's needs.

CARRYOVER DETAIL
Deployment of the new Accounting software suite will carry over to fiscal 2025/26.

FUNDING SOURCE DETAIL
41-4-460- 400 IT Capital Reserve \$634,600

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input checked="" type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input checked="" type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input checked="" type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	126,591	132,920
OTHER	-	-
DIRECT COST	126,591	132,920
FINANCING COST	-	-
DEPRECIATION	126,920	136,920
INDIRECT COST	126,920	136,920
TOTAL COST	253,511	269,840
REVENUE	-	-
NET COST	253,511	269,840

ESTIMATED PROJECT COST

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	-	-	-
TOTAL	-	-	-
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	-	-	-

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	-	120,000	50,000	-	-	-	170,000
	-	160,000	-	-	-	-	160,000
	-	354,600	-	-	-	-	354,600
	-	634,600	50,000	-	-	-	684,600
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	634,600	50,000	-	-	-	684,600
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	161	-	-	-	-	161
	-	634,600	50,000	-	-	-	684,600

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT FIBRE/WIRELESS HYBRID CONNECTIVITY

GL ACCOUNT # 21-3-361-132

DEPARTMENT	Information Technology	PROJECT #	17-1103	PRIORITY	Medium	ASSET CATEGORY	Fibre
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	20 years		

DESCRIPTION
Ongoing program to enable connection of Municipal properties and assets to the Municipal fibre-optic network, and includes hybrid wireless connections where required.

In addition to the items described in Carryover Detail, in 2025/26, the Municipality will work on connection of the Municipal fibre network to facilities in Aldershot.

NEED FOR PROJECT
The installation of high-speed network connections to facilities will enable additional security measures thereby improving speed of access to data stored on network servers, and response time of computer programs. Connecting to the Valley Community Fibre Network will provide staff with Wi-Fi improving ability to send and receive email instructions, work orders, infrastructure information, and to query supplier information without using cell phone data plans over a secure network.

CARRYOVER DETAIL
Connection of the Aylesford water and wastewater plants to the Municipal network, as well as the Greenwood Water wellfield, will carry over to 2025/26.

FUNDING SOURCE DETAIL
41-4-460-400 IT Capital Reserve \$5,207; Debt \$341,265

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input checked="" type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	52,043	78,730
DEPRECIATION	17,324	26,074
INDIRECT COST	69,367	104,804
TOTAL COST	69,367	104,804
REVENUE	-	-
NET COST	69,367	104,804

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	20,000	-	20,000
Equipment	103,627	27,780	75,847
Construction	154,360	-	154,360
TOTAL	277,987	27,780	250,207
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	32,987	27,780	5,207
Reserves - Operating	-	-	-
Debt	245,000	-	245,000
Other Revenue	-	-	-
TOTAL	277,987	27,780	250,207

ESTIMATED PROJECT COST	FIVE YEAR PROJECT FORECAST						
	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	20,000	-	20,000	-	-	-	40,000
Equipment	75,847	-	60,000	-	-	-	135,847
Construction	154,360	96,265	95,000	-	-	-	345,625
TOTAL	250,207	96,265	175,000	-	-	-	521,472
FUNDING SOURCE							
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	5,207	-	-	-	-	-	5,207
Reserves - Operating	-	-	-	-	-	-	-
Debt	245,000	96,265	175,000	-	-	-	516,265
Other Revenue	-	-	-	-	-	-	-
TOTAL	250,207	96,265	175,000	-	-	-	521,472

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT COUNCIL CHAMBERS A/V UPGRADES

GL ACCOUNT # 21-3-361-xxx

DEPARTMENT	Information Technology	PROJECT #	25-1101	PRIORITY	Medium	ASSET CATEGORY	Other equipment
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	10 years		

DESCRIPTION
Addition of three new screens in front of the podium providing an unobstructed view for all of Council. This project will address recommendations from an acoustic assessment report intended to improve sound quality.

NEED FOR PROJECT
Large displays will improve the viewability of presentations. Over the years, there have been complaints about acoustics – particularly in the gallery. The 2024/25 budget included funds for an acoustic assessment which will occur in Winter 2025. The full scope of recommendations is not yet known, but staff recommend earmarking funds to enable implementation.

CARRYOVER DETAIL
NA

FUNDING SOURCE DETAIL
41-4-460-400 IT Capital Reserve \$25,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	2,500	2,500
INDIRECT COST	2,500	2,500
TOTAL COST	2,500	2,500
REVENUE	-	-
NET COST	2,500	2,500

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	-	-	-
TOTAL	-	-	-
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	-	-	-

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	
	-	-	-	-	-	-	-
	-	25,000	-	-	-	-	25,000
	-	25,000	-	-	-	-	25,000
	-	-	-	-	-	-	-
	-	25,000	-	-	-	-	25,000
	-	-	-	-	-	-	-
	-	25,000	-	-	-	-	25,000
	-	-	-	-	-	-	-
	-	25,000	-	-	-	-	25,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT WATERVILLE WAREHOUSE UPGRADES

GL ACCOUNT # 21-3-375-127

DEPARTMENT	Engineering & Public Works	PROJECT #	22-1301	PRIORITY	Medium	ASSET CATEGORY	Buildings
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40 years		

DESCRIPTION
Upgrades, particularly 230 metres of chain-link fencing and an electronic gate, installation of roof ice guards on the warehouse building, and addition of security and access control equipment (e.g. cameras and FOB system), will permit seasonal storage of EPW equipment.

NEED FOR PROJECT
Improved site security will allow for greater utilization of the warehouse and surrounding area for storage, and facilitate improved inventory management.

CARRYOVER DETAIL
Installation of the chain-link fence, electronic gate, security cameras will carry forward to 2025/26. Climate controls in the warehouse may not be required, and as such have been deferred.

FUNDING SOURCE DETAIL
Debt \$235,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input checked="" type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	35,838	51,088
DEPRECIATION	5,875	8,375
INDIRECT COST	41,713	59,463
TOTAL COST	41,713	59,463
REVENUE	-	-
NET COST	41,713	59,463

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	10,000	-	10,000
Construction	348,203	123,203	225,000
TOTAL	358,203	123,203	235,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	358,203	123,203	235,000
Other Revenue	-	-	-
TOTAL	358,203	123,203	235,000

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	
Engineering/Consulting	-	-	-	-	-	-	-
Equipment	10,000	-	-	-	-	-	10,000
Construction	225,000	-	100,000	-	-	-	325,000
TOTAL	235,000	-	100,000	-	-	-	335,000
FUNDING SOURCE							
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	-	-	-	-	-	-	-
Debt	235,000	-	100,000	-	-	-	335,000
Other Revenue	-	-	-	-	-	-	-
TOTAL	235,000	-	100,000	-	-	-	335,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT MUNICIPAL COMPLEX - FURNITURE & EQUIPMENT

GL ACCOUNT # 21-3-375-125

DEPARTMENT	Engineering & Public Works	PROJECT #	24-1301	PRIORITY	Medium	ASSET CATEGORY	Other equipment
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	10 years		

DESCRIPTION
As noted in Carryover Project Status, plans for the 2025/26 year include completion of furniture and signage purchases/installations. These purchases do not include small routine replacements.

NEED FOR PROJECT
Solutions have been identified to create new and more efficient workspaces for staff, which requires furniture and equipment updates. Additionally, this project includes installation of roadside signage to direct clients to the building at appropriate entrances.

CARRYOVER DETAIL
A portion of the work planned for 2024/25 will carry forward, and will include completion of furniture and signage purchases/installations.

FUNDING SOURCE DETAIL
41-4-460-401 Building Capital Reserve \$34,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input checked="" type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input checked="" type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	9,500	9,500
INDIRECT COST	9,500	9,500
TOTAL COST	9,500	9,500
REVENUE	-	-
NET COST	9,500	9,500

ESTIMATED PROJECT COST

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	10,000	10,000	-
Equipment	70,000	36,000	34,000
Construction	15,000	15,000	-
TOTAL	95,000	61,000	34,000

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	95,000	61,000	34,000
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	95,000	61,000	34,000

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	-	-	-	-	-	-	-
	34,000	-	-	-	-	-	34,000
	34,000	-	-	-	-	-	34,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	34,000	-	-	-	-	-	34,000
	34,000	-	-	-	-	-	34,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT PEDESTRIAN INFRASTRUCTURE

GL ACCOUNT # 21-3-372-101

DEPARTMENT	Engineering & Public Works	PROJECT #	08-1714	PRIORITY	High	ASSET CATEGORY	Sidewalks
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	25 years		

DESCRIPTION
Ongoing program to address projects on the sidewalk priority list approved by Council. Planned projects for 2025/26 include construction of sidewalk on Highway 1 (from Coldbrook Village Park Dr, under Highway #101, to Tim Horton's), and construction of sidewalk along Coldbrook Village Park Dr (from Highway 1 to HMT Trailhead). Additional projects will be evaluated based on the priority list and available funds. Horton school sidewalk project design has been deferred as the Municipality awaits a decision from NS Public Works.

NEED FOR PROJECT
To improve pedestrian safety and encourage active transportation within the Coldbrook Business Park. This project supports delivery of the Strong Communities priority of the 2021-24 Strategic Plan.

CARRYOVER DETAIL
Construction of the Highway 1 (Coldbrook) and Coldbrook Village Park sidewalk projects will carry forward to 2025/26, due to delays relating to NSDPW permit approvals in 2024/25.

FUNDING SOURCE DETAIL
41-4-460-402 Transportation Capital Reserve \$780,000; Canada Community-Building Fund \$400,000; Connect2 Grant \$25,000; Operating Reserve \$50,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input checked="" type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	50,200	88,200
INDIRECT COST	50,200	88,200
TOTAL COST	50,200	88,200
REVENUE	-	-
NET COST	50,200	88,200

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	70,000	45,000	25,000
Equipment	30,000	-	30,000
Construction	1,690,106	1,490,106	200,000
TOTAL	1,790,106	1,535,106	255,000
FUNDING SOURCE			
From Operating	50,000	-	50,000
Fed/Prov Grants	925,000	900,000	25,000
Reserves - Capital	815,106	635,106	180,000
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	1,790,106	1,535,106	255,000

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	
	25,000	170,000	320,000	70,000	70,000	70,000	725,000
	30,000	30,000	30,000	30,000	30,000	30,000	180,000
	200,000	800,000	600,000	600,000	600,000	600,000	3,400,000
	255,000	1,000,000	950,000	700,000	700,000	700,000	4,305,000
	-	-	-	-	-	-	-
	25,000	400,000	400,000	200,000	200,000	200,000	1,425,000
	180,000	600,000	550,000	500,000	500,000	500,000	2,830,000
	50,000	-	-	-	-	-	50,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	255,000	1,000,000	950,000	700,000	700,000	700,000	4,305,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT MUNICIPAL ROAD REMEDIATION

GL ACCOUNT #

21-3-372-115

DEPARTMENT	Engineering & Public Works	PROJECT #	13-1702	PRIORITY	Medium	ASSET CATEGORY	Roads
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40	years	

DESCRIPTION
Ongoing preventive maintenance program to patch pave, mill/pave or micro-surface, and to address stormwater management within the ~25 km of subdivision roads owned by the Municipality.

NEED FOR PROJECT
Road remediation extends the useful life of Municipal roads by preventing water from entering the base and sub-base of the pavement. This program is expected to extend the useful life of the pavement by up to 5 years thereby deferring road resurfacing costs estimated at more than \$350,000/km.

CARRYOVER DETAIL
NA

FUNDING SOURCE DETAIL
41-4-460-402 Transportation Capital Reserve \$200,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input checked="" type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	5,000	10,000
INDIRECT COST	5,000	10,000
TOTAL COST	5,000	10,000
REVENUE	-	-
NET COST	5,000	10,000

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	100,000	-	100,000
TOTAL	100,000	-	100,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	100,000	-	100,000
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	100,000	-	100,000

FIVE YEAR PROJECT FORECAST

Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
-	-	-	-	-	-	-
-	200,000	200,000	200,000	200,000	200,000	1,000,000
-	200,000	200,000	200,000	200,000	200,000	1,000,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	200,000	200,000	200,000	200,000	200,000	1,000,000
-	200,000	200,000	200,000	200,000	200,000	1,000,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT PARK FACILITY UPGRADES

GL ACCOUNT #

21-3-371-115

DEPARTMENT	Engineering & Public Works	PROJECT #	15-1601	PRIORITY	Medium	ASSET CATEGORY	Other structures
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	30 years		

DESCRIPTION
Program to maintain and upgrade infrastructure at several parks. Planned work includes upgrades to the beach and staff buildings, signage, and security cameras at Aylesford Lake Beach (ALB), renewed signage at all Municipal park sites, and facility upgrades at Silvers Lake with the addition of an accessible lakefront viewing platform.

NEED FOR PROJECT
This program supports ongoing development of core Municipal recreation facilities to encourage active living, consistent with the Strong Communities priority of the 2021-24 Strategic Plan.

CARRYOVER DETAIL
ALB upgrade projects will carry forward to 2025/26, including covered structure for staff, new signage and security camera upgrades.

FUNDING SOURCE DETAIL
41-4-460-406 Recreation Capital Reserve \$170,000; Operating Reserve \$65,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	7,833	8,833
INDIRECT COST	7,833	8,833
TOTAL COST	7,833	8,833
REVENUE	-	-
NET COST	7,833	8,833

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	40,000	40,000	-
Construction	95,000	-	95,000
TOTAL	135,000	40,000	95,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	135,000	40,000	95,000
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	135,000	40,000	95,000

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Carryover	-	-	-	-	-	-	-
2025/26	-	-	-	-	-	-	-
TOTAL	95,000	140,000	30,000	30,000	30,000	30,000	355,000
Carryover	-	-	-	-	-	-	-
2025/26	-	-	-	-	-	-	-
TOTAL	30,000	140,000	30,000	30,000	30,000	30,000	290,000
Carryover	65,000	-	-	-	-	-	65,000
2025/26	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-
TOTAL	95,000	140,000	30,000	30,000	30,000	30,000	355,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT LIFT STATION REPLACEMENTS

GL ACCOUNT # 21-3-382-101

DEPARTMENT	Engineering & Public Works	PROJECT #	08-3408	PRIORITY	High	ASSET CATEGORY	Lift stations
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	20	years	

DESCRIPTION
Ongoing program to replace end-of-life lift stations, pumps and electrical panels.

EPW plans to purchase, upgrade, and replace equipment across a variety of lift stations, including design and construction of a new lift station at AD2. 2025/26 work includes additional generators, chamber, pump, and panel upgrades at multiple lift station locations.

NEED FOR PROJECT
The Municipality plans for major upgrades or replacement of 2-3 lift stations per year, of the 72 currently in service. Lift stations are identified for replacement based on repair & maintenance history, safety concerns, as well as, among other factors, opportunities to reduce power consumption.

CARRYOVER DETAIL
Due to redesign, construction will carry forward to 2025/26 for lift station AD2. Due to late tender, construction of AT3, CK4 and CB2 may carry forward to 2025/26.

FUNDING SOURCE DETAIL
41-4-460-300 Sewer Capital Reserves \$586,920; ICIP Funding \$610,280; Canada Community-Building Fund \$1,125,000; Debt \$400,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input checked="" type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	61,000	61,000
DEPRECIATION	136,110	205,110
INDIRECT COST	197,110	266,110
TOTAL COST	197,110	266,110
REVENUE	-	-
NET COST	197,110	266,110

ESTIMATED PROJECT COST

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	65,000	65,000	-
Equipment	314,000	114,000	200,000
Construction	2,852,990	1,790,790	1,062,200
TOTAL	3,231,990	1,969,790	1,262,200

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	1,894,173	1,034,893	859,280
Reserves - Capital	937,817	934,897	2,920
Reserves - Operating	-	-	-
Debt	400,000	-	400,000
Other Revenue	-	-	-
TOTAL	3,231,990	1,969,790	1,262,200

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	-	90,000	60,000	60,000	60,000	60,000	330,000
Equipment	200,000	170,000	120,000	120,000	120,000	120,000	850,000
Construction	1,062,200	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	7,062,200
TOTAL	1,262,200	1,460,000	1,380,000	1,380,000	1,380,000	1,380,000	8,242,200
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	859,280	876,000	828,000	828,000	828,000	828,000	5,047,280
Reserves - Capital	2,920	584,000	552,000	552,000	552,000	552,000	2,794,920
Reserves - Operating	-	-	-	-	-	-	-
Debt	400,000	-	-	-	-	-	400,000
Other Revenue	-	-	-	-	-	-	-
TOTAL	1,262,200	1,460,000	1,380,000	1,380,000	1,380,000	1,380,000	8,242,200

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT SEWER TREATMENT PLANT INFRASTRUCTURE RENEWAL

GL ACCOUNT #

21-3-382-102

DEPARTMENT	Engineering & Public Works	PROJECT #	08-3409	PRIORITY	High	ASSET CATEGORY	STP equipment & headworks
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	20 years		

DESCRIPTION
Ongoing program for upgrading aging Waste Water Treatment Facility (WWTF) related infrastructure.

2025/26 includes carryover activity described below, supplemented with an additional budget allocation to reflect the increased cost of completing these projects. 2025/26 will address design completion and construction of new screening facilities for Aldershot, Avonport, Waterville, Aylesford, Canning, and Hants Border; sand filter refurbishment for Greenwood; replacement airline in Hants Border to feed the lagoons; and improving the security for all the treatment plants through cameras, fencing, and electronic gates. Optimization studies for Waterville Septage Facility are planned for 2025/26, to facilitate improvements and optimization of the system and processes.

NEED FOR PROJECT
Upgrades or replacement of existing infrastructure and equipment at each of the 7 WWTFs reduces risk of critical failures, helps ensure compliance with Federal/Provincial wastewater standards, and extends the useful life of the plants. Lagoon-based WWTFs must be equipped with screening equipment to remove wipes and other inorganic items that impair system performance and increase odours.

CARRYOVER DETAIL
Nearly the full scope of work planned for 2023/24 will carry forward, with the revised design and construction activities planned for 2025/26.

FUNDING SOURCE DETAIL
41-4-460-300 Sewer Capital Reserves \$3,513,493; ICIP Funding \$1,357,637; Canada Community-Building Fund \$2,126,597; Debt \$2,611,992 Status is pending on a grant application to Growth and Renewal Infrastructure Development Program made in December 2024, for requested funding contribution of \$302,655.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input checked="" type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	267,729	484,004
DEPRECIATION	480,486	665,486
INDIRECT COST	748,215	1,149,490
TOTAL COST	748,215	1,149,490
REVENUE	-	-
NET COST	748,215	1,149,490

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	575,164	375,164	200,000
Equipment	877,500	437,500	440,000
Construction	6,339,718	-	6,339,718
TOTAL	7,792,382	812,664	6,979,718
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	3,275,757	668,190	2,607,567
Reserves - Capital	2,709,063	72,237	2,636,826
Reserves - Operating	-	-	-
Debt	1,807,562	72,237	1,735,325
Other Revenue	-	-	-
TOTAL	7,792,382	812,664	6,979,718

FIVE YEAR PROJECT FORECAST

Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
200,000	330,000	150,000	50,000	50,000	50,000	830,000
440,000	250,000	300,000	300,000	300,000	300,000	1,890,000
6,339,718	2,050,000	3,250,000	1,000,000	1,000,000	1,000,000	14,639,718
6,979,718	2,630,000	3,700,000	1,350,000	1,350,000	1,350,000	17,359,718
-	-	-	-	-	-	-
2,607,567	876,667	1,233,333	450,000	450,000	450,000	6,067,567
2,636,826	876,667	1,233,333	450,000	450,000	450,000	6,096,826
-	-	-	-	-	-	-
1,735,325	876,667	1,233,333	450,000	450,000	450,000	5,195,325
-	-	-	-	-	-	-
6,979,718	2,630,000	3,700,000	1,350,000	1,350,000	1,350,000	17,359,718

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT SEWER COLLECTION LINE REPLACEMENT

GL ACCOUNT # 21-3-382-103

DEPARTMENT	Engineering & Public Works	PROJECT #	08-3410	PRIORITY	High	ASSET CATEGORY	Sewer lines
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40	years	

DESCRIPTION
Ongoing program for renewal and replacement of sewer collection lines.

Video assessments are performed annually to determine future priorities, to address root intrusions, blockages, and backups.

This program also includes \$160,000/year for installation of new sewer laterals from the main sewer line to the property line of individual lots. This allocation has been doubled from previous years due to the increase in housing starts.

NEED FOR PROJECT
This program is tied to a multi-year asset management plan, and aims to reduce inflow/infiltration within the collection system and the risk for critical failures. Provision of lateral installations to the property line of individual lots supports development in Kings County and is done in accordance with policy set by Municipal Council.

CARRYOVER DETAIL
Replacement of sewer lines (Chapel Road, Canning and Mee Road, North Kentville) were previously on hold awaiting ICIP funding approval and design revisions. Due to delay in tender and construction award, construction of these two sewer line replacements will carry over to 2025/26 (ICIP funding has been approved).

FUNDING SOURCE DETAIL
41-4-460-300 Sewer Capital Reserves \$936,920; ICIP Funding \$751,129; Canada Community-Building Fund \$1,228,044; Debt \$800,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	122,000	122,000
DEPRECIATION	92,902	124,402
INDIRECT COST	214,902	246,402
TOTAL COST	214,902	246,402
REVENUE	-	-
NET COST	214,902	246,402

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	150,000	100,000	50,000
Equipment	-	-	-
Construction	1,751,282	103,277	1,648,005
TOTAL	1,901,282	203,277	1,698,005

FUNDING SOURCE	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	1,520,199	149,070	1,371,129
Reserves - Capital	381,083	54,207	326,876
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	1,901,282	203,277	1,698,005

FIVE YEAR PROJECT FORECAST

Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
50,000	150,000	100,000	100,000	100,000	100,000	600,000
1,648,005	1,868,087	1,160,000	1,160,000	1,160,000	1,160,000	8,156,092
1,698,005	2,018,087	1,260,000	1,260,000	1,260,000	1,260,000	8,756,092
-	-	-	-	-	-	-
1,371,129	608,044	630,000	630,000	630,000	630,000	4,499,173
326,876	610,044	630,000	630,000	630,000	630,000	3,456,919
-	-	-	-	-	-	-
-	800,000	-	-	-	-	800,000
-	-	-	-	-	-	-
1,698,005	2,018,087	1,260,000	1,260,000	1,260,000	1,260,000	8,756,092

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT EPW EQUIPMENT & OCCUPATIONAL HEALTH/SAFETY

GL ACCOUNT # 21-3-382-109

DEPARTMENT	Engineering & Public Works	PROJECT #	10-3409	PRIORITY	Medium	ASSET CATEGORY	Other equipment
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	10 years		

DESCRIPTION
Ongoing program for the replacement of end-of-life tools and equipment used to perform repairs & maintenance procedures, or to meet occupational health & safety requirements.

In 2025/26, the Municipality will purchase gas detection equipment, replacement CCTV equipment, a work barge for safe WWTF maintenance, mobile Wi-Fi equipment for trucks, aluminum welding equipment, blast cabinet and paint booth for improved in-house equipment refurbishment by staff, outdoor lawn maintenance equipment, and other shop equipment for the EPW Operations Centre.

NEED FOR PROJECT
Program maintains and improves safety for employees and provides tools & equipment for reliable and efficient delivery of services.

CARRYOVER DETAIL
Continued procurement of fall restraint equipment for lift stations will carry over to 2025/26.

FUNDING SOURCE DETAIL
41-4-460-403 EPW Vehicle & Equipment Capital Reserve \$485,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	48,500	54,000
INDIRECT COST	48,500	54,000
TOTAL COST	48,500	54,000
REVENUE	-	-
NET COST	48,500	54,000

ESTIMATED PROJECT COST

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	205,000	46,413	158,587
Construction	-	-	-
TOTAL	205,000	46,413	158,587

FUNDING SOURCE

From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	205,000	46,413	158,587
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	205,000	46,413	158,587

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	-	-	-	-	-	-	-
Equipment	158,587	326,413	55,000	55,000	55,000	55,000	705,000
Construction	-	-	-	-	-	-	-
TOTAL	158,587	326,413	55,000	55,000	55,000	55,000	705,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT SCADA SYSTEM

GL ACCOUNT #

21-3-382-112

DEPARTMENT	Engineering & Public Works	PROJECT #	19-3403	PRIORITY	Medium	ASSET CATEGORY	Other equipment
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	10 years		

DESCRIPTION
Ongoing program to upgrade the Municipality's Supervisory Control and Data Acquisition (SCADA) monitoring system, including new control panels, software, and other equipment.

In addition to work described in Carryover Detail, equipment/software will be purchased and installed in 2025/26, as directed by the SCADA master plan prepared by consultants.

NEED FOR PROJECT
The SCADA monitoring system is a critical part of the Municipality's environmental and regulatory compliance program. SCADA provides real-time monitoring of the operational status of each of the Municipality's water treatment plants, sewage treatment plants, and lift stations. The SCADA system is integral to the health & safety within the Municipality, and to protecting the environment by alerting staff to potential issues with key equipment.

CARRYOVER DETAIL
For 2025/26, completion of Phase 2 the SCADA system design will direct future system upgrades or installation of new equipment.

FUNDING SOURCE DETAIL
41-4-460-300 Municipal Sewer Capital Reserve \$550,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAIN 0	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	55,000	61,000
INDIRECT COST	55,000	61,000
TOTAL COST	55,000	61,000
REVENUE	-	-
NET COST	55,000	61,000

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	97,934	97,934	-
Equipment	50,000	-	50,000
Construction	-	-	-
TOTAL	147,934	97,934	50,000
FUNDING SOURCE			
From Operating	50,000	50,000	-
Fed/Prov Grants	-	-	-
Reserves - Capital	50,000	-	50,000
Reserves - Operating	47,934	47,934	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	147,934	97,934	50,000

CARRYOVER	FIVE YEAR PROJECT FORECAST						Total
	2025/26	2026/27	2027/28	2028/29	2029/30		
-	-	-	-	-	-	-	-
50,000	500,000	60,000	60,000	60,000	60,000	60,000	790,000
50,000	500,000	60,000	60,000	60,000	60,000	60,000	790,000
-	-	-	-	-	-	-	-
50,000	500,000	60,000	60,000	60,000	60,000	60,000	790,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
50,000	500,000	60,000	60,000	60,000	60,000	60,000	790,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT LABORATORY BUILDING

GL ACCOUNT # 21-3-382-210

DEPARTMENT	Engineering & Public Works	PROJECT #	22-3407	PRIORITY	High	ASSET CATEGORY	Various
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0 - 40 years		

DESCRIPTION
The building assessment completed in 2023/24 has produced a Class D estimate for the cost of rehabilitating the existing laboratory (items needing immediate attention only).

Work planned for 2025/26 is to construct/renovate to replace the existing laboratory building, including construction (\$1.6M) and new modern equipment (\$200K).

NEED FOR PROJECT
The laboratory building is more than 40 years old and several ongoing structural issues have been identified. The building foundation is settling, making the basement exterior entrance unusable. The windows, doors, and flooring are original to the building and require replacement.

CARRYOVER DETAIL
A feasibility study to find a prospective location for a new laboratory facility, and to make sure the existing laboratory is maintained to meet continued OH&S requirements, will be commenced in 2024/25 Q4. This study work, as well as the planned lab equipment upgrades, is expected to carry over to 2025/26.

FUNDING SOURCE DETAIL
61-4-460-130 Municipal Sewer Operating Reserve \$40,000; 41-4-460-300 Municipal Sewer Capital Reserve \$100,000; Debt \$1,800,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input checked="" type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	274,500	274,500
DEPRECIATION	48,500	48,500
INDIRECT COST	323,000	323,000
TOTAL COST	323,000	323,000
REVENUE	-	-
NET COST	323,000	323,000

ESTIMATED PROJECT COST

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	50,000	10,000	40,000
Equipment	50,000	-	50,000
Construction	60,000	10,000	50,000
TOTAL	160,000	20,000	140,000

FUNDING SOURCE

From Operating	50,000	10,000	40,000
Fed/Prov Grants	-	-	-
Reserves - Capital	110,000	10,000	100,000
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	160,000	20,000	140,000

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Carryover	40,000	-	-	-	-	-	40,000
2025/26	50,000	200,000	-	-	-	-	250,000
2026/27	50,000	1,600,000	-	-	-	-	1,650,000
TOTAL	140,000	1,800,000	-	-	-	-	1,940,000

Municipality of the County of Kings

Project Justification Sheet
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ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT BIOSOLIDS MANAGEMENT PLAN

GL ACCOUNT #

21-3-382-300

DEPARTMENT	Engineering & Public Works	PROJECT #	24-3401	PRIORITY	High	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0 years		

DESCRIPTION
Development of a Plan and process for regular management of biosolids produced at municipal wastewater treatment facilities. This plan is to include the examination of feasibility for achieving sufficient scale to service local/neighbouring municipal units and private industry.

NEED FOR PROJECT
The Municipality has an array of wastewater treatment technologies that produce biosolids at differing intervals. This Plan will examine and project predictable volumes by technology type and quantify ongoing removal requirements. Additionally, the Plan will address removal, temporary storage, and disposal requirements and opportunities.

CARRYOVER DETAIL
The development of a biosolids management plan has been deferred and will carry over to 2025/26.

FUNDING SOURCE DETAIL
61-4-460-130 Municipal Sewer Operating Reserve \$250,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	250,000	-	250,000
Equipment	-	-	-
Construction	-	-	-
TOTAL	250,000	-	250,000

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	250,000	-	250,000
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	250,000	-	250,000

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	250,000	-	-	-	-	-	250,000
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
TOTAL	250,000	-	-	-	-	-	250,000

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	250,000	-	-	-	-	-	250,000
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	250,000	-	-	-	-	-	250,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT STP LAGOON DESLUDGING

GL ACCOUNT # 21-3-382-116

DEPARTMENT	Engineering & Public Works	PROJECT #	24-3402	PRIORITY	High	ASSET CATEGORY	STP lagoons
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40 years		

DESCRIPTION
Desludging of Municipal lagoons is required to improve service and useful life.

Bathymetric mapping of lagoons will be re-completed in 2025/26 to evaluate a baseline for biosolids management and desludging efforts. Avonport will not be mapped as it is a mechanical plant.

Desludging is planned for early 2025/26 for Aylesford and Canning WWTFs, and the Waterville Septage lagoon.

NEED FOR PROJECT
Sludge buildup in lagoons can impact capacity, compliance, and lead to undesirable outcomes such as excess odour.

CARRYOVER DETAIL
Desludging of the Aylesford and Canning WWTF lagoons will carry forward to 2025/26.

FUNDING SOURCE DETAIL
Canada Community-Building Fund \$1,500,000; Operating \$50,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input checked="" type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	38,750	46,250
INDIRECT COST	38,750	46,250
TOTAL COST	38,750	46,250
REVENUE	-	-
NET COST	38,750	46,250

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	150,000	150,000	-
Equipment	-	-	-
Construction	1,802,000	302,000	1,500,000
TOTAL	1,952,000	452,000	1,500,000

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	1,952,000	452,000	1,500,000
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	1,952,000	452,000	1,500,000

FIVE YEAR PROJECT FORECAST

Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
-	50,000	50,000	50,000	50,000	50,000	250,000
1,500,000	-	250,000	250,000	250,000	250,000	2,500,000
1,500,000	50,000	300,000	300,000	300,000	300,000	2,750,000
-	50,000	50,000	50,000	50,000	50,000	250,000
1,500,000	-	250,000	250,000	250,000	250,000	2,500,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,500,000	50,000	300,000	300,000	300,000	300,000	2,750,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT WATER DISTRIBUTION SYSTEM IMPROVEMENTS

GL ACCOUNT # 22-3-351-432

DEPARTMENT	Engineering & Public Works	PROJECT #	10-2403	PRIORITY	High	ASSET CATEGORY	Water Treatment Plant
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	50 years		

DESCRIPTION
Ongoing program for improvements to the Greenwood Water distribution system, e.g. design and the replacement of aged water infrastructure mains, valves, curb stops, etc.

NEED FOR PROJECT
Upgrade or replacement of existing buried infrastructure according to multi-year asset management planning. This reduces water loss and reduces the risk for critical failures.

CARRYOVER DETAIL
Valve/main upgrade work at Bridge Street and Main Street will carry forward into 2025/26.

FUNDING SOURCE DETAIL
02-2-294-200 Greenwood Water Capital out of Surplus \$265,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	22,875
DEPRECIATION	5,300	8,300
INDIRECT COST	5,300	31,175
TOTAL COST	5,300	31,175
REVENUE	-	-
NET COST	5,300	31,175

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	30,000	15,000	15,000
Equipment	-	-	-
Construction	376,368	276,368	100,000
TOTAL	406,368	291,368	115,000

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	406,368	291,368	115,000
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	406,368	291,368	115,000

FIVE YEAR PROJECT FORECAST

Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
15,000	15,000	15,000	15,000	15,000	15,000	90,000
-	-	-	-	-	-	-
100,000	135,000	135,000	135,000	135,000	135,000	775,000
115,000	150,000	150,000	150,000	150,000	150,000	865,000
32,000	-	-	-	-	-	32,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
83,000	150,000	-	-	-	-	233,000
-	-	150,000	150,000	150,000	150,000	600,000
-	-	-	-	-	-	-
115,000	150,000	150,000	150,000	150,000	150,000	865,000

Municipality of the County of Kings

Project Justification Sheet
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ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT WATER SYSTEM EQUIPMENT

GL ACCOUNT #

22-3-351-435

DEPARTMENT	Engineering & Public Works	PROJECT #	11-2407	PRIORITY	Medium	ASSET CATEGORY	Water Treat/Pump Equip
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	10 years		

DESCRIPTION
Ongoing program for replacing system equipment, e.g., treatment and monitoring, as identified throughout the year.

For 2025/26, plans include upgrade and addition of pH and chlorine sensors, water meters, and automatic analyzers for chlorine contact times (CT) as a part of upgrading water treatment plants.

NEED FOR PROJECT
Mechanical and electrical treatment equipment must be replaced as it reaches the end of its useful life, additional equipment is required to accommodate increases in the customer base, and automatic chlorine analyzers is a part of best management practices for water treatment plant operations.

CARRYOVER DETAIL
NA

FUNDING SOURCE DETAIL
02-2-294-200 Greenwood Water Capital out of Surplus \$210,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	127,338
DEPRECIATION	21,000	104,500
INDIRECT COST	21,000	231,838
TOTAL COST	21,000	231,838
REVENUE	-	-
NET COST	21,000	231,838

ESTIMATED PROJECT COST

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	145,000	145,000	-
Construction	-	-	-
TOTAL	145,000	145,000	-

FUNDING SOURCE

	2025/26	2026/27	2027/28
From Operating	127,330	127,330	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	17,670	17,670	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	145,000	145,000	-

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	-	20,000	-	-	-	-	20,000
Equipment	-	150,000	835,000	135,000	135,000	135,000	1,390,000
Construction	-	40,000	-	-	-	-	40,000
TOTAL	-	210,000	835,000	135,000	135,000	135,000	1,450,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT PRODUCTION WELL

GL ACCOUNT # 22-3-351-200

DEPARTMENT	Engineering & Public Works	PROJECT #	11-2408	PRIORITY	High	ASSET CATEGORY	Various
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	40-75 years		

DESCRIPTION
This project involves the construction of approximately 5km of a new water transmission main and a treatment facility. The new line and treatment facility will be connected to two new production wells that are in place but not in service. This new approach to service delivery allows the connection of an additional 75+ customers along the transmission main and introduces additional system capacity and redundancy.

NEED FOR PROJECT
To provide the Greenwood Water Utility with an additional and independent water source to meet current and future demand, and act as a redundant water supply for the Greenwood Water Utility.

CARRYOVER DETAIL
Construction of the new transmission main will carry forward into 2025/26 with construction of the new treatment facility tentatively forecasted to progress late in 2025/26.

FUNDING SOURCE DETAIL
02-2-294-200 Greenwood Water Capital out of Surplus \$1,361,519; ICIP Grant \$1,466,667; Debt \$7,685,871. ICIP funding from project #20-3405, which is not proceeding, has been transferred to this project. Status is pending on a grant application to Canada Housing Infrastructure Fund (CHIF) made in January 2025, for requested funding contribution of \$1,459,304. Approval of CHIF grant will reduce use of debt for this project.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input checked="" type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input checked="" type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	710,943	710,943
DEPRECIATION	140,187	140,187
INDIRECT COST	851,130	851,130
TOTAL COST	851,130	851,130
REVENUE	-	-
NET COST	851,130	851,130

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	105,000	100,000	5,000
Equipment	-	-	-
Construction	6,709,057	-	6,709,057
TOTAL	6,814,057	100,000	6,714,057

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	1,455,210	100,000	1,355,210
Debt	5,358,837	-	5,358,837
Other Revenue	-	-	-
TOTAL	6,814,047	100,000	6,714,047

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	5,000	300,000	-	-	-	-	305,000
Equipment	-	-	-	-	-	-	-
Construction	6,709,057	3,500,000	-	-	-	-	10,209,057
TOTAL	6,714,057	3,800,000	-	-	-	-	10,514,057

From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	1,466,667	-	-	-	-	-	1,466,667
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	1,361,519	-	-	-	-	-	1,361,519
Debt	3,885,871	3,800,000	-	-	-	-	7,685,871
Other Revenue	-	-	-	-	-	-	-
TOTAL	6,714,057	3,800,000	-	-	-	-	10,514,057

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT

REGIONAL SEWERLINES

GL ACCOUNT #

23-3-354-125

DEPARTMENT	Engineering & Public Works	PROJECT #	14-4401	PRIORITY	High	ASSET CATEGORY	Sewer lines
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40	years	

DESCRIPTION
Ongoing replacement of Regional sewer lines.

2025/26 project involves the replacement of a portion of the Regional sewer forcemain between RG5 and the Regional Sewage Treatment Plant (RSTP).

NEED FOR PROJECT
Sections of ductile iron forcemain were installed in 1978/79. They are included in the Municipality's asset management plan for future replacement. The 18" force main between RG5 and the Regional Sewage Treatment Plant (RSTP) carries sewage flow from Coldbrook, Meadowview, and a portion of the Town of Kentville (including the Kentville Industrial Park) to the RSTP. Project has previously been evaluated as multi-year construction but has been escalated due to recent breaks.

CARRYOVER DETAIL
The replacement of Regional forcemain (from RG5 to Eaves Hollow) will likely see a small portion of this work carry forward into 2025/26, due to seasonal influences.

FUNDING SOURCE DETAIL
MCGP Grant \$200,000; Debt \$200,000

The Regional Sewer Committee was approved for \$3,200,000 of grant funding to support this project. Tendered cost savings have resulted in availability of excess grant funds that have been allocated to other Regional Sewer capital projects. Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve, are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains the reserve on behalf of the Partners and provides approximately 22% of the total annual capital contribution.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input checked="" type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input checked="" type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	20,500	20,500
DEPRECIATION	10,000	10,000
INDIRECT COST	30,500	30,500
TOTAL COST	30,500	30,500
REVENUE	-	-
NET COST	30,500	30,500

ESTIMATED PROJECT COST

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	96,500	-	96,500
Equipment	-	-	-
Construction	6,088,379	2,739,136	3,349,243
TOTAL	6,184,879	2,739,136	3,445,743

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	3,100,000	1,333,818	1,766,182
Reserves - Capital	84,879	71,500	13,379
Reserves - Operating	-	-	-
Debt	3,000,000	1,333,818	1,666,182
Other Revenue	-	-	-
TOTAL	6,184,879	2,739,136	3,445,743

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Construction	400,000	-	-	-	-	-	400,000
TOTAL	400,000	-	-	-	-	-	400,000
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	200,000	-	-	-	-	-	200,000
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	-	-	-	-	-	-	-
Debt	200,000	-	-	-	-	-	200,000
Other Revenue	-	-	-	-	-	-	-
TOTAL	400,000	-	-	-	-	-	400,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT

REGIONAL STP AERATION AND DESLUDGING

GL ACCOUNT #

23-3-354-130

DEPARTMENT	Engineering & Public Works	PROJECT #	17-4401	PRIORITY	High	ASSET CATEGORY	STP lagoons
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40	years	

DESCRIPTION
Continuation of desludging and aeration is required for lagoon optimization and to extend useful life.

For 2025/26, continuation of bathymetric mapping of all Regional lagoons; continued desludging; upgrades to service roads to facilitate maintenance and upgrades.

NEED FOR PROJECT
Sludge management is a necessary element of lagoon-based treatment plants and is required to support appropriate retention times and to achieve environmentally compliant plant effluent.

As the Cell 1 was temporarily taken out of services for maintenance, flows were bypassed to lagoon 2, which, in turn, accelerated sludge accumulation within that cell.

CARRYOVER DETAIL
Upgrading of lagoon exterior and interior service roads is expected to continue into 2025/26.

FUNDING SOURCE DETAIL
MCGP Grant \$675,000; Debt \$925,000

A portion of remaining grant funding originally obtained for project #14-4401 has been reallocated to this project. Debt service obligations are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains debt and reserves on behalf of the Partners and provides approximately 22% of the total annual capital contribution.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input checked="" type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	94,813	94,813
DEPRECIATION	40,000	40,000
INDIRECT COST	134,813	134,813
TOTAL COST	134,813	134,813
REVENUE	-	-
NET COST	134,813	134,813

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	50,000	-	50,000
Equipment	-	-	-
Construction	1,550,874	221,804	1,329,070
TOTAL	1,600,874	221,804	1,379,070
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	127,363	127,363	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	1,473,512	94,442	1,379,070
Other Revenue	-	-	-
TOTAL	1,600,874	221,804	1,379,070

Carryover	FIVE YEAR PROJECT FORECAST						Total
	2025/26	2026/27	2027/28	2028/29	2029/30		
-	50,000	-	-	-	-	50,000	
-	-	-	-	-	-	-	
300,000	1,250,000	-	-	-	-	1,550,000	
300,000	1,300,000	-	-	-	-	1,600,000	
-	-	-	-	-	-	-	
150,000	525,000	-	-	-	-	675,000	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
150,000	775,000	-	-	-	-	925,000	
-	-	-	-	-	-	-	
300,000	1,300,000	-	-	-	-	1,600,000	

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT

REGIONAL EQUIPMENT

GL ACCOUNT #

23-3-354-118

DEPARTMENT	Engineering & Public Works	PROJECT #	23-4401	PRIORITY	Medium	ASSET CATEGORY	Other equipment
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	10	years	

DESCRIPTION
Ongoing program for equipment purchases to support the operations of the Regional Sewer System.

For 2025/26, the equipment purchases include security upgrades related to cameras and fencing.

NEED FOR PROJECT
Provides for the necessary equipment for reliable and efficient treatment operations.

CARRYOVER DETAIL
Security camera upgrades will carry forward into 2025/26.

FUNDING SOURCE DETAIL
23-4-461-000 Regional Sewer Depreciation Reserve \$10,000; Debt \$300,000

Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve, are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains debt and reserves on behalf of the Partners and provides approximately 22% of the total annual capital contribution.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	45,750	45,750
DEPRECIATION	31,000	36,000
INDIRECT COST	76,750	81,750
TOTAL COST	76,750	81,750
REVENUE	-	-
NET COST	76,750	81,750

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	54,000	54,000	-
Construction	10,000	-	10,000
TOTAL	64,000	54,000	10,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	64,000	54,000	10,000
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	64,000	54,000	10,000

Carryover	FIVE YEAR PROJECT FORECAST					
	2025/26	2026/27	2027/28	2028/29	2029/30	Total
-	-	-	-	-	-	-
-	300,000	50,000	50,000	50,000	50,000	500,000
10,000	-	-	-	-	-	10,000
10,000	300,000	50,000	50,000	50,000	50,000	510,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,000	-	50,000	50,000	50,000	50,000	210,000
-	-	-	-	-	-	-
-	300,000	-	-	-	-	300,000
-	-	-	-	-	-	-
10,000	300,000	50,000	50,000	50,000	50,000	510,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT REGIONAL CONSULTING AND STUDIES

GL ACCOUNT # 23-3-354-119

DEPARTMENT	Engineering & Public Works	PROJECT #	23-4402	PRIORITY	Medium	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0 years		

DESCRIPTION
The Municipality, with the Regional Sewer Partners, will engage a consultant to conduct an Inflow and Infiltration (I&I) study as well as a Hydraulic Retention Time (HRT) study in the Regional system in 2025/26.

NEED FOR PROJECT
More information is needed to assess the longer-term needs of the Regional trunk collection system given the anticipated population growth. Information such as the type of potential development, areas subject to additional influent, and sources of existing I&I will be gathered and analyzed. This information will inform whether force mains and lift station wet wells need to be enlarged, and long-term upgrades to the Regional STP.

CARRYOVER DETAIL
I&I studies were previously deferred due to priority given to the forcemain replacement project.

FUNDING SOURCE DETAIL
23-4-461-000 Regional Sewer Depreciation Reserve \$90,000

Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve, are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains debt and reserves on behalf of the Partners and provides approximately 22% of the total annual capital contribution.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	-	-	-
TOTAL	-	-	-
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	-	-	-

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	-	90,000	-	-	-	-	90,000
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
TOTAL	-	90,000	-	-	-	-	90,000
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	90,000	-	-	-	-	90,000
Reserves - Operating	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	-	90,000	-	-	-	-	90,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT

REGIONAL LIFT STATION UPGRADES

GL ACCOUNT #

23-3-354-123

DEPARTMENT	Engineering & Public Works	PROJECT #	23-4403	PRIORITY	Medium	ASSET CATEGORY	Lift stations
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	20	years	

DESCRIPTION
Ongoing program to replace and/or upgrade end-of-life lift stations, pumps, and electrical panels within the Regional Sewer system. Over the 5-year capital plan Regional lift stations RG5 and RG6 have been identified for pump upgrades, along with a pilot program to install Wet Well Wizards in RG3, RG7, and RG6 to improve aeration to break up fats.

Requirement for grit removal near RG2 has been established to decrease the solids loading and improve operation of the related forcemain and lift stations.

NEED FOR PROJECT
The RSTP has 8 lift stations that require major upgrade or replacement. Lift stations are identified for replacement based on repair & maintenance history, safety concerns, as well as, among other factors, opportunities to reduce power consumption.

CARRYOVER DETAIL
Purchase and installation of lift station monitoring equipment will carry forward to 2025/26.

FUNDING SOURCE DETAIL
MCGP Grant \$407,500; Debt \$917,500

A portion of remaining grant funding originally obtained for project #14-4401 has been reallocated to this project. Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve, are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains debt and reserves on behalf of the Partners and provides approximately 22% of the total annual capital contribution.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	139,919	139,919
DEPRECIATION	66,250	76,250
INDIRECT COST	206,169	216,169
TOTAL COST	206,169	216,169
REVENUE	-	-
NET COST	206,169	216,169

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	50,000	50,000	-
Equipment	265,000	265,000	-
Construction	100,000	85,000	15,000
TOTAL	415,000	400,000	15,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	207,500	200,000	7,500
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	207,500	200,000	7,500
Other Revenue	-	-	-
TOTAL	415,000	400,000	15,000

Carryover	FIVE YEAR PROJECT FORECAST						Total
	2025/26	2026/27	2027/28	2028/29	2029/30		
-	160,000	50,000	50,000	50,000	50,000	360,000	
-	50,000	50,000	-	-	-	100,000	
15,000	1,100,000	100,000	100,000	100,000	100,000	1,515,000	
15,000	1,310,000	200,000	150,000	150,000	150,000	1,975,000	
-	-	-	-	-	-	-	
7,500	400,000	-	-	-	-	407,500	
-	-	200,000	150,000	150,000	150,000	650,000	
7,500	910,000	-	-	-	-	917,500	
-	-	-	-	-	-	-	
15,000	1,310,000	200,000	150,000	150,000	150,000	1,975,000	

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT REGIONAL STP UPGRADES

GL ACCOUNT #

23-3-354-124

DEPARTMENT	Engineering & Public Works	PROJECT #	23-4404	PRIORITY	Medium	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0	years	

DESCRIPTION
Engineering preliminary design studies will be commissioned relative to Regional plant optimization and environmental impact. These studies will focus on which technologies and processes will support long-term compliance. These predesign studies will determine future requirements.

In addition to the predesign studies, 2025/26 work will also include rehabilitation of 4 overflow chambers and purchase/installation of replacement UV bulbs.

NEED FOR PROJECT
Optimizing processes within the RSTP will support environmental compliance.

CARRYOVER DETAIL
Regional STP optimization predesign studies will carry forward into 2025/26 and will include environmental impact assessment within the scope of design study. Plant upgrades planned for 2024/25 will also carry over.

FUNDING SOURCE DETAIL
23-4-461-000 Regional Sewer Depreciation Reserve \$400,000; MCGP Grant \$250,000; Debt \$250,000

A portion of remaining grant funding originally obtained for project #14-4401 has been reallocated to this project. Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve, are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains debt and reserves on behalf of the Partners and provides approximately 22% of the total annual capital contribution.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input checked="" type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	38,125	38,125
DEPRECIATION	40,000	45,000
INDIRECT COST	78,125	83,125
TOTAL COST	78,125	83,125
REVENUE	-	-
NET COST	78,125	83,125

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	150,000	-	150,000
Equipment	-	-	-
Construction	395,000	45,000	350,000
TOTAL	545,000	45,000	500,000

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	272,500	22,500	250,000
Reserves - Capital	272,500	22,500	250,000
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	545,000	45,000	500,000

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	150,000	-	-	-	-	-	150,000
Equipment	-	150,000	50,000	50,000	150,000	50,000	450,000
Construction	350,000	250,000	-	-	-	-	600,000
TOTAL	500,000	400,000	50,000	50,000	150,000	50,000	1,200,000

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	250,000	-	-	-	-	-	250,000
Reserves - Capital	250,000	150,000	50,000	50,000	150,000	50,000	700,000
Reserves - Operating	-	-	-	-	-	-	-
Debt	-	250,000	-	-	-	-	250,000
Other Revenue	-	-	-	-	-	-	-
TOTAL	500,000	400,000	50,000	50,000	150,000	50,000	1,200,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT WIND

GL ACCOUNT # 21-3-369-118

DEPARTMENT	Administration	PROJECT #	18-3403	PRIORITY	Medium	ASSET CATEGORY	Other equipment
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	10 years		

DESCRIPTION
Consulting services related to a provincial license for placement of meteorological towers on Crown land, to measure, record and report wind speeds, together with the estimated cost of the test equipment.

NEED FOR PROJECT
Data collection will enable the Municipality to evaluate the feasibility of developing a wind farm in a remote location.

CARRYOVER DETAIL
Project is on hold while the Municipality awaits a decision from the Department of National Defense regarding the impact of wind turbines on radar.

FUNDING SOURCE DETAIL
61-4-460-381 Special Projects & Consulting Reserve \$168,350

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input checked="" type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input checked="" type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input checked="" type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	10,000	10,000
INDIRECT COST	10,000	10,000
TOTAL COST	10,000	10,000
REVENUE	-	-
NET COST	10,000	10,000

ESTIMATED PROJECT COST

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	68,350	-	68,350
Equipment	100,000	-	100,000
Construction	-	-	-
TOTAL	168,350	-	168,350

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	168,350	-	168,350
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	168,350	-	168,350

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	68,350	-	-	-	-	-	68,350
Equipment	100,000	-	-	-	-	-	100,000
Construction	-	-	-	-	-	-	-
TOTAL	168,350	-	-	-	-	-	168,350
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	168,350	-	-	-	-	-	168,350
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	168,350	-	-	-	-	-	168,350

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT LIGHT MANUFACTURING PARK DEVELOPMENT STUDY

GL ACCOUNT # 21-3-369-119

DEPARTMENT	Engineering & Public Works	PROJECT #	18-3404	PRIORITY	High	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0 years		

DESCRIPTION
Industrial park development studies to consider use of available land adjacent to existing municipal services, determine costs associated with development, and form strategic partner relationships.

NEED FOR PROJECT
This project will support supply chain for local industry and enhance economic development to the benefit of both the Municipality and its strategic partners.

CARRYOVER DETAIL
Business park studies and preliminary design of municipal services will carry forward to 2025/26, while working with AVFN strategic partners to assess regional future needs.

FUNDING SOURCE DETAIL
61-4-460-381 Special Projects & Consulting Reserve \$75,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input checked="" type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input checked="" type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input checked="" type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

ESTIMATED PROJECT COST

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	125,000	50,000	75,000
Equipment	-	-	-
Construction	-	-	-
TOTAL	125,000	50,000	75,000

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	125,000	50,000	75,000
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	125,000	50,000	75,000

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	75,000	-	-	-	-	-	75,000
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
TOTAL	75,000	-	-	-	-	-	75,000
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	75,000	-	-	-	-	-	75,000
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	75,000	-	-	-	-	-	75,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT J-CLASS ROAD ASSESSMENT

GL ACCOUNT #

21-3-369-121

DEPARTMENT	Engineering & Public Works	PROJECT #	18-3406	PRIORITY	Medium	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0 years		

DESCRIPTION
Ongoing program for third-party road surface condition evaluations of 135km of J-Class roads located within the Municipality that are owned by the Province. Every two years, the road condition and prioritization studies will be updated.

NEED FOR PROJECT
Per terms of a cost-sharing Agreement with the Province, the Municipality may submit a list of roads for resurfacing to the Province annually. The Municipality uses an evidence-based approach to evaluate and prioritize all eligible roads to determine which roads are submitted for consideration. These third-party evaluations provide a consistent and neutral assessment of road conditions, which is a critical factor in the overall evaluation process.

CARRYOVER DETAIL
An assessment was last completed in 2022/23. The next assessment was planned for 2024/25 Q4, though will most likely carry over to 2025/26 by the time the work is completed and billed by the consulting engineer.

FUNDING SOURCE DETAIL
01-2-212-122 Consultant & Study Fees \$30,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

ESTIMATED PROJECT COST

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	30,000	-	30,000
Equipment	-	-	-
Construction	-	-	-
TOTAL	30,000	-	30,000

FUNDING SOURCE

From Operating	30,000	-	30,000
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	30,000	-	30,000

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	30,000	-	-	30,000	-	30,000	90,000
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
TOTAL	30,000	-	-	30,000	-	30,000	90,000
From Operating	-	-	-	30,000	-	30,000	60,000
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	30,000	-	-	-	-	-	30,000
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	30,000	-	-	30,000	-	30,000	90,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT WATER - VILLAGE OF KINGSTON

GL ACCOUNT # 21-3-369-123

DEPARTMENT	Engineering & Public Works	PROJECT #	18-3407	PRIORITY	Medium	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0	years	

DESCRIPTION

This project explores the potential of supplying municipal water for the Village of Kingston, including the viability of expanding the Greenwood Water Utility.

NEED FOR PROJECT

A request has been made by the Village of Kingston to establish municipal water service. The project may address the water quality of existing private wells.

CARRYOVER DETAIL

Kingston water feasibility project will carry over to the 2025/26 fiscal year.

FUNDING SOURCE DETAIL

61-4-460-381 Special Projects & Consulting Reserve \$45,242; Village of Kingston \$50,000

STRATEGIC PLAN ALIGNMENT

- GOOD GOVERNANCE
- ENVIRONMENTAL STEWARDSHIP
- ECONOMIC DEVELOPMENT
- STRONG COMMUNITIES
- FINANCIAL SUSTAINABILITY
- SUPPORTS A STRATEGIC PROJECT
- SUPPORTS A CORE PROGRAM ENHANCEMENT
- N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED

OTHER CONSIDERATIONS

- MAINTAINS A CORE PROGRAM OR SERVICE
- MANDATED BY LAW OR CONTRACT
- REPLACING END OF LIFE ASSET
- REQUIRED FOR HEALTH & SAFETY
- ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION
- SIGNIFICANT IMPACT IF DEFERRED
- IMPACTS OTHER GOVERNMENTS
- PREVIOUSLY COMMITTED

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	96,809	1,567	95,242
Equipment	-	-	-
Construction	-	-	-
TOTAL	96,809	1,567	95,242
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	46,809	1,567	45,242
Debt	-	-	-
Other Revenue	50,000	-	50,000
TOTAL	96,809	1,567	95,242

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	
Engineering/Consulting	95,242	-	-	-	-	-	95,242
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
TOTAL	95,242	-	-	-	-	-	95,242
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	45,242	-	-	-	-	-	45,242
Debt	-	-	-	-	-	-	-
Other Revenue	50,000	-	-	-	-	-	50,000
TOTAL	95,242	-	-	-	-	-	95,242

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT TRAFFIC & PEDESTRIAN STUDY - COLDBROOK VILLAGE PARK

GL ACCOUNT # 21-3-369-130

DEPARTMENT	Engineering & Public Works	PROJECT #	19-3405	PRIORITY	Low	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0 years		

DESCRIPTION
This study will consider improvements, such as new vehicle turning lanes, crosswalks, and bus stop(s) as a temporary measure as the Municipality awaits the completion of Nova Scotia Department of Public Works (NSDPW) redesign and construction in this area (including a potential realignment of connections of Highway 101 to route 1). Current plans are to implement a temporary solution for sidewalk connectivity from the Town of Kentville boundary, under the Highway #101 overpass, to Tim Horton's and include a connection to the Coldbrook Business Park and HMT Trailhead (see Project 08-1714).

NEED FOR PROJECT
This project is needed to create better pedestrian pathways in the area surrounding the existing business parks, and potentially inform future NSDPW designs.

CARRYOVER DETAIL
The original project scope had been delayed, awaiting NSPW examination of traffic patterns and access in this area.

FUNDING SOURCE DETAIL
61-4-460-381 Special Projects & Consulting Reserve in a future year.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	-	-	-
TOTAL	-	-	-

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	-	-	-

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	-	-	50,000	-	-	-	50,000
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
TOTAL	-	-	50,000	-	-	-	50,000

From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	-	-	50,000	-	-	-	50,000
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	-	-	50,000	-	-	-	50,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT REGIONAL RECREATION FACILITY STUDY

GL ACCOUNT # 21-3-369-131

DEPARTMENT	Administration	PROJECT #	21-3403	PRIORITY	Medium	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0 years		

DESCRIPTION
Study work to examine opportunities for a Municipal recreation facility.

NEED FOR PROJECT
Kings County is one of the largest geographic regions in the Province without a publicly-owned multi-use recreation facility. Other jurisdictions have constructed these types of facilities to serve the local population and act as an economic demand generator. Municipal Council provided direction to proceed with the release of a Request for Proposal to complete a Regional Recreation Facility Feasibility Study in partnership with participating Towns.

CARRYOVER DETAIL
Unspent funds from the 2024/25 budget will carry over to 2025/26 and be utilized to support the described project activity.

FUNDING SOURCE DETAIL
61-4-460-381 Special Projects & Consulting Reserve \$125,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input checked="" type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input checked="" type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

ESTIMATED PROJECT COST

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	125,000	-	125,000
Equipment	-	-	-
Construction	-	-	-
TOTAL	125,000	-	125,000

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	75,000	-	75,000
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	50,000	-	50,000
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	125,000	-	125,000

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	125,000	-	-	-	-	-	125,000
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
TOTAL	125,000	-	-	-	-	-	125,000
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	125,000	-	-	-	-	-	125,000
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	125,000	-	-	-	-	-	125,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT

MUNICIPAL ACCESSIBILITY UPGRADES

GL ACCOUNT #

21-3-369-136

DEPARTMENT	Engineering & Public Works	PROJECT #	22-3402	PRIORITY	High	ASSET CATEGORY	Various (0-40 yrs)
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	20	years	

DESCRIPTION
The Municipality recognizes that accessibility is a human right and has been mandated by the Province to become accessible to everyone by 2030. This requires avoiding and removing barriers that restrict people from fully participating in society. The Joint Accessibility Advisory Committee (JAAC) has developed an accessibility plan which has been approved by Municipal Council. An accessibility action plan is being prepared to prioritize the required accessibility infrastructure projects. This will be an ongoing program for the construction of specific accessibility infrastructure projects as prioritized in the JAAC action plan. Accessibility projects related to the built environment will commence once standards are finalized and released as a regulation to the Provincial Statute.

In 2025/26, plans exist for Aylesford Lake Beach (ALB) ramp and dock accessibility upgrades, as well as establishing a covered structure and accessible picnic tables.

NEED FOR PROJECT
The Nova Scotia Accessibility Act requires all municipalities to be equitable and accessible by 2030. The Act outlines the role of public sector bodies in assisting the Province achieve this goal. ALB has been identified with specific accessibility improvement projects.

CARRYOVER DETAIL
ALB ramp and dock accessibility work will carry forward to 2025/26.

FUNDING SOURCE DETAIL
01-2-212-122 Consulting & Special Projects \$170,000; 61-4-460-270 General Operating Reserve \$20,000

The Municipality will seek alternative funding sources for accessibility upgrades. The proposed financing from operations will be directly offset or supplemented by available government or third party funding.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input checked="" type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input checked="" type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	9,500	18,250
INDIRECT COST	9,500	18,250
TOTAL COST	9,500	18,250
REVENUE	-	-
NET COST	9,500	18,250

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	25,000	25,000	-
Equipment	50,000	50,000	-
Construction	100,000	80,000	20,000
TOTAL	175,000	155,000	20,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	175,000	155,000	20,000
Other Revenue	-	-	-
TOTAL	175,000	155,000	20,000

Carryover	FIVE YEAR PROJECT FORECAST					
	2025/26	2026/27	2027/28	2028/29	2029/30	Total
-	25,000	25,000	25,000	25,000	25,000	125,000
-	65,000	50,000	50,000	50,000	50,000	265,000
20,000	80,000	100,000	100,000	100,000	100,000	500,000
20,000	170,000	175,000	175,000	175,000	175,000	890,000
-	170,000	175,000	175,000	175,000	175,000	870,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
20,000	-	-	-	-	-	20,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
20,000	170,000	175,000	175,000	175,000	175,000	890,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT ACTIVE TRANSPORTATION INFRASTRUCTURE

GL ACCOUNT # 21-3-369-124

DEPARTMENT	Engineering & Public Works	PROJECT #	22-3403	PRIORITY	Medium	ASSET CATEGORY	Various (0-40 yrs)
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	20 years		

DESCRIPTION
Ongoing project for the design and construction of active transportation (AT) infrastructure within the Municipality, as recommended in the Municipality's Active Transportation Plan. In addition to the items described in Carryover Detail, construction of paved shoulder infrastructure is also planned for 2025/26 for Route 201 and Greenfield Road.

NEED FOR PROJECT
To improve regional connections, expand local connections, create welcoming public spaces, and prioritize the safety and comfort of community members who wish to access active transportation.

CARRYOVER DETAIL
Funding applications for Safe Routes to School, Meadowview Trail, Bridge Assessment (Kingston/Greenwood), Harvest Moon Trailhead Access Points Expansion (Grand Pre to Kingston), and HMT Extension (easterly towards Wharf Rd & Horton Landing) have been approved. Work for construction on all of these projects and new signage will all carry over to 2025/26.

FUNDING SOURCE DETAIL
Active Transportation Fund & Other AT Grants \$579,250; 61-4-460-270 General Operating Reserve \$536,845; 01-2-212-122 Consulting & Special Projects \$175,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	4,463	8,927
OTHER	-	-
DIRECT COST	<u>4,463</u>	<u>8,927</u>
FINANCING COST	-	-
DEPRECIATION	64,555	93,305
INDIRECT COST	<u>64,555</u>	<u>93,305</u>
TOTAL COST	<u>69,018</u>	<u>102,232</u>
REVENUE	-	-
NET COST	<u>69,018</u>	<u>102,232</u>

ESTIMATED PROJECT COST

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	220,000	-	220,000
Equipment	50,000	-	50,000
Construction	621,098	140,003	481,095
TOTAL	<u>891,098</u>	<u>140,003</u>	<u>751,095</u>

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	160,148	140,003	20,145
Fed/Prov Grants	414,250	-	414,250
Reserves - Capital	-	-	-
Reserves - Operating	45,000	-	45,000
Debt	271,700	-	271,700
Other Revenue	-	-	-
TOTAL	<u>891,098</u>	<u>140,003</u>	<u>751,095</u>

FIVE YEAR PROJECT FORECAST

Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
220,000	-	25,000	25,000	25,000	25,000	320,000
50,000	-	50,000	50,000	50,000	50,000	250,000
<u>481,095</u>	<u>540,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>3,021,095</u>
751,095	540,000	575,000	575,000	575,000	575,000	3,591,095
-	175,000	175,000	175,000	175,000	175,000	875,000
414,250	165,000	-	-	-	-	579,250
-	-	-	-	-	-	-
336,845	200,000	400,000	400,000	400,000	400,000	2,136,845
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>751,095</u>	<u>540,000</u>	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>	<u>575,000</u>	<u>3,591,095</u>

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT IMSA PILOT

GL ACCOUNT # 21-3-369-137

DEPARTMENT	Administration	PROJECT #	22-3404	PRIORITY	Medium	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0 years		

DESCRIPTION
The Municipality two-year Interim Intermunicipal Services Agreement (IMSA) with other local municipal units, relating to Kings Transit Authority (KTA), and Valley Region Solid Waste-Resource Management Authority (VWRM) was extended to June 2025. The Interim IMSA mandate includes modernization efforts for the services provided by KTA and VWRM, significant transit related studies, complete an activity-based cost review with VWRM, support advancements related to the Provincial Environmental Goals and Climate Change Reduction Act, and completion of an organizational and governance report.

NEED FOR PROJECT
Incremental resources were required at Valley Waste and Kings Transit to guide transitional change. Valley Waste has undertaken an organization wide activity-based accounting exercise and is addressing large scale contractual matters. Kings Transit is developing a new masterplan to address things such as: routing, accessibility, active transportation, and fleet specification. Both organizations require significant capital refreshes.

CARRYOVER DETAIL
Work on modernization efforts for the services provided by KTA and VWRM will continue into 2025/26.

FUNDING SOURCE DETAIL
61-4-460-381 Special Projects & Consulting Reserve \$33,293; 61-4-460-270 General Operating Reserve \$4,889; Contributions by other municipal partners and ICIP grant \$38,690. This project sheet represents the total gross cost of the IMSA Pilot.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input checked="" type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input checked="" type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input checked="" type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	226,214	149,342	76,872
Equipment	-	-	-
Construction	-	-	-
TOTAL	226,214	149,342	76,872

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	112,360	74,178	38,182
Debt	-	-	-
Other Revenue	113,854	75,164	38,690
TOTAL	226,214	149,342	76,872

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	76,872	-	-	-	-	-	76,872
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
TOTAL	76,872	-	-	-	-	-	76,872
From Operating	33,293	-	-	-	-	-	33,293
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	4,889	-	-	-	-	-	4,889
Debt	-	-	-	-	-	-	-
Other Revenue	38,690	-	-	-	-	-	38,690
TOTAL	76,872	-	-	-	-	-	76,872

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT MUNICIPAL INFRASTRUCTURE DEVELOPMENT STRATEGY

GL ACCOUNT # 21-3-369-135

DEPARTMENT	Administration	PROJECT #	22-3405	PRIORITY	High	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0	years	

DESCRIPTION

This project relates to engineering design specific to nine projects, all of which are related to density housing in Villages and Growth Centres.

NEED FOR PROJECT

Council adopted motions on January 18, 2022 related to housing and the Municipality's role in supporting development, primarily through the provision of central services. The detailed report on Housing can be found in the January 13, 2022 Special Committee of the Whole agenda package.

CARRYOVER DETAIL

This project will continue into Fiscal 2025/26, along with remaining carryover funding that was originally included in the budget for 2022/23.

FUNDING SOURCE DETAIL

61-4-460-381 Special Project Reserve \$477,152

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input checked="" type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	546,200	69,048	477,152
Equipment	-	-	-
Construction	-	-	-
TOTAL	546,200	69,048	477,152
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	546,200	69,048	477,152
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	546,200	69,048	477,152

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	
Engineering/Consulting	477,152	-	-	-	-	-	477,152
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
TOTAL	477,152	-	-	-	-	-	477,152
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	477,152	-	-	-	-	-	477,152
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	477,152	-	-	-	-	-	477,152

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT VILLAGE ASSET MANAGEMENT STUDY

GL ACCOUNT # 21-3-369-138

DEPARTMENT	Engineering & Public Works	PROJECT #	22-3408	PRIORITY	High	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0 years		

DESCRIPTION
An asset management/capacity building study to assess the maintenance and potential expansion of critical infrastructure for the Villages within the Municipality. This study has included review and prioritization of projects contained in long-term capital investment plans, evaluation of current asset management plans, capacity review, analysis of rates and fund utilization, gap analysis, risk assessments, level of service requirements, financing plans and governance considerations.

NEED FOR PROJECT
New housing developments within the Municipality require access to central services. The Municipality and Villages own or operate central water and/or wastewater infrastructure that is essential for community sustainability and continued growth. An asset management/capacity building study will determine whether existing infrastructure can support heightened demand, and develop appropriate asset management plans to support future growth and development.

CARRYOVER DETAIL
The asset management project with the Villages will carry over to 2025/26.

FUNDING SOURCE DETAIL
Canada Community-Building Fund \$235,003

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input checked="" type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input checked="" type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input checked="" type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input checked="" type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

PRIOR YEAR PROJECTS

	Prior Year Budget	Yearend Forecast	Remaining Budget
ESTIMATED PROJECT COST			
Engineering/Consulting	333,481	98,478	235,003
Equipment	-	-	-
Construction	-	-	-
TOTAL	333,481	98,478	235,003
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	333,481	98,478	235,003
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	333,481	98,478	235,003

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
ESTIMATED PROJECT COST							
Engineering/Consulting	235,003	-	-	-	-	-	235,003
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
TOTAL	235,003	-	-	-	-	-	235,003
FUNDING SOURCE							
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	235,003	-	-	-	-	-	235,003
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	235,003	-	-	-	-	-	235,003

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT CLIMATE CHANGE PREPAREDNESS

GL ACCOUNT # 21-3-382-115

DEPARTMENT	Engineering & Public Works	PROJECT #	23-3401	PRIORITY	High	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0 years		

DESCRIPTION
Feasibility studies for wastewater-to-energy and renewable energy development are pivotal in climate change mitigation strategies, aiming to curb greenhouse gas emissions and foster sustainable energy sources. In addition to the work described in Carryover Detail, a (pilot project) purchase and installation of a water quality probe for remote lake monitoring is planned for 2025/26.

NEED FOR PROJECT
This project will advance studies on wastewater-to-energy and renewable energy initiatives, which will support implementation planning. Transitioning to renewable energy is necessary to reduce reliance on fossil fuels and mitigate environmental impacts of climate change. Completing these studies will enable future project development.

CARRYOVER DETAIL
All feasibility studies and the public awareness campaign planned in the 2024/25 budget will carry forward to 2025/26.

FUNDING SOURCE DETAIL
61-4-460-270 General Operating Reserve \$230,000; Capital Reserve \$25,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input checked="" type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	2,500
INDIRECT COST	-	2,500
TOTAL COST	-	2,500
REVENUE	-	-
NET COST	-	2,500

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	230,000	-	230,000
Equipment	-	-	-
Construction	-	-	-
TOTAL	230,000	-	230,000
FUNDING SOURCE			
From Operating	200,000	-	200,000
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	30,000	-	30,000
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	230,000	-	230,000

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	
Carryover	215,000	-	-	-	-	-	215,000
2025/26	15,000	25,000	-	-	-	-	40,000
2026/27	-	-	-	-	-	-	-
2027/28	-	-	-	-	-	-	-
2028/29	-	-	-	-	-	-	-
2029/30	-	-	-	-	-	-	-
TOTAL	230,000	25,000	-	-	-	-	255,000
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	25,000	-	-	-	-	25,000
Reserves - Operating	230,000	-	-	-	-	-	230,000
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	230,000	25,000	-	-	-	-	255,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT LIGHT MANUFACTURING PARK CONSTRUCTION

GL ACCOUNT # 21-3-369-139

DEPARTMENT	Engineering & Public Works	PROJECT #	23-3402	PRIORITY	High	ASSET CATEGORY	Various
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	40 years		

DESCRIPTION
Construction of infrastructure to support development of a light manufacturing park is planned following completion of related development studies (Project #18-3404).

NEED FOR PROJECT
This project will support supply chain for local industry and enhance economic development to the benefit of both the Municipality and its strategic partners.

CARRYOVER DETAIL
NA

FUNDING SOURCE DETAIL
61-4-460-270 General Operating Reserve \$250,000; Debt in a future year.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input checked="" type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input checked="" type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input checked="" type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	563,750
DEPRECIATION	6,250	150,000
INDIRECT COST	6,250	713,750
TOTAL COST	6,250	713,750
REVENUE	-	-
NET COST	6,250	713,750

ESTIMATED PROJECT COST

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	-	-	-
TOTAL	-	-	-
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	-	-	-

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	-	250,000	250,000	-	-	-	500,000
	-	-	-	-	-	-	-
	-	-	5,500,000	-	-	-	5,500,000
	-	250,000	5,750,000	-	-	-	6,000,000
	-	-	250,000	-	-	-	250,000
	-	-	-	-	-	-	-
	-	250,000	-	-	-	-	250,000
	-	-	5,500,000	-	-	-	5,500,000
	-	-	-	-	-	-	-
	-	250,000	5,750,000	-	-	-	6,000,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT MUNICIPAL FLEET

GL ACCOUNT # 21-3-382-901

DEPARTMENT	Engineering & Public Works	PROJECT #	23-3403	PRIORITY	High	ASSET CATEGORY	Vehicles
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	7	years	

DESCRIPTION
As recommended in the 2020 Fleet Optimization Study, end-of-life service vehicles will be replaced with environmentally friendly alternatives.

In 2025/26, EPW will replace a 15-year-old Vactor/Combo truck, add a half-ton hybrid vehicle, a mini-excavator for treatment plant maintenance, and a utility vehicle for trail inspections. Planning & Development will also replace one vehicle with a plug-in hybrid.

NEED FOR PROJECT
The Municipality replaces a few vehicles each year to avoid large-scale replacements at once. Prioritization is based on age, mileage, and repair history, with most vehicles replaced at 200,000 km or 10 years of service. Fleet additions address increased demand, particularly during peak construction and seasonal work.

CARRYOVER DETAIL
NA

FUNDING SOURCE DETAIL
41-4-460-403 EPW Vehicle & Equipment Capital Reserve \$460,000; Debt \$800,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input checked="" type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input checked="" type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	91,500	122,000
DEPRECIATION	151,429	208,571
INDIRECT COST	242,929	330,571
TOTAL COST	242,929	330,571
REVENUE	-	-
NET COST	242,929	330,571

ESTIMATED PROJECT COST

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	967,192	967,192	-
Construction	-	-	-
TOTAL	967,192	967,192	-

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	442,192	442,192	-
Reserves - Operating	-	-	-
Debt	525,000	525,000	-
Other Revenue	-	-	-
TOTAL	967,192	967,192	-

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	-	-	-	-	-	-	-
Equipment	-	1,060,000	400,000	150,000	300,000	225,000	2,135,000
Construction	-	-	-	-	-	-	-
TOTAL	-	1,060,000	400,000	150,000	300,000	225,000	2,135,000
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	460,000	200,000	150,000	300,000	225,000	1,335,000
Reserves - Operating	-	-	-	-	-	-	-
Debt	-	600,000	200,000	-	-	-	800,000
Other Revenue	-	-	-	-	-	-	-
TOTAL	-	1,060,000	400,000	150,000	300,000	225,000	2,135,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT HIGHWAY 101 MUNICIPAL SIGNAGE

GL ACCOUNT # 21-3-369-140

DEPARTMENT	Administration	PROJECT #	23-3404	PRIORITY	Medium	ASSET CATEGORY	Other structures
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	30 years		

DESCRIPTION
The Municipality will update entrance signage at the Kings/Hants and Kings/Annapolis borders along Highway 101. A graphic designer will develop the design, and the Nova Scotia Department of Public Works Sign Shop will print, mount, and install the signs.

NEED FOR PROJECT
The existing signage on Highway 101 needs to be updated to provide a visible representation of the Municipality's supporting, welcoming, and vibrant communities.

CARRYOVER DETAIL
This project was not actioned in 2024/25, in favor of higher priority projects, and will carry over to fiscal 2025/26.

FUNDING SOURCE DETAIL
61-4-460-260 Economic Development Operating Reserve \$50,000. Specifically a portion of this reserve that was established to support branding initiatives.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input checked="" type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	1,667	1,667
INDIRECT COST	1,667	1,667
TOTAL COST	1,667	1,667
REVENUE	-	-
NET COST	1,667	1,667

ESTIMATED PROJECT COST

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	12,600	-	12,600
Equipment	-	-	-
Construction	30,000	-	30,000
TOTAL	42,600	-	42,600

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	42,600	-	42,600
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	42,600	-	42,600

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	12,600	2,400	-	-	-	-	15,000
Equipment	-	-	-	-	-	-	-
Construction	30,000	5,000	-	-	-	-	35,000
TOTAL	42,600	7,400	-	-	-	-	50,000
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	42,600	7,400	-	-	-	-	50,000
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	42,600	7,400	-	-	-	-	50,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT ELECTRIC VEHICLE (EV) CHARGING STATION & SOLAR/BATTERY SYSTEMS

GL ACCOUNT # 21-3-382-908

DEPARTMENT	Engineering & Public Works	PROJECT #	24-3403	PRIORITY	High	ASSET CATEGORY	Other structures
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	30	years	

DESCRIPTION
This project will see the installation of EV charging infrastructure at some municipal facilities with both public and private components. The Municipal Office will house eight Level 2 charging stations and two Level 3 charging stations. Private charging stations will be distributed across various Municipal facilities such as the EPW building and sewage treatment plants. Solar photovoltaic arrays and battery storage may be integrated at select locations.

NEED FOR PROJECT
Expanding EV charging infrastructure supports the transition to cleaner transportation and aligns with sustainable energy goals. This project addresses growing demand by improving public and municipal access to EV charging.

CARRYOVER DETAIL
Construction of EV solar/battery system (Phase 2) will carry forward to 2025/26, including a top up for additional engineering and construction related to rooftop solar panel installation. A small amount of seasonal related work, relating to the installation of the EV charging stations (Phase 1) may also carry over to 2025/26.

FUNDING SOURCE DETAIL
Sustainable Communities Challenge Fund \$125,601; Debt \$599,399

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	70,058	70,058
DEPRECIATION	24,167	24,167
INDIRECT COST	94,225	94,225
TOTAL COST	94,225	94,225
REVENUE	-	-
NET COST	94,225	94,225

ESTIMATED PROJECT COST

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	80,000	-	80,000
Equipment	-	-	-
Construction	843,217	558,798	284,419
TOTAL	923,217	558,798	364,419

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	80,000	-	80,000
Fed/Prov Grants	405,000	279,399	125,601
Reserves - Capital	-	-	-
Reserves - Operating	60,000	60,000	-
Debt	378,217	219,399	158,818
Other Revenue	-	-	-
TOTAL	923,217	558,798	364,419

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	80,000	51,783	-	-	-	-	131,783
Equipment	-	-	-	-	-	-	-
Construction	284,419	308,798	-	-	-	-	593,217
TOTAL	364,419	360,581	-	-	-	-	725,000

From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	125,601	-	-	-	-	-	125,601
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	140,000	-	-	-	-	-	140,000
Debt	98,818	360,581	-	-	-	-	459,399
Other Revenue	-	-	-	-	-	-	-
TOTAL	364,419	360,581	-	-	-	-	725,000

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT FIRE SERVICE - PRE-DESIGN STUDIES

GL ACCOUNT # 21-3-369-134

DEPARTMENT	Administration	PROJECT #	24-3404	PRIORITY	Medium	ASSET CATEGORY	Buildings
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40 years		

DESCRIPTION
There continues to be work in the Greenwich and Wolfville Fire Districts on how to best provide the service in an effective and efficient manner. Discussions will continue on the development of a new Fire Station, with more information to follow

NEED FOR PROJECT
As fire services changes throughout Kings County, it is important to adapt the service delivery as well, and find opportunities for efficiencies.

CARRYOVER DETAIL
NA

FUNDING SOURCE DETAIL
61-4-460-381 Special Project Reserve \$178,566; Debt \$3,250,000

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input checked="" type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input checked="" type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input checked="" type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input checked="" type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input checked="" type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	333,125	333,125
DEPRECIATION	81,250	81,250
INDIRECT COST	414,375	414,375
TOTAL COST	414,375	414,375
REVENUE	-	-
NET COST	414,375	414,375

ESTIMATED PROJECT COST

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	200,000	21,434	178,566
Equipment	-	-	-
Construction	-	-	-
TOTAL	200,000	21,434	178,566

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	200,000	21,434	178,566
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	200,000	21,434	178,566

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	178,566	250,000	-	-	-	-	428,566
Equipment	-	-	-	-	-	-	-
Construction	-	3,000,000	-	-	-	-	3,000,000
TOTAL	178,566	3,250,000	-	-	-	-	3,428,566
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	178,566	-	-	-	-	-	178,566
Debt	-	3,250,000	-	-	-	-	3,250,000
Other Revenue	-	-	-	-	-	-	-
TOTAL	178,566	3,250,000	-	-	-	-	3,428,566

Municipality of the County of Kings

Project Justification Sheet
2025/26 to 2029/30 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

PROJECT PROPERTY ASSESSED CLEAN ENERGY (PACE)

GL ACCOUNT # 21-3-369-141

DEPARTMENT	Engineering & Public Works	PROJECT #	24-3405	PRIORITY	Low	ASSET CATEGORY	Not applicable (expensed)
NEW OR REPLACEMENT ASSET	New program	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	0 years		

DESCRIPTION
A PACE program typically provides qualified property owners with a low or interest free loan for energy retrofits which is administered as part of their property taxation. PACE programs in other jurisdictions have, to some extent, relied on third-party grant funding to underwrite interest costs. This type of funding is currently unavailable. This project will investigate dovetailing a PACE program with other funding.

NEED FOR PROJECT
PACE has been identified as an initiative of Municipal Council, with direction to implement the program.

CARRYOVER DETAIL
Municipal staff have considered various methods to implement a PACE program in accordance with Council direction. Decisions on many elements of the program are planned to be resolved during 2025/26.

FUNDING SOURCE DETAIL
61-4-460-381 Special Project Reserve \$15,750; 01-2-212-122 Consulting & Special Projects \$5,000

With the exception of up front implementation costs that will enable the PACE program for all residential property owners within the Municipality, the program will be designed to be fully self funding and have no impact on the Municipality's general tax rate. From time to time the PACE program will borrow from Municipal reserves and repayments will be made plus interest at the Municipality's deposit interest rate.

STRATEGIC PLAN ALIGNMENT

GOOD GOVERNANCE	<input type="checkbox"/>
ENVIRONMENTAL STEWARDSHIP	<input checked="" type="checkbox"/>
ECONOMIC DEVELOPMENT	<input type="checkbox"/>
STRONG COMMUNITIES	<input type="checkbox"/>
FINANCIAL SUSTAINABILITY	<input type="checkbox"/>
SUPPORTS A STRATEGIC PROJECT	<input type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

OTHER CONSIDERATIONS

MAINTAINS A CORE PROGRAM OR SERVICE	<input type="checkbox"/>
MANDATED BY LAW OR CONTRACT	<input type="checkbox"/>
REPLACING END OF LIFE ASSET	<input type="checkbox"/>
REQUIRED FOR HEALTH & SAFETY	<input type="checkbox"/>
ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	<input checked="" type="checkbox"/>
SIGNIFICANT IMPACT IF DEFERRED	<input type="checkbox"/>
IMPACTS OTHER GOVERNMENTS	<input type="checkbox"/>
PREVIOUSLY COMMITTED	<input type="checkbox"/>

ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	15,750	-	15,750
Equipment	-	-	-
Construction	-	-	-
TOTAL	15,750	-	15,750

FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	15,750	-	15,750
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	15,750	-	15,750

FIVE YEAR PROJECT FORECAST

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Engineering/Consulting	15,750	5,000	-	-	-	-	20,750
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
TOTAL	15,750	5,000	-	-	-	-	20,750

	Carryover	2025/26	2026/27	2027/28	2028/29	2029/30	Total
From Operating	-	5,000	-	-	-	-	5,000
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	15,750	-	-	-	-	-	15,750
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
TOTAL	15,750	5,000	-	-	-	-	20,750

Municipality of the County of Kings Fiscal 2025/26 Budget Timeline

January 21, 2025 – Decision

Tuesday January 21, 2025 – 9:00am
Regular Committee of the Whole meeting
Valley Waste Budget presentation
Kings Transit Budget presentation
Receive budget presentations as information

February 4, 2025 – Decision

Tuesday February 4, 2025 – 6:00pm
Regular Council meeting
Approval of the Valley Waste Budget
Approval of the Kings Transit Budget

February 19, 2025

Release of draft Capital Budget

March 5, 2025

Wednesday March 5, 2025 – 9:00am
Special Committee of the Whole meeting
Capital Budget presentation
Release of draft Operating Budget
Release of draft Water Utility Budget

March 25, 2025

Wednesday March 25, 2025 – 9:00am
Special Committee of the Whole meeting
Operating Budget presentation
Water Utility Budget presentation

March 28, 2025

Release of material for Deliberations

April 2, 2025 – Decision

Wednesday April 2, 2025 – 9:00am
Special Council meeting
Budget Deliberations

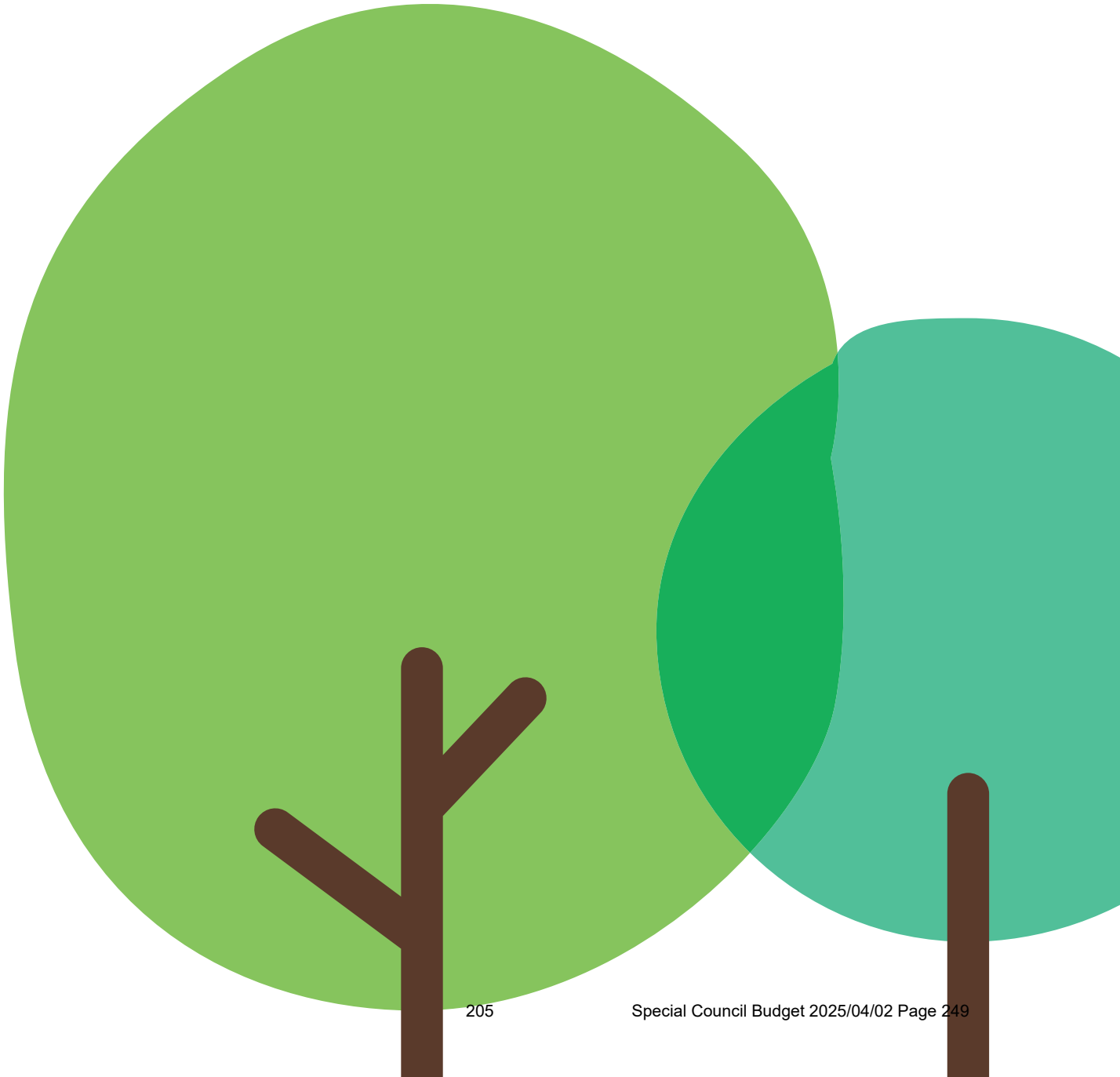
April 9, 2025 – Decision

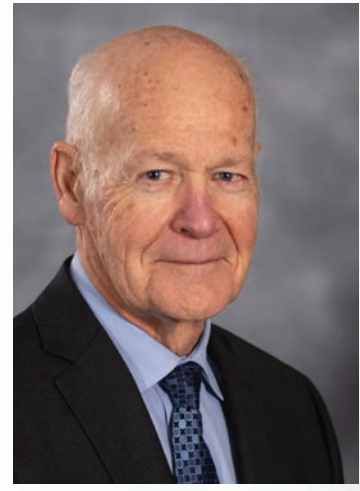
Wednesday April 9, 2025 – 9:00am
If Required - Special Council meeting
Second Round of Budget Deliberations



MUNICIPALITY *of the*
COUNTY *of* KINGS

STRATEGIC PLAN 2021-2024





FROM THE OFFICE OF THE MAYOR

All progressive businesses, organizations and institutions recognize the necessity for strategic planning. If you do not have an established destination, it is unlikely that you will get there from here.

The Municipality of the County of Kings, through lengthy and thoughtful meetings filled with relevant facts, statistics, ideas and debate, establishes an outward looking [4 years] strategic plan.

As with any good plan, it must be dynamic. Circumstances often change. Priorities must change with the circumstances. Therefore, the strategic plan is designed to respond to changing circumstances, priorities and available resources.

I am indebted to our Councillors and staff, who devote many hours of thoughtful labour, discussion, research and engagement to ensure that our plan remains relevant.

Given the talent and capacity that I see within each Councillor and our strong staff complement, I have no doubt that we “can get there from here” to the betterment of our entire municipality and the citizens that we represent.

Phone: 902-690-6132 or 1-888-337-2999
Monday - Friday 8:30am - 4:30pm
mayor.muttart@countyofkings.ca

181 Coldbrook Village Park Dr, Coldbrook, NS, B4R 1B9

MUNICIPAL COUNCIL



JUNE GRANGER

Councillor, District 1

councillor.granger@countyofkings.ca
Tel. 902-582-7083



LEXIE MISNER

Councillor, District 2

councillor.misner@countyofkings.ca
Tel. 902-698-2023



DICK KILLAM

Councillor, District 3

councillor.killam@countyofkings.ca
Tel. 902-698-9000



MARTHA ARMSTRONG

Councillor, District 4

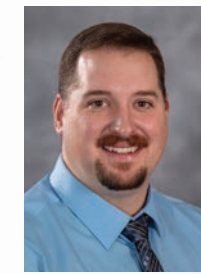
councillor.armstrong@countyofkings.ca
Tel. 902-840-1373



TIM HARDING

Councillor, District 5

councillor.harding@countyofkings.ca
Tel. 902-670-6484



JOEL HIRTLE

Councillor, District 6

councillor.jhirtle@countyofkings.ca
Tel. 902-300-0872



EMILY LUTZ

Deputy Mayor, District 7

councillor.lutz@countyofkings.ca
Tel. 902-300-1776



JIM WINSOR

Councillor, District 8

councillor.winsor@countyofkings.ca
Tel. 902-680-5405



PETER ALLEN

Councillor, District 9

councillor.allen@countyofkings.ca
Tel. 902-692-1552



VISION

A community of communities
where all people belong.

MISSION

To enhance the quality of life for all through the
provision of municipal services in an inclusive,
effective, and collaborative manner.

VALUES

Integrity • Respect • Excellence • Transparency
Innovation • Diversity • Sustainability



INTRODUCTION

The vision, mission and values of the
Municipality are established by Council and
set the stage for the development of the
Strategic Plan. The Strategic Plan, in turn,
becomes Key Strategic Priorities, and it is further
partitioned into projects and initiatives with
measurable work plans and outcomes for staff.

Our values are the constant presence in all
activities of the Municipality.

The Municipality will remain accountable for
the work outlined in this plan by regularly
updating the public on progress. This document
is, by design, a dynamic and adaptable plan.
It positions the Municipality to achieve goals
established by Council while strategically
responding to emergent opportunities.



KEY STRATEGIC PRIORITIES

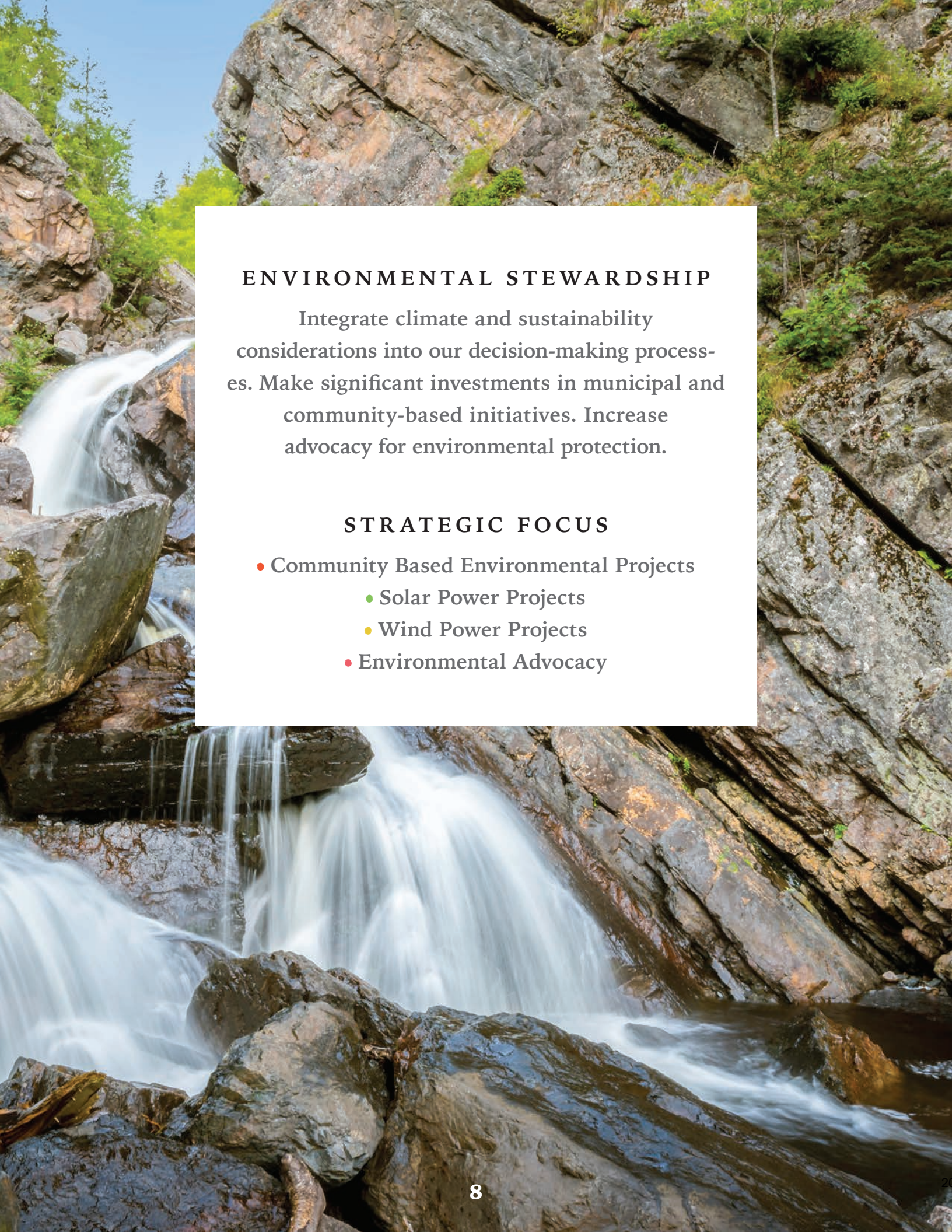


STRONG COMMUNITIES

Support vibrant, diverse, welcoming, and sustainable communities through enhanced infrastructure, programming, engagement opportunities, advocacy, and responsible land use planning.

STRATEGIC FOCUS

- Support to Community Facilities
 - Active Transportation
 - Diversity
- Review of Recreation Services
- New Minas Growth Centre Secondary Plan
 - Community Advocacy

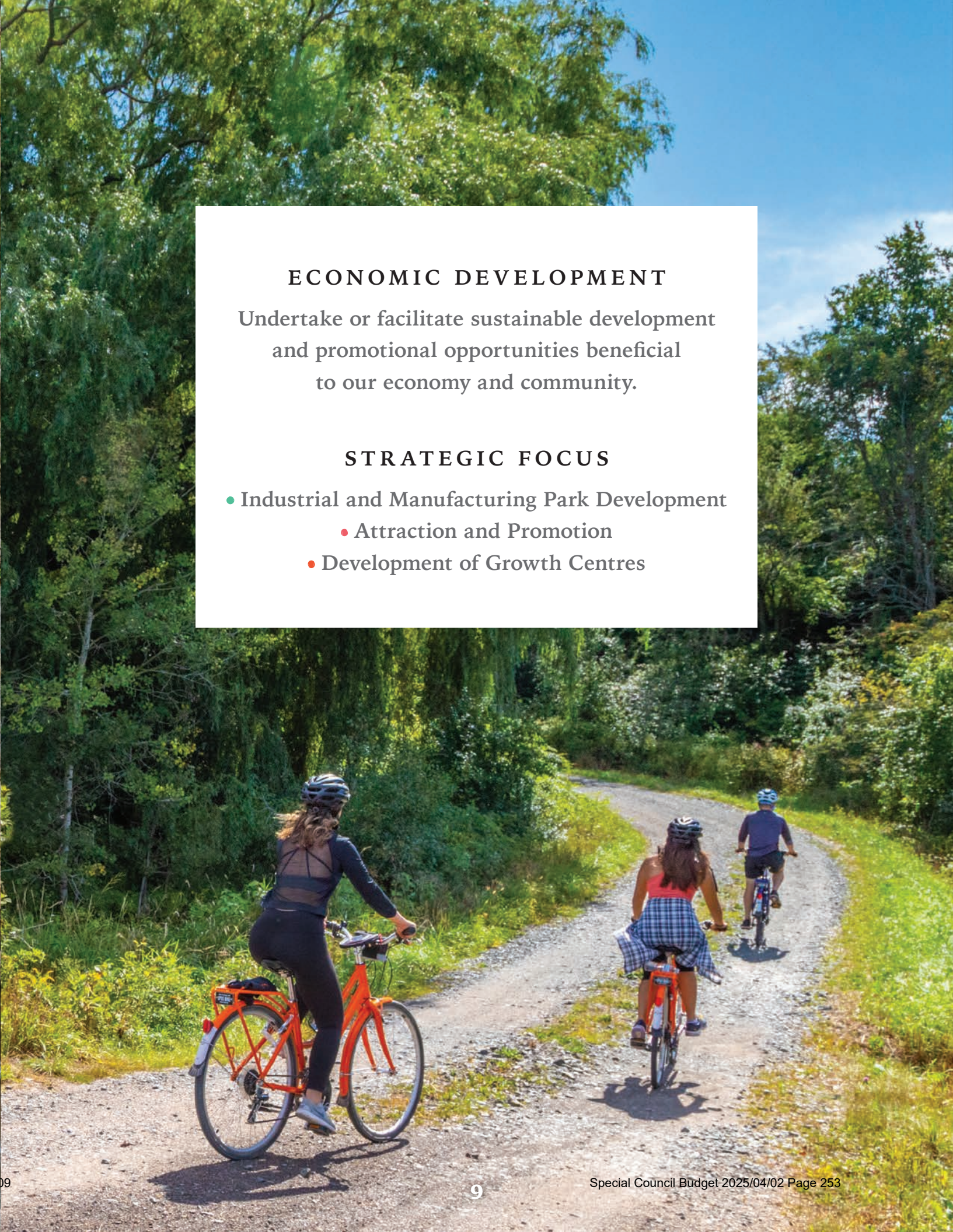


ENVIRONMENTAL STEWARDSHIP

Integrate climate and sustainability considerations into our decision-making processes. Make significant investments in municipal and community-based initiatives. Increase advocacy for environmental protection.

STRATEGIC FOCUS

- Community Based Environmental Projects
 - Solar Power Projects
 - Wind Power Projects
- Environmental Advocacy



ECONOMIC DEVELOPMENT

Undertake or facilitate sustainable development and promotional opportunities beneficial to our economy and community.

STRATEGIC FOCUS

- Industrial and Manufacturing Park Development
 - Attraction and Promotion
 - Development of Growth Centres

GOOD GOVERNANCE

Enhance communication with our communities and stakeholders. Continually review and evaluate processes, agreements, and partnerships to improve efficiencies and effectiveness.

STRATEGIC FOCUS

- Communications; Residents and Stakeholders
 - Process Improvement
 - Structural Reform
 - Open Space Planning

FINANCIAL SUSTAINABILITY

Continue sound fiscal management by efficiently managing assets, and investigating and planning for new revenue streams, and growth opportunities.

STRATEGIC FOCUS

- Alternate Revenue Source Review
 - Asset Management
- Budget and Finance Committee Work Plan



STRATEGIC PROJECT LIST 2021



STRONG COMMUNITIES

	2021	2022	2023	2024
Support to Community Facilities	<ul style="list-style-type: none"> • Conduct review of publicly available washrooms • Design public amenities at Aylesford Lake Beach • Issue a Request for Proposal for Regional Recreation Facility Study (commission Phase 1 of the study) 	<ul style="list-style-type: none"> • Construct washroom facilities and other amenities at Aylesford Lake Beach • Respond to the review of public washrooms • Support Kings Transit Authority and other partners on the possible installation of additional bus shelters • Undertake Phase 2 of Regional Recreation Facility Study 	<ul style="list-style-type: none"> • Commission, design, and construct Regional Recreation Facility 	<ul style="list-style-type: none"> • Program evaluation
Active Transportation	<ul style="list-style-type: none"> • Adopt and implement an Active Transportation Plan 	<ul style="list-style-type: none"> • Continue to implement 15-year Active Transportation Plan (all years) 		<ul style="list-style-type: none"> • Program evaluation
Diversity	<ul style="list-style-type: none"> • Adopt Strategy for Belonging in the County of Kings • Engage with Towns on regional delivery of Action Plan • Develop implementation plan for Strategy for Belonging recommendations (all years) 	<ul style="list-style-type: none"> • Execute implementation plan for Strategy for Belonging recommendations (all years) • Recruit and retain a workforce reflective of the communities served • Review Municipal policies through strategic lenses 	<ul style="list-style-type: none"> • Create and implement inclusive HR policies 	<ul style="list-style-type: none"> • Program evaluation
Accessibility	<ul style="list-style-type: none"> • Form Joint Accessibility Advisory Committee • Complete Accessibility Plan 	<ul style="list-style-type: none"> • Implement Accessibility Plan (all years) • Prepare action plans to address provincially-adopted accessibility standards (all years) 		<ul style="list-style-type: none"> • Program evaluation
Review of Recreation Services		<ul style="list-style-type: none"> • Conduct review of recreation services and complete a Recreation Master Plan 	<ul style="list-style-type: none"> • Commence implementation of recommendations 	<ul style="list-style-type: none"> • Program evaluation
New Minas Growth Centre Secondary Plan	<ul style="list-style-type: none"> • Complete background technical studies • Conduct stakeholder engagement 	<ul style="list-style-type: none"> • Adopt plan (amendment to the Municipal Planning Strategy) 	<ul style="list-style-type: none"> • Implement process required for housekeeping amendments 	<ul style="list-style-type: none"> • Program evaluation
Advocacy		<ul style="list-style-type: none"> • Improve cellular coverage in all areas (all years) • Improve access to affordable housing options for all residents (all years) • Improve Provincial road maintenance (all years) 		

ENVIRONMENTAL STEWARDSHIP

	2021	2022	2023	2024
Municipally Based Energy Projects	<ul style="list-style-type: none"> Implement a Property Assessed Clean Energy (PACE) Program Transition to a Municipal Electric Vehicle Fleet (all years) Install 75KWh of Solar Photovoltaic generation (administration building) Construct net zero Engineering & Public Works Operation Centre in Coldbrook 	<ul style="list-style-type: none"> Install EV charging stations throughout the Municipality (Year 2 and 3) 		<ul style="list-style-type: none"> Program evaluation
Solar Power Projects	<ul style="list-style-type: none"> Complete Phase 2 feasibility study – Meadowview Production Secure partnership agreements Urge Provincial Government to create pathways to viable Power Purchase Agreements Community engagement 	<ul style="list-style-type: none"> Secure Power Purchase Agreements and create a corporation with project partners 	<ul style="list-style-type: none"> Commission construction and installation 	<ul style="list-style-type: none"> Program evaluation
Wind Power Projects	<ul style="list-style-type: none"> Continue dialogue with the Dept. of National Defence on radar mitigation measures Urge Provincial Government to create pathway to viable Power Purchase Agreements 	<ul style="list-style-type: none"> Install meteorological towers (produce bankable data) Seek Municipal Council approval Secure Power Purchase Agreements and create a corporation with project partners 	<ul style="list-style-type: none"> Commission detailed project design 	<ul style="list-style-type: none"> Construct project
Environmental Advocacy	<p>All years:</p> <ul style="list-style-type: none"> Support sustained and improved water quality and protection Encourage sustainable and environmentally friendly forestry practices (e.g., alternatives to deforestation) Advocate for Increased investment in dyke protection and improvement Encourage environmentally friendly farming practices Support alternative energy generation 			<ul style="list-style-type: none"> To investigate, advocate and help facilitate the restoration of water-courses within Kings County

ECONOMIC DEVELOPMENT

	2021	2022	2023	2024
Industrial and Manufacturing Park Development	<ul style="list-style-type: none"> Engage in partnership discussions Complete preliminary concept design 	<ul style="list-style-type: none"> Undertake technical studies Commission supply chain (opportunity) study Develop phased business plan Finalize partnership agreements 	<ul style="list-style-type: none"> Commission lot layout and service design 	<ul style="list-style-type: none"> Tender for Phase 1 construction
Economic Development Strategy	<ul style="list-style-type: none"> Consult with stakeholders, e.g., Annapolis Valley Chamber of Commerce and Valley REN on: <ul style="list-style-type: none"> workforce recruitment and retention, business attraction tourism 	<ul style="list-style-type: none"> Implement recommendations 		<ul style="list-style-type: none"> Program evaluation
Growth Centre Development	<ul style="list-style-type: none"> Review policies that may impact development in Growth Centres 	<ul style="list-style-type: none"> Incorporate review within operational policies 		<ul style="list-style-type: none"> Program evaluation
Broadband	<ul style="list-style-type: none"> Complete “Connect to Kings” buildout of approximately 80 km of fibre Work with Valley Community Fibre Network (VCFN) partners in updating/resourcing present-day delivery Identify Intermunicipal Service Agreement partner opportunities for fibre build-out pilots 	<ul style="list-style-type: none"> Implement fibre pilot(s) with VCFN partners (2022/23) 		<ul style="list-style-type: none"> Program evaluation

GOOD GOVERNANCE

	2021	2022	2023	2024
Communications: Residents and Stakeholders	<ul style="list-style-type: none"> • Create and operationalize external and internal communication strategies • Implement and monitor Municipal Brand (all years) • Compile and present annual reports on Strategic Plan progress (all years) 	<ul style="list-style-type: none"> • Engage with schools regarding Municipal Awareness/ Education programs (all years) 	<ul style="list-style-type: none"> • Program evaluation 	
Process Improvement	<ul style="list-style-type: none"> • Adopt updated Procurement Policy • Review and update all Standing Committees terms of reference and work plans 	<ul style="list-style-type: none"> • Review and update Engagement Strategy • Conduct review of Fire Service funding formula through the Fire Services Advisory Committee • Conduct facilitated workshop with land developers 		<ul style="list-style-type: none"> • Program evaluation • Conduct facilitated workshop with land developers
Structural Reform	<ul style="list-style-type: none"> • Conduct review of all Inter-Municipal Service Agreements (IMSAs) • Engage in Regional Governance discussions (all years) 	<ul style="list-style-type: none"> • Partner in the update of IMSAs • Review funding mechanisms to partners, including grants and the distribution of the Canada Community Building Fund (Gas Tax) 		
Open Space Planning	<ul style="list-style-type: none"> • Conduct a review of current Municipal land holdings 	<ul style="list-style-type: none"> • Examine Open Space planning policies • Develop an Open Space Plan • Complete a review of parks including Multi-generational spaces 	<ul style="list-style-type: none"> • Commence implementation 	<ul style="list-style-type: none"> • Continue implementation • Program evaluation

FINANCIAL SUSTAINABILITY

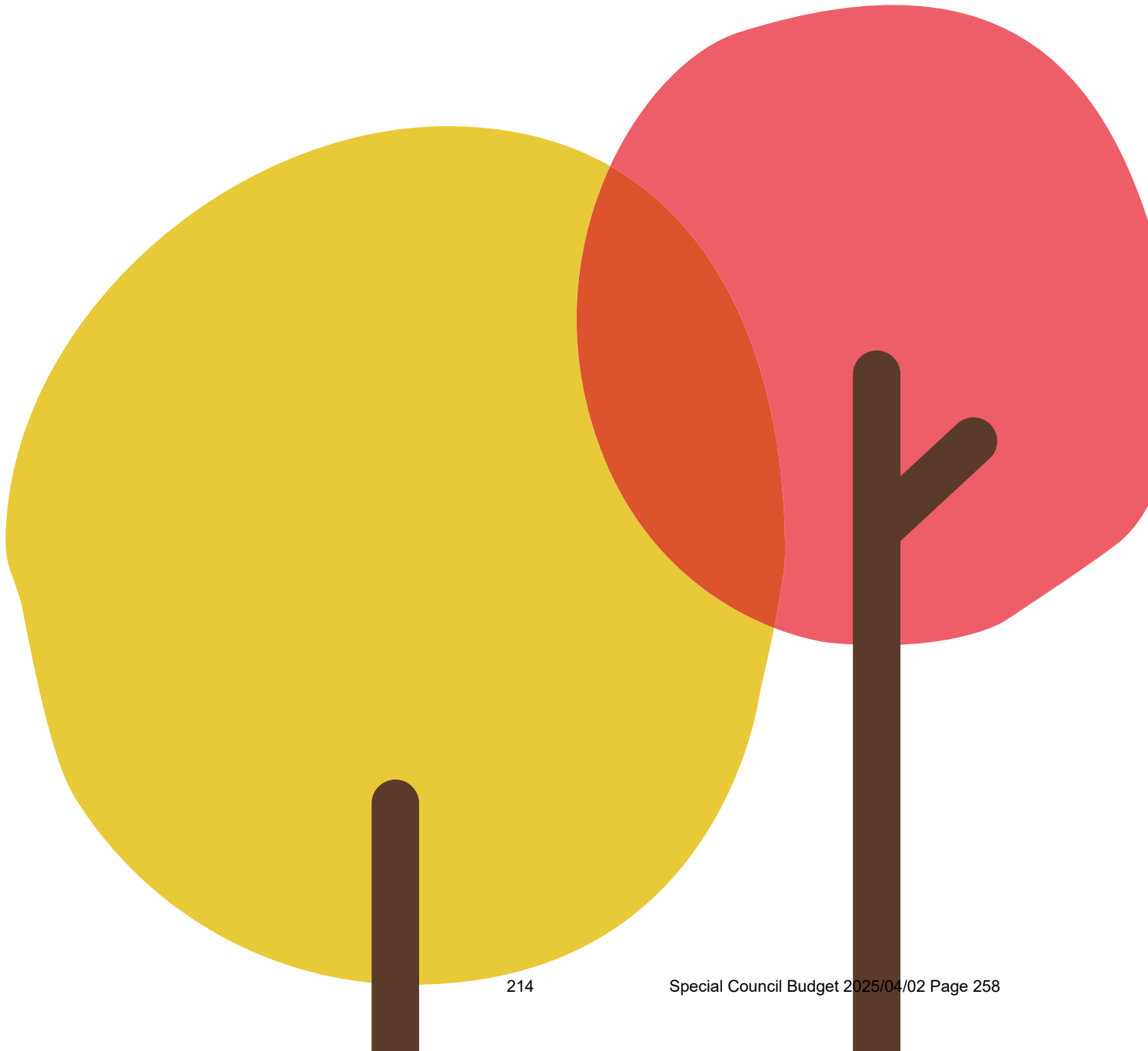
	2021	2022	2023	2024
Review of Municipal Revenue Sources	<ul style="list-style-type: none"> • Create infrastructure expansion cost-recovery discussion paper 	<ul style="list-style-type: none"> • Review taxation models and identify new or different approaches 		
Asset Management	<ul style="list-style-type: none"> • Review and implement Asset Management policies and practices (all years) • Create and implement asset management plans to address atypical wastewater operations (Year 1 and 2) • Reserve Impairment (Compare financial requirements to existing reserve balances) 			<ul style="list-style-type: none"> • Program evaluation
Advocate changes to Municipal Government Act	<ul style="list-style-type: none"> • Urge the Provincial Government to introduce amendments to s.60 of the Municipal Government Act to enable Agreements with private sector interests 			
Modernization of J-Class Roads Program	<ul style="list-style-type: none"> • Urge the Provincial Government to introduce changes to the J-Class Road program that enable immediate road upgrades and the implementation of a Provincial and Municipal asset management program 	<ul style="list-style-type: none"> • File and implement a J-Class asset management program 		<ul style="list-style-type: none"> • Program evaluation



MUNICIPALITY *of the*
COUNTY *of* **KINGS**

Phone: 1-888-337-2999
Monday - Friday 8:30am - 4:30pm
countyofkings.ca

181 Coldbrook Village Park Dr, Coldbrook, NS, B4R 1B9



Appendix E -Strategic Projects

Council approved the adoption of Strategic Plan 2021–2024 in September 2021. The plan outlines strategic priorities that, in turn, guide the development of budgets, measurable goals, work plans and projects shaping day-to-day operations. All projects identified in the Strategic Plan support the Municipality’s Vision, Mission and Values. Council is in the process of developing a new Strategic Plan for 2025 through 2029.

Below is a summary of these projects along with a measure of completeness for each, organized by strategic priority:

Strong Communities:

<p>Accessibility Plan</p> <p>100% COMPLETED</p>	<p>Accessibility Upgrades</p> <p>35% COMPLETED</p>	<p>Amendments to the Land Use By-law to incorporate Accessory Dwelling Units</p> <p>100% COMPLETED</p>	<p>Asset Management & Capacity Building - Villages</p> <p>85% COMPLETED</p>
<p>Community Based Facility Upgrades</p> <p>75% COMPLETED</p>	<p>Equity, Diversity, and Inclusion Training and Improvements for all Staff and Council</p> <p>40% COMPLETED</p>	<p>Greenwood / Kingston Commercial Assessment Profile</p> <p>100% COMPLETED</p>	<p>Implementation of the Strategy for Belonging</p> <p>40% COMPLETED</p>
<p>Inclusionary Zoning/Density Bonusing</p> <p>100% COMPLETED</p>	<p>In-House Water Model</p> <p>10% COMPLETED</p>	<p>Kingston Water</p> <p>75% COMPLETED</p>	<p>New Minas Commercial Street development and tax revenue analysis</p> <p>100% COMPLETED</p>
<p>New Minas Secondary Plan</p> <p>100% COMPLETED</p>	<p>Phase 1.5 of Regional Recreation Facility</p> <p>100% COMPLETED</p>	<p>Planning Document Housekeeping amendments</p> <p>25% COMPLETED</p>	<p>Recreation Services Review</p> <p>10% COMPLETED</p>
<p>Regional Recreation Complex (phase 1)</p> <p>100% COMPLETED</p>	<p>Rezoning DND Land in Greenwood</p> <p>100% COMPLETED</p>	<p>Z-Class Roads</p> <p>0% COMPLETED</p>	

Environmental Stewardship:



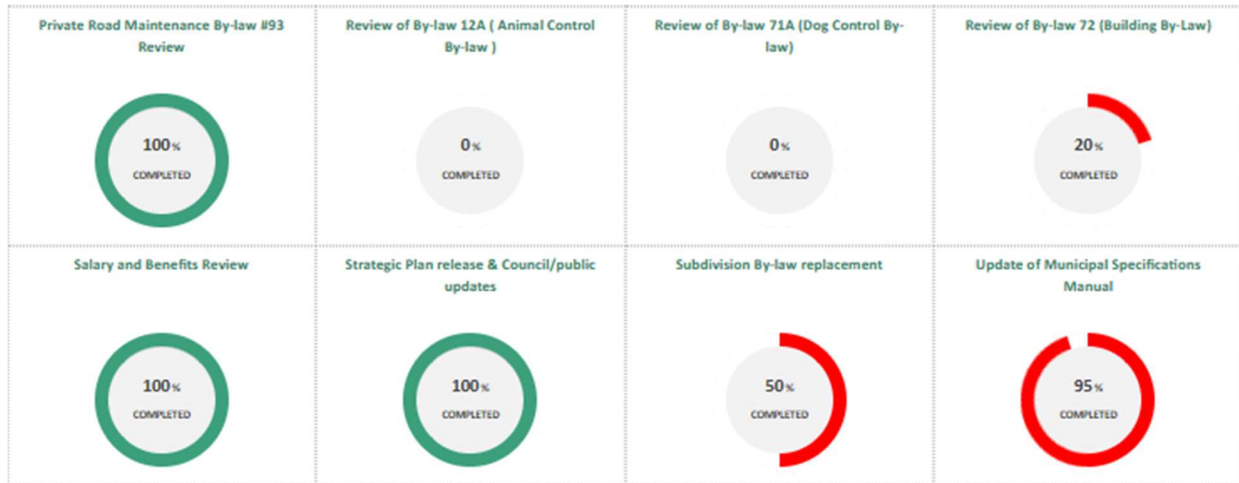
Economic Development:



Good Governance:

<p>Alternate Billing Investigation</p> <p>0% COMPLETED</p>	<p>Animal Control Contract</p> <p>100% COMPLETED</p>	<p>By-law linkages to Summary Proceedings Act</p> <p>40% COMPLETED</p>	<p>Closed Sessions Database</p> <p>90% COMPLETED</p>
<p>Commencement of Strategy of Belonging</p> <p>100% COMPLETED</p>	<p>Committees of Council Terms of Reference Review</p> <p>45% COMPLETED</p>	<p>Consolidation of Budget & Finance and Audit Committees</p> <p>100% COMPLETED</p>	<p>Finalize draft Strategic Plan for Council review/approval</p> <p>100% COMPLETED</p>
<p>Fire and Emergency 911 Dispatch and After Hours Answering Service</p> <p>100% COMPLETED</p>	<p>Fire Service Funding Review</p> <p>100% COMPLETED</p>	<p>Fleet Management</p> <p>0% COMPLETED</p>	<p>HR Policy Update</p> <p>25% COMPLETED</p>
<p>Internal and External Communications Strategy</p> <p>100% COMPLETED</p>	<p>Manager Remuneration Analysis - Stratford Group Report</p> <p>0% COMPLETED</p>	<p>Municipal Shared Services</p> <p>70% COMPLETED</p>	<p>Municipal-wide Complaint Tracking System</p> <p>100% COMPLETED</p>
<p>New Hire Orientation / Onboarding</p> <p>50% COMPLETED</p>	<p>Open Data Strategy</p> <p>0% COMPLETED</p>	<p>Open Space Master Plan (inventory)</p> <p>25% COMPLETED</p>	<p>Permitting and Inspection Review</p> <p>100% COMPLETED</p>

Good Governance (cont.):



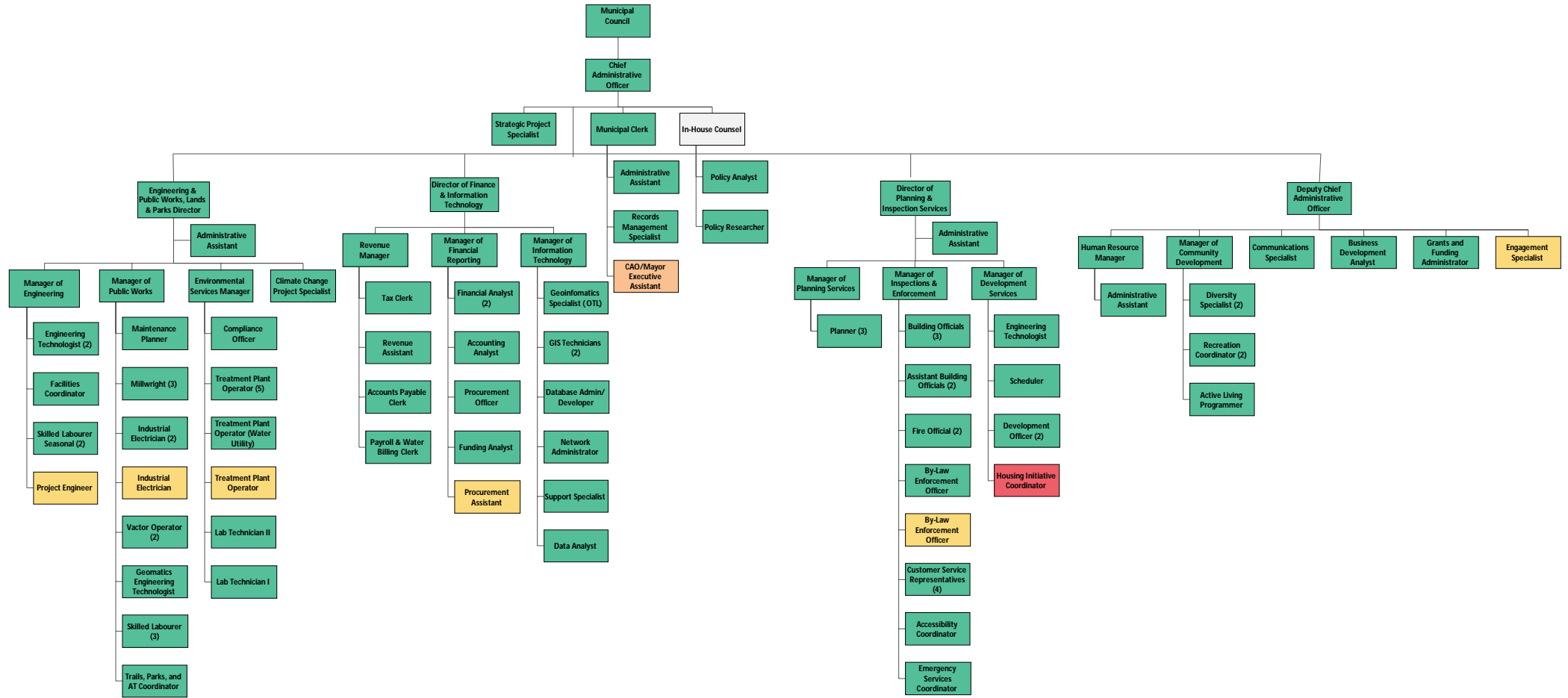
Financial Sustainability:



Additional details on each project are available on the municipal website:

<https://www.countyofkings.ca/government/Strategic-Plan-Report>

Appendix F - Municipality of Kings Organizational Chart



- Position added in 2025/26
- Position externally funded through grant program.
- Position added in 2023/24
- Inter-department budget reallocation

Appendix G – Glossary of Terms

Accounting Principles

General Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and the reporting of results for financial documents.

Accrual Accounting

The County's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the County's budget.

Allowance

A provision for an expected loss or reduction in the value of an asset, so as to reduce the reported value of the asset to a value, which reflects its estimated realizable value. Examples of an allowance are: Allowance for Doubtful Accounts, Allowance for Uncollectable Taxes.

Amortization

The action or process of gradually writing off the initial cost of an asset.

The action or process of reducing or paying off a debt with regular payments.

Appropriation

The act of setting aside funds for a specific purpose.

Approved Budget

The final budget passed by Council which will govern the operations and reporting during the fiscal year.

Area Rate

Area rates may be used to finance all or part of the cost of any municipal service or facility that council deems to be of benefit for an area. The rate may apply to all taxable property and occupancy assessments.

Assessment

A value established by the Assessment Office for real property for use as a basis for levying property taxes for municipal purposes.

Audit

An official inspection of an individual's or organization's accounts, typically by an independent body.

Balanced Budget

A balanced budget is a budget in which revenues are equal to expenditures, such that there is no budget deficit or surplus

Base Budget

Budget resources that are required to maintain service levels at the level provided in the previous year's budget.

Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for the provision of various municipal programs and services, approved by Council.

Budget Document

The official written statement prepared by administration, which presents the proposed budget for the fiscal year to Council.

Budget Principles

Propositions employed in the operating and capital budget development, control and reporting.

Capital Budget

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years [long-term] identifying each capital project and the method of financing.

Capital Expenditure

A payment for goods or services recorded—or capitalized—on the balance sheet instead of expensed on the income statement

Capital Projects

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or infrastructure.

Current Taxes

Taxes that are levied and payment due within the fiscal year.

Debenture

The payment of interest and repayment of principal to holders of the County's debt instruments, used to finance capital projects.

Debt Limit

The total outstanding debt service charges incurred by the Municipality. This can be expressed as the Council Policy limit or the allowable Provincial Government Limit.

Deficit

The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

Department

A basic organizational unit of the County, which is functionally unique in its delivery of services. Departments within the County are: Legislative, Administrative, Corporate Services, Engineering and Public Works, Community Development, Protective Services.

Depreciation

Depreciation represents the estimated reduction in value of a fixed assets within a fiscal year.

Estimated Revenue

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by Council.

Financial Condition Indicator

The Department of Municipal Affairs compiles municipal indicators that focus on financial matters, administration of the municipality and characteristics of the community.

Fiscal Year

The twelve-month accounting period for recording financial transactions. The County's fiscal year is April 1 to March 31.

Full-Time Equivalent Position (FTE)

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example two half-time positions would equate to 1 (one) FTE.

Fund

A set of interrelated accounts to record revenues and expenses associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities and equity.

Fund Balance

A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative revenues and other sources of funds over cumulative expenditures and other uses of funds.

Grant

A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments. The County makes grants available to Kings County Economic Development Commission, Valley Search and Rescue, Evangeline Trail Association as well as to various local cultural, sports and community organizations and for assistance to seniors and others.

Infrastructure

The facilities and assets employed by the Municipality to deliver services. These facilities and assets are numerous and are not limited to: roads, sewers, water plants, buildings and vehicles.

Inter-municipal Service Agreements (Municipal Corporations)

Corporations providing common services to multiple municipalities. Section 60(4) Municipal Government Act allows municipalities and other listed bodies to jointly provide a municipal service by Agreement and to register a body corporate pursuant to the Agreement.

Long-Term Debt

Borrowing, to finance capital projects, having a maturity of more than one year after the date of issue. County debt is issued by debentures through the Municipal Finance Corporation.

Net-Tax levy

This represents the total gross expenditures required with consideration given to non-taxation revenues including all non-taxation revenue sources. The gross expenditures minus the non-tax revenue sources represents the impact on the tax rate. If the impact results in a positive number, additional pressures would result on the tax rate; conversely, a negative number shows the initiative has a positive impact on the tax rate.

Operating Budget

The budget containing allocations for such expenditures as salaries and wages, materials and supplies, utilities, and insurance to provide basic government programs and services for the current fiscal year.

Program

Group of activities, operations or organizational units directed to attain specific objectives and are accounted for as such.

Public Sector Accounting Board (PSAB)

Is an independent body created to serve the public interest by establishing accounting standards for the public sector. They also provide guidance for financial and other performance information reported by the public sector.

Surplus

The excess that exists when expenditures at fiscal yearend are lower than had been budgeted for, or revenues are higher. Surpluses are required to be applied fully in the following year's operating budget to reduce amounts raised through taxation, unless otherwise allocated to a reserve by Council.

Reserves

An allocation of accumulated net revenue. It has no reference to any specific asset and does not require the physical segregation of money or assets. Examples of

the County's Reserves are: Capital Reserve, Tax Sale Surplus, Street Resurfacing, Valuation Allowance, Vehicle and Equipment Reserves and Insurance Reserve.

Reserve Fund

Assets segregated and restricted to meet the purpose of the reserve fund. They may be:

Obligatory – created whenever a statute requires revenues received for special purposes to be segregated. e.g. 5% Open Space Fund.

Discretionary – created whenever a municipal council wishes to earmark revenues to finance a future project for which it has authority to spend money. e.g. Economic Development Reserve.

Revenue

Funds that a government entity receives as income. It includes such items as property tax payments, fees for specific services, receipts from other governments, fines, grants and interest income.

Tangible Capital Asset

As defined by the Public Sector Accounting Standards; non-financial objects having physical substance; are acquired, constructed or developed; are held for use in the production or supply of goods and services, for rental to others, for administrative purposes, or for the development, construction, maintenance or repair of other assets; have useful lives extending beyond one fiscal year; are to be used on a continuing basis; and are not for sale in the ordinary course of operations.

Tax Levy

The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy By-Law.

Tax Rate

The rate levied on each real property according to assessed property value and property class.

Nova Scotia Federation of Municipalities (NSFM)

NSFM is the collective voice of municipalities in the province. A non-profit organization that represents all 375 municipally elected officials and all 49 municipalities. Traditional activities include inter-government relations and policy development, information gathering and disseminating on all issues affecting municipalities.

Utility and Review Board (UARB)

The Nova Scotia Utility and Review Board is an independent quasi-judicial body which has both regulatory and adjudicative jurisdiction flowing from the Utility and Review Board Act.

User Fees

A fee levied for services or use of municipal property on an individual or groups of individuals benefiting from the service.

ACRONYMS

BCF	Building Canada Fund
CAO	Chief Administrative Officer
CCBF	Canada Community Building Fund
CPI	Consumer Price Index
EMO	Emergency Management Organization
FCI	Financial Condition Indicator
FCM	Federation of Canadian Municipalities
FIS	Financial Information System
FTE	Full-Time Equivalent
GFOA	Government Finance Officers Association
GMF	Green Municipal Fund
GWO	Greenwood Water Operating
GWU	Greenwood Water Utility
HAF	Housing Accelerator Funding
HR	Human Resources
HST	Harmonized Sales Tax
LUB	Land Use By-law
MFC	Municipal Finance Corporation
MGA	Municipal Government Act
NSFM	Nova Scotia Federation of Municipalities
OH&S	Occupational Health and Safety
PCAP	Provincial Capital Assistance Program
PILT	Payments in Lieu of Taxes

PJS	Project Justification Sheet
PSAB	Public Sector Accounting Board
PVSC	Property Valuation Services Corporation
UARB	Utility and Review Board

Municipality of the County of Kings
181 Coldbrook Village Park Drive
Coldbrook NS
(902) 678-6141
www.countyofkings.ca



TO	Municipal Council
PREPARED BY	Chad West, Manager of Information Technology
MEETING DATE	April 2, 2025
SUBJECT	Award of Contract #24-42: Asset Maintenance Management Software

ORIGIN

- [March 5, 2025 – Proposed Capital Budget 2025/26 \(Presentation\)](#)

RECOMMENDATION

That Municipal Council award Contract #24-42: Asset Maintenance Management Software to Applied GeoLogics for a term of five (5) years at a total cost of \$1,078,830.33 (including non-recoverable HST), as described in the April 2, 2025 Request for Decision.

INTENT

For Municipal Council to approve the award of a contract to the top-scoring proponent of NRFP #24-42.

DISCUSSION

NRFP #24-42 was released on October 11, 2024 to solicit proposals for Asset Maintenance Management Software. This software is used by Engineering and Public Works staff to track water, wastewater, stormwater and mobile asset information, condition and maintenance work against those assets. The Municipality currently uses Univerus Assets software; however, the system does not meet the needs of the Municipality and as such many workarounds are in place, including paper-based processes. The requirements of NRFP #24-42 were designed to address these needs.

Fourteen (14) submissions were received by the submission deadline on November 13, 2024. The proposals were reviewed and scored by a team of three reviewers consisting of staff from IT and Engineering and Public Works. The top proponents were identified and invited to conduct a live demonstration of the software for the review team. The proposals were scored based on compliance with requirements, usability, company experience and references and the total cost of the proposal over a five (5) year term, including all one-time and recurring fees.

Applied GeoLogics received the highest technical and overall scores with a proposal for a customized Canadian version of OpenGov Categraph software. Applied GeoLogics is the exclusive Canadian partner for all OpenGov software. All service and support will be provided by Applied GeoLogics from within Canada; however, the software will be hosted on US servers as this is currently the only hosting option available for the software.

Proposal pricing for this NRFP varied significantly due to significant differences in the proposed software including some proposals which fully did not meet requirements. The lowest proposed cost was \$139,000 and the highest was \$2,526,923 (excluding HST). The five-year total cost of the proposal from Applied GeoLogics is \$1,034,492 (excluding HST).

FINANCIAL IMPLICATIONS

- Non-recurring fees of \$349,358.10 (including non-rebated HST) to be funded from GL 21-3-361-129 – Accounting & Asset Management Software as proposed in the 2025/26 Capital Budget.

TO	Municipal Council
PREPARED BY	Chad West, Manager of Information Technology
MEETING DATE	April 2, 2025
SUBJECT	Award of Contract #24-45: Human Resource Information System

ORIGIN

- [March 5, 2025 – Proposed Capital Budget 2025/26 \(Presentation\)](#)

RECOMMENDATION

That Municipal Council award Contract #24-45: Human Resource Information System to ADP Canada for a term of five (5) years at a total cost of \$176,940.25 (including non-recoverable HST), as described in the April 2, 2025 Request for Decision.

INTENT

For Municipal Council to approve the award of a contract to the top-scoring proponent of NRFP #24-45.

DISCUSSION

NRFP #24-45 was released on December 9, 2024 to solicit proposals for a Human Resource Information System. Currently the Municipality uses HR software to handle scheduling and payroll, however most other HR record keeping is done via disconnected digital documents such as Word, PDF and Excel files or in some cases paper files. This software will be used to centralize all employment records from recruitment, onboarding, benefits enrollment, scheduling, payroll, performance and end of employment. This software will also provide many functions directly to staff which are currently handled by HR staff, such as self-service access to T4 slips and records of employment.

Six (6) submissions were received by the submission deadline on January 30, 2025. The proposals were reviewed and scored by a team of three reviewers consisting of staff from IT, HR and Administration. The top proponents were identified and invited to conduct a live demonstration of the software for the review team. The proposals were scored based on compliance with requirements, usability, company experience and references, and the total cost of the proposal over a five (5) year term, including all one-time and recurring fees.

ADP Canada received the highest technical and overall scores with a proposal for their ADP Workforce Now solution.

ADP Canada is the Canadian subsidiary of ADP, which is a global firm headquartered in New Jersey, USA. Over half of ADP Canada's 1200 employees are located at their Dartmouth, NS office and all service and support for this contract will be provided through the Dartmouth office.

FINANCIAL IMPLICATIONS

- Non-recurring fees of \$8,851.27 (including non-rebated HST) to be funded from GL 21-3-361-102 – Network Upgrades as proposed in the 2025/26 Capital Budget.
- Yearly fee for 2025/26 of \$26,100.03 (including non-rebated HST) to be funded from GL 01-2-212-529 – License Fees & Subscriptions as proposed in the 2025/26 Operating Budget.

Request for Decision

- Remaining fees of \$141,988.95 (including non-rebased HST) to be funded from GL 01-2-212-529 – License Fees & Subscriptions in subsequent operating budgets as required by contract payment terms.

STRATEGIC PLAN ALIGNMENT

	Strong Communities	
	Environmental Stewardship	
	Economic Development	
	Good Governance	
	Financial Sustainability	
✓	Other	Operational item to ensure good HR record keeping, improve services for staff and improve efficiency within HR.

ALTERNATIVES

- Municipal Council could direct staff to re-evaluate proponents.
- Municipal Council could choose to not approve the award of contract to any proponent.
- Neither alternative is recommended.

IMPLEMENTATION

- Municipal Council approves the award of contract.
- Software privacy and security impact assessments completed.
- Contract and purchase order signed and issued to the Proponent.
- Software configuration, migration and training to follow schedule as specified in successful proposal.

ENGAGEMENT

- NRFP #24-45 was publicly posted to the Municipal and Nova Scotia procurement websites.

APPENDICES

- None

APPROVALS

Rob Frost, Deputy CAO

March 11, 2025

Scott Conrod, Chief Administrative Officer

March 28, 2025