



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

October 15, 2026

To: Mayor
Deputy Mayor
Councillors

Dear Members of Council,

Attached please find the agenda for the Committee of the Whole meeting scheduled for **Tuesday, October 20, 2026 at 9:00 a.m.** in the Council Chambers, 181 Coldbrook Village Park Drive, Coldbrook.

Members of the public can attend or 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,

Suzanne Selwood
Administrative Assistant
Municipality of the County of Kings



COMMITTEE OF THE WHOLE
Tuesday, October 20, 2026
9:00 a.m.
AGENDA

1. Roll Call & Land Acknowledgement
2. Approval of Agenda Page 2
3. Disclosure of Conflict of Interest Issues
4. Approval of Minutes Page 4
 - a. September 15, 2026
5. Business Arising from Minutes Page 4
 - a. September 15, 2026
6. Presentations Page 11
 - a. 9:05am: Doane Grant Thornton - 2025/26 Consolidated Financial Statements Page 11
 - b. 9:25am: Valley REN - Restructuring Process Update Page 40
 - c. 9:45am: Jijuktu'kwejk Watershed Alliance - E. coli Monitoring in Kings County Page 41
7. Administration Page 42
 - a. Flag Raising & Proclamation: MADD Canada's Project Red Ribbon Day Page 42
 - b. 2026 Volunteer Recognition Event & Awards Page 44
 - c. Amendments to Diversity Kings County Committee Terms of Reference Page 46
 - d. Policy Update: ADMIN-01-025 Land Acknowledgement Page 66
 - e. Western Kings Rink Association Emergency Funding Request Page 74
8. Engineering & Public Works Page 78
 - a. 2027-2028 Cost Shared Program for Paving of Subdivision Streets
9. Councillor Item Page 91
 - a. Review of Nova Scotia Capped Assessment Program (CAP)
10. Board and Committee Reports Page 92
 - a. Audit & Finance Committee Page 92
 - b. Diversity Kings County Committee Page 94
 - c. Landscape of Grand Pré Inc. Board Page 95
 - d. Committees of Council Page 96
 - e. External Boards and Committees Page 97

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MUNICIPALITY of the
COUNTY of KINGS

COMMITTEE OF THE WHOLE

Tuesday, October 20, 2026

9:00 a.m.

AGENDA - Continued

11. Other Business
12. Comments from the Public
13. Adjournment

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

Land Acknowledgement

The Municipality of the County of Kings is in Mi'kma'ki, the ancestral, unceded, and current territory of the Mi'kmaq Peoples. The Municipality of the County of Kings is a neighbour to Annapolis Valley First Nation and Glooscap First Nation, as well as a diverse urban and rural Indigenous population. We are all treaty people and commit to upholding the Peace and Friendship Treaties and working towards reconciliation in all areas of the Municipality.

THE MUNICIPALITY OF THE COUNTY OF KINGS
COMMITTEE OF THE WHOLE
Tuesday, September 15, 2026
DRAFT MINUTES

**Meeting Date
and Time**

A meeting of the Committee of the Whole was held on Tuesday, September 15, 2026 at 9:00 a.m. in the Council Chambers, Municipal Complex, Coldbrook, Nova Scotia.

1. Attendance

All Members of Council were in attendance with the exception of Councillor Allen with notice.

Results for Roll Call

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

Also in attendance were:

- Scott Conrod, Chief Administrative Officer
- Andrea Hyslop, Deputy Chief Administrative Officer
- Brad Carrigan, Director, Engineering & Public Works
- Trish Javorek, Director, Planning & Inspections
- Mike Livingstone, Director of Finance & IT
- Terry Kelly, In-house Solicitor
- Andy Pulsifer, Manager, Environmental Services
- Madeleine McCarron, Policy Analyst
- Suzanne Selwood, Administrative Assistant/Recording Secretary

Land Acknowledgement

Mayor Corkum read the Land Acknowledgement per Policy [ADMIN-01-025: Land Acknowledgement](#).

Excuse Absence

On motion of Councillor Gates and Deputy Mayor MacPherson, that Councillor Allen's absence from the September 15, 2026 Committee of the Whole meeting be excused.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

2. [Approval of Agenda](#)

On motion of Councillor Lutz and Councillor Sappington, that Committee of the Whole approve the September 15, 2026 agenda as circulated.

Motion Carried.

Results

For 9

Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

3. **Disclosure of Conflict of Interest Issues**

No Conflict of Interest issues were declared.

4. **Approval of Minutes**4a. [July 21, 2026](#)

On motion of Councillor Harding and Councillor Lutz, that the minutes of the Committee of the Whole meeting held on July 21, 2026 be approved as circulated.

Motion Carried.

Results

For 9

Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

5. **Business Arising from Minutes**5a. [July 21, 2026](#)

There was no business arising from the July 21, 2026 minutes.

6. **Administration**6a. [New Policy ADMIN-01-026: RCAF Flyby Authorization](#)

Madeleine McCarron, Policy Analyst, presented the Request for Decision as attached to the September 15, 2026 agenda and provided a [presentation](#).

On motion of Deputy Mayor MacPherson and Councillor Sappington, that Committee of the Whole recommend Municipal Council give seven days' notice, per s. 48(1) *Municipal Government Act*, to adopt Policy ADMIN-01-026: RCAF Flyby Authorization, as attached to the September 15, 2026 Request for Decision.

Motion Carried.**Results**

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

7. Engineering & Public Works

7a. **Committee Consolidation:
Greenwood and Sandy
Court Source Water
Protection Committees**

Andy Pulsifer, Manager of Environmental Services, presented the Request for Decision as attached to the September 15, 2026 agenda and provided a [presentation](#).

On motion of Councillor Gates and Councillor Harding, that Committee of the Whole recommend Municipal Council give First Reading to amend By-law 102: Committees Governance to delete the reference to “Sandy Court Source Water Protection Committee” from Schedule A (Committees of Council).

Motion Carried.**Results**

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

On motion of Councillor Lutz and Councillor Harding, that Committee of the Whole recommend Municipal Council repeal the Terms of Reference for the Sandy Court Source Water Protection Committee.

Motion Carried.**Results**

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For

District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

On motion of Councillor Hiltz and Councillor Gates, that Committee of the Whole recommend Municipal Council provide seven days' notice, per s. 48(1) *Municipal Government Act*, to repeal Policy EPW-04-009: Greenwood Water Utility Source Water Protection Committee.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

On motion of Councillor Best and Deputy Mayor MacPherson, that Committee of the Whole recommend Municipal Council adopt the new Terms of Reference for the Greenwood Water Utility Source Water Protection Committee, as attached to the September 15, 2026 Request for Decision concurrent to the amendment to By-law 102, repeal of Sandy Court Terms of Reference, and repeal of Policy EPW-04-009.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

7b. [Regional Sewer Treatment Plant Pre-Design Study Update](#)

Brad Carrigan, Director of Engineering & Public Works, presented the Briefing as attached to the September 15, 2026 agenda and provided a [presentation](#).

On motion of Councillor Hiltz and Councillor Gates, that Committee of the Whole receive the Briefing on the Regional Sewer Treatment Plant Pre-Design Study as presented on September 15, 2026 for information.
Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

8. Financial Services

8a. [Guarantee Resolution: Tidal Transit Authority](#)

Mike Livingstone, Director of Finance & IT, presented the Request for Decision as attached to the September 15, 2026 agenda and provided a [presentation](#).

On motion of Councillor Gates and Councillor Hiltz, that Committee of the Whole recommend Municipal Council approve the Tidal Transit Authority Municipal Partner Guarantee Resolution as detailed in the Request for Decision dated September 15, 2026, in the amount of \$4,713,821.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

9. Councillor Item

9a. [Policy FIN-05-008: Business Expense](#)

Councillor Best presented the Councillor agenda item as attached to the September 15, 2026 agenda.

On motion of Councillor Best and Councillor Peckford, that Committee of the Whole recommend Municipal Council direct the CAO to propose amendments to sections 4.2.11 and s. 4.3 of FIN-05-008, the Business Expense Policy, to not allow Council Members to be reimbursed for travel expenses for community breakfasts and similar events.

Motion Defeated.

Results

For 3
Against 6

District	Name	Results
Mayor	Dave Corkum	Against
District 1	Everett MacPherson	Against
District 2	Doug Gates	For
District 3	Robbie Hiltz	Against
District 4	Riley Peckford	For

District 5	Tim Harding	Against
District 6	Bob Best	For
District 7	Emily Lutz	Against
District 8	Christina Sappington	Against
District 9	Peter Allen	-

10. Board and Committee Reports

- 10a. [Regional Emergency Management Advisory Committee](#) Councillor Peckford presented the report as attached to the September 15, 2026 agenda.
- 10b. [Committees of Council](#) For information.
- 10c. [External Boards and Committees](#) For information.

On motion of Councillor Lutz and Councillor Sappington, that Committee of the Whole receive the Board and Committee Reports as attached to the September 15, 2026 agenda for information.

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For
District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

11. **Other Business** Councillor Best provided a brief update on the Berwick Fitness Centre closing and the Apple Dome Golf Classic fundraiser.
- Councillor Lutz provided a brief update on the fundraising event for the Annapolis Valley Regional Library.
12. **Comments from the Public** Ms. Judy Gee asked about the possibility of having a rezoning fee waived.
13. **Adjournment** **On motion of Councillor Gates and Councillor Sappington, there being no further business, the meeting adjourned at 9:48 a.m.**

Motion Carried.

Results

For 9
Against 0

District	Name	Results
Mayor	Dave Corkum	For
District 1	Everett MacPherson	For
District 2	Doug Gates	For
District 3	Robbie Hiltz	For
District 4	Riley Peckford	For

District 5	Tim Harding	For
District 6	Bob Best	For
District 7	Emily Lutz	For
District 8	Christina Sappington	For
District 9	Peter Allen	-

Approved by:

Dave Corkum
Mayor

Suzanne Selwood
Administrative Assistant/Recording Secretary

Results Legend	
For	Absent
COI	Conflict of interest
For	A vote in favour
Against	A vote in the negative or any Councillor who fails or refuses to vote and who is required to vote by the preceding subsection, shall be deemed as voting in the negative.

Municipality of the County of Kings

Consolidated Financial Statements March 31, 2026

DRAFT



MUNICIPALITY *of the*
COUNTY *of* KINGS

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DRAFT

Municipality of the County of Kings

Consolidated Statement of Operations

In thousands of dollars

For the year ended March 31,

	Budget	2026	2025
Revenue			
Net property taxes and payments in lieu of taxes	\$ 41,099.3	\$ 41,483.4	\$ 39,802.5
Grants in lieu of taxes	3,407.1	3,554.9	3,589.2
Services provided to other governments	5,606.9	5,503.7	4,381.2
Sales of services	2,770.5	3,565.9	3,849.3
Other revenue from own sources	3,505.9	3,756.5	6,307.5
Unconditional transfers from other governments	1,066.1	1,107.8	1,043.0
Conditional transfers from other governments	14,218.1	5,574.6	52,262.8
Gain on sale of tangible capital assets	-	196.5	69.5
Total Revenue	71,673.9	64,743.3	111,305.0
Expenditures			
General government services	13,102.0	10,318.5	9,845.4
Protective services	15,278.5	14,276.7	14,144.4
Transportation services	4,843.6	4,336.6	4,439.5
Environmental health services	19,838.3	19,382.3	17,934.7
Public health and welfare	-	-	46,755.3
Environmental and community development services	4,578.2	3,195.9	2,828.5
Recreation and cultural services	2,098.0	1,943.3	1,643.5
Other item - change in equity ownership (note 2)	-	2,859.7	-
Total Expenditures	59,738.6	56,313.0	97,591.3
Annual Surplus (Deficit)	\$ 11,935.3	8,430.3	13,713.7
Accumulated surplus, beginning of year		123,062.8	109,349.1
Accumulated Surplus, End of Year		\$ 131,493.1	\$ 123,062.8

See accompanying notes to the consolidated financial statements

Municipality of the County of Kings

Consolidated Statement of Financial Position

In thousands of dollars

As at March 31,

2026

2025

Financial Assets

Cash and cash equivalents (note 3)	\$ 77,663.5	\$ 83,284.1
Taxes and sewer receivable (net of asset valuation allowances) (note 4)	2,621.9	2,626.8
Other receivables (net of asset valuation allowances) (note 4)	7,085.0	4,666.6
Loans and advances (note 5)	9.7	4.7
Investments (note 6)	1,395.2	2,140.0
Total Financial Assets	88,775.3	92,722.2

Liabilities

Payables and accruals	8,702.5	13,397.2
Deferred revenue (note 7)	22,019.0	20,776.3
Trusts and deposits	269.6	271.5
Long-term debt (note 8)	10,420.5	13,061.4
Tax sale surplus (note 9)	1,669.7	1,373.7
Other liabilities - long-term (note 10)	3,381.0	3,036.9
Non-vested sick leave accrual (note 11)	288.0	1,993.8
Asset retirement obligation (note 12)	169.1	1,640.6
Total Liabilities	46,919.4	55,551.4

Net Financial Assets	41,855.9	37,170.8
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Non-Financial Assets

Prepaid expenses	1,171.1	875.9
Inventory	0.7	214.9
Tangible capital assets (note 13)	88,465.4	84,801.2
Total Non-Financial Assets	89,637.2	85,892.0

Accumulated Surplus (note 14)	\$ 131,493.1	\$ 123,062.8
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Commitments & Contingencies (note 17)

See accompanying notes to the consolidated financial statements

On behalf of the Municipality of The County of Kings

Mayor

Chief Administrative Officer

Municipality of the County of Kings
Consolidated Statement of Change in Net Financial Assets

In thousands of dollars

For the year ended March 31,

	Budget	2026	2025
Annual Surplus (deficit)	\$ 11,935.3	\$ 8,430.3	\$ 13,713.7
Acquisition of tangible capital assets	(52,970.1)	(15,281.2)	(9,439.1)
Amortization of tangible capital assets	4,310.9	4,310.9	4,584.9
Disposal of capital assets due to change in equity ownership	-	7,813.4	-
(Gain) loss on sale of tangible capital assets	-	(745.1)	(69.5)
Proceeds from sale of tangible capital assets	-	237.8	88.2
	(48,659.2)	(3,664.2)	(4,835.5)
(Acquisition) usage of prepaid expenses and inventory	-	(81.0)	(50.7)
	-	(81.0)	(50.7)
Net change in Net Financial Assets	\$ (36,723.9)	\$ 4,685.1	\$ 8,827.5
Net Financial Assets, Beginning of Year		37,170.8	28,343.3
Net Financial Assets, End of Year		\$ 41,855.9	\$ 37,170.8

See accompanying notes to the consolidated financial statements

Municipality of the County of Kings

Consolidated Statement of Cash Flow

In thousands of dollars

For the year ended March 31,

2026

2025

Cash Flows from Operating Activities		
Annual surplus (deficit)	\$ 8,430.3	\$ 13,713.7
Amortization of tangible capital assets	4,310.9	4,584.9
Accretion Expense	5.2	38.0
Decrease in taxes and sewer receivable (net of asset valuation allowances)	4.9	1,514.8
(Decrease) increase in other receivables	(2,418.4)	785.7
Decrease in payables and accruals	(4,694.7)	(5,431.4)
Increase in deferred revenue	1,242.7	1,921.8
Decrease in trusts and deposits	(1.9)	(4.3)
Increase in tax sale surplus	296.0	243.3
Increase (decrease) in non-vested sick leave accrual	(1,705.8)	26.8
Increase in other liabilities - long-term	344.1	249.5
Increase in prepaid expenses and inventory	(81.0)	(50.7)
Net Change in Cash from Operating Activities	5,732.3	17,592.1
Cash Flows from Capital Activities		
Acquisition of tangible capital assets	(15,281.2)	(9,439.1)
Disposal of capital assets due to change in equity ownership	7,813.4	-
Asset retirement obligation recovery due to change in equity ownership	(1,476.7)	
Proceeds from sale of tangible capital assets	237.8	88.2
Gain on sale of tangible capital assets	(745.1)	(69.5)
Net Change in Cash from Capital Activities	(9,451.8)	(9,420.4)
Cash Flows from Financing Activities		
Proceeds from issuance of long-term debt	700.8	6,949.8
Repayment of long-term debt	(3,341.7)	(1,261.5)
Net Change in Cash from Financing Activities	(2,640.9)	5,688.3
Cash Flows from Investing Activities		
Acquisition of investments	744.8	(119.0)
(Increase) Decrease in loans and advances	(5.0)	1.5
Net Change in Cash from Investing Activities	739.8	(117.5)
Net Increase in Cash and Cash Equivalents	(5,620.6)	13,742.5
Cash and cash equivalents, beginning of year	83,284.1	69,541.6
Cash and Cash Equivalents, End of Year (note 3)	\$ 77,663.5	\$ 83,284.1

See accompanying notes to the consolidated financial statements

Municipality of the County of Kings

Notes to the Consolidated Financial Statements

For the year ended March 31, 2026 (in thousands of dollars)

1. Significant accounting policies

a) Basis of presentation

The consolidated financial statements of the Municipality of the County of Kings are prepared by management in accordance with Public Sector Accounting Standards, as prescribed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Municipality are as follows:

b) Principals of consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, expenses, changes in fund balances, and changes in financial position of the reporting entity. The reporting entity is comprised of all organizations and enterprises accountable for the administration of their affairs and resources to the Municipality and which are owned or controlled by the Municipality. Interdepartmental and organizational transactions and balances are eliminated. The funds that are fully consolidated are:

General Operating
General Capital
Regional Sewer Operating
Regional Sewer Capital
Greenwood Water Utility Operating
Greenwood Water Utility Capital
Operating Reserve
Capital Reserve

Transfers between funds are recorded as adjustments to the appropriate fund balance.

In addition, there are five municipally owned corporations in which the Municipality participates in either the decision-making process, financially, or both. Government Partnerships (GP) have been proportionately consolidated into these financial statements to the extent of the Municipality's financial participation and controlled Governmental Units (GU) are consolidated as follows:

Tidal Transit Authority (TTA) (formerly Kings Transit Authority) (GP) – 38.40%
Valley Region Solid Waste-Resource Management Authority (VWRM) (GP) – 58.28%
Valley Community Fibre Network Authority (VCFNA) (GP) – 66.35%
Valley Regional Enterprise Network (VREN) (GP) – 50.20%
Meadowview Community Solar Garden Authority (GP) – 48.00%

On September 24, 2024, the Municipality along with Annapolis Valley First Nation and Glooscap First Nation formed a new government partnership, the Meadowview Community Solar Garden Authority. The purpose of the partnership is to construct, own and operate a utility-scale solar photovoltaic electricity generation facility. During the year ended March 31, 2026, the partnership had no financial activity.

c) Basis of accounting

The consolidated financial statements are prepared using the accrual basis of accounting, the accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues, and expenditures in the period the goods and services are acquired and a liability incurred or transfers due.

Municipality of the County of Kings
Notes to the Consolidated Financial Statements
For the year ended March 31, 2026 (in thousands of dollars)

d) Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks, bank overdrafts, and highly liquid temporary money instruments with original maturities of three months or less. Bank borrowings are considered financing activities.

e) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development, or betterment of the asset.

The cost, less residual value, of the tangible capital asset is amortized on a straight-line basis over its useful life. Assets under construction are not amortized until the asset is put into use. Amortization is recorded as an expense commencing in the year of acquisition.

The estimated useful lives are as follows:

Asset	Useful Life (Years)
Land improvements	15
Building and building improvements	20 – 75
Vehicles	5 – 9
Machinery and equipment	5 – 20
Roads and infrastructure	15 – 75

f) Asset retirement obligation

An asset retirement obligation is recognized when, as at the financial reporting date all of the following criteria are met: There is a legal obligation to incur retirement costs in relation to a tangible capital asset; the past transaction or event giving rise to the liability has occurred; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made.

The liability is discounted using a present value calculation and adjusted yearly for accretion expense. The recognition of a liability resulted in an accompanying increase to the respective tangible capital assets. The increase is being amortized in accordance with the Municipality's accounting policy for tangible capital assets.

g) Valuation allowance

Taxes

The Municipality has a tax sale policy that requires all property billings including street paving and sewer capital, which are outstanding after two years, to be processed for tax sale. The Municipality also maintains a valuation allowance equal to 100% of the outstanding balances related to tax sale properties unsold at public auction, and other properties which in the opinion of municipal officials, have or may become uncollectible.

Other

The Municipality maintains a valuation allowance for other receivables, which in the opinion of municipal officials, have or may become uncollectible.

h) Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty.

Municipality of the County of Kings

Notes to the Consolidated Financial Statements

For the year ended March 31, 2026 (in thousands of dollars)

Property tax billings are prepared by the Municipality based on assessment rolls issued by the Property Valuation Services Corporation. Tax rates are established annually by Council during the budget approval process. Tax adjustments as a result of appeals and re-assessment are recorded when the result of the appeals process is known.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned, or service performed.

i) Government entities

The assets, liabilities, taxation and other revenues and expenses with respect to the operations of the Annapolis Valley Regional Centre for Education are not reflected in these consolidated financial statements as they are a provincial government entity.

j) Investments

Investments in partnership interests with shared control are accounted for using the modified equity method. Portfolio investments in equity instruments that are quoted in an active market are recorded at fair value.

k) Compensated absences

The Municipality and various components offer employees sick leave benefits that accumulate but do not vest. The associated obligation has been determined using actuarial valuation. The Municipality recognizes an accrued benefit liability on the consolidated statement of financial position and any actuarial gains and losses for the year in the consolidated statement of operations.

l) Pension plans

Defined Contribution

The Municipality and Valley Region Solid Waste-Resource Management Authority offer defined contribution pension plans to certain employees. An expense is recorded in the period when the entity is obligated to make contributions for services rendered by participating employees.

Multi-employer Defined Benefit Plan

The Municipality offers a multi-employer defined benefit pension plan to certain employees. Due to the nature of the plan, the entity does not have sufficient information to account for the plan as a defined benefit plan; therefore, the multi-employer defined benefit pension plan is accounted for in the same manner as a defined contribution plan.

m) Measurement uncertainty

In preparing the Municipality's consolidated financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and reported amounts of revenue and expenses. Actual amounts could differ from these estimates.

Municipality of the County of Kings

Notes to the Consolidated Financial Statements

For the year ended March 31, 2026 (in thousands of dollars)

2. Restructuring transactions

The Municipality entered amended and restated intermunicipal services agreements, which have established a revised governance and cost-sharing framework among participating municipalities of VWRM and TTA. By board decision, the financial treatment of the agreements is effective April 1st, 2025.

Valley Region Solid Waste-Resource Management Authority

The Municipality's ownership in VWRM changed from 74.03% to 58.28% based on the terms of the amended and restated Intermunicipal Service Agreement. This change in percentage share of VWRM resulted in a loss of \$739.0, which is included in expenditures as part of Other item – change in equity ownership.

Tidal Transit Authority

The Municipality's ownership in TTA changed from 60.0% to 38.4% based on the terms of the amended and restated Intermunicipal Service Agreement. This change in percentage share of TTA resulted in a loss of \$661.0, which is included in expenditures as part of Other item – change in equity ownership.

Kings Regional Rehabilitation Centre

Pursuant to Bill No. 487, the *Kings Regional Rehabilitation Centre Continuation Act*, which received Royal Assent on September 20, 2024, the Kings Regional Rehabilitation Centre was authorized to register and continue as a Society under the *Societies Act*. Effective April 1, 2025, upon issuance of the certificate of incorporation in accordance with the *Societies Act*, the Kings Regional Rehabilitation Centre continued as a Society, and the *Kings Regional Rehabilitation Centre Act* was thereby repealed.

The Municipality has determined that continuation as a Society and repeal of the *Kings Regional Rehabilitation Centre Act* results in loss of control of the Kings Regional Rehabilitation Centre and the organization, as of April 1, 2025, no longer forms part of the Government Reporting Entity. The Kings Regional Rehabilitation Centre was previously accounted for within these consolidated financial statements as a controlled Governmental Unit and was consolidated.

As part of the restructuring transaction the Municipality has transferred the Kings Regional Rehabilitation building and related land to the newly formed Society.

This restructuring was undertaken to enhance alignment between board representation and the strategic direction of the facility.

The Municipality will no longer consolidate the full scope of operations, assets, and liabilities of the Kings Regional Rehabilitation Centre and has received no compensation in the restructuring transaction. The restructuring transaction results in a loss on disposal in the amount of \$1,459.7 which is included in expenditures as part of Other item – change in equity ownership. No material costs were incurred in connection with the restructuring transaction.

	April 1, 2025
Financial Assets	\$ 4,027.9
Financial Liabilities	(9,069.2)
Non-Financial Assets	6,501.0
Total	\$ 1,459.7

Municipality of the County of Kings
Notes to the Consolidated Financial Statements
For the year ended March 31, 2026 (in thousands of dollars)

3. Cash and cash equivalents

	2026	2025
Cash	\$ 73,783.1	\$ 79,953.0
Restricted cash	3,880.4	3,331.1
	<u>\$ 77,663.5</u>	<u>\$ 83,284.1</u>

The restricted cash balance is restricted for the acquisition of land for parks, playground, and public purposes in accordance with the Subdivision By-law; tax sale surplus funds which the *Municipal Government Act* requires a twenty-year holding period; and for the acquisition and betterment of capital assets in the Greenwood Water Utility fund.

4. Receivables

	Current Year	Prior Years	2026 Total	2025 Total
Balance, beginning of year	\$ -	\$ 2,734.2	\$ 2,734.2	\$ 4,238.6
Current year's tax levy	57,318.9		57,318.9	54,258.2
Collection for other governments	6,168.1		6,168.1	5,719.1
	63,487.0	2,734.2	66,221.2	64,215.9
Arrears interest	369.1	137.3	506.4	555.0
	63,856.1	2,871.5	66,727.6	64,770.9
Deduct				
Current year's collections	55,468.8	2,487.4	57,956.2	56,360.2
Taxes written off	-	-	-	-
Transmission to other governments	6,125.9	-	6,125.9	5,676.5
	61,594.7	2,487.4	64,082.1	62,036.7
Balance, end of year	2,261.4	384.1	2,645.5	2,734.2
Betterment charges			44.7	37.4
Allowance for uncollected taxes & rates			(124.4)	(200.9)
Change in use			56.1	56.1
Taxes receivable, end of year			<u>\$ 2,621.9</u>	<u>\$ 2,626.8</u>

Betterment charges are paid over a 10-year term at an interest rate of 0.67% per month, compounded monthly.

<u>Other Receivables</u>	2026	2025
Due from Federal and Provincial Governments	\$ 1,382.3	\$ 1,723.3
Other receivables	5,899.0	3,139.6
Allowance for doubtful accounts	(196.3)	(196.3)
	<u>\$ 7,085.0</u>	<u>\$ 4,666.6</u>

5. Loans and advances

Employee and Council computer loans, per policy FIN-05-023, with varying maturities up to December 2026, and interest rates ranging from 4.45% to 5.45%.

Municipality of the County of Kings
Notes to the Consolidated Financial Statements
For the year ended March 31, 2026 (in thousands of dollars)

6. Investments

	2026	2025
Investments, at cost	\$ 826.6	\$ 1,627.9
Accrued investment income	3.7	7.0
Accumulated remeasurement gains	274.9	233.6
	1,105.2	1,868.5
Investment in Valley Community Fibre Network Joint Venture	290.0	271.5
	\$ 1,395.2	\$ 2,140.0

7. Deferred revenue

	2026	2025
Tax and user charges	\$ 3,046.8	\$ 2,472.8
Federal - Canada Community-Building Fund	12,455.1	12,388.8
Federal - Housing Accelerator Fund	4,265.8	2,938.0
Provincial, federal, and local funding - VREN projects	80.8	98.6
Provincial - capital funding	1,671.5	2,667.9
Federal - capital funding	331.0	-
Provincial funding - Department of Community Services - KRRC	-	67.1
Other	168.0	143.1
	\$ 22,019.0	\$ 20,776.3

Tax and user charges represent funds collected for which the related services have yet to be performed. The Canada Community-Building Fund, Housing Accelerator Fund, and capital funding represents funds received from the Federal and Provincial Government that have not yet been used to fund eligible projects under the terms of the related agreement. These funds remain in deferred revenue until the stipulations for their use have been met.

8. Long-term debt

	2026	2025
33-A-1 Maturing November 2028, 3.814% to 4.114% - Greenwood Water	\$ 10.40	\$ 13.8
35-A-1 Municipal Infrastructure & Sewer, repaid during the year	-	15.4
35-A-1 Greenwood Water, repaid during the year	-	6.9
36-A-1 Maturing May 2026, 2.799% to 2.925% - Municipal & Regional Sewer	59.2	118.5
37-A-1 Maturing May 2027, 2.384% to 2.653% - Municipal Sewer	45.0	67.5
40-A-1 Maturing May 2031, 1.148% to 2.376% - Regional Sewer	450.0	525.0
41-A-1 Maturing October 2031, 1.300% to 2.259% - Regional Sewer	750.0	875.0

Municipality of the County of Kings
Notes to the Consolidated Financial Statements
For the year ended March 31, 2026 (in thousands of dollars)

	2026	2025
42-A-1 Maturing May 2037, 3.123% - 4.119% – Municipal Building & Sewer	2,975.9	3,195.0
44-A-1 Maturing November 2044, 3.428% - 4.731% - Regional Sewer	4,465.0	4,700.0
37-A-1 Valley Region Solid Waste-Resource Management Authority, Maturing November 2027, 2.62%-3.07%	155.1	295.4
38-A-1 Valley Region Solid Waste-Resource Management Authority, Maturing May 2028, 2.88%-3.30%.	31.9	54.1
41-A-1 Valley Region Solid Waste-Resource Management Authority, Maturing May 2036, 0.57%-2.81%.	185.9	262.7
42-A-1 Valley Region Solid Waste-Resource Management Authority, Maturing May 2037, 2.57% - 4.12%.	314.8	465.3
44-A-1 Valley Region Solid Waste-Resource Management Authority, Maturing May 2034, 4.36% - 5.03%.	276.3	402.7
45-A-1 Valley Region Solid Waste-Resource Management Authority, Maturing May 2035, 2.72% - 4.10%.	701.0	-
Kings Regional Rehabilitation Centre long-term debt subject to restructuring transaction as described in Note 2:		
Ford Credit Maturing May 2025, 5.84%, secured by vehicle.	-	1.8
Scotiabank Maturing May 2025, 6.14%, secured by vehicle.	-	1.3
Royal Bank of Canada, Maturing April 2026, 5.69%, secured by vehicle.	-	10.8
Department of Growth and Development, Maturing May 2050, 4.66%, secured by property.	-	1,026.2
Department of Growth and Development, Maturing May 2050, 4.66%, secured by property.	-	1,024.0
	\$ 10,420.5	\$ 13,061.4

Principal repayments required during the next five years are as follows:

2026/27	\$ 1,045.1
2027/28	981.4
2028/29	867.1
2029/30	853.0
2030/31	824.8
Thereafter	5,849.1

The Nova Scotia Department of Municipal Affairs and Housing has properly authorized all long-term debt outstanding as at year-end. The Municipality is within its debt capacity and debt service limits.

Credit Facilities

The Municipality of the County of Kings has an operating line of credit with The Bank of Nova Scotia for a maximum amount of \$2,000.0 at the bank's prime rate less 0.75%. No amounts were drawn as at March 31, 2026.

Municipality of the County of Kings

Notes to the Consolidated Financial Statements

For the year ended March 31, 2026 (in thousands of dollars)

The Municipality of the County of Kings has entered a credit facility to provide financing for capital expenditures with The Bank of Nova Scotia for a maximum amount of \$2,000.0 at the bank's prime rate less 0.75%. No amounts were drawn as at March 31, 2026.

The Municipality of the County of Kings has a credit facility to allow individual fire departments in the Municipality to fund capital purchases with The Bank of Nova Scotia for a maximum amount of \$2,000.0 at the bank's prime rate less 0.75%. No amounts were drawn as at March 31, 2026.

The Municipality of the County of Kings has credit cards with a combined limit of \$200.0. At March 31, 2026 the combined balance was \$163.4 (2025 - \$73.5).

Tidal Transit Authority has an available line of credit of \$500.0. No amounts were drawn down as at March 31, 2026 (2025 - \$306.8). The line of credit bears interest at the prime lending rate of the Credit Union plus 0.50%, and is secured by a general security agreement.

Valley Region Solid Waste-Resource Management Authority has a credit card with a limit of \$30.0 bearing interest at 19.99%. At March 31, 2026 this credit card had a balance of \$Nil, (2025 - \$Nil).

Valley Region Solid Waste-Resource Management Authority has an available, non-revolving, demand instalment loan in the amount of \$2,605,000 of which \$Nil has been drawn. Repayable in monthly payments of interest only. The bridge loan bears interest at the bank's prime rate minus 0.75% per annum, is secured by a security agreement granting first security in all present and after acquired personal property and is guaranteed by the municipal partners with supporting corporate or other resolution in an amount limited to \$500,000.

Valley Region Solid Waste-Resource Management Authority has entered into a short-term loan agreement with the Province of Nova Scotia in the amount of \$709,294. The agreement was executed during the year; however, the loan proceeds were not advanced until after year end. The loan bears interest at a rate based on the province's cost of funds plus 0.5% and is repayable upon issuance of the Authority's Spring 2026 debenture.

9. Tax sale surplus

The *Municipal Government Act* requires a twenty-year holding period for maintaining tax sale surplus funds in trust. In the current year \$12.8 was transferred to Capital Reserves (2025 - \$13.7). \$9.7 is eligible for transfer in fiscal 2027.

10. Other liabilities – long-term

Other liabilities – long-term include depreciation reserves for the Greenwood Water Utility of \$2,210.1 (2025 - \$1,979.8) and Regional Sewer fund of \$1,170.9 (2025 - \$1,057.1).

Depreciation reserves are funded through the water and sewer rates. The Greenwood Water depreciation reserve is restricted through the Public Utilities Act. Water utilities may only spend this money on new construction, extensions or additions to capital assets or betterments, as approved by the Nova Scotia Utility and Review Board. The Regional Sewer depreciation reserve is restricted through agreements with the Regional Sewer partners, which state that reserve funds must be used for equipment obsolescence.

11. Non-vested sick leave accrual

The Municipality has recognized in these consolidated financial statements, the liability associated with the accumulated sick leave accrued. These amounts have been determined by an independent actuary. The actuarial valuations were based on assumptions about future events.

Municipality of the County of Kings
Notes to the Consolidated Financial Statements
For the year ended March 31, 2026 (in thousands of dollars)

	2026	2025
Accrued benefit obligation, beginning of year	\$ 1,993.8	\$ 1,967.0
Current period benefit cost	53.8	247.7
Employee benefit interest expense	15.0	100.8
Actuarial gains	-	14.3
Benefit payments	(44.3)	(336.0)
Derecognition on restructuring	(1,730.3)	-
Accrued benefit obligation, end of year	\$ 288.0	\$ 1,993.8

As at March 31, 2026, the Municipality's estimated liability is \$288.0 (2025 - \$1,993.8; 1,730.3 of this amount relates to the Municipality's share of the Kings Regional Rehabilitation Centre's accrued obligation).

The actuarial valuations were based on assumptions about future events based on best estimates.

Discount Rate	4.27%
Rate of compensation increase	3.25%
Retirement age	65

Sick leave utilization rates were developed based on the historic sick leave usage data and experience with similar sick leave programs.

Municipality of the County of Kings sick leave days used in excess of annual accumulation rate

Age Group	Sick Bank Days Used
Under 40	0.75
Between 40 - 49	1.00
Over 50	3.25

Sick leave bank utilization assumption developed from an analysis of the sick leave usage of the employees at KRRC from April 1, 2022, to March 31, 2024, blended 50/50 with the assumption used in the prior valuation.

12. Asset retirement obligation

The Municipality's asset retirement obligation consists of liabilities for the cost of asbestos abatement in Municipally owned buildings. Following adoption of PS 3280 – Asset retirement obligations, the Municipality recognized an obligation relating to these abatement costs as estimated at April 1, 2022. As of the date of adoption of the standard the relevant discount rate was 2.45% per annum.

Tidal Transit Authority operates a building and is obligated to perform closure and post-closure activities upon retirement. The timing of the retirement for the obligation and a corresponding amount has been capitalized as an asset retirement cost and added to the carrying value of buildings. The asset retirement cost is amortized on a straight-line basis over the useful life of the buildings.

During the year, an inspection of the property determined there is no evidence of asbestos or other hazardous materials requiring remediation upon retirement of the building. As such, the liability has been derecognized.

Municipality of the County of Kings

Notes to the Consolidated Financial Statements

For the year ended March 31, 2026 (in thousands of dollars)

	2026	2025
Opening balance	\$ 1,640.6	\$ 1,602.6
Liability recognized	-	-
Derecognition of liability	(1,475.7)	
Accretion expense	4.2	38.0
Closing balance	\$ 169.1	\$ 1,640.6

13. Tangible capital assets

The Municipality records all tangible capital assets contributed by an external party at fair value on the earlier of the date received or the date of transfer of risk and responsibility. In the current year, \$Nil was recorded as tangible capital asset additions with respect to contributed capital assets (2025- \$259.7). The write-down of tangible capital assets during the year was \$Nil (2025 - \$Nil).

Cost	Opening	Additions	Disposals	Closing
Land	\$ 4,604.3	\$ 103.9	\$ (113.9)	\$ 4,594.3
Land improvements	23,226.3	1,884.3	(110.3)	25,000.3
Buildings & structures	39,127.2	990.1	(16,654.7)	23,462.6
Vehicles	5,726.3	1,705.3	(1,971.1)	5,460.5
Machinery & equipment	37,494.0	1,652.0	(2,992.6)	36,153.4
Roads & infrastructure	49,521.7	2,278.9	-	51,800.6
Under construction	3,307.6	12,773.8	(6,402.4)	9,679.0
Total	\$ 163,007.4	\$ 21,388.3	\$ (28,245.0)	\$ 156,150.7

Accumulated Amortization	Opening	Expense	Disposals	Closing
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	9,181.8	561.5	(66.7)	9,676.6
Buildings & structures	18,938.3	595.0	(10,605.5)	8,927.8
Vehicles	3,509.1	621.6	(1,680.8)	2,449.9
Machinery & equipment	25,139.6	1,409.5	(2,478.8)	24,070.3
Roads & infrastructure	21,437.4	1,123.3	-	22,560.7
Under construction	-	-	-	-
Total	\$ 78,206.2	\$ 4,310.9	\$ (14,831.8)	\$ 67,685.3

Net Book Value	March 31, 2025	March 31, 2026
Land	\$ 4,604.3	\$ 4,594.3
Land improvements	14,044.5	15,323.7
Buildings & structures	20,188.9	14,534.8
Vehicles	2,217.2	3,010.6
Machinery & equipment	12,354.4	12,083.1
Roads & infrastructure	28,084.3	29,239.9
Under construction	3,307.6	9,679.0
Total	\$ 84,801.2	\$ 88,465.4

Municipality of the County of Kings
Notes to the Consolidated Financial Statements
For the year ended March 31, 2026 (in thousands of dollars)

Disposals include adjustments arising from the restructuring changes described in Note 2, resulting in capital asset disposals of \$21,417.7 and accumulated amortization disposals of \$14,231.3.

Assets under construction (Works-in-Progress) having a value of \$9,679.0 (2025 - \$3,307.6) have not been amortized. Amortization of these assets will commence when the asset is available for productive use.

14. Accumulated surplus

	2026	2025
Capital Fund	\$ 50,022.5	\$ 48,194.8
Water Operating	3,072.3	3,497.1
Water Capital	7,702.6	7,108.1
Regional Sewer Capital	8,860.9	6,959.6
Reserve Funds	57,026.5	49,839.3
Total Municipality of Kings	126,684.8	115,598.9
Tidal Transit Authority	1,454.3	1,836.1
Valley Region Solid Waste-Resource Management Authority	2,903.7	3,474.0
Valley Community Fibre Network Authority	282.9	262.2
Valley Regional Enterprise Network	167.4	175.2
Kings Regional Rehabilitation Centre	-	1,716.4
Total Accumulated Surplus	\$ 131,493.1	\$ 123,062.8

15. Rate of return on rate base

The Greenwood Water Utility had a 2.78% return on rate base for the current year (2025 – 3.46%).

16. Pension

Employees of the Municipality are members of the Municipality of the County of Kings defined contribution pension plan and a multi-employer defined benefit pension plan. During the year the Municipality contributed \$585.9 (2025 - \$496.9) to the plans.

Certain employees of Valley Region Solid Waste-Resource Management Authority are members of the Municipality of the County of Kings defined contribution pension plan. During the year the Authority contributed \$163.7 (2025 - \$159.9).

17. Commitments and contingencies

Various commitments have been approved in the Operating Budget of the Municipality in the form of grant payments. The level of commitments provided to other service providers is considered annually during the operating budget deliberations.

The Municipality has provided a commitment to the Tidal Transit Authority in the amount of \$1,204.9 which represents the Municipality's additional share of funding in relation to a Bilateral Agreement with the Federal and Provincial governments for fleet and infrastructure greening. The Municipality has also provided a guarantee resolution in the amount of \$4,713.8.

Valley Region Solid Waste-Resource Management Authority has entered into several long-term agreements to meet their mandate of providing solid waste management services to residents of the municipal owners:

Municipality of the County of Kings

Notes to the Consolidated Financial Statements

For the year ended March 31, 2026 (in thousands of dollars)

Disposal of residual solid waste

The Authority has entered into a twenty-year contract, expiring March 31, 2039, with the Municipality of the District of Chester (the "Municipality") for the disposal of residual solid waste at its Kaizer Meadow landfill at a per tonne tipping fee. Included in the residuals processing and transportation expense is \$2,083.5 (2025 - \$1,759.8) related to this contract.

Collection and transportation of source separated solid waste

The Authority entered into a five-year contract for the collection and transportation of source separated solid waste. The contract includes the monthly cost of curbside collection and transportation and the per tonne cost of spring and fall clean up and leaf collection. The contract is set to expire on March 31, 2032. For the year ended March 31, 2026, the Authority paid \$5,206.4 (2025 - \$2,779.0) in relation to this contract.

Organics Composting

The Authority has entered into an eleven-year contract for the composting of organic solid waste collected through its source separated curbside program and requires for all organics to be sent exclusively to this contractor. The contract is set to expire March 31, 2029, subject to a per tonne price review for year six of the contract, pursuant to the terms of the agreement. For the year ended March 31, 2026, the Authority paid \$982.2 (2025 - \$1,053.8) in relation to this contract.

Recyclables processing

The Authority has entered into a ten-year contract for the processing of recyclable solid waste at the eastern and western management centres. This contract is set to expire on March 31, 2028. For the year ended March 31, 2026, the Authority paid \$523.1 (2025 - \$713.1) in relation to this contract. The amounts reported are net of HST rebates.

Transportation of source separated solid waste

The Authority has entered into a five-year contract for the transportation of source separated solid waste. The contract includes the per tonne cost of transporting compacted solid waste from the eastern and western management centres and expires on March 31, 2032. For the year ended March 31, 2026, the Authority paid \$742.1 (2025 - \$607.3) in relation to this contract. The amounts reported are net of HST rebates.

Commitments of the Valley Regional Enterprise Network

In March 2026, amounts totaling \$1,536.7 are committed for various projects with \$1,218.3 already being spent.

Effective February 1, 2022, the VREN executed a 7-year facility lease. The VREN executed two sub-leases for these premises. Leasehold Improvements related to the facility and shared with the sub-tenants have minimum lease payments over the next three years totaling \$276.7.

Debenture guarantees

The Municipality has guaranteed the following debenture issues:

Municipality of the County of Kings
Notes to the Consolidated Financial Statements
For the year ended March 31, 2026 (in thousands of dollars)

Guarantee	Loan Purpose	Municipal Guarantee	Loan Balance	
			2026	2025
Valley Region Solid Waste-Resource Management Authority	Pay & retire debentures	\$ 773.3	\$ 154.7	\$ 232.0
Valley Region Solid Waste-Resource Management Authority	Vehicles, equipment, and debt refinancing	337.4	32.4	54.6
Valley Region Solid Waste-Resource Management Authority	Equipment	272.6	187.9	264.6
Valley Region Solid Waste-Resource Management Authority	Vehicle and equipment	475.3	318.8	469.4
Valley Region Solid Waste-Resource Management Authority	Equipment	316.1	275.5	400.1
Valley Region Solid Waste-Resource Management Authority	Equipment	703.7	703.7	-
		\$ 2,878.4	\$ 1,673.0	\$ 1,420.7

18. Budget figures

Canadian Public Sector Accounting Standards require a comparison of the results for the period with those originally planned on the same basis as that used for actual results. The fiscal plans approved by the various boards in the consolidated statement of operations and consolidated statement of change in net financial assets have been adjusted to be on a consistent basis as actual results. Below is a reconciliation of figures from fiscal plans approved by the various boards to the budget per the consolidated financial statements for the year ended March 31, 2026.

	Approved Fiscal Plans by Various Boards	Amortization	Budget per Consolidated Financial Statements
Revenue			
Net property taxes and payments in lieu of taxes	\$ 41,099.3		\$ 41,099.3
Grants in lieu of taxes	3,407.1		3,407.1
Services provided to other governments	5,606.9		5,606.9
Sales of services	2,770.5		2,770.5
Other revenue from own sources	3,505.9		3,505.9
Unconditional transfers from other governments	1,066.1		1,066.1
Conditional transfers from other governments	14,218.1		14,218.1
	71,673.9	-	71,673.9
Expenditures			
General government services	12,366.5	\$ 735.5	13,102.0
Protective services	15,278.5	-	15,278.5
Transportation services	4,080.2	763.4	4,843.6
Environmental health services	17,187.8	2,650.5	19,838.3
Environmental and community development services	4,534.9	43.3	4,578.2
Recreation and cultural services	1,979.8	118.2	2,098.0
	55,427.7	4,310.9	59,738.6
Annual (Deficit) Surplus	\$ 16,246.2	\$ (4,310.9)	\$ 11,935.3

Municipality of the County of Kings
Notes to the Consolidated Financial Statements
For the year ended March 31, 2026 (in thousands of dollars)

19. Amounts contributed for provincially mandated services

	Budget	2026	2025
Education Contribution	\$ 17,145.9	\$ 17,036.1	\$ 15,667.4
Assessment Services	846.2	857.0	832.0
Provincial Local Road Contribution	884.5	885.4	869.7
	<u>\$ 18,876.6</u>	<u>\$ 18,778.5</u>	<u>\$ 17,369.1</u>

Education Contribution

The Municipality is required to provide a mandatory contribution to the Annapolis Valley Regional Centre for Education. These contributions are recorded as a decrease in tax revenue.

Assessment services

The Municipality is required to pay a share of the cost of operating the Property Valuation Services Corporation based on the total municipal assessment cost multiplied by the average of the Municipality's share of the Uniform Assessment and the Municipality's share of assessment accounts. This expense is included in general government services.

Provincial Local Road Contribution

The Municipality is required to make a mandatory payment to the Province. The contribution is set by the provincial formula and tied to the number of kilometers of Provincially-owned roads in the Municipality included in the 1995 Service Exchange between the Province and municipalities.

20. Remuneration and expenses

	2026		2025	
Council	Remuneration	Expense	Remuneration	Expense
Allen, P.	\$ 53.8	\$ 4.0	\$ 47.0	\$ 9.0
Sappington, C.	53.8	8.2	21.9	2.7
Peckford, R.	55.2	5.1	25.9	2.1
MacPherson, E.	57.9	4.4	21.9	2.7
Lutz, E.	53.8	2.8	52.0	4.4
Hiltz, R.	53.8	1.2	21.9	0.2
Harding, T.	53.8	6.5	47.1	9.8
Gates, D.	53.8	5.8	21.9	2.1
Corkum, D.	96.0	14.8	39.2	4.7
Best, B.	53.8	0.4	21.9	0.2
Armstrong, M.	-	-	25.0	4.10
Burgess, L.	-	-	25.0	3.70
Davison, K.	-	-	25.0	5.20
Granger, J.	-	-	25.0	0.60
Hirtle, J.	-	-	25.2	0.50
Killam, D.	-	-	25.0	2.90
Muttart, P.	-	-	40.5	3.90
Chief Administrative Officer	-	-	-	-
Conrod, Scott	231.8	2.6	210.0	3.0
Total Reportable Individuals	\$ 817.5	\$ 55.8	\$ 721.4	\$ 61.8

Municipality of the County of Kings

Notes to the Consolidated Financial Statements

For the year ended March 31, 2026 (in thousands of dollars)

21. Segmented information

The Municipality of the County of Kings is a diversified municipal unit that provides a wide range of services to its citizens. For management reporting purposes Municipal operations and activities are organized and reported by fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Municipal services are provided by departments and their activity is reported in these funds. The services provided by these departments are as follows:

General Government Services

General government services include activities that provide for the overall operation of the Municipality and that are common to, or affect all the services provided by, the Municipality, including legislative, administrative, financial, taxation, computer services, and charges relating to the municipal building.

Protective Services

Activities that provide for the public safety of the inhabitants of the Municipality which include police and fire protection, inspection and bylaw services and emergency management activities.

Transportation Services

Activities that provide roads, streets, sidewalks, and public lighting for the Municipality. Public transit and civilian airport activities are also charged here.

Environmental Health Services

This department is responsible for the maintenance and operations of wastewater services and public works functions of the Municipality, along with solid waste services and the operation of the Greenwood Water Utility.

Public Health Services

Activities related to the operations of Kings Regional Rehabilitation Centre.

Environmental & Community Development Services

Includes activities related to land use planning, research, zoning and development, and economic development and promotion.

Recreation and Cultural Services

This department is responsible for promoting and offering recreation opportunities, recreation programming, parks maintenance and development, trails initiatives and contributions to regional libraries.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 1.

Municipality of the County of Kings
Notes to the Consolidated Financial Statements
For the year ended March 31, 2026 (in thousands of dollars)

The Municipality of the County of Kings Segmented Information For the Year March 31, 2026	General Government Services	Protective Services	Transportation Services	Environmental Health Services	Public Health & Welfare	Environmental & Community Development	Recreation & Cultural Services	Total
Revenue								
Taxes and rates	\$ 34,762.9	\$ -	\$ -	\$ 6,720.5	\$ -	\$ -	\$ -	\$ 41,483.4
Grants in lieu of taxes	3,554.9	-	-	-	-	-	-	3,554.9
Services provided to other governments	240.6	2.4	792.3	4,142.3	-	326.1	-	5,503.7
Sales of services	21.7	-	299.9	3,044.5	-	29.1	170.7	3,565.9
Other revenue from own sources	3,077.9	-	38.7	196.5	-	343.6	99.7	3,756.4
Unconditional transfers from other governments	1,107.8	-	-	-	-	-	-	1,107.8
Conditional transfers from other governments	824.7	15.1	646.4	3,876.5	-	491.1	(279.2)	5,574.6
Gain (loss) on disposal of capital assets	0.7	-	(11.0)	206.8	-	-	-	196.5
Total Revenue	43,591.2	17.5	1,766.3	18,187.1	-	1,189.9	(8.8)	64,743.2
Expenses								
Salaries, wages, benefits, training and travel	4,951.2	1,301.1	1,186.7	4,259.1	-	1,345.9	769.6	13,813.6
Materials, goods, supplies and utilities	400.7	70.3	721.9	3,631.0	-	200.7	240.2	5,264.8
Contracted services	1,115.4	9,929.3	706.9	8,061.5	-	279.8	44.6	20,137.5
Grants to organizations	1,955.3	2,976.0	154.5	-	-	1,086.6	399.1	6,571.5
Debt charges	31.1	-	3.6	457.1	-	-	-	491.8
Amortization	736.4	-	763.3	2,648.9	-	44.1	118.2	4,310.9
Accretion	2.7	-	-	2.5	-	-	-	5.2
Other operating expenses	268.6	-	799.7	322.2	-	223.2	40.0	1,653.7
Other item - change in equity ownership	-	-	661.0	739.0	1,459.7	-	-	2,859.7
External transfers	857.0	-	-	-	-	15.6	331.6	1,204.2
Total Expenses	10,318.4	14,276.7	4,997.6	20,121.3	1,459.7	3,195.9	1,943.3	56,312.9
Annual Surplus (Deficit)	\$ 33,272.8	\$ (14,259.2)	\$ (3,231.3)	\$ (1,934.2)	\$ (1,459.7)	\$ (2,006.0)	\$ (1,952.1)	\$ 8,430.3

Municipality of the County of Kings
Notes to the Consolidated Financial Statements
For the year ended March 31, 2026 (in thousands of dollars)

The Municipality of the County of Kings Segmented Information For the Year March 31, 2025	General Government Services	Protective Services	Transportation Services	Environmental Health Services	Public Health & Welfare	Environmental & Community Development	Recreation & Cultural Services	Total
Revenue								
Taxes and rates	\$ 33,214.3	\$ -	\$ -	\$ 6,622.7	\$ (34.5)	\$ -	\$ -	\$ 39,802.5
Grants in lieu of taxes	3,589.2	-	-	-	-	-	-	3,589.2
Services provided to other governments	215.6	2.4	440.3	3,435.2	-	287.7	-	4,381.2
Sales of services	22.4	-	378.2	2,854.8	424.8	34.5	134.6	3,849.3
Other revenue from own sources	4,193.9	-	555.4	214.3	891.5	366.0	86.4	6,307.5
Unconditional transfers from other governments	1,043.0	-	-	-	-	-	-	1,043.0
Conditional transfers from other governments	512.8	15.2	2,170.8	2,928.7	46,225.5	381.6	28.2	52,262.8
Gain (loss) on disposal of capital assets	-	-	(18.9)	88.4	-	-	-	69.5
Total Revenue	42,791.2	17.6	3,525.8	16,144.1	47,507.3	1,069.8	249.2	111,305.0
Expenses								
Salaries, wages, benefits, training and travel	4,511.8	1,169.2	1,157.2	4,010.3	40,763.5	1,257.8	569.4	53,439.2
Materials, goods, supplies and utilities	373.4	79.7	473.6	3,854.9	787.7	66.6	165.1	5,801.0
Contracted services	1,067.2	10,043.1	1,073.2	5,681.7	238.1	258.4	42.8	18,404.5
Grants to organizations	1,799.8	2,852.4	224.4	-	-	946.2	382.5	6,205.3
Debt charges	187.8	-	4.7	519.1	71.2	-	-	782.8
Amortization	776.7	-	712.2	2,488.6	453.9	37.5	116.0	4,584.9
Accretion	2.0	-	-	2.5	32.5	-	-	37.0
Other operating expenses	294.7	-	794.2	1,377.2	4,408.4	248.0	36.1	7,158.6
Other item - change in equity ownership	-	-	-	0.4	-	-	-	0.4
External transfers	832.0	-	-	-	-	14.0	331.6	1,177.6
Total Expenses	9,845.4	14,144.4	4,439.5	17,934.7	46,755.3	2,828.5	1,643.5	97,591.3
Annual Surplus (Deficit)	\$ 32,945.8	\$ (14,126.8)	\$ (913.7)	\$ (1,790.6)	\$ 752.0	\$ (1,758.7)	\$ (1,394.3)	\$ 13,713.7

Municipality of the County of Kings
Notes to the Consolidated Financial Statements
For the year ended March 31, 2026 (in thousands of dollars)

22. Other Matters

On March 25, 2026 Municipal Council approved a motion to give notice as per Section 38 of the VREN Intermunicipal Services Agreement of the Municipality of the County of Kings' intention to withdraw from the VREN as of March 31, 2028.

23. Future accounting changes

The Conceptual Framework for Financial Reporting to the Public Sector

The PSAB issued The Conceptual Framework for Financial Reporting in the Public Sector, which replaces the conceptual aspects of section PS 1000. Financial Statement Concept and Section PS 1100. Financial Statement Objectives. This conceptual framework applies to fiscal years beginning on or after April 1, 2026, with early adoption permitted.

PS 1202 Financial Statement Presentation

This section revises and replaces the existing PS 1201 Financial Statement Presentation. This section applies to fiscal years beginning on or after April 1, 2026, with early adoption only permitted if The Conceptual Framework for Financial Reporting in the Public Sector is also adopted at the same time.

24. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

DRAFT

Municipality of the County of Kings
Greenwood Water Utility Operating Fund
Statement of Operations
(Unaudited)

In thousands of dollars

For the year ended March 31,

	Budget	2026	2025
Operating Revenue			
Metered	\$ 840.0	\$ 817.7	\$ 838.3
Public fire protection	253.0	248.9	252.7
Other operating revenue	4.5	16.1	7.0
Total Operating Revenue	1,097.5	1,082.7	1,098.0
Operating Expenditures			
Source of supply	88.6	84.0	63.4
Power and pumping	297.7	252.0	220.5
Water treatment	41.7	41.9	39.3
Transmission and distribution	59.3	75.4	50.1
Administration and general	231.9	173.1	164.4
Accretion expense	0.2	0.1	0.1
Amortization	365.0	163.6	224.5
Taxes	13.0	6.4	12.9
Total Operating Expenditures	1,097.4	796.5	775.2
Net Operating Revenue	0.1	286.2	322.8
Non-Operating Revenue			
Interest on bank account balance	50.0	41.9	147.9
Total Non-Operating Revenue	50.0	41.9	147.9
Non-Operating Expenditures			
Debt charges			
Debenture principal	10.4	10.4	10.4
Debenture interest	0.7	0.6	0.9
Cost of issuing debt	7.0	-	-
Capital out of revenue	32.0	63.4	109.8
Total Non-Operating Expenditures	50.1	74.4	121.1
Excess of Revenue over Expenditures	-	253.7	349.6
Surplus, beginning of year	\$ 3,497.1	3,497.1	3,147.5
Capital out of surplus	(1,804.5)	(678.5)	-
Surplus, End of Year	\$ 1,692.6	\$ 3,072.3	\$ 3,497.1

Municipality of the County of Kings
Greenwood Water Utility Operating Fund
Statement of Financial Position
(Unaudited)

In thousands of dollars

As at March 31,

	2026	2025
Assets		
Cash and cash equivalents	\$ 3,780.7	\$ 3,506.0
Receivables		
Rates (net of allowances)	199.3	208.7
Due from own funds/agencies		
General Operating Fund	65.5	193.2
Inventory, at cost	0.7	0.5
Total Assets	4,046.2	3,908.4
Liabilities		
Payables and accruals		
Trade accounts	5.3	-
Accrued interest on debentures	0.2	0.3
Customer deposits	56.4	55.4
Accrued interest on customer deposits	6.3	15.8
Due to own funds/agencies		
Greenwood Capital Fund	905.7	337.6
Regional Sewer operating fund	-	2.2
Total Liabilities	973.9	411.3
Surplus (Deficit)	\$ 3,072.3	\$ 3,497.1

Municipality of the County of Kings
Greenwood Water Utility Capital Fund
Statement of Operations
(Unaudited)

In thousands of dollars
For the year ended March 31,

	Budget		2026	2025
Revenue				
Betterment charges	\$	-	\$ 5.9	\$ 15.3
Interest income		-	66.5	34.6
Total Revenue		-	72.4	49.9
Financing and Transfers				
Term debt retired - debenture principal		10.4	10.4	10.4
Transfer from water operating		1,772.5	741.9	109.8
Transfer to depreciation reserve		(365.0)	(163.8)	(224.7)
Transfer to interest on depreciation fund		-	(66.5)	(34.6)
Change in Fund Balance	\$	1,417.9	594.4	(89.2)
Balance, beginning of year			7,108.2	7,197.4
Balance, End of Year			\$ 7,702.6	\$ 7,108.2

Municipality of the County of Kings
Greenwood Water Utility Capital Fund
Statement of Financial Position
(Unaudited)

In thousands of dollars

As at March 31,

	2026	2025
Assets		
Cash and cash equivalents		
Depreciation	\$ 2,210.1	\$ 1,979.8
Receivables		
Federal Government	1.1	-
Other	255.5	36.5
Due from own funds/agencies		
General Operating Fund	2,163.3	337.2
Greenwood Water Operating Fund	905.7	337.6
Regional Sewer Capital Fund	-	8.1
Utility plant and equipment (schedule)	13,194.1	12,092.5
Total Assets	18,729.8	14,791.7
Liabilities		
Bank indebtedness	2,475.2	1,152.7
Payables	-	0.4
Due to other funds		
General Capital Fund	597.1	1,774.9
Holdback on capital projects	91.2	-
Long term debt	10.4	20.7
Deferred contributions	2,724.1	-
Asset retirement obligation	5.3	5.1
Accumulated amortization	2,913.8	2,749.9
Total Liabilities	8,817.1	5,703.7
Equity		
Investment in capital assets	7,702.6	7,108.2
Fund balance - depreciation	2,210.1	1,979.8
Total Equity	9,912.7	9,088.0
Total Liabilities and Equity	\$ 18,729.8	\$ 14,791.7

Municipality of the County of Kings
Greenwood Water Utility
Schedule of Investment in Water Utility Plant and Equipment
(Unaudited)

In thousands of dollars

As at March 31,

	2026	2025
Tangible Plant		
Land and land rights	\$ 174.5	\$ 174.5
Total Tangible Plant	174.5	174.5
Structures and Improvements		
Source of supply	1,339.6	1,339.6
Pumping	42.5	42.5
Water treatment	1,355.8	1,355.8
Distribution reservoirs and sandpipes	1,221.1	1,221.1
Total Structures and Improvements	3,959.0	3,959.0
Equipment		
Pumping	76.5	76.5
Water treatment	152.0	130.3
Tools and equipment	101.7	94.6
Office furniture and equipment	16.6	16.6
Total Equipment	346.8	318.0
Mains	7,552.2	6,494.2
Services	134.4	134.4
Meters	287.0	272.4
Hydrants	355.1	355.1
Engineering and miscellaneous	379.8	379.8
Asset retirement obligation - treatment plants	5.3	5.1
Total Utility Plant and Equipment	\$ 13,194.1	\$ 12,092.5

Presentation to Committee of the Whole

Subject: Valley REN Restructuring Process Update: Governance Model Recommendation

Organization: Valley Regional Enterprise Network (Valley REN)

Name of Presenter(s): Emily Boucher

Date: 10/20/26

Organization:

(Who) Summary of the organization you will represent: The Valley Regional Enterprise Network (Valley REN) carries out the region's economic development strategy on behalf of its partners, including Glooscap First Nation, the Municipality of the County of Kings, West Hants Regional Municipality, the Town of Berwick, the Town of Middleton, the Town of Kentville, and the Town of Wolfville. The Province of Nova Scotia also contributes funding to support the Valley REN's key activities in business retention and expansion diagnostics, business navigation, and regional coordination. As a regional economic development organization, Valley REN's mission is to be a catalyst for a thriving, sustainable and inclusive regional economy in the Annapolis Valley.

Discussion:

(What) Brief summary of the topic you wish to discuss: Valley REN is providing an informative briefing on its proposed new governance and funding framework designed to strengthen regional economic development activities, increase collaboration between public and private sector partners, and ensure long-term organizational sustainability.

Request:

(Why) Please indicate the purpose of the presentation - is your organization requesting a commitment? (funding, letter of support, etc.) Or providing the presentation for information? This is an information briefing in follow-up to the Valley REN's July 27th Liaison and Oversight Committee motion: "Valley Regional Enterprise Network provide the present-day parties with a new governance model including requested funding contributions for proposed sale of services, commencing April 1, 2027, by no later than December 1, 2026."

Presentation to Committee of the Whole

Subject: Escherichia coli (E.coli) Monitoring in Kings County

Organization: Jijuktu'kwejk Watershed Alliance

Name of Presenter(s): Sinead Addis, John Brazner

Date: 9/4/26

Organization:

(Who) Summary of the organization you will represent:

Established in 2016, the Jijuktu'kwejk Watershed Alliance (JWA) is an environmental non-profit organization based in Kings County. With a vision of achieving a healthy and sustainable natural environment, JWA focuses on community involvement, education, and hands-on environmental work. To support this vision, JWA collects important information each year about the Jijuktu'kwejk (Cornwallis) River to better understand potential environmental issues in the watershed. This work includes collecting water samples, monitoring E. coli levels, conducting habitat assessments, repairing culverts, and identifying sensitive and rare species.

Discussion:

(What) Brief summary of the topic you wish to discuss:

For the past 10 years, JWA has collected samples and monitored Escherichia coli (E.coli) in the Cornwallis River. E.coli is a type of bacteria commonly used as an indicator of fecal contamination in water, which can originate from a variety of sources, including wastewater, agricultural activities, and other sources of fecal pollution.

This year, JWA was fortunate to receive funding from the Municipality of the County of Kings' Councillor Grant to expand our E.coli monitoring to areas of the watershed where little to no publicly accessible E.coli data exists. Many of the results from both our expanded monitoring and standard sites are concerning, with several sites exceeding recommended limits for recreational and agricultural water use. This presentation will share these findings and highlight areas of concern for local water quality.

Request:

(Why) Please indicate the purpose of the presentation - is your organization requesting a commitment? (funding, letter of support, etc.) Or providing the presentation for information?

Our goal in presenting this information to Council is to provide information and bring awareness to the issue. We are not requesting a funding commitment or other formal action at this time, however future funding to address these concerns could be of interest to the Committee. The purpose is to share our findings from our expanded E.coli monitoring program that was funded by the County of Kings, providing information that may help inform future discussions around water quality in the watershed.

FROM Janny Postema, Municipal Clerk
COTW MEETING DATE October 20, 2026

RECOMMENDATION

a.	Proclamation & Flag Raising: Project Red Ribbon Day (MADD)	That Municipal Council receive for information the MADD Project Red Ribbon Day community flag raising notification as provided on October 20, 2026 and proclaim November 1, 2026 “Project Red Ribbon Day” in the Municipality of the County of Kings. <u>Proclamation attached</u>
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MUNICIPALITY *of the*
COUNTY *of* KINGS

Proclamation
Project Red Ribbon Day
November 1, 2026

WHEREAS, Project Red Ribbon is a commitment made by Canadians to drive safe and sober; is a highly visible, community public awareness campaign which depends on volunteer participation to promote the message that deaths and injuries resulting from impaired driving are needless tragedies and totally preventable; and

WHEREAS, Each year from the beginning of November until the first Monday after New Year's, MADD Canada volunteers across the country to distribute red ribbons and/or car decals and ask Canadians to display a red ribbon and/or car decal on their vehicle, key chain, or on a personal item like their purse, briefcase or backpack; and

WHEREAS, the MADD Canada red ribbon and/or car decal is a powerful symbol; by displaying the ribbon and/or car decal, you are making a personal commitment to drive sober; a red ribbon and/or car decal is also used to pay tribute to the thousands of Canadians who have lost their lives or have been injured as a result of impaired driving; the red ribbon and/or car decal also reinforces the message to drive sober throughout the holidays and the year;

THEREFORE, BE IT RESOLVED, that I, Mayor Corkum, on behalf Municipal Council, do hereby proclaim November 1, 2026 to be "Project Red Ribbon Day" in the Municipality of the County of Kings.

Signed this 20th day of October 2026,

Mayor David Corkum

TO	Committee of the Whole
PREPARED BY	Maria Lahoud, Recreation Coordinator
MEETING DATE	October 20, 2026
SUBJECT	2026 Volunteer Recognition Event & Awards

ORIGIN

- [Policy PARS-08-002: Annual Volunteer Celebration & Awards](#)

RECOMMENDATION

That Committee of the Whole receive the October 20, 2026 Briefing regarding the 2026 Volunteer Celebration Event & Awards as information.

INTENT

For Committee of the Whole to receive the plan for the 2026 event hosted by the Municipality to celebrate and recognize our local volunteers.

DISCUSSION

Per Policy PARS-08-002, the Municipality hosts an annual celebration and awards event honouring volunteers throughout the Kings region. During the event, awards are presented for Volunteer of the Year, Youth Volunteer of the Year, and the Ted Meldrum Award.

Taking place at the Municipal Complex on November 13, 2026, the 2026 Volunteer Celebration will include an awards presentation followed by a dessert reception.

Invitations to this event are delivered to:

- Each Nominee plus four guests of their choosing;
- Each Nominator or Nominating Organization (up to 2 invitations initially);
- Members of Council, and 2 guests of their choosing; and,
- Additional individual volunteers interested in attending.

Attendance for the event is a maximum of 200 total attendees. The evening will begin at 6:30 p.m. with the awards ceremony beginning at 7:00 p.m. in Council Chambers.

Each nominee will be announced and presented a certificate and a token of appreciation. Recipients of the Ted Meldrum Award, Youth Volunteer of the Year, and Volunteer of the Year will be presented their awards along with thank-you baskets.

Immediately following the awards ceremony, a dessert reception will commence in the lobby, with Council Chambers providing additional space for guests to mingle and socialize. There will be catered desserts and fruit to enjoy while everyone has a chance to mingle, with local musicians providing some background music throughout the reception.

FINANCIAL IMPLICATIONS

- Funding for this initiative was approved in the 2026-27 Operating Budget (GL# 01-2-271-136).

STRATEGIC PLAN ALIGNMENT

	Strong Communities	
	Environmental Stewardship	
	Economic Development	
	Good Governance	
	Financial Sustainability	
✓	Other	Event is enabled through Policy PARS-08-002

APPENDICES

- None

APPROVALS

Brittany Traynor, Manager, Community Development

October 2, 2026

Scott Conrod, Chief Administrative Officer

October 15, 2026

Request for Decision

TO	Committee of the Whole
PREPARED BY	Graysen Parker and Charissa Kleine Deters, Diversity Specialists
MEETING DATE	October 20, 2026
SUBJECT	Amendments to Diversity Kings County Committee Terms of Reference

ORIGIN

- [2021-09-21 Diversity Kings County Terms of Reference \(Last Updated\)](#)

RECOMMENDATION

That Committee of the Whole recommend Municipal Council approve the amended Terms of Reference for the Diversity Kings County Committee, as detailed in the October 20, 2026, Request for Decision.

INTENT

To provide Committee of the Whole with the information necessary to consider the amendments to the Terms of Reference for Diversity Kings County.

DISCUSSION

The Diversity Kings County Committee is a Committee of Council first established in 2014 as the Race Relations and Anti-Discrimination Committee.

Throughout the Terms of Reference, language has been updated to reflect meeting protocols and best practices established by other governance guidelines adopted by Municipal Council, including but not limited to By-laws 64 and 102; and, Policy ADMIN-01-016.

A summary of other changes includes:

- Language to better reflect the Municipality's commitment to equity and belonging;
- Additional citizen appointees;
- Changes to meeting times;
- Clarity around the participation of alternates; and
- Changes to when the meal is served during relevant religious observances.

The proposed amendments to the Terms will strengthen the voice of community members and contribute to the Municipality of the County of Kings' vision to be a community of communities where all people belong.

FINANCIAL IMPLICATIONS

- There are no financial implications related to this decision.

STRATEGIC PLAN ALIGNMENT

✓	Strong Communities	Updating the Terms of Reference in congruence with actions listed in the Strategy for Belonging
	Environmental Stewardship	
	Economic Development	
	Good Governance	

Request for Decision

	Financial Sustainability	
	Other	

ALTERNATIVES

- Council may choose to reject some or all amendments provided in the October 20, 2026 Request for Decision.

IMPLEMENTATION

- The amended Terms of Reference will be posted on the Municipal website.
- Recruitment for Committee appointments will take place in accordance with current processes. Staff will ensure members of equity-owed communities are aware of opportunities.

ENGAGEMENT

- Staff continually engage with Committee members, seek feedback, and receive input on how the Committee can best fill its mandate, including potential amendments to the Terms of Reference.
- Increased community interest and engagement in Diversity Kings County through events.

APPENDICES

- Appendix A: [Current Diversity Kings County Terms of Reference](#)
- Appendix B: Proposed Diversity Kings County Terms of Reference – Clean
- Appendix C: Proposed Diversity Kings County Terms of Reference – Red Line

APPROVALS

Brittany Traynor, Manager, Community Development	October 7, 2026
Scott Conrod, Chief Administrative Officer	October 15, 2026

Diversity Kings County Terms of Reference

MUNICIPALITY OF THE COUNTY OF KINGS

April 7, 2014

Amended October 2, 2018

Amended September 21, 2021

Amended _____

1. Purpose

The purpose of Diversity Kings County is to:

- Assist with educating the public about where and how racism, discrimination, and exclusion are manifest in the Municipality of the County of Kings;
- Support adoption and implementation of Toward Equity and Diversity: A Strategy for Belonging in the Municipality of the County of Kings Action Plan (the Strategy);
- Recommend policies, programs, and practices designed to eliminate racism, discrimination, and exclusion, to monitor the effects of recommendations, and to report on the Strategy;
- Contribute to the undertaking of relevant activities within the Strategy; and
- Address broad issues of diversity, inclusion, justice, and belonging.

2. Authority

The Committee has the authority to:

- 2.1 Recommend policies, programs, and practices designed to eliminate racism, discrimination and exclusion to Municipal Council.
- 2.2 Monitor and report to Council on the implementation and effects of the Committee's recommendations.
- 2.3 Provide input to the Municipality in the areas of diversity, equity, inclusion, justice, and belonging including, but not limited to the Strategy.

3. Membership

3.1 Members

Excluding Staff, Diversity Kings County shall be comprised of a maximum of 17 members including:

- 3.1.1 Two members of Municipal Council of the Municipality of the County of Kings;
- 3.1.2 One representative each from the Towns of Berwick and Kentville;
- 3.1.3 Nine citizens who reside in the County of Kings, including the Towns, who are comprised of the following:
 - One newcomer, meaning an individual having moved to the Province of Nova Scotia in the previous five years;
 - One member of the African Diaspora, with preference given to persons connected to a Historical African Nova Scotian Communities;
 - One Indigenous Person, including Inuit, Métis, and First Nations individuals, with preference given to members of the Mi'kmaq Nation;
 - One young adult between the ages of 18 to 25, inclusive, at the time of appointment; and
 - Five citizens at large, including those for whom English is an additional language, persons belonging to the 2SLGBTQIA+ community, and members of other equity-owned groups.

Of the aforementioned individuals, preference shall be given to those residing in the Municipality of the County of Kings.

3.2 Selection of Members

- 3.2.1 The Municipality will advertise Committee positions in accordance with current practices. The advertisement shall contain the following:

Statement of Intent:

Our commitment is to be a diverse and inclusive organization representative of the communities we serve. We encourage applications from members of the Mi'kmaq Nation, African Nova Scotians, other Indigenous Peoples, persons of African Descent, other racially visible persons, persons living with disabilities, gender-diverse persons, members of the S2LGBTQ+ Community, those for whom English is an additional language, youth, and members of other equity-denied communities. While we recognize there can be an inherent difficulty doing so, if you are a member of an equity-owed group, you are encouraged to self-identify in your application. Applicants throughout the Municipality are encouraged to apply.

- 3.2.2 The Towns of Berwick and Kentville shall appoint their representatives for a term of their choosing. All other members must be appointed by the Council of the Municipality of the County of Kings via the Nominating Committee, with preference being given to residents of the Municipality of the County of Kings.

3.3 Membership Terms, Vacancies, and Remuneration.

- 3.3.1 Two Municipal Councillors of the Municipality of the County of Kings will serve one year terms.
- 3.3.2 Citizen members will serve two year terms.
- 3.3.3 Any member of the Committee who meets the Committee composition requirements may reapply for appointment; there shall be no limit on the number of consecutive terms any members may serve on the Committee.
- 3.3.4 Any member of the Committee appointed as a member of the Council of the Municipality of the County of Kings who ceases to be a member of Council shall cease to be a member of the Committee.
- 3.3.5 Any member of the Committee who ceases to be a resident of the County of Kings shall cease to be a member of the Committee.
- 3.3.6 Any member of the Committee who, without leave of the Committee, is absent for three consecutive regular meetings of the Committee, ceases to be qualified to serve as a member of the Committee.

- 3.3.7 Vacant positions shall be filled as soon as reasonably possible and the person appointed may serve the remainder of the term of the person replaced. Vacant non-Council terms may be left unfilled only when the term becomes vacant less than six months from the scheduled end of the member's term.
- 3.3.8 Remuneration of Committee members shall be in accordance with FIN-05-002 being the Council and Committee Remuneration Policy.
- 3.4 Voting
 - 3.4.1 Appointed Members of the Municipality of the County of Kings Council, the Towns and citizen appointees shall be considered voting members of the Committee.
 - 3.4.2 Staff members and unappointed meeting attendees shall not have a vote.
 - 3.4.3 If an appointee and their alternate(s) are both present, it should be clearly indicated during Roll Call, who is the voting member for that meeting.

4. Roles and Responsibilities

- 4.1 Committee members shall:
 - 4.1.1 Attend all Committee meetings;
 - 4.1.2 Share information from the Committee with organizations or communities to which they belong;
 - 4.1.3 Gather input and share with the Committee on relevant matters from organizations or communities to which they belong;
 - 4.1.4 Work toward the 10 UNESCO anti-racism commitments agreed to by the Municipality of the County of Kings (Appendix B);
 - 4.1.5 Represent the Committee at community functions as authorized by the Committee;
 - 4.1.6 Report to the Committee with regard to any functions at which they have represented the Committee; and
 - 4.1.7 Contribute to the implementation of the Strategy for Belonging.
 - 4.1.8 Committee members will work together to prepare an annual budget based on the annual allocation approved by Council.

4.2 Chair

4.2.1 The Chair shall be:

One of the two appointees from the Municipality of the County of Kings Council and selected by Committee members through election or consensus.

- Both members from the Municipality of the County of Kings Council must be present for selection of the Chair.

4.2.2 The Chair shall be responsible for:

- Ensuring the timely delivery of all Committee agendas and minutes;
- Serving as the Chair of meetings and ensuring that appropriate procedures are followed;
- Delivery of reports and recommendations to Council (if the Chair is the Mayor the other Member of Council may present the report and recommendations); and
- Serving as the representative of the Committee at official functions. This role may be delegated to the Vice Chair or other Committee members, as required.

4.3 Vice Chair

4.3.1 The Vice Chair shall be:

- One of the two appointed Municipality of the County of Kings Councillors
- Selected by Committee members.
- Both Members from the Municipality of the County of Kings Council must be present for the selection of Vice Chair.

4.3.2 The Vice Chair shall be responsible for:

- Convening and conducting meetings if the designated Chair is not available, and informing the Chair in writing/email of the salient discussion and decisions raised or agreed to at that meeting.
- Serving as the official representative of the Committee at official functions, when delegated by the Chair; and
- Reporting to the Chair in writing with regard to any functions at which they have represented them.

4.4 Staff Roles

4.4.1 Recording Secretary

A member of Staff from the Municipality of the County of Kings shall serve as the Recording Secretary for all meetings. Minutes of each meeting shall be recorded by the Secretary and shall capture all recommendations of the Committee.

4.4.2 In accordance with the Administration of the Standing Committees of Council Policy (ADMIN-01-016), the Senior Staff Member, with support from the Diversity Specialist, shall without limitation be responsible for:

- Creating content for committee meetings.
- Gathering input or agenda content from Committee members.
- Ensuring the activities of the Committee are communicated effectively to the community as needed.

- Preparing press releases and ensuring they reach target audiences (in conjunction with Municipality of the County of Kings Communication Specialist).

5. Quorum & Decision Making

- 5.1 Quorum for the Committee shall be a simple majority of members inclusive of at least one Member of Council from the Municipality of the County of Kings.
- 5.2 Recommendations to Council shall require majority support by Committee members.

6. Reporting Guidelines

- 6.1 The Committee shall report annually to the Council of the Municipality of the County of Kings.
- 6.2 The Committee shall deliver reports, as needed, to Council. Such reports may include, but are not limited to, matters related to community engagement process and progress made on the Belonging Strategy.

7. Meetings

- 7.1 Meetings shall generally take place on the first Monday of each month. In the event the first Monday of a month is a holiday, the meeting shall be held on the following Wednesday.

Additional meetings may be scheduled as needed.
- 7.2 During winter months, storm dates will be scheduled in advance for all meetings. In consultation with the Chair, the Secretary shall determine whether a meeting is to be postponed because of inclement weather.
- 7.3 Meetings shall generally take place from 6:00 – 8:00 pm.
- 7.4 Meetings shall generally take place at Municipal Complex in Coldbrook, Nova Scotia.
- 7.5 All meetings of the Committee will be open to the public, unless otherwise permitted by *Municipal Government Act*.
- 7.6 When a meeting falls during religious holidays involving fasting, food will not be served until after sundown to be respectful and inclusive.

8. Related By-laws and Policies

Policy FIN-05-002 Council and Committee Remuneration
By-law 64 Meetings and Procedure

| By-law 102 Committees Governance

Policy ADMIN-01-016 Administration of Standing and Advisory Committees of Council

Approval and Review Dates

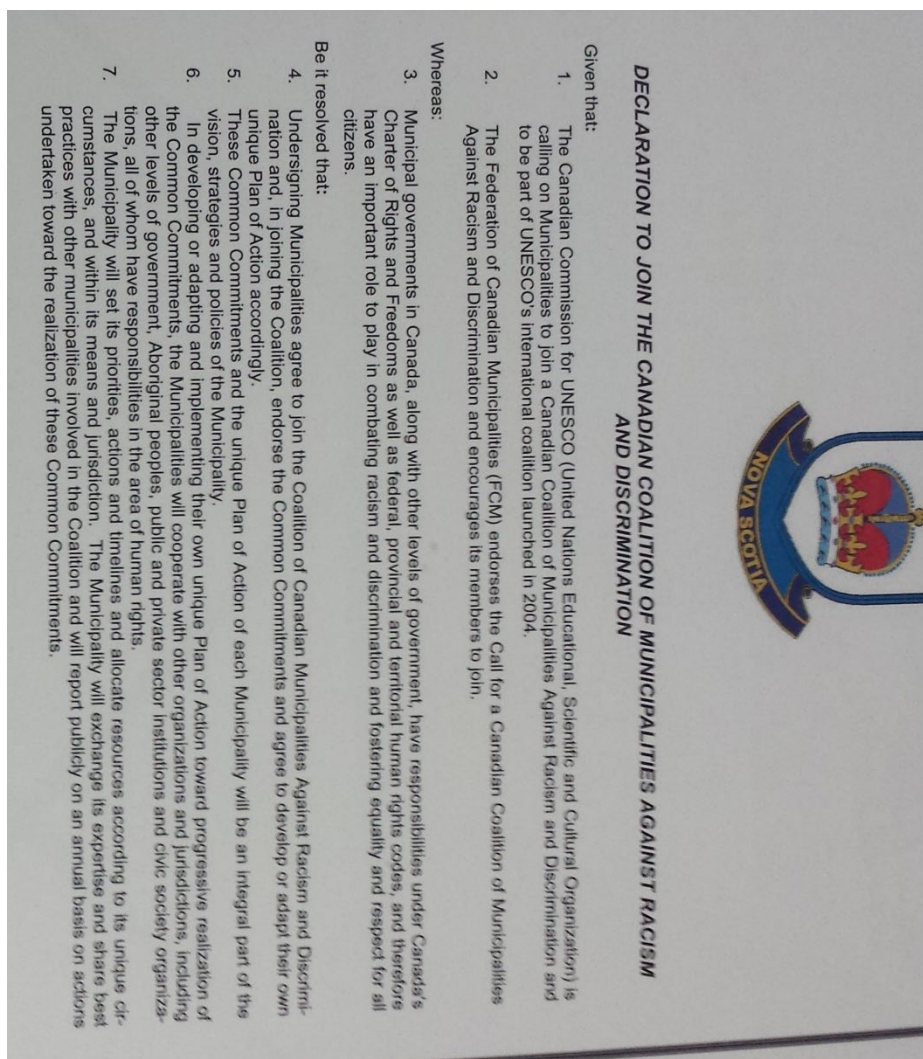
Approved: April 7, 2014

Amended: October 2, 2018

Amended: September 21, 2021

Amended: _____

Appendix A: CCMARD Declaration



Appendix B: UNESCO Commitments

1. Increase vigilance against systemic and individual racism and discrimination;
2. Monitor racism and discrimination in the community more broadly as well as municipal actions taken to address racism and discrimination;
3. Inform and support individuals who experience racism and discrimination;
4. Involve citizens by giving them a voice in anti-racism initiatives and decision-making;
5. Support measures to promote equity in the labour market;
6. Provide equal opportunities as a municipal employer, service provider and contractor;
7. Support measures to challenge racism and discrimination and promote diversity and equal opportunity housing;
8. Support measures to challenge racism and discrimination and promote diversity and equal opportunity in the education sector and other forms of learning;
9. Promote respect, understanding, and appreciation of cultural diversity and inclusion of Aboriginal and racialized communities into the cultural fabric of the municipality; and
10. Support policing services in their efforts to be exemplary institutions in combating racism and discrimination.

Diversity Kings County Terms of Reference

MUNICIPALITY OF THE COUNTY OF KINGS

April 7, 2014

Amended October 2, 2018

Amended September 21, 2021

Amended

1. Purpose

The purpose of Diversity Kings County is to:

- Assist with educating the public about where and how racism, discrimination, and exclusion are manifest in the Municipality of the County of Kings;
- Support adoption and implementation of Toward Equity and Diversity: A Strategy for Belonging in the Municipality of the County of Kings Action Plan (the Strategy);
- Recommend policies, programs, and practices designed to eliminate racism, discrimination, and exclusion, to monitor the effects of recommendations, and to report on the Strategy;
- Contribute to the undertaking of relevant activities within the Strategy; and
- Address broad issues of diversity, inclusion, justice, and belonging.

2. Authority

The Committee has the authority to:

- 2.1 Recommend policies, programs, and practices designed to eliminate racism, discrimination and exclusion to Municipal Council.
- 2.2 Monitor and report to Council on the implementation and effects of the Committee's recommendations.
- 2.3 Provide input to the Municipality in the areas of diversity, equity, inclusion, justice, and belonging including, but not limited to the Strategy.

3. Membership

3.1 Members

Excluding Staff, Diversity Kings County shall be comprised of a maximum of ~~17~~¹³ members including:

- 3.1.1 Two members of Municipal Council of the Municipality of the County of Kings;
- 3.1.2 ~~Three~~^{One} representatives each from ~~Towns with one from each of~~ the Towns of Berwick and, Kentville, and Wolfville;
- 3.1.3 ~~Six~~^{Nine} citizens who reside in the County of Kings, including the Towns, who are comprised of the following:
 - One newcomer, meaning an individual having moved to the Province of Nova Scotia in the previous five years;
 - One member of the African Diaspora, with preference given to persons connected to a Historical African Nova Scotian, including African Canadians and those connected to a Historically Black Community;
 - One Indigenous Person, including Inuit, Métis, and First Nations individuals, with preference given to members of the Mi'kmaq Nation;
 - One young adult between the ages of 18 to 25, inclusive, at the time of appointment; and

- ~~Two-Five~~ citizens at large, including those for whom English is an additional language, ~~and those persons belonging to the 2SLGBTQIA+ community, from gender-diverse and members of other equity-seeking-owed groups.~~

Of the aforementioned individuals, preference shall be given to those residing in the Municipality of the County of Kings.

3.2 Selection of Members

- 3.2.1 The Municipality will advertise Committee positions in accordance with current practices. The advertisement shall contain the following:

Statement of Intent:

Our commitment is to be a diverse and inclusive organization representative of the communities we serve. We encourage applications from members of the Mi'kmaq Nation, African Nova Scotians, other Indigenous Peoples, persons of African Descent, ~~Nova Scotians connected to Historically Black Communities and other racially visible persons, persons living with disabilities, gender-diverse persons, members of the 2SLGBTQ+ Community, those for whom English is an additional language, youth, and members of other~~ historically under-represented equity-denied-communities. While we recognize there can be an inherent difficulty doing so, if you are a member of an equity-seeking-owed group, you are encouraged to self-identify in your application. Applicants throughout the Municipality are encouraged to apply.

- 3.2.2 The Towns of Berwick ~~and~~ and Kentville, ~~and Wolfville~~ shall appoint their representatives for a term of their choosing. All other members must be appointed by the Council of the Municipality of the County of Kings via the Nominating Committee, with preference being given to residents of the Municipality of the County of Kings.

3.3 Membership Terms, Vacancies, and Remuneration.

- 3.3.1 Two Municipal Councillors of the Municipality of the County of Kings will serve one-year terms.
- 3.3.2 Citizen members will serve two-year terms.
- 3.3.3 Any member of the Committee who meets the Committee composition requirements may reapply for appointment; there shall be no limit on the number of consecutive terms any members may serve on the Committee.
- 3.3.4 Any member of the Committee appointed as a member of the Council of the Municipality of the County of Kings who ceases to be a member of Council shall cease to be a member of the Committee.

- 3.3.5 Any member of the Committee who ceases to be a resident of the County of Kings shall cease to be a member of the Committee.
- 3.3.6 Any member of the Committee who, without leave of the Committee, is absent for three consecutive regular meetings of the Committee ceases to be qualified to serve as a member of the Committee.
- 3.3.7 Vacant positions shall be filled as soon as reasonably possible and the person appointed may serve the remainder of the term of the person replaced. Vacant non-Council terms may be left unfilled only when the term becomes vacant less than six months from the scheduled end of the member's term.
- 3.3.8 Remuneration of Committee members shall be in accordance with FIN-05-002 being the Council and Committee Remuneration Policy.
- 3.4 Voting
 - 3.4.1 Appointed Members of the Municipality of the County of Kings Council, the Towns and citizen appointees shall be considered voting members of the Committee.

3.4.2 Staff members and unappointed meeting attendees shall not have a vote.

~~3.4.23~~ 4.3 If an appointee and their alternate(s) are both present, it should be clearly indicated during Roll Call, who is the voting member for that meeting.

4. Roles and Responsibilities

- 4.1 Committee members shall:
 - 4.1.1 Attend all Committee meetings;
 - 4.1.2 Share information from the Committee with organizations or communities to which they belong;
 - 4.1.3 Gather input and share with the Committee on relevant matters from organizations or communities to which they belong;
 - 4.1.4 Work toward the 10 UNESCO anti-racism commitments agreed to by the Municipality of the County of Kings (Appendix B);
 - 4.1.5 Represent the Committee at community functions as authorized by the Committee;
 - 4.1.6 Report to the Committee with regard to any functions at which they have represented the Committee; and

- 4.1.7 Contribute to the implementation of the Strategy for Belonging.
- 4.1.8 Committee members will work together to prepare an annual budget based on the annual allocation approved by Council.
- 4.2 Chair
- 4.2.1 The Chair shall be:
- One of the two appointees from the Municipality of the County of Kings Council and selected by Committee members through election or consensus.
- Both members from the Municipality of the County of Kings Council must be present for selection of the Chair.
- 4.2.2 The Chair shall be responsible for:
- ~~Ensuring the timely delivery of all Committee agendas and minutes; Working with staff to prepare the meeting agendas;~~
 - ~~Approving the agenda prior to circulation;~~
 - ~~Advancing the related strategic directions approved by Council;~~
 - ~~Serving as the Chair of meetings and ensuring that appropriate procedures are conducted according to the MGA (sections 22 and 30), Bylaw 64: Meetings and Procedure (section 21), and Bylaw 102: Committees Governance are followed; and~~
 - ~~Delivery of Presenting reports and recommendations to Council (if the Chair is the Mayor the other Member of Council may present the report and recommendations); and~~
 - ~~Serving as the representative of the Committee at official functions. This role may be delegated to the Vice Chair or other Committee members, as required.~~
- 4.3 Vice Chair
- 4.3.1 The Vice Chair shall be:
- One of the two appointed Municipality of the County of Kings Councillors
 - Selected by Committee members.
 - Both Members from the Municipality of the County of Kings Council must be present for the selection of Vice Chair.
- 4.3.2 The Vice Chair shall be responsible for:
- Convening and conducting meetings if the designated Chair is not available, and informing the Chair in writing/email of the salient discussion and decisions raised or agreed to at that meeting.
 - Serving as the official representative of the Committee at official functions, when delegated by the Chair; and
 - Reporting to the Chair in writing with regard to any functions at which they have represented them.
- 4.4 Staff Roles
- 4.4.1 Recording Secretary

A member of Staff from the Municipality of the County of Kings shall serve as the Recording Secretary for all meetings. Minutes of each meeting shall be recorded by the Secretary and shall capture all recommendations of the Committee.

4.4.2 In accordance with the Administration of the Standing Committees of Council Policy (ADMIN-01-016), the Senior Staff Member, with support from the Diversity Specialist, shall without limitation be responsible for:

- Creating content for committee meetings.
- Gathering input or agenda content from Committee members.
- Ensuring the activities of the Committee are communicated effectively to the community as needed.
- Preparing press releases and ensuring they reach target audiences (in conjunction with Municipality of the County of Kings Communication Specialist).

5. Quorum & Decision Making

5.1 Quorum for the Committee shall be a simple majority of members inclusive of at least one Member of Council from the Municipality of the County of Kings.

5.2 Recommendations to Council shall require majority support by Committee members.

6. Reporting Guidelines

6.1 The Committee shall report annually to the Council of the Municipality of the County of Kings.

6.2 The Committee shall deliver reports, as needed, to Council. Such reports may include, but are not limited to, matters related to community engagement process and progress made on the Belonging Strategy.

7. Meetings

7.1 Meetings shall generally take place on the first Monday of each month. In the event the first Monday of a month is a holiday, the meeting shall be held on the following Wednesday.

Additional meetings may be scheduled as needed.

7.2 During winter months, storm dates will be scheduled in advance for all meetings. In consultation with the Chair, the Secretary shall determine whether a meeting is to be postponed because of inclement weather.

7.3 Meetings shall generally take place from ~~65~~:00 – ~~87~~:00 pm.

7.4 Meetings shall generally take place at Municipal Complex in Coldbrook, Nova Scotia.

7.5 All meetings of the Committee will be open to the public, unless otherwise permitted by *Municipal Government Act*.

7.6 When a meeting falls during religious holidays involving fasting, food will not be served until after sundown to be respectful and inclusive.

8. Related By-laws and Policies

Policy FIN-05-002 Council and Committee Remuneration

By-law 64 Meetings and Procedure

By-law 102 Committees Governance

Policy ADMIN-01-016 Administration of Standing and Advisory Committees of Council

Approval and Review Dates

Approved: April 7, 2014

Amended: October 2, 2018

Amended: September 21, 2021

Amended: _____

Appendix A: CCMARD Declaration



DECLARATION TO JOIN THE CANADIAN COALITION OF MUNICIPALITIES AGAINST RACISM AND DISCRIMINATION

Given that:

1. The Canadian Commission for UNESCO (United Nations Educational, Scientific and Cultural Organization) is calling on Municipalities to join a Canadian Coalition of Municipalities Against Racism and Discrimination and to be part of UNESCO's international coalition launched in 2004.
2. The Federation of Canadian Municipalities (FCM) endorses the Call for a Canadian Coalition of Municipalities Against Racism and Discrimination and encourages its members to join.

Whereas:

3. Municipal governments in Canada, along with other levels of government, have responsibilities under Canada's Charter of Rights and Freedoms as well as federal, provincial and territorial human rights codes, and therefore have an important role to play in combating racism and discrimination and fostering equality and respect for all citizens.

Be it resolved that:

4. Undersigning Municipalities agree to join the Coalition of Canadian Municipalities Against Racism and Discrimination and, in joining the Coalition, endorse the Common Commitments and agree to develop or adapt their own unique Plan of Action accordingly.
5. These Common Commitments and the unique Plan of Action of each Municipality will be an integral part of the vision, strategies and policies of the Municipality.
6. In developing or adapting and implementing their own unique Plan of Action toward progressive realization of the Common Commitments, the Municipalities will cooperate with other organizations and jurisdictions, including other levels of government, Aboriginal peoples, public and private sector institutions and civic society organizations, all of whom have responsibilities in the area of human rights.
7. The Municipality will set its priorities, actions and timelines and allocate resources according to its unique circumstances, and within its means and jurisdiction. The Municipality will exchange its expertise and share best practices with other municipalities involved in the Coalition and will report publicly on an annual basis on actions undertaken toward the realization of these Common Commitments.

Appendix B: UNESCO Commitments

1. Increase vigilance against systemic and individual racism and discrimination;
2. Monitor racism and discrimination in the community more broadly as well as municipal actions taken to address racism and discrimination;
3. Inform and support individuals who experience racism and discrimination;
4. Involve citizens by giving them a voice in anti-racism initiatives and decision-making;
5. Support measures to promote equity in the labour market;
6. Provide equal opportunities as a municipal employer, service provider and contractor;
7. Support measures to challenge racism and discrimination and promote diversity and equal opportunity housing;
8. Support measures to challenge racism and discrimination and promote diversity and equal opportunity in the education sector and other forms of learning;
9. Promote respect, understanding, and appreciation of cultural diversity and inclusion of Aboriginal and racialized communities into the cultural fabric of the municipality; and
10. Support policing services in their efforts to be exemplary institutions in combating racism and discrimination.

Request for Decision

TO	Committee of the Whole
PREPARED BY	Charissa Kleine Deters, Diversity Specialist
MEETING DATE	October 20, 2026
SUBJECT	Policy Update: ADMIN-01-025 Land Acknowledgement

ORIGIN

- [September 2, 2025](#) - Council adoption of [Policy ADMIN-01-025: Land Acknowledgement](#)

RECOMMENDATION

That Committee of the Whole recommend Municipal Council provide seven days' notice, per s.48(1) *Municipal Government Act*, to amend Policy ADMIN-01-025: Land Acknowledgement as outlined in the October 20, 2026 Request for Decision.

INTENT

For Committee of the Whole to review and consider amending ADMIN-01-025: Land Acknowledgement to reflect an official name change.

DISCUSSION

On September 25, 2026, the Municipality received notice of the official name change by *Jijiktukwej L'nue'kati*, formerly known as Annapolis Valley First Nation. Chief Rodney Peterson and their Council approved the new name as part of a commitment to strengthen and reclaim Mi'kmaw identity, language, and connection to the land.

Jijiktukwej (pronounced: jih-jik-doo-qwedge) means "Narrow Winding River" in the Mi'kmaw language. L'nue'kati (pronounced: ull-noo-way-ga-dee) translates to "Mi'kmaw Community" or "in the land of the Mi'kmaq". The Nation's decision increases visibility of the Mi'kmaw language and centers Mi'kmaw identity in the way the Nation refers to itself.

Reflective of the Municipality's commitment to truth, reconciliation, and strengthening government-to-government relationships, staff recommend amending Policy ADMIN-01-025: Land Acknowledgement to reflect the official name change. Staff will support implementation of the amendment by providing resources and education on correct pronunciation.

FINANCIAL IMPLICATIONS

- There are no financial implications.

STRATEGIC PLAN ALIGNMENT

✓	Strong Communities	Recommendation is in congruence with the Strategy for Belonging
	Environmental Stewardship	
	Economic Development	
	Good Governance	
	Financial Sustainability	
	Other	

Request for Decision

ALTERNATIVES

- Committee may choose to not recommend the amendment.

IMPLEMENTATION

- The Policy will be submitted to Council for consideration to provide notice to adopt.
- If approved as amended, the Policy will be posted to the Municipal website.
- If approved, the amended Land Acknowledgement would replace previous versions in all written and spoken forms.
- Staff will support with learning correct pronunciation on an ongoing basis.

ENGAGEMENT

- If Council provides notice to adopt the Policy, the seven-day notice period allows for public comment.

APPENDICES

- Appendix A: Amended Policy ADMIN-01-25 - Land Acknowledgement (Track Changes)
- Appendix B: Amended Policy ADMIN-01-25 - Land Acknowledgement (Clean Version)
- [Pronunciation Guide by Curtis L. Michael](#)

APPROVALS

Brittany Traynor, Manager, Community Development October 13, 2026

Scott Conrod, Chief Administrative Officer October 15, 2026

POLICY

ADMIN-01-025



Municipality of the County of Kings

Land Acknowledgement

Policy Category	Administration	Most Recent Amendment	-
First Council Approval	September 2, 2025	Future Review Date	September 2027

1. Purpose

The Municipality of the County of Kings (Municipality) is committed to recognizing the persistent oppression of Indigenous Peoples. This Policy establishes the practice of formally acknowledging the ancestral Indigenous Land Council, Committees, and Staff gather upon and recognizing the rich history and contributions of Mi'kmaq stewards of the Land. This practice is a small act of reconciliation and part of an ongoing commitment to recognize the impact Settler-Canadians have on Mi'kmaq Land.

2. Scope

This Policy applies to all official activities of the Municipality, including but not limited to Council and Committee meetings, municipal events, communications, proclamations, flag raisings, ground breakings, and building openings. This Policy shall also apply to any other circumstances where it is possible to acknowledge the traditional Mi'kmaq Land upon which Council, Committees, and Staff gather.

3. Definitions

3.1. Committee: means the Municipality's Committee of the Whole, and any committee of Council established or approved by Council on a special, standing or advisory basis, or a committee established by Provincial legislation.

3.1.3.2. Jijiktukwej L'nue'kati: pronunciation: Jih – jik – doo – gwedge Ull – noo – way – ga – dee. Formerly known as Annapolis Valley First Nation, this Mi'kmaq name translates to "narrow winding river in the land of the Mi'kmaq".

3.2.3.3. Land Acknowledgement: a formal statement that affirms and respects Indigenous Peoples as past, present, and future stewards of this land and the enduring relationship that exists between Indigenous Peoples and their traditional territories

3.3.3.4. Land:

3.3.1.3.4.1. Indigenous Understanding of Land (with a capital 'L'): Refers to the Indigenous understanding of the Earth as a living entity, deeply connected to culture, spirituality, and community. This understanding of the proper noun "Land" extends to a sacred space of interconnectedness, where Land holds stories, histories, and responsibilities that bind Indigenous peoples to their past and future generations¹. The Mi'kmaq believed it was impossible for a person to own any part of the Earth and see

¹ Tuck, E., and McKenzie, M., *Place in Research: Theory, Methodology, and Methods* (London and New York: Routledge, 2015), 43.

themselves as stewards of the air, water, land, sea, and all living things making up ecosystems.²

3.3.2.3.4.2. **Eurocentric Understanding of land (with a lowercase ‘l’):** In a euro-colonial context, land is typically viewed as a resource to be owned, divided and exploited for economic or agricultural purposes. This understanding of land emphasizes property rights, legal ownership, and individual use, often disconnected from spiritual or communal values.

3.4.3.5. **Mi’kma’ki:** Pronunciation: MEEG – maw – GEE; noun, referring to the traditional name of the territory: “*We live in Mi’kma’ki.*”

3.5.3.6. **Mi’kmaq:** Pronunciation: MEEG – maw; Collective noun. Used when referring to the whole nation as a group: “*The Mi’kmaq of Eastern Canada.*”

3.6.3.7. **Mi’kmaw:** Pronunciation: MEEG – maw; noun, the singular version of Mi’kmaq: “*I am Mi’kmaw.*” Also used as an adjective: “*This is a Mi’kmaw basket.*” Refers to the language itself: “*She speaks Mi’kmaw.*”

3.7.3.8. **Reconciliation:** the process of repairing relationships between groups, particularly between Indigenous peoples and governments or settler communities, that have been damaged by historical injustices, colonialism, and discrimination; involves acknowledging past wrongs, taking responsibility for harm caused, and working toward healing and justice; often includes measures such as truth-telling and reparations, and ongoing efforts to build respectful, equitable, and mutually beneficial relationships; a long-term, ongoing commitment to address the legacy of colonialism and create a more just and inclusive future.

3.8.3.9. **Settler-Canadian:** the persons who historically invaded Indigenous land that became known as Canada, overtook it, and imposed ways of governance and infrastructure; also refers to the majority of people living in Canada, descendants of non-Indigenous peoples who chose to settle here, and as a result benefitted from the colonial system in place; excludes non-Indigenous people in Canada whose ancestors were not willing colonizers, as they were displaced themselves.

3.9.3.10. **Treaty:** an agreement made between the Crown and Indigenous groups that define ongoing rights and obligations on all sides. In Mi’kma’ki, the Peace and Friendship Treaties uphold Mi’kmaw rights to their Land and sovereignty.

3.10.3.11. **Unceded:** Land that was never legally ceded or given up to the Crown through a treaty agreement.

4. Policy Statements

4.1. The Municipality will incorporate a Land Acknowledgement as a regular practice at all meetings of Council, Committees, and at formal events hosted by the Municipality.

The Land Acknowledgement shall be both printed on the agenda and spoken aloud.

² Paul, Daniel. *We Were Not the Savages: Collision Between European and Native American Civilizations*. 4th ed. (Halifax: Fernwood Publishing, 2022), 29, 68.

- 4.2. The Municipality will include the Land Acknowledgement on corporate documents, communications, website, social media, and other documents as directed by the Chief Administrative Officer.
- 4.3. The Land Acknowledgement will be printed and posted where appropriate for special events. It will also be spoken at events such as proclamations, flag raisings, ground breakings, and building openings.
- 4.4. The Land Acknowledgement is not to be confused, conflated, or replaced with acknowledgements that recognize the history, contributions, and legacy of African Nova Scotians and people of African descent in Mi'kma'ki. Land Acknowledgements are a specific and traditional Indigenous protocol, rooted in the relationship between Indigenous Peoples and their ancestral territories.

While both Indigenous and African Nova Scotian communities have experienced systemic racism and oppression, their histories, experiences, and connections to the land are not the same and shall not be treated as such. These distinct acknowledgements serve different purposes and shall not be merged or substituted for one another.

- 4.5. The following Land Acknowledgement will be used:

The Municipality of the County of Kings is in Mi'kma'ki, the ancestral, unceded, and current territory of the Mi'kmaq Peoples. The Municipality of the County of Kings is a neighbour to ~~Annapolis Valley First Nation~~ Jijiktukwej L'nue'kati and Glooscap First Nation, as well as a diverse urban and rural Indigenous population. We are all treaty people and commit to upholding the Peace and Friendship Treaties and working towards reconciliation in all areas of the Municipality.

5. Responsibilities

5.1 Council will:

- 5.1.1 ensure that the Municipality of the County of Kings has a Land Acknowledgement Policy.

5.2 The Chief Administrative Officer will:

- 5.2.1 administer and implement the Land Acknowledgement Policy;
- 5.2.2 identify necessary revisions to the policy in collaboration with staff and stakeholders; and
- 5.3.1 ensure this Policy adheres to best practices for Land Acknowledgements and with local Indigenous communities' preference and localized understanding.

6. Amendments

Date	Amendments
TBD	Official name change

POLICY

ADMIN-01-025



Municipality of the County of Kings

Land Acknowledgement

Policy Category	Administration	Most Recent Amendment	-
First Council Approval	September 2, 2025	Future Review Date	September 2027

1. Purpose

The Municipality of the County of Kings (Municipality) is committed to recognizing the persistent oppression of Indigenous Peoples. This Policy establishes the practice of formally acknowledging the ancestral Indigenous Land Council, Committees, and Staff gather upon and recognizing the rich history and contributions of Mi'kmaq stewards of the Land. This practice is a small act of reconciliation and part of an ongoing commitment to recognize the impact Settler-Canadians have on Mi'kmaq Land.

2. Scope

This Policy applies to all official activities of the Municipality, including but not limited to Council and Committee meetings, municipal events, communications, proclamations, flag raisings, ground breakings, and building openings. This Policy shall also apply to any other circumstances where it is possible to acknowledge the traditional Mi'kmaq Land upon which Council, Committees, and Staff gather.

3. Definitions

3.1. **Committee:** means the Municipality's Committee of the Whole, and any committee of Council established or approved by Council on a special, standing or advisory basis, or a committee established by Provincial legislation.

3.2. **Jijiktukwej L'nue'kati:** Pronunciation: Jih – jik – doo – gwedge Ull – noo – way – ga – dee. Formerly known as Annapolis Valley First Nation, this Mi'kmaq name translates to "narrow winding river in the land of the Mi'kmaq".

3.3. **Land Acknowledgement:** a formal statement that affirms and respects Indigenous Peoples as past, present, and future stewards of this land and the enduring relationship that exists between Indigenous Peoples and their traditional territories

3.4. Land:

3.4.1. **Indigenous Understanding of Land (with a capital 'L'):** Refers to the Indigenous understanding of the Earth as a living entity, deeply connected to culture, spirituality, and community. This understanding of the proper noun "Land" extends to a sacred space of interconnectedness, where Land holds stories, histories, and responsibilities that bind Indigenous peoples to their past and future generations¹. The Mi'kmaq believed it was impossible for a person to own any part of the Earth and see

¹ Tuck, E., and McKenzie, M., *Place in Research: Theory, Methodology, and Methods* (London and New York: Routledge, 2015), 43.

themselves as stewards of the air, water, land, sea, and all living things making up ecosystems.²

3.4.2. **Eurocentric Understanding of land (with a lowercase 'l')**: In a euro-colonial context, land is typically viewed as a resource to be owned, divided and exploited for economic or agricultural purposes. This understanding of land emphasizes property rights, legal ownership, and individual use, often disconnected from spiritual or communal values.

- 3.5. **Mi'kma'ki**: Pronunciation: MEEG – maw – GEE; noun, referring to the traditional name of the territory: *"We live in Mi'kma'ki."*
- 3.6. **Mi'kmaq**: Pronunciation: MEEG – maw; Collective noun. Used when referring to the whole nation as a group: *"The Mi'kmaq of Eastern Canada."*
- 3.7. **Mi'kmaw**: Pronunciation: MEEG – maw; noun, the singular version of Mi'kmaq: *"I am Mi'kmaw."* Also used as an adjective: *"This is a Mi'kmaw basket."* Refers to the language itself: *"She speaks Mi'kmaw."*
- 3.8. **Reconciliation**: the process of repairing relationships between groups, particularly between Indigenous peoples and governments or settler communities, that have been damaged by historical injustices, colonialism, and discrimination; involves acknowledging past wrongs, taking responsibility for harm caused, and working toward healing and justice; often includes measures such as truth-telling and reparations, and ongoing efforts to build respectful, equitable, and mutually beneficial relationships; a long-term, ongoing commitment to address the legacy of colonialism and create a more just and inclusive future.
- 3.9. **Settler-Canadian**: the persons who historically invaded Indigenous land that became known as Canada, overtook it, and imposed ways of governance and infrastructure; also refers to the majority of people living in Canada, descendants of non-Indigenous peoples who chose to settle here, and as a result benefitted from the colonial system in place; excludes non-Indigenous people in Canada whose ancestors were not willing colonizers, as they were displaced themselves.
- 3.10. **Treaty**: an agreement made between the Crown and Indigenous groups that define ongoing rights and obligations on all sides. In Mi'kma'ki, the Peace and Friendship Treaties uphold Mi'kmaw rights to their Land and sovereignty.
- 3.11. **Unceded**: Land that was never legally ceded or given up to the Crown through a treaty agreement.

4. Policy Statements

- 4.1. The Municipality will incorporate a Land Acknowledgement as a regular practice at all meetings of Council, Committees, and at formal events hosted by the Municipality.

The Land Acknowledgement shall be both printed on the agenda and spoken aloud.

² Paul, Daniel. *We Were Not the Savages: Collision Between European and Native American Civilizations*. 4th ed. (Halifax: Fernwood Publishing, 2022), 29, 68.

- 4.2. The Municipality will include the Land Acknowledgement on corporate documents, communications, website, social media, and other documents as directed by the Chief Administrative Officer.
- 4.3. The Land Acknowledgement will be printed and posted where appropriate for special events. It will also be spoken at events such as proclamations, flag raisings, ground breakings, and building openings.
- 4.4. The Land Acknowledgement is not to be confused, conflated, or replaced with acknowledgements that recognize the history, contributions, and legacy of African Nova Scotians and people of African descent in Mi'kma'ki. Land Acknowledgements are a specific and traditional Indigenous protocol, rooted in the relationship between Indigenous Peoples and their ancestral territories.

While both Indigenous and African Nova Scotian communities have experienced systemic racism and oppression, their histories, experiences, and connections to the land are not the same and shall not be treated as such. These distinct acknowledgements serve different purposes and shall not be merged or substituted for one another.

- 4.5. The following Land Acknowledgement will be used:

The Municipality of the County of Kings is in Mi'kma'ki, the ancestral, unceded, and current territory of the Mi'kmaq Peoples. The Municipality of the County of Kings is a neighbour to Jijiktukwej L'nue'kati and Glooscap First Nation, as well as a diverse urban and rural Indigenous population. We are all treaty people and commit to upholding the Peace and Friendship Treaties and working towards reconciliation in all areas of the Municipality.

5. Responsibilities

5.1 Council will:

- 5.1.1 ensure that the Municipality of the County of Kings has a Land Acknowledgement Policy.

5.2 The Chief Administrative Officer will:

- 5.2.1 administer and implement the Land Acknowledgement Policy;
- 5.2.2 identify necessary revisions to the policy in collaboration with staff and stakeholders; and
- 5.3.1 ensure this Policy adheres to best practices for Land Acknowledgements and with local Indigenous communities' preference and localized understanding.

6. Amendments

Date	Amendments
TBD	Official name change

TO	Committee of the Whole
PREPARED BY	Amie Johnstone, Grants & Funding Coordinator Andrea Hyslop, Deputy Chief Administrative Officer
MEETING DATE	October 20, 2026
SUBJECT	Western Kings Rink Association Emergency Funding Request

ORIGIN

- First introduction to Committee of the Whole

RECOMMENDATION

That Committee of the Whole recommend Municipal Council provide the Western Kings Rink Association emergency funding support of \$10,000 to replace one failed dehumidifier at the Credit Union Centre in Kingston, as outlined in the October 20, 2026 Request for Decision.

INTENT

For Committee of the Whole to recommend Municipal Council provide the Western Kings Rink Association emergency funding support to replace one failed dehumidifier at the Credit Union Centre in Kingston.

DISCUSSION

On October 16, 2026, the Municipality received a funding request from Wayne Fowler, President of the Western Kings Arena Association (Appendix A), seeking emergency financial assistance for the replacement of one failed dehumidifier at the Credit Union Centre, also known as the Kingston Arena. This facility is owned and operated by the Western Kings Arena Association (Joint Stock No. 1291252).

As outlined in the Association's letter and subsequent discussions with Municipal staff, the arena is currently operating with one dehumidifier, whereas two are required to properly control humidity to support the safe and efficient operation of the ice plant to maintain ice stability. If left unaddressed, this moisture could cause significant damage to the building (interior and exterior), potentially leading to substantially higher repair costs and further operational challenges.

The estimated replacement cost of the failed unit is between \$30,000 - \$40,000, with formal contractor quotes expected within the next one to two weeks. The Association would like to place the order within the month to help ensure the replacement unit can be delivered and installed as soon as possible. The Association has emphasized that time is the most critical factor in addressing this issue. In addition to reaching out to the Municipality, the Association is engaging the local MLA to explore potential funding assistance and has initiated a community fundraising campaign to help address any remaining financial shortfall.

Given the recent closure of the arena at CFB Greenwood and the resulting increased pressure on other local arena facilities to accommodate ice users, Municipal staff recognize the urgency of this request and the importance of maintaining the continued operation of the Credit Union Centre. Delay in replacing this equipment could result in additional damage, the failure of the remaining dehumidifier, and potential disruption to arena operations, which could further limit access to ice time for local minor

Request for Decision

sports, user groups, and the broader community at a time when local arena capacity is already under pressure. Providing emergency funding would help prevent further damage to the building, protect the Municipality's investment in recreation facilities, and reduce the risk of the arena having to limit or suspend operations.

As the Municipality does not maintain a dedicated emergency funding reserve for requests from community organizations, Municipal staff have reviewed existing budget lines to determine where the funds can be allocated from: \$9,000 from the Recreation Access Funding Support Program (GL 01-2-265-931) and \$1,000 from the Graduate Event Assistance Grant (GL 01-2-265-932). If approved, the proposed allocations would provide up to a total of \$10,000 in Municipal emergency assistance toward the replacement of the failed dehumidifier, subject to receipt and review of supporting cost estimates.

It is notable that through [POLICY FIN-05-019: Town and Village Recreation Funding Policy](#) the Municipality provides \$10,000 annually to the Western Kings Arena Association. The proposed emergency funding is considered separate from, and in no way affects the Association's existing annual allocation under Policy FIN-05-019. The Municipality does not currently own any arenas and has no plans to pursue arena ownership at this time.

Policy FIN-05-019 has not been reviewed since its adoption in 2018. Given the increasing costs associated with operating and maintaining accessible recreation facilities and programs, a review of Policy FIN-05-019 will be completed during the 2027/28 fiscal year. This review will provide an opportunity for Municipal Council to assess the existing funding framework and consider whether amendments are warranted to better reflect current operational pressures and community recreation needs.

FINANCIAL IMPLICATIONS

- Maximum of \$10,000 in supporting an emergency replacement on a dehumidifier
- Transfer \$9,000 from GL# 01-2-265-931 and \$1,000 from GL# 01-2-265-932

STRATEGIC PLAN ALIGNMENT

	Strong Communities	
	Environmental Stewardship	
	Economic Development	
	Good Governance	
	Financial Sustainability	
✓	Other	Emergency funding request to supporting a community association

ALTERNATIVES

- Municipal Council may choose not to provide emergency funding for this request.
- Municipal Council may provide alternative direction, such as requesting further information or recommending an alternative percentage contribution be awarded for this project.

Request for Decision

IMPLEMENTATION

- Municipal staff will advise the Association of any decision and distribute funds, if awarded, accordingly.

APPENDICES

- Appendix A: Oct 16 - Letter received from Western Kings Rink Association

APPROVALS

Scott Conrod, Chief Administrative Officer

October 19, 2026



Subject: Emergency Funding Request: Dehumidifier Replacement – Western Kings Arena (Credit Union Centre)

Hi Amie Johnstone, Grants & Funding Coordinator, and Councilor Peckford,

Thank you for updating the CAO and outlining the next steps. Please accept this correspondence as our formal written funding request from the Western Kings Arena Association for the emergency replacement of one failed dehumidifier at the Credit Union Centre in Kingston.

Time is our most critical factor. The facility is engineered for a two-unit system based on its total square footage. With one unit completely offline, the remaining southern unit is heavily overworked and facing premature failure under severe mechanical stress. Excess condensation is already building up inside the facility. Left unchecked, this moisture threatens major structural damage to both interior and exterior building envelopes, which would multiply repair costs exponentially.

We are launching a parallel community fundraising campaign announcement in the coming days to cover any financial shortfalls not met by municipal or external aid we may be able to obtain. However, the operational risk means we cannot wait for fundraising cycles to conclude before securing and installing equipment. We are actively gathering contractor quotes and will forward those documentation packages to you immediately upon receipt.

Given the high risk of secondary operational humidity and/or building damage, we appreciate any guidance you can provide on expedited approval pathways or emergency timelines. We will explore all financial aid options to ensure we accurately maintain a solid plan for financial day to day operations along side securing the required replacement to best serve our patrons from all over the County of Kings and beyond.

Sincerely,

Wayne Fowler
President
Western Kings Arena Association (Credit Union Centre)

TO	Committee of the Whole
PREPARED BY	Jordan Matheson, Manager of Engineering Services
MEETING DATE	October 20, 2026
SUBJECT	2027-2028 Cost Shared Program for Paving of Subdivision Streets

ORIGIN

- Cost Sharing Agreement 2023-014 - Paving of Subdivision Streets (NSDPW)
- [Subdivision \(J-Class\) Street Paving Priority List Policy – EPW-04-012](#)

RECOMMENDATION

That Committee of the Whole recommend Municipal Council direct the Chief Administrative Officer to submit the list of recommended Subdivision Roads for paving contained in the October 20, 2026 Request for Decision to the Nova Scotia Department of Public Works under *Cost Sharing Agreement No. 2023-014* for the 2027-2028 fiscal year.

INTENT

For the Committee to consider the recommended list of ten roads contained in the 1996 Provincial-Municipal Service Exchange Agreement for submission to the Nova Scotia Department of Public Works (NSDPW) for paving as part of the 2027-2028 program by the October 31, 2026 deadline.

DISCUSSION

This Provincial Program stems from a 1995 list of roads (cited by name with starting and stopping placements) that formed part of the 1996 Provincial-Municipal Service Exchange Agreement. While the Province maintains ownership of these roads, the Municipality pays a maintenance fee per kilometer that goes into consolidated revenue of the Province, i.e., does not form part of Nova Scotia Public Works line-item expenditures. This list contains 393 Provincial Roads totalling 135.25 km. More specifically, and related to this Request for Decision, the NSDPW through the Cost Sharing Agreement hyperlinked above, offers the Municipality the opportunity to contribute 50% to the recapitalization of roads contained on the 1995 list.

This program does not apply to classes of roads not contained on the 1995 list, numbered highways, or other roads that may belong to the Province of Nova Scotia, or Private Roads.

The list of recommended roads has been generated pursuant to [Policy EPW-04-12: Subdivision \(J-Class\) Street Paving Priority List](#), Provincial program criteria, and the related Cost Sharing Agreement between the Province and the Municipality hyperlinked above. The 2027-2028 fiscal year is the last year covered by this Agreement.

More recently the Province lifted criteria related to previously paved roads being ineligible. All surface types are now eligible to be submitted.

The following factors have been considered for ranking of the options:

- Surface Condition Rating (Visual Rating);
- Financial, Environmental, & Social/Cultural (FESC) Score (e.g. a Level of Service proxy); and
- CityRover (Note: CityRover is new AI software to assist condition rating verification).

Request for Decision

In Spring 2026, EPW staff completed field assessments of most J-Class roads within the Municipality and provided Condition Ratings for each road segment. The Condition Ratings used by the Municipality are noted as follows, from best condition to worst condition:

- 5 = Great
- 4 = Good
- 3 = Fair
- 2 = Poor
- 1 = Damaged

Based on these factors, the following ranking is proposed for the *2027–2028 Cost Shared Program for paving of Subdivision Streets* with the NSDPW. The Provincial program criteria restrict submissions to ten roads.

No.	Road Name	District	GSA	Subdivision Name	General Zoning	Condition (Visual) Rating	FESC Score	City Rover (AI Software)	Length (km)
1	North Park St	5	Aylesford	N/A	R2	Damaged	50	52	0.26
2	Poplar Grove Dr	3	Woodville	Morton	A4	Damaged	40	45	0.17
3	Centennial Dr	2	Port Williams	Steele	R1	Poor	80	43	0.32
4	Lincoln Crt	4	Kingston	McMaster	R4	Poor	60	49	0.05
5	Bill St	4	Kingston	N/A	R1	Poor	60	41	0.13
6	Lockhart Dr	8	New Minas	Lockhart	R3	Poor	55	40	0.43
7	Cornwallis Ave	8	New Minas	N/A	R3	Poor	55	58	0.62
8	Varner St	4	Kingston	Armstrong Mosher	R1	Poor	50	22	0.07
9	New Rd	5	Aylesford	N/A	R2	Poor	45	53	0.57
10	Campbell Rd	2	North Kentville	N/A	R3	Poor	40	44	0.83
Total Length (Km)									3.45

Although 2027 submissions are being limited to five roads, staff are recommending that listing of top ten prioritized roads be presented to the Province.

FINANCIAL IMPLICATIONS

- Cost Sharing Agreement with Province of Nova Scotia (50%-50% split with Municipality)
- General Ledger (GL) Code 01-2-232-309

STRATEGIC PLAN ALIGNMENT

✓	Strong Communities	Enhancing community infrastructure
	Environmental Stewardship	
	Economic Development	
	Good Governance	
✓	Financial Sustainability	Provincial Subdivision Roads are identified under this Priority
	Other	

ALTERNATIVES

- The prioritization of roads for submission is based on Municipal Policy. Therefore, there is no recommended alternative.

Request for Decision

IMPLEMENTATION

- Staff submit the approved list of ten roads to the NSDPW by the deadline noted above with a cover letter that the Municipality would be willing to expend up to the budgeted value for our 2027-2028 fiscal.

ENGAGEMENT

- No external engagement at this time.

APPENDICES

- Appendix A: Pre-1995 Municipal Service Exchange Roads List - Municipality of the County of Kings

APPROVALS

Brad Carrigan, Director, Engineering & Public Works

October 14, 2026

Scott Conrod, Chief Administrative Officer

October 15, 2026

Appendix A - 2026 Updates

Pre-1995 Municipal Service Exchange Roads List - Municipality of the County of Kings

Note: ** by road name is scheduled for asphalt paving in 2026

No.	Road Name	Suffix	Dist.	GSA	Subdivision	Zoning	Surf.	Condition	FESC	City Rover	km
1	North Park	St	5	Aylesford		R2	CS	Damaged	50	52	0.26
2	Poplar Grove	Dr	3	Woodville	Morton	A4	SS	Damaged	40	45	0.17
3	Centennial	Dr	2	Port Williams	Steele	R1	PA	Poor	80	43	0.32
4	Lincoln	Crt	4	Kingston	McMaster	R4	CS	Poor	60	49	0.05
5	Bill	St	4	Kingston		R1	CS	Poor	60	41	0.13
6	Lockhart	Dr	8	New Minas	Lockhart	R3	PA	Poor	55	40	0.43
7	Cornwallis	Ave	8	New Minas		R3	PA	Poor	55	58	0.62
8	Varner	St	4	Kingston	Armstrong Mosher	R1	SS	Poor	50	22	0.07
9	New	Rd	5	Aylesford		R2	PA	Poor	45	53	0.57
10	Campbell	Rd	2	North Kentville		R3	CS	Poor	40	44	0.83
11	Schofield	Rd	2	North Kentville		R2	PA	Poor	40	41	0.36
12	Harrington	Rd	6	Coldbrook		M2	PA	Poor	30	42	0.84
13	Old Farm	Lane	8	New Minas	Meadow Terrace	R2	PA	Fair	120	40	0.80
14	Pine Ridge	Ave	4	Kingston	Palmer	R4	PA	Fair	100	61	0.83
15	Pine Ridge	Ave	4	Kingston	Palmer	R1	PA	Fair	100	61	0.88
16	William	St	4	Greenwood	Milfred Marshall / Pineview	R2	PA	Fair	100	68	0.17
17	Bishop	Ave	4	Kingston	Armstrong Mosher	R1	CS	Fair	85	74	0.51
18	Maplewood	Lane	4	Kingston	Forest Brook Park	R2	PA	Fair	85	62	0.20
19	Acker	Crt	4	Kingston	Braemoor	R1	PA	Fair	85	56	0.32
20	Rawding	Dr	2	Port Williams	Solar Heights	R1	PA	Fair	80	51	0.60
21	Aurora	Cres	4	Greenwood	Fales River	R1	CS	Fair	80	50	0.26
22	Markland	Rd	4	Kingston		C3	PA	Fair	80	50	0.45
23	Centennial	Dr	2	Port Williams	Planters Square	R1	PA	Fair	80	43	0.05
24	Club	Cres	8	New Minas	Golf View	R2	PA	Fair	75	65	0.20
25	Club	Cres	8	New Minas	Golf View	R2	PA	Fair	75	65	0.46
26	Northview	Dr	6	Waterville	Bristol Park	R2	PA	Fair	75	52	0.33
27	McDow	Rd	2	North Kentville		R2	PA	Fair	70	77	0.18
28	Marie	Cres	2	North Kentville	North Kent	R2	PA	Fair	70	65	0.45
29	Gracie	Dr	2	North Kentville	Valley Field Estates	R2	CS	Fair	70	64	0.44
30	Cherry	Lane	4	Kingston	Forest Brook Park	R2	PA	Fair	70	49	0.19
31	Spring Garden	Rd	4	Kingston	Armstrong Mosher	R1	CS	Fair	70	40	0.19
32	Palmer	Dr	4	Kingston		R1	PA	Fair	65	90	0.34
33	Roy	Ave	8	New Minas		R2	PA	Fair	65	87	0.29
34	Penny	Lane	2	North Kentville	Valley Field Estates	R2	CS	Fair	65	63	0.33
35	Sparky	St	4	Kingston		I1	PA	Fair	65	55	0.29
36	Mill (formerly Park St)	St	6	Waterville		R3	PA	Fair	65	51	0.65
37	Watson	Lane	2	North Kentville	Fox Hill	R1	PA	Fair	65	41	0.50
38	Kimberly	Dr	6	Brooklyn Corner	Brookside Acres	A4	GR	Fair	65		0.13

Appendix A - 2026 Updates

Pre-1995 Municipal Service Exchange Roads List - Municipality of the County of Kings

Note: ** by road name is scheduled for asphalt paving in 2026

39	Sampson	Dr	4	Greenwood		R2	PA	Fair	60	93	0.20
40	Forest	St	5	Aylesford		R2	CS	Fair	60	55	0.26
41	First	St	1	Canning		R3	PA	Fair	60	51	0.08
42	Grove	St	3	Morden		T1	GR	Fair	60		0.32
43	River	Dr	5	Greenwood Square	Riverside Park	A4	GR	Fair	60		0.56
44	Jordan	St	8	New Minas	Sherdon Park	R2	PA	Fair	55	84	0.29
45	Bishop	Ave	8	New Minas	Bishop	R2	PA	Fair	55	74	0.36
46	Andringa	Dr	6	Cambridge	Meadow	R2	PA	Fair	55	54	0.15
47	Bezanson	Crt	2	North Kentville	Nosco	R2	PA	Fair	55	53	0.09
48	Fales River	Dr	4	Greenwood	Fales River	R1	CS	Fair	55	46	0.47
49	Kenwo	Cres	8	New Minas	Golf View	R2	PA	Fair	55	45	0.25
50	Hillcrest	Ave	4	Kingston		R1	CS	Fair	55	43	0.34
51	Castle Loma	Dr	8	New Minas	Lockhart	R2	PA	Fair	55	38	0.32
52	Highbury	Rd	8	New Minas		R4	PA	Fair	55	68	1.38
53	Queen	St	1	Canning		R3	PA	Fair	50	72	0.16
54	Morse	Lane	1	Centreville	Prescott Meadows	R2	CS	Fair	50	60	0.16
55	Catalina	Lane	4	Greenwood	Fales River	R1	PA	Fair	50	60	0.18
56	Morse	Lane Ext	1	Centreville	Prescott Meadows	R2	CS	Fair	50	60	0.10
57	Seminary	Ave	1	Canning		R3	PA	Fair	50	54	0.17
58	Montgomery	Dr	3	Lakeville	Silver Lake	A2	GR	Fair	50		0.21
59	West	Rd	5	Auburn	Eugene West	A2	GR	Fair	50		0.31
60	Scott	Dr	2	North Kentville		R2	PA	Fair	50	63	1.27
61	Webster	St	6	Coldbrook	Paul Webster	R2	CS	Fair	45	73	0.11
62	Windsor	St	4	Kingston	Armstrong Mosher	R1	CS	Fair	45	60	0.25
63	Neptune	Lane	4	Greenwood	Fales River	R1	CS	Fair	45	47	0.32
64	Orion	St	4	Greenwood	Fales River	R1	CS	Fair	45	47	0.32
65	Labrador	Lane	4	Greenwood	Fales River	R1	CS	Fair	45	44	0.06
66	Lisa	Dr	8	Greenwich	Ennis	A4	GR	Fair	45		0.17
67	Bishop	Ave West	8	New Minas	Sherdon Park	R2	PA	Fair	40	74	0.40
68	Catalina	Lane	4	Greenwood	Fales River	R1	CS	Fair	40	60	0.33
69	Ward	Ave	7	North Alton	Chester Ward	A4	CS	Fair	40	59	0.20
70	Marie	Crt	2	North Kentville		R2	CS	Fair	40	57	0.13
71	Yukon	St	4	Greenwood	Fales River	R1	CS	Fair	40	52	0.06
72	Carol	St	4	Greenwood	Fales River	R1	CS	Fair	40	50	0.37
73	Oak	Dr	2	North Kentville	Turner	R2	PA	Fair	40	46	0.24
74	Oak	Ave	4	Greenwood	Fales River	R1	CS	Fair	40	46	0.21
75	Oak	Ave	4	Greenwood	Fales River	R1	CS	Fair	40	46	0.06
76	Fowler	Crt	8	New Minas	Minas Vale	R2	PA	Fair	40	38	0.21

Appendix A - 2026 Updates

Pre-1995 Municipal Service Exchange Roads List - Municipality of the County of Kings

Note: ** by road name is scheduled for asphalt paving in 2026

77	Porters (formerly Porter Road)	Lane	6	Waterville		R3	GR	Fair	40		0.22
78	Blair	Rd	6	Waterville		O1	GR	Fair	40		0.28
79	Brookside	Cres	6	Brooklyn Corner	Brookside Acres	A4	GR	Fair	40		0.38
80	Brook	St	2	North Kentville		R2	PA	Fair	40	88	0.46
81	Oakdene	Rd	2	North Kentville		R3	CP	Fair	40	72	0.58
82	McKittrick	Rd	2	North Kentville		R2	PA	Fair	40	65	0.59
83	McKittrick	Rd	2	North Kentville		R2	PA	Fair	40	65	0.33
84	Lanzy	Rd	2	North Kentville		R2	PA	Fair	40	46	1.00
85	Owen	Rd	2	North Kentville		R3	PA	Fair	40	40	0.40
86	Woodworth	Rd	2	North Kentville		R2	PA	Fair	35	100	0.29
87	Lanzy	Rd	2	Camp Aldershot		ZFED	PA	Fair	35	46	0.53
88	Lanzy	Rd	2	Camp Aldershot		ZFED	PA	Fair	35	46	0.50
89	Lanzy	Rd	2	Camp Aldershot		ZFED	GR	Fair	35	46	1.29
90	Howe	Ave	4	Greenwood	Airways	R2	PA	Fair	30	76	0.09
91	Howe	Ave	4	Greenwood	Airways	R2	PA	Fair	30	76	0.32
92	Highland	Crt	8	New Minas	Meadow Terrace	R2	PA	Fair	30	75	0.06
93	Bishop	Ave	8	New Minas	Sherdon Park	R2	PA	Fair	30	74	0.17
		West									
94	Loretta	Ave	6	Coldbrook	Twin Oaks	A4	PA	Fair	30	66	0.23
95	Loretta	Ave	6	Coldbrook	Twin Oaks	A4	PA	Fair	30	66	0.68
96	Station	St	6	Waterville		C3	CS	Fair	30	47	0.17
97	Danielle	Dr	8	New Minas	Sherdon Park	R2	PA	Fair	30	47	0.18
98	Constance	St	6	Cambridge	Country Acres	A4	SS	Fair	30	45	0.24
99	Inchley	Lane	7	North Alton	Inchley Lane	A4	GR	Fair	30		0.22
100	Novawood	Dr	5	Greenwood Square	Riverside Park	A4	GR	Fair	30		0.19
101	Randy	Lane	6	Brooklyn Corner	Pinevale	A2	GR	Fair	30		0.27
102	Windermere	Dr	5	Greenwood Square	Riverside Park	A4	GR	Fair	30		0.14
103	Brandywine	Dr	6	Brooklyn Corner	Brookside Acres	A4	GR	Fair	30		0.18
104	Memory	Lane	8	New Minas	Meadow Terrace	R2	PA	Fair	25	60	0.16
105	Belmont	St	4	Kingston	Armstrong Mosher	R1	CS	Fair	25	54	0.08
106	Ritson	Ave	6	Cambridge	Country Acres	A4	SS	Fair	25	49	0.78
107	North	Ave	2	North Kentville	Turner	R2	PA	Fair	25	44	0.14
108	Howe	Ave	8	New Minas	New Minas Industrial Park	M1	PA	Fair	20	76	0.20
109	Nova	Dr	8	New Minas	New Minas Industrial Park	C1	PA	Fair	20	68	0.21
110	Ashley	Crt	8	New Minas	Sherdon Park	R2	PA	Fair	20	65	0.07
111	Parkway	Dr	2	Port Williams	Starrs Point	C1	PA	Fair	20	49	0.48

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112	Lower	St	3	Morden		T1	GR	Fair	20		0.21
113	Stream	Ave	6	Brooklyn Corner	Brookside Acres	A4	GR	Fair	20		0.23
114	McKittrick (formerly Daigle Lane)	Rd	2	North Kentville		R2	GR	Fair	20	65	0.26
115	Crocker	Rd	5	Auburn		A2	GR	Fair	20	39	0.11
116	Elizabeth	St	4	Kingston		R1	CS	Fair	10	58	0.22
117	Veterans (formerly Union St)	Lane	4	Kingston		C3	PA	Fair	0	73	0.09
118	Tufts	Ave	4	Greenwood	Milfred Marshall / Pineview	R2	PA	Good	125	76	0.45
119	Tufts	Ave Ext	4	Greenwood	Milfred Marshall / Pineview	R2	PA	Good	125	76	0.30
120	Aldred	Dr	4	Greenwood	Milfred Marshall / Pineview	R3	PA	Good	115	70	0.41
121	Balser	Dr	4	Kingston	Ravenwood	R1	PA	Good	110	85	0.07
122	Balser	Dr	4	Kingston	Devine	R1	PA	Good	110	85	0.91
123	Pinecrest	Dr	1	Centreville	Pinecrest	R1	PA	Good	110	89	0.31
124	Pinecrest	Dr	1	Centreville	Pinecrest	R1	PA	Good	110	89	0.38
125	Charles	St	2	North Kentville		R3	PA	Good	105	98	0.51
126	Pinecrest	Dr	6	Coldbrook	Hayes	R2	PA	Good	105	89	0.69
127	Pinecrest	Dr	6	Coldbrook	Hayes	R2	PA	Good	105	89	0.48
128	Neily	Cres	4	Greenwood	Milfred Marshall / Pineview	R3	PA	Good	105	84	0.33
129	Glengary	Row	4	Greenwood	Milfred Marshall / Pineview	R2	PA	Good	105	71	0.28
130	Whittington	Dr	4	Greenwood	Milfred Marshall / Pineview	R3	PA	Good	105	68	0.39
131	Applecrest	Dr	2	North Kentville	Stead	R2	PA	Good	100	95	0.34
132	Maple	Dr	8	New Minas	Hillside Park	R2	PA	Good	100	91	0.36
133	Maple	Dr	8	New Minas	Hillside Park	R2	PA	Good	100	91	0.11
134	Richard	St	2	North Kentville	Stead	R2	PA	Good	100	82	0.27
135	Brandy	Ave	4	Greenwood	Planesview	R1	PA	Good	100	64	0.25
136	Redden	Ave	8	New Minas	Redden	R2	PA	Good	95	94	0.19
137	Marjorie	Dr	2	North Kentville	Lamont Park	R2	PA	Good	95	93	0.23
138	Bowlby Park	Dr	4	Greenwood	Bowlby Park	M1	PA	Good	95	84	0.41
139	Langille	Dr	6	Coldbrook	Hayes	R2	PA	Good	95	79	0.83
140	Meghan	Dr	6	Coldbrook	Pinewood Estates	R1	PA	Good	95	78	0.58
141	Poplar	Dr Ext	6	Coldbrook	Hayes	R2	PA	Good	95	77	0.53
142	Poplar	Dr	6	Coldbrook	Hayes	R2	PA	Good	95	77	0.35
143	Mayhew	Dr	4	Greenwood	Bowlby Park	R1	PA	Good	95	68	0.67
144	Old French	Rd	4	Kingston	Ravenwood	R1	PA	Good	95	61	0.43
145	Old French	Rd	4	Kingston	Ravenwood	R1	PA	Good	95	61	0.36
146	Shawn	Dr	4	Kingston	Kingswood Park	R1	PA	Good	95	58	0.34
147	Shawn	Dr	4	Kingston	Kingswood Park	R1	PA	Good	95	58	0.39
148	Crystal	Dr	4	Greenwood	Planesview	R1	PA	Good	95	57	0.22
149	Maple	Crt	6	Coldbrook	Hayes	R2	PA	Good	95	56	0.52
150	Acadia	Dr	4	Kingston	Kingston Heights	R1	PA	Good	95	54	0.44
151	Katelyn	St	4	Kingston	Kingswood Park	R1	PA	Good	95	54	0.11
152	Katelyn	St	4	Kingston	Kingswood Park	R1	PA	Good	95	54	0.22
153	Phillips	Ave	4	Kingston	Devine	R1	PA	Good	90	97	0.24
154	Morris	Cres	7	North Alton	Eagle Crest	A4	PA	Good	90	93	0.73
155	Princess	Cres	6	Coldbrook	Hayes	R2	PA	Good	90	87	0.64

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156	Cumberland	Dr	6	Coldbrook	Bessview	R2	CS	Good	90	74	0.46
157	Hiltz	Dr	4	Kingston	Kingston Heights	R1	PA	Good	90	74	0.10
158	Kenneth	Ave	6	Coldbrook	Bessview	R2	CS	Good	90	70	0.46
159	Spinney	St	4	Greenwood	Airways	R2	PA	Good	90	62	0.13
160	Kaizer	Lane	6	Cambridge	Kaiser Lane	A4	PA	Good	90	61	0.90
161	Anthony	Ave	1	Centreville	Ellsworth Estates	R1	PA	Good	90	46	0.44
162	Planes View	Dr	4	Greenwood	Planesview	R1	PA	Good	90	45	0.41
163	Old Brook	Rd	4	Kingston	Devine	R1	PA	Good	85	86	0.63
164	Mountain View	Rd	6	Coldbrook	Hayes	R2	PA	Good	85	84	0.54
165	Wind Ridge	Rd	4	Kingston	Midvalley	R1	CS	Good	85	76	0.10
166	Pine	St	4	Greenwood	Fales River	R1	PA	Good	85	76	0.50
167	Sarah	Dr	6	Coldbrook	Royal Estates	R1	PA	Good	85	74	0.32
168	Governor Court	Crt Ext	2	North Kentville	Caldwell Park	R2	PA	Good	85	73	0.25
169	Foleaze Park	Dr	3	Brow of the Mountain	Foleaze Park	A2	PA	Good	85	72	0.66
170	Glasgow	Ave	4	Greenwood	Airways	R2	PA	Good	85	70	0.25
171	Cornwallis	Cres	6	Coldbrook	Paul Webster	R2	CS	Good	85	68	0.40
172	Coldbrook Village Park	Dr	6	Coldbrook	Coldbrook Village Park	C1	PA	Good	85	65	1.12
173	Pickering	Lane	4	Greenwood	Airways	R2	PA	Good	85	64	0.34
174	Mary	Ave	1	Centreville	Ellsworth Estates	R1	PA	Good	85	40	0.35
175	Scotia	St	6	Coldbrook	Hayes	R2	PA	Good	80	89	0.23
176	Carolina	Ave	6	Cambridge	Country Acres	A4	PA	Good	80	82	0.51
177	Sesame	St	2	North Kentville	Caldwell Park	R2	PA	Good	80	82	0.49
178	Kingswood	Lane	4	Kingston	Kingswood Park	R1	PA	Good	80	75	0.26
179	Wade	St	4	Greenwood	Fales River	R1	PA	Good	80	75	0.05
180	Cartier	Crt	4	Kingston	Kingston Heights	R1	PA	Good	80	73	0.16
181	Crosby	Crt	6	Coldbrook	Hayes	R2	PA	Good	80	69	0.13
182	Mcclair	Ave	4	Greenwood	Planesview	R1	PA	Good	80	67	0.23
183	Pattys	Dr	4	Greenwood	Planesview	R1	PA	Good	80	66	0.30
184	Birch	Crt	6	Coldbrook	Hayes	R2	PA	Good	80	66	0.21
185	Nelson	Cres	5	Aylesford	Meadowview	R1	PA	Good	80	64	0.31
186	Argus	Dr	4	Greenwood	Fales River	R1	PA	Good	80	62	0.66
187	Joyce	St	6	Coldbrook	Bessview	R2	CS	Good	80	51	0.30
188	Aalders	Ave	8	New Minas	Bev Wade	R4	PA	Good	75	96	0.89
189	Catherine	Cres	8	New Minas	Milne	R2	PA	Good	75	94	0.57
190	Natalie	St	1	Centreville	Park Side Estates	R1	CS	Good	75	90	0.28
191	Monica	Cres	1	Centreville	Park Side Estates	R1	CS	Good	75	86	0.29
192	Church	St	1	Kingsport		T1	PA	Good	75	86	0.36
193	Fox Hill	Ave	2	North Kentville	Fox Hill	R1	PA	Good	75	86	0.85
194	Victoria	Dr	4	Kingston		C3	PA	Good	75	83	0.37
195	Sarah	Dr	6	Coldbrook	Royal Estates	R1	PA	Good	75	74	0.24
196	Kidston	Ave	2	Port Williams	Planters Square	R1	PA	Good	75	69	0.86
197	Cornwallis	Cres	6	Coldbrook	Pine Grove Estates	R2	SS	Good	75	68	0.46
198	Henshaw	Dr	1	Upper Dyke	Henshaw	A4	PA	Good	75	68	0.27
199	Dakota	Lane	4	Greenwood	Airways	R2	PA	Good	75	48	0.17
200	Dakota	Lane	4	Greenwood	Airways	R2	PA	Good	75	48	0.17
201	Murray	Dr	1	Centreville	Centre Court	R2	CS	Good	75	45	0.26
202	Bennett	Rd	5	Auburn		A2	PA	Good	70	98	0.56

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203	Jill	St	8	New Minas	Minas Heights	R2	PA	Good	70	90	0.14
204	Ward	St	6	Coldbrook	Bessview	R2	PA	Good	70	88	0.35
205	Evergreen	Ave	8	New Minas	Hillside Park	R2	PA	Good	70	85	0.56
206	Avon	Lane	8	Greenwich	Greenwich Acres	A4	PA	Good	70	84	0.29
207	Pleasant	St	4	Kingston	Armstrong Mosher	R1	PA	Good	70	83	0.16
208	Dow	Rd	8	New Minas		R2	PA	Good	70	80	0.52
209	Rosedale	Ave	2	North Kentville	North Kent / Coldwell	R2	DG	Good	70	79	0.42
210	Haliburton	St	9	Hants Border		R1	PA	Good	70	74	0.16
211	Lemarchant	Dr	7	Canaan	Village Green	A4	PA	Good	70	70	1.61
212	Oakwood	Dr	4	Kingston	Forest Brook Park	R2	PA	Good	70	70	0.23
213	Pine Cone	Dr	1	Centreville	Pinecrest	R1	PA	Good	70	69	0.14
214	Kingston Heights	Dr	4	Kingston	Kingston Heights	R1	PA	Good	70	60	0.41
215	Applecrest	Dr Ext	2	North Kentville	Nosco	R2	PA	Good	65	95	0.13
216	Granite Connector (formerly Milne Ave)	Ave	8	New Minas	Lockhart	R3	PA	Good	65	94	0.45
217	Eden	Row	8	Greenwich	Eden Apple Acres	A4	PA	Good	65	91	0.30
218	Eden (formerly Gale St)	Row	8	Greenwich	Eden Apple Acres	A4	PA	Good	65	91	0.13
219	Evangeline	Crt	8	New Minas	Minas Vale	R2	PA	Good	65	91	0.32
220	Jill	St Ext	8	New Minas	Minas Heights	R2	PA	Good	65	90	0.24
221	Cloverleaf	Dr	8	New Minas	Village Grove	R2	PA	Good	65	89	0.30
222	Lincoln	St	4	Kingston	McMaster	R4	PA	Good	65	87	0.49
223	Marina	Dr	8	New Minas	Jones	R2	PA	Good	65	86	0.36
224	Pleasant	St	1	Kingsport		T1	PA	Good	65	83	0.12
225	Pleasant	St	1	Kingsport		T1	PA	Good	65	83	0.47
226	Park	Rd	4	Kingston		R1	PA	Good	65	80	0.53
227	Colonial	Cres	8	New Minas	Lockhart	R2	PA	Good	65	80	0.20
228	Lone Pine	Dr	1	Centreville	Pinecrest	R1	PA	Good	65	80	0.14
229	Stead	St	2	North Kentville	Stead	R2	PA	Good	65	79	0.29
230	Governor Court	Crt	2	North Kentville	Caldwell Park	R2	CS	Good	65	73	0.38
231	Newcombe	Blvd	6	Coldbrook	Pinewood Estates	R1	PA	Good	65	73	0.43
232	Pent	Rd	6	Coldbrook	Lovett Park	A4	CS	Good	65	58	0.58
233	Pent	Rd	6	Coldbrook	Red Pine	A4	CS	Good	65	58	0.21
234	McMaster	Cres	4	Kingston	McMaster	R1	PA	Good	60	100	0.35
235	Prince	St	4	Kingston		R1	PA	Good	60	100	0.09
236	Kings	Cres	8	New Minas		R3	PA	Good	60	95	0.11
237	Westwood	Rd	4	Kingston		R2	PA	Good	60	90	0.50
238	Frank	St	2	North Kentville	Stead	R3	PA	Good	60	85	0.10
239	Dahlgren South	Cres	3	North Kingston	Tower View	A4	CS	Good	60	80	0.41
240	Dee	Rd	6	Coldbrook	Dominey	R2	PA	Good	60	80	0.21
241	Dahlgren North	Cres	3	North Kingston	Tower View	A4	CS	Good	60	75	0.35
242	Hayes	Rd	6	Coldbrook	Hayes	R2	PA	Good	60	74	0.19
243	Elizabeth	Dr	7	Highbury	Balsor	A4	PA	Good	60	70	0.72
244	Foster	St	4	Kingston	McMaster	R1	PA	Good	60	70	0.30
245	Maxner	Dr	4	Greenwood	Planesview	R1	PA	Good	60	70	0.22

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246	Ronald	Ave	6	Cambridge	Country Acres	A4	CS	Good	60	64	0.27
247	Crosby	Dr	6	Coldbrook	Hayes	R2	PA	Good	60	56	0.09
248	Champlain	Crt	4	Kingston	Ravenwood	R1	PA	Good	60	54	0.10
249	Country Club	Blvd	8	New Minas	Golf View	R2	PA	Good	55	97	0.65
250	Perrier	Dr	8	New Minas	Minas Heights	R2	PA	Good	55	94	0.48
251	Garden	Crt East	8	New Minas	Meadow Terrace	R2	PA	Good	55	93	0.37
252	Merritt	Dr	7	Canaan	Village Green	A4	PA	Good	55	66	0.27
253	White Pine	Dr	1	Centreville	Pinecrest	R1	PA	Good	55	56	0.14
254	Andrew	Dr	1	Centreville	Ellsworth Estates	R1	PA	Good	55	54	0.24
255	Dalmation	Dr	4	Greenwood	Fales River	R1	CS	Good	55	51	0.26
256	Nosco	Crt	2	North Kentville	Nosco	R2	PA	Good	55	50	0.08
257	Auburnwood	Lane	5	Auburn	Auburn Estates	A2	PA	Good	55	43	0.46
258	Hunter	Crt	2	North Kentville	Fox Hill	R1	PA	Good	55	38	0.09
259	Hunter	Crt	2	North Kentville	Fox Hill	R1	PA	Good	55	38	0.10
260	Park (formerly Station St)	St	5	Aylesford		R2	PA	Good	55	83	1.37
261	Jones	Rd	8	New Minas		R3	PA	Good	55	86	0.93
262	Crescent	Dr	8	New Minas		C1	PA	Good	55	86	0.77
263	Exhibition	St	2	North Kentville		R2	PA	Good	55	85	1.05
264	Morton	St	2	North Kentville	Stead	R3	PA	Good	50	98	0.26
265	Mosher	St	4	Kingston	Armstrong Mosher	R3	PA	Good	50	98	0.08
266	Peter	St	8	New Minas	Minas Vale	R2	PA	Good	50	95	0.21
267	Alice	Dr	7	Highbury	Balsor	A4	PA	Good	50	90	0.16
268	Casper	Ave	6	Coldbrook	Royal Estates	R1	PA	Good	50	88	0.26
269	Park St & Foster St (formerly Parker House Road)	St	6	Waterville		R2	CS	Good	50	83	0.60
270	Park	St	7	North Alton	Regent Park	A4	PA	Good	50	83	0.16
271	Pleasant	St	1	Canning		R3	PA	Good	50	83	0.19
272	Harry (& Poplar Drive)	Dr	7	Highbury	Balsor	A4	PA	Good	50	79	0.57
273	Poplar	Dr	7	Highbury	Balsor	A4	PA	Good	50	77	0.06
274	Pine	St	8	White Rock	McPhee	A2	PA	Good	50	76	0.35
275	Regent	St	7	North Alton	Regent Park	A4	PA	Good	50	75	0.19
276	Butler	Rd	1	Centreville	Butler	R2	PA	Good	50	66	0.26
277	Parkside	Dr	1	Centreville	Park Side Estates	R1	CS	Good	50	64	0.60
278	Water	St	1	Kingsport		T1	PA	Good	50	64	0.37
279	Elm	St	1	Canning		R3	PA	Good	50	60	0.16
280	Brittany	Ave	4	Greenwood	Planesview	R1	PA	Good	50	59	0.51
281	Davlyn	Dr	3	Brow of the Mountain	Foleaze Park	A2	PA	Good	50	56	0.39
282	Neville	Crt	1	Centreville	Prescott Meadows	R2	CS	Good	50	52	0.08
283	Princess	Lane	4	Kingston	Forest Brook Park	R2	PA	Good	50	51	0.09
284	Rosalind	Dr	3	Brow of the Mountain	Foleaze Park	A2	PA	Good	50	46	0.33
285	Sunnyside	Rd	8	Greenwich		A4	PA	Good	50		0.17
286	Mee	Rd	2	North Kentville		R3	PA	Good	50	86	1.10

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287	Bigelow	St	1	Canning		R3	PA	Good	45	86	0.09
288	Cumberland	Dr	6	Coldbrook	Bessview	R2	SS	Good	45	74	0.11
289	William	St	4	Greenwood	Planesview	R1	PA	Good	45	68	0.10
290	Wayne	Rd	6	Brooklyn Corner	Lunn	A2	PA	Good	45	65	0.25
291	Heather	Cres	4	Kingston	Midvalley	R1	PA	Good	45	55	0.25
292	Beaver	St	4	Greenwood	Fales River	R1	CS	Good	45	48	0.37
293	Otter	Dr	4	Greenwood	Fales River	R1	CS	Good	45	48	0.24
294	Minas Warehouse	Rd	8	New Minas		M2	PA	Good	45	92	0.42
295	Michael	St	8	New Minas	Milne	R2	PA	Good	40	100	0.12
296	Bonavista	Ave	8	New Minas	Minas Vale	R2	PA	Good	40	98	0.34
297	Sumac	Ave	8	New Minas	Meadow Terrace	R2	PA	Good	40	98	0.23
298	Woodvale	Pl	8	New Minas	Milne	R2	PA	Good	40	95	0.28
299	Eden (formerly Rawding St)	Row	8	Greenwich	Eden Apple Acres	A4	PA	Good	40	91	0.21
300	Russet	St	8	New Minas	Minas Vale	R2	PA	Good	40	88	0.26
301	George	St	8	New Minas	Minas Heights	R2	PA	Good	40	86	0.23
302	Birch	St	8	New Minas	Hillside Park	R2	PA	Good	40	84	0.23
303	Giffin	Crt	2	North Kentville	Giffin	R3	PA	Good	40	84	0.10
304	Wade	St	6	Coldbrook	Pine Haven	R2	PA	Good	40	75	0.36
305	Elizabeth	Dr	2	North Kentville	North Kent	R2	DG	Good	40	70	0.25
306	Douglas	St	8	New Minas	Sherdon Park	R2	PA	Good	40	64	0.35
307	Drummond	Dr	4	Kingston	Kingston Heights	R1	PA	Good	40	53	0.16
308	Maggie	Dr	4	Greenwood	Planesview	R1	PA	Good	40	53	0.12
309	Green Acres	Dr	8	New Minas	Meadow Terrace	R2	PA	Good	40	49	0.16
310	Gerald	Dr	6	Coldbrook	Red Pine	A4	CS	Good	40	47	0.66
311	Vincent	St	6	Cambridge	Country Acres	A4	SS	Good	40	39	0.19
312	Laurie	Lane	6	Coldbrook	Lovett Park	A4	PA	Good	35	92	0.32
313	Maple	Dr	6	Cambridge	Cambridge Woods	R2	PA	Good	35	91	0.37
314	Matthews	Lane	4	Kingston	Devine	R1	PA	Good	35	83	0.55
315	Evangeline	Dr	6	Coldbrook	Pine Grove Estates	C1	PA	Good	35	81	0.10
316	Garden	Crt	8	New Minas	Meadow Terrace	R2	PA	Good	30	93	0.30
317	Thistle	Cres	8	New Minas	Meadow Terrace	R2	PA	Good	30	89	0.12
318	Turner	Dr	8	New Minas	Turner	R3	PA	Good	30	87	0.20
319	Turner	Dr	8	New Minas	Turner	R2	PA	Good	30	87	0.18
320	Country Walk	Rd	8	New Minas	Meadow Terrace	R2	PA	Good	30	86	0.17
321	Annette	St	6	Coldbrook	Twin Oaks	A4	PA	Good	30	81	0.19
322	Dyke View	Rd	2	Port Williams	Canard Acres	A4	PA	Good	30	80	0.33
323	Greg	Ave	8	New Minas	Kent Field	R2	PA	Good	30	80	0.19
324	Upland	Crt	2	North Kentville	Fox Hill	R1	PA	Good	30	74	0.13
325	Borden	St	6	Coldbrook	Lovett Park	A4	CS	Good	30	68	0.20
326	Borden	St	6	Coldbrook	Red Pine	A4	CS	Good	30	68	0.37
327	Marie	Dr	6	Coldbrook	Red Pine	A4	CS	Good	30	50	0.17
328	Meadowland	Crt	2	North Kentville	Fox Hill	R1	PA	Good	30	44	0.06
329	Green	St	8	New Minas	Golf View	R2	PA	Good	25	97	0.12
330	Aalders	Ave Ext	8	New Minas	Maritime Formworks	R4	PA	Good	25	96	0.60
331	Emily	St	8	New Minas	Golf View	R2	PA	Good	25	88	0.11
332	Kaizer	Ln	1	Centreville	Ellsworth Estates	R1	PA	Good	25	61	0.10
333	Sherman	St	6	Coldbrook	Red Pine	A4	CS	Good	25	48	0.28

Appendix A - 2026 Updates

Pre-1995 Municipal Service Exchange Roads List - Municipality of the County of Kings

Note: ** by road name is scheduled for asphalt paving in 2026

334	Minas	Cres	8	New Minas	Minas Heights	R2	PA	Good	20	90	0.67
335	George	St	6	Coldbrook	Pine Haven	R2	PA	Good	20	86	0.57
336	Kentucky	Crt	8	New Minas	M E Edwards	C1	PA	Good	20	83	0.15
337	Barron	Dr	8	New Minas	Maritime Formworks	C3	PA	Good	20	77	0.19
338	Milne	Ave	8	New Minas	Milne	R2	PA	Good	20	68	0.35
339	Milne	Ave	8	New Minas	Milne	R2	PA	Good	20	68	0.57
340	Milne	Ave	8	New Minas	Milne	R2	PA	Good	20	68	0.44
341	Warren	St	6	Cambridge	Country Acres	A4	PA	Good	20	67	0.20
342	Julie	Dr	4	Kingston	Kingswood Park	R1	PA	Good	20	58	0.25
343	Julie	Dr	4	Kingston	Kingswood Park	R1	PA	Good	20	58	0.44
344	Jakeson	St	2	Port Williams	Solar Heights	R1	PA	Good	20	55	0.10
345	Charlene	St	6	Coldbrook	Twin Oaks	A4	PA	Good	20	52	0.17
346	Magee	Dr	4	Kingston		R3	PA	Good	15	72	0.34
347	Murray	St	6	Brooklyn Corner	Lunn	A2	PA	Good	15	66	0.53
348	Kenwood	Ave	4	Greenwood	Fales River	R1	CS	Good	15	57	0.24
349	Elm	Lane	4	Kingston		C3	PA	Good	10	100	0.12
350	George	St	4	Kingston	Armstrong Mosher	R1	CS	Good	10	86	0.24
351	Douglas	St	4	Kingston	Kingswood Park	R1	PA	Good	10	64	0.09
352	Elm	St	4	Kingston		R4	CS	Good	10	60	0.32
353	**Chapel	St	1	Canning		R2	CS	Great	110	56	1.29
354	Pine	Ave	5	Aylesford		R2	PA	Great	105	84	0.26
355	Ashlee	Dr	6	Coldbrook	Royal Estates	R1	PA	Great	90	63	0.40
356	School House	Rd	5	Aylesford		R2	PA	Great	85	69	1.03
357	Pineo	St	4	East Kingston	Green Acres	A4	PA	Great	70	78	0.70
358	Sunset	Dr	4	Kingston	Forest Brook Park	R2	PA	Great	70	74	0.62
359	Sunset (Lemarchant Drive)	Dr	7	Canaan	Village Green	A4	PA	Great	70	74	0.12
360	Station	Rd	5	Aylesford		R3	PA	Great	70	68	0.41
361	Cedar	St	4	East Kingston	Green Acres	A4	PA	Great	70		0.21
362	**Polaris	Crt	4	Kingston	Devine	R1	DG	Great	60	56	0.06
363	**Pinewood	Ave	6	Coldbrook	Pinewood Estates	R1	SS	Great	60	49	0.09
364	**Cavelle	Ave	1	Canning		R3	PA	Great	60	38	0.53
365	Moody	Crt	4	Kingston	Moody Court	R1	PA	Great	60	97	0.14
366	Bentwood	Cres	6	Cambridge	Cambridge Woods	R2	PA	Great	60	94	0.58
367	Sandy	Crt	5	Aylesford		R2	CS	Great	60	87	0.25
368	Birchcrest	Dr	6	Cambridge	Cambridge Woods	R2	PA	Great	60	85	0.63
369	Birch	Dr	8	Greenwich	Greenwich Hill	A4	PA	Great	60	80	0.24
370	Highland	Ave	8	New Minas		R3	PA	Great	55	98	0.63
371	Lovett	Rd	6	Coldbrook		R2	PA	Great	55	90	0.82
372	**Cavelle	Terr	1	Canning		R3	PA	Great	50	38	0.15
373	Morningside	Dr	7	North Alton	Regent Park	A4	PA	Great	50	83	0.18

Appendix A - 2026 Updates

Pre-1995 Municipal Service Exchange Roads List - Municipality of the County of Kings

Note: ** by road name is scheduled for asphalt paving in 2026

374	Kristen	Ave	6	Coldbrook	Royal Estates	R1	PA	Great	50	71	0.11
375	Kelly	Dr	5	Aylesford	Meadowview	R1	PA	Great	50	61	0.38
376	Brockville	St	4	East Kingston	Green Acres	A4	PA	Great	50		0.29
377	**Edith	Dr	6	Coldbrook	Pinewood Estates	R1	SS	Great	45	38	0.25
378	Andrea	Dr	6	Coldbrook	Royal Estates	R1	PA	Great	45	85	0.15
379	Willow	St	4	East Kingston	Green Acres	A4	PA	Great	45		0.29
380	Aaron	Dr	6	Coldbrook	Twin Oaks	A4	PA	Great	40	86	0.32
381	Aaron	Dr	6	Coldbrook	Twin Oaks	A4	PA	Great	40	86	0.29
382	County Home	Rd	6	Cambridge		I1	PA	Great	40	63	0.69
383	County Home	Rd	6	Waterville		R3	PA	Great	40	63	0.63
384	Stephen	Crt	2	North Kentville	Old English	R2	PA	Great	40	59	0.08
385	Lamont	Rd	2	North Kentville		R2	PA	Great	40	92	0.50
386	Sanford	Rd	2	North Kentville		R2	PA	Great	40	91	0.52
387	Orchard	Dr	8	New Minas		R2	PA	Great	40	82	0.43
388	D' Ell (Kentville Town Line)	Rd	2	North Kentville		R3	PA	Great	35	82	0.17
389	Balsom	Row	6	Cambridge	Cambridge Woods	R2	PA	Great	30	90	0.19
390	Camhill	Crt	2	North Kentville	Camhill Court	R2	PA	Great	30	87	0.11
391	Blomidon View	Dr	2	Port Williams	Canard Acres	A4	PA	Great	30	82	0.46
392	Jeremy	St	6	Coldbrook	Twin Oaks	A4	PA	Great	20		0.10
393	Wharf	Rd	3	Morden		T1	PA	Great	20		0.19

Committee of the Whole Agenda Item Request

TO	Committee of the Whole
FROM	Councillor Peckford
PREFERRED MEETING DATE	October 20, 2026
DATE REQUEST SUBMITTED	October 14, 2026
TOPIC	Review of Nova Scotia Capped Assessment Program (CAP)

PREFERRED OUTCOME

✓	Recommend a motion to Council	Closed Session discussion
	Item received as information	Promote clarity of a program or Policy

BACKGROUND INFORMATION & DISCUSSION

Nova Scotia's Capped Assessment Program (CAP) was originally intended to protect homeowners from significant increases in property assessments. However, the current system has created an imbalance in how residential property taxes are distributed.

New homeowners often face significantly higher property taxes than long-term homeowners with comparable properties. This also places additional pressure on renters, as higher property taxes on rental properties can contribute to increased rental costs.

As discussions continue at the provincial level, including those being raised by the Halifax Regional Municipality, there is an opportunity to examine how the CAP could be gradually phased out while protecting existing homeowners.

One potential approach would be to allow homeowners currently benefiting from the CAP to retain that protection for as long as they own their property, with the capped assessment being removed upon a future sale or other qualifying property transaction. This would provide predictability for existing homeowners while gradually moving toward a more equitable taxation system.

A review of the impacts on Kings County would provide valuable local data to support these provincial discussions and help identify opportunities to adjust municipal tax rates as the assessment system evolves.

SUGGESTED RECOMMENDATION

Motion – Review of the Capped Assessment Program

That Committee of the Whole recommend Municipal Council direct the CAO to prepare a report examining the impacts of Nova Scotia's Capped Assessment Program (CAP) on the Municipality of the County of Kings, including its effects on property tax fairness, municipal revenues, and opportunities to adjust residential tax rates to better benefit residents.

TO	Committee of the Whole
FROM	Deputy Mayor MacPherson
COMMITTEE	Audit & Finance Committee
COMMITTEE MEETING DATE	October 13, 2026
COTW MEETING DATE	October 20, 2026

The Audit & Finance Committee met on October 13, 2026.

In attendance: Mayor Corkum; Deputy Mayor MacPherson (Chair), Councillor Lutz (Vice-Chair), Councillor Gates, Citizen Member Logan Morse, Citizen Member David Crabb; Director Mike Livingstone; Financial Analysts Nic Blanchard and Katrina Roefs, Administrative Assistant/Recording Secretary Susan Gray.

The roles of Chair and Vice-Chair were confirmed for the 2026-27 year:

Chair – Deputy Mayor MacPherson

Vice-Chair – Councillor Lutz

The Audited Financial Statements for 2025/26 were presented by Jessica Clahane from Doane Grant Thornton. Statements indicated a surplus for 2025/26 and a sound financial condition for the Municipality. This was the first year that the Kings Regional Rehabilitation Centre was not included in the audited consolidated statements. Ms. Clahane commented on the consistent job of managing financial accounts within the Municipality from year to year. This is attributed to a professional, dedicated, and competent Finance Department.

Director Livingstone presented the RFD 2025/26 consolidated and non-consolidated financial statements. The surplus within the operating fund goes first to pay down debt and then into the operating reserve. Specifics about individual funds such as Regional Sewer, Greenwood Water, and reserves can be found within the report. Municipal Sewer, including the Regional Sewer System, remains a key area of focus with high potential budget and financial impact.

Financial Analyst Katrina Roefs presented on the Hospitality Summary Report. There were no expenditures on this line again this fiscal year. Ms. Roefs also reported on the Business Expenses Summary Report. All claimed business expenses are available online. Councillor Gates requested a table of year-to-year comparisons to monitor if business expenses remain consistent from year to year.

Director Livingstone reported on compliance. All required reports have been submitted although a few are beyond the deadline. This is due to workload and staff transitions. No penalties have been incurred. There is a sense that following significant staffing changes and the cyber incident, we are entering a period of better stability.

Ms. Roefs also presented the Q4 Operating Accountability Report Fiscal 2025/2026, and Director Livingstone presented the Q4 Capital Accountability Report Fiscal 2025/2026. As indicated in the Audited Report for 2025/26, Q4 reports maintained a positive financial position both within Operations and Capital Accounts. Both reports are available online.

Committee Update

Thank you to the Financial Team under the leadership of Director Mike Livingstone, and Administrative Assistant Susan Gray, for the continued professional work in executing and monitoring financial services for the Municipality.

Respectfully submitted,

Deputy Mayor Everett MacPherson
Chair of the Audit & Finance Committee

TO	Committee of the Whole
FROM	Councillor Sappington
COMMITTEE	Diversity Kings County Committee
COMMITTEE MEETING DATE	October 5, 2026
COTW MEETING DATE	October 20, 2026

Diversity Kings was honoured to have Elder Marlene Joudry share with us her story of being a survivor of the sixties scoop. It was heart wrenching and deeply moving. xxxxx

Elder Joudry then taught us how to do beadwork. She explained how beadwork was not simply a craft. It is therapy, reflection and often a chance to share space with people. Elder Joudry has even shared her story and beading at Correctional Facilities.

Municipal staff have once again put on a successful Mikmaw Art exhibit. Opening night was very well attended. I must say, attempting beading has given me a whole new appreciation of the time and skill required to create such art displayed in our lobby. I hope everyone takes the time to appreciate the art exhibit before it is gone.

Respectfully Submitted,

Councillor Christina Sappington

TO	Committee of the Whole
FROM	Councillor Allen
BOARD	Landscape of Grand Pré Inc. Annual Meeting of Members
BOARD MEETING DATE	September 23, 2026
COTW MEETING DATE	October 20, 2026

Received the audited financial statements of the Corporation for 2025/2026.

Audit confirmed strong financial controls and accurate record keeping.

Kent & Duffett Chartered Professional Accountants reappointed as auditors of the Corporation for the forthcoming 2026/2027.

Received and reviewed Corporation`s annual report.

Harvest Moon Trailway Extension:

- Project of the Municipality of the County of Kings
- LGPI contributed \$30,000
- Great addition for appreciating the landscape, with considerable use

Design is completed for two new welcome signs; one to be located at the entrance to the Grand Pré National Historic Site Visitor Centre and one at the Landscape View Park. Four new interpretive signs are being developed for the View Park featuring the landscapes of the Mi'kmaq, the Acadians, and the New England Planters as well as the rich archaeological landscape tapestry which is to be properly framed for display in the Visitor Centre.

Committee of Council Reports - October 20, 2026

Board/Committee	Chair/Reporting Councillor/ Members	Last/Next Meeting	Report
Asset Management Committee	Peter Allen, Doug Gates, Tim Harding	October 7, 2025 Next: April 9, September 22, 2026, March 23, 2027	
Audit & Finance Committee	Dave Corkum, Everett MacPherson (Chair), Doug Gates, Emily Lutz	October 13, 2026 Next: TBD	Written report provided October 20, 2026
Diversity Kings County Committee	Everett MacPherson, Christina Sappington	October 5, 2026 Next: December 7, 2026	Written report provided October 20, 2026
Fences Arbitration Committee	Bob Best Alternate: Tim Harding	No meetings	
Fire Services Advisory Committee	Peter Allen, Robbie Hiltz, Riley Peckford	September 17 Next: December 17, 2026	Written report provided October 13, 2026
Greenwood Water Utility Source Water Protection Committee	Riley Peckford	September 11, 2025 Next: TBD	Written report provided October 7, 2025
Joint Accessibility Advisory Committee	Bob Best	June 10, 2026 Next: September 9, December 9, 2026	Recommendations provided July 7, 2026
Lake Monitoring Committee	Emily Lutz Alternate: Tim Harding	No recent meetings	
Nominating Committee	Dave Corkum (Chair), Peter Allen, Everett MacPherson, Riley Peckford	April 21, 2026 Next: TBD	Recommendations provided May 5, 2026
Planning Advisory Committee	Emily Lutz, Riley Peckford, Doug Gates, Everett MacPherson	September 8, 2026 Next: October 13, November 10, 2026	Recommendations provided October 13, 2026
Police Advisory Board	Bob Best, Robbie Hiltz, Christina Sappington (Chair)	September 16, 2026 Next: October 8, December 16, 2026	Written report provided October 13, 2026
Regional Sewer Committee	Tim Harding Alternate: Everett MacPherson	June 11, 2026 Next: TBD	Verbal report provided July 7, 2026

External Board and Committee Reports - October 20, 2026

Board/Committee	Reporting Councillor	Last / Next Meeting	Report
Annapolis Valley Regional Library Board	Emily Lutz Alternate: Christina Sappington	July 6, 2026 Next: September 17, 2026	Verbal report provided September 1, 2026
Annapolis Valley Trails Coalition Board	Robbie Hiltz Alternate: Tim Harding	February 26, 2026	Written report provided February 3, 2026
Canning Source Water Protection Committee	Everett MacPherson		
Kentville Joint Fire Services Committee	Bob Best, Tim Harding, Christina Sappington	March 20, 2025 Next: October 23, 2025	Written report provided April 1, 2025
Kentville Source Water Protection Advisory Group	Doug Gates	March 26, 2025	
Kentville Water Commission	Doug Gates	July 30, 2026 Next: TBD	Verbal report provided September 1, 2026
Kings County Homelessness Advisory Committee	Everett MacPherson	August 17, 2026 Next: TBD	Written report provided September 1, 2026
Kings Regional Emergency Management Advisory Committee	Dave Corkum, Riley Peckford	July 20, 2026 Next: TBD	Written report provided September 15, 2026
Landscape of Grand Pré Inc. Member	Peter Allen Alternate: Christina Sappington	September 23, 2026 Next: TBD	Written report provided October 20, 2026
Landscape of Grand Pré Incorporated Board	Doug Gates	May 6, 2026 Next: TBD	Written report provided June 2, 2026
New Minas Source Water Protection Committee	Christina Sappington	May 28, 2026 Next: October 2026	Written report provided July 7, 2026
Nova Scotia Solid Waste-Resource Regional Chairs Committee	Dave Corkum (Vice-Chair)	September 25, 2026 Next: TBD	Written report provided October 13, 2026
Port Williams Source Water Protection Committee	Doug Gates	March 18, 2026 Next: March 18, 2027	Verbal report provided April 7, 2026; Written report provided April 21, 2026
Regional Recreation Facility Steering Committee	Dave Corkum (Chair)	October 1, 2026 Next: October 22, 2026	Request for Decision provided October 13, 2026
Valley Community Fibre Network (Authority) Board	Robbie Hiltz	September 11, 2025 Next: December 4, 2025, May 22, 2026	Verbal report provided October 7, 2025
Valley Regional Enterprise Network Liaison & Oversight Committee	Dave Corkum Alternate: Christina Sappington	May 28, 2026 Next: TBD	Written report provided June 2, 2026
Valley Regional Services Board (Tidal Transit & Valley Waste)	Dave Corkum Alternate: Emily Lutz	September 16, 2026 Next: October 21, 2026	Written report provided October 13, 2026
Western Regional Housing Authority Board	Citizen Member only		
Wolfville Source Water Protection Advisory Committee	Peter Allen	March 11, 2026 Next: June 10, 2026	Written report provided April 7, 2026