



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

March 27, 2026

To: Mayor  
Deputy Mayor  
Councillors

Dear Members of Council:

Attached please find the agenda for the Special Municipal Council meeting regarding the 2026/2027 budget scheduled for **Wednesday, April 1, 2026 at 9:00 a.m.**

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

Members of the public can watch live on YouTube: visit [www.countyofkings.ca](http://www.countyofkings.ca) and click the "Watch Live" link.

Accommodations are available for this meeting: please submit your request at [www.countyofkings.ca/accommodationsrequest](http://www.countyofkings.ca/accommodationsrequest).

Sincerely,

Janny Postema  
Municipal Clerk  
Municipality of the County of Kings



MUNICIPALITY *of the*  
COUNTY *of* KINGS

**SPECIAL COUNCIL - BUDGET**

**Wednesday, April 1, 2026**

**9:00 a.m.**

**AGENDA**

1. Roll Call

2. Approval of Agenda

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3. Disclosure of Conflict of Interest Issues

4. Financial Services

- a. Municipality of the County of Kings 2026/2027 Operating and Capital Budgets Request for Decision

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5. Comments from the Public

6. Adjournment

**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.

*Accommodations are available for this meeting: please submit your request at [www.countyofkings.ca/accommodationsrequest](http://www.countyofkings.ca/accommodationsrequest).*

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<b>TO</b>	Municipal Council
<b>PREPARED BY</b>	Tyler Honeywood, CPA, Manager of Financial Reporting Katrina Roefs, CPA, Financial Analyst
<b>MEETING DATE</b>	April 1, 2026
<b>SUBJECT</b>	2026/27 Budget Approval

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## **ORIGIN**

- [March 17, 2026, Committee of the Whole](#) - 2026/27 Proposed Operating, Utility, and Reserve Budget Presentation
- [March 25, 2026, Committee of the Whole](#) - 2026/27 Proposed Capital Budget Presentation

## **RECOMMENDATIONS**

1. That Municipal Council approve the 2026/27 Operating and Capital Budget for the Greenwood Water Utility which includes \$1,209,910 of Gross Expenditures, and a total Capital Budget of \$8,618,788 funded out of Prior Period Surplus, Long Term Debt, and Operating Revenue, attached as Appendix A to the April 1, 2026 Request for Decision.
2. That Municipal Council approve the 2026/27 Operating and Capital Budget for the Regional Sewer System which includes \$2,942,700 of Gross Expenditures and a Capital Budget of \$5,294,819, attached as Appendix B to the April 1, 2026 Request for Decision.
3. That Municipal Council approve the 2026/27 Municipal contribution in the amount of \$127,175 to the West Hants Regional Municipality for the Hantsport Volunteer Fire Department as summarized in Appendix C to the April 1, 2026 Request for Decision.
4. That Municipal Council approve the Capital and Project Budget with Gross Expenditures of \$51,188,259 as summarized in Appendix D to the April 1, 2026 Request for Decision.
5. That Municipal Council approve the Five-Year Capital Plan as summarized in Appendix E to the April 1, 2026 Request for Decision, and as detailed within the Project Justification Sheets of the Proposed 2026/27 Budget Document, included as Appendix H to the April 1, 2026 Request for Decision.
6. That Municipal Council provide seven days' notice, per s. 48(1) *Municipal Government Act*, to adopt amendments to Policy FIN-05-003, the Fees Policy, attached as Appendix F to the April 1, 2026 Request for Decision. Proposed amendments are shown in red:

4.2 The fees for Sewer Charges be approved as follows:

Single family dwellings and like units be charged **\$615.00**  
Vacant lots be charged **\$184.00**

4.3 The flow rates be amended as follows:

Part 1 **\$3.47**  
Part 2 **\$4.12**  
Part 3 **\$4.80**

4.6 The fees for Street Lights be approved as follows:

Centreville properties be charged: **\$4.75**

Canaan Heights properties be charged according to By-law 97

All other properties be charged **\$42.50**

7. That the 2026/27 Operating Budget with Gross Expenditures of \$76,671,720 be approved as summarized in Appendix G to the April 1, 2026 Request for Decision.
8. That the residential and resource property tax rate for 2026/27 be set at \$0.853 per \$100 of assessment.
9. That the commercial property tax rate for 2026/27 be set at \$2.287 per \$100 of assessment.

## **INTENT**

For Municipal Council to approve the 2026/27 Operating, Water Utility, and Capital and Project Budgets, as well as fees and rates, together with approval of other budgets as required under agreements or legislation.

## **DISCUSSION**

Staff have provided the proposed Operating, Water Utility, Reserve, and Capital and Project Budgets for the 2026/27 fiscal year. Detailed presentations were made on March 17, 2026, and March 25, 2026.

The Municipality continues to grow as a vibrant and thriving region. There have been numerous service enhancements and special projects undertaken to continue to offer a high level of service to our residents and businesses. The 2026/27 budget utilizes resources in an effective manner and maintains existing tax rates, while enabling enhanced reserve contributions that help ensure appropriate future reserve balances will be achieved. The budget continues to provide support for recreation, economic development, culture, and other community programs and organizations through Municipal grant funding. In addition, the Capital and Project Budget provides for numerous initiatives that support the Municipality's strategic priorities.

## **Fees Policy**

The 2026/27 proposed budget maintains the tax rate for residential, resource, and commercial properties. The three updates required to the Fees Policy, FIN-05-003, relate to sewer and streetlights. A slight increase is proposed for streetlights with rates as follows: General Rate \$42.50 per dwelling (\$0.50 increase), Centreville \$4.75 per dwelling (\$0.25 increase). The fees for sewer charges are amended in line with the Consumer Price Index for Nova Scotia (October). This is required to maintain operations and ensure adequate funding for future capital requirements.

## **FINANCIAL IMPLICATIONS**

- 2026/27 Operating Budget with Gross Expenditures of \$76,671,720.
- 2026/27 Capital and Project Budget with Gross Expenditures of \$51,188,259.
- 2026/27 Operating Budget for the Greenwood Water Utility which includes \$1,209,910 of Gross Expenditures, and a total Capital Budget of \$8,618,791 funded out of Prior Period Surplus, Grant funding, Long Term Debt, and Operating Revenue.

- 2026/27 Operating Budget for the Regional Sewer which includes \$2,942,700 of Gross Expenditures and Capital Budget of \$5,294,819.

## **STRATEGIC PLAN ALIGNMENT**

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

## **ALTERNATIVES**

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

## **IMPLEMENTATION**

- External Organizations funded through the budget will be advised.
- Department Directors and Managers will be advised of their approved budgets.
- Approved Budget to be posted to the Municipal Website with a condensed version distributed via social media.
- Staff will prepare and file with the Province by September 30th, the Statement of Estimates Parts A and B, which summarize the approved Operating Budget, and
- Staff will contact Villages to communicate available Village Infrastructure Capital Enhancement grants available for 2026/27 and obtain Village Capital Enhancement Plans.
- Tenders for projects will be awarded as required.

## **ENGAGEMENT**

- Budget timelines were published on the Municipal website.
- All meetings were open to the public, recorded, and live streamed.
- Budget information was detailed at District Meetings held throughout the year.
- Presentations and information are posted to the Municipal website.

## **APPENDICES**

- Appendix A: Proposed 2026/27 Greenwood Water Utility Budget
- Appendix B: Proposed 2026/27 Regional Sewer Utility Budget
- Appendix C: Hantsport Volunteer Fire Department 2026/27 Contribution Support
- Appendix D: 2026/27 Capital & Project Budget with Financing Sources
- Appendix E: Five-year Capital & Project Budget Forecast
- Appendix F: Revised FIN-05-003 Fees Policy
- Appendix G: 2026/27 Operating Budget Summary
- Appendix H: Municipality of the County of Kings Proposed 2026/27 Budget

# Request for Decision

## APPROVALS

Mike Livingstone, Director of Finance & IT

March 26, 2026

Scott Conrod, Chief Administrative Officer

March 27, 2026

**Appendix A – Proposed 2026-27 Greenwood Water Utility Budget**

Proposed Operating Budget:

<b>Greenwood Water</b>	<b>Proposed 2026/27 Budget</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
<b>Revenues</b>						
Activity Revenue	\$ 1,137,000	\$ 1,097,500	3.6 %	\$ 1,096,300	\$ 1,098,000	\$ 1,065,000
Other	179,600	50,000	259.2 %	113,400	147,900	171,800
<b>Total Revenue</b>	<b>1,316,600</b>	<b>1,147,500</b>	<b>14.7 %</b>	<b>1,209,700</b>	<b>1,245,900</b>	<b>1,236,800</b>
<b>Expenditures</b>						
Salaries, Wages, Benefits	312,300	320,800	(2.6)%	306,100	234,100	221,700
Materials, Supplies, Utilities	289,410	245,400	17.9 %	237,100	221,600	227,300
Purchased Services	146,300	166,200	(12.0)%	125,000	94,400	120,400
Capital out of Revenue	-	32,000	(100.0)%	10,000	109,800	451,600
Debt & Transfers to Reserves	461,900	383,100	20.6 %	240,700	235,800	194,100
<b>Total Expenditures</b>	<b>1,209,910</b>	<b>1,147,500</b>	<b>5.4 %</b>	<b>918,900</b>	<b>895,700</b>	<b>1,215,100</b>
<b>Surplus (Deficit)</b>	<b>106,690</b>	<b>-</b>	<b>- %</b>	<b>290,800</b>	<b>350,200</b>	<b>21,700</b>
Opening Surplus	2,913,700	3,497,670		3,497,700	3,147,500	3,125,800
Capital out of Surplus	(2,860,000)	(3,497,670)		(874,800)	-	-
<b>Ending Surplus</b>	<b>\$ 160,390</b>	<b>\$ -</b>		<b>\$ 2,913,700</b>	<b>\$ 3,497,700</b>	<b>\$ 3,147,500</b>

Proposed Capital Budget:

	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
<b>Capital Projects</b>			
Water Distribution System Improvements	\$ 335,000	\$ 220,000	\$ 220,000
Water System Equipment	286,884	145,000	145,000
Production Well & Transmission Line	7,996,904	-	-
<b>Total</b>	<b>8,618,788</b>	<b>365,000</b>	<b>365,000</b>
<b>Funding Source</b>			
Capital out of Revenue	-	-	-
Capital out of Surplus	2,860,000	-	-
Grant funding	5,482,861		
Debt	275,930	365,000	365,000
<b>Total</b>	<b>\$ 8,618,791</b>	<b>\$ 365,000</b>	<b>\$ 365,000</b>

Appendix B – Proposed 2026/27 Regional Sewer Budget

Proposed Operating Budget:

<b>Regional Sewer</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Revenue	\$ 2,942,700	\$ 2,724,800	8.0 %	\$ 3,012,000	\$2,034,384	\$ 1,999,000
<b>Expenditures</b>						
Salaries, Wages & Benefits	425,900	401,900	6.0 %	408,700	356,631	282,500
Materials, Supplies, Utilities	1,099,600	980,900	12.1 %	1,261,300	922,252	1,007,400
Purchased Services	103,300	100,600	2.7 %	100,600	66,301	39,400
Debt & Reserve Transfers	890,900	810,400	9.9 %	810,400	689,200	669,700
Debenture 44-A-1 Service	423,000	431,000	(1.9)%	431,000	-	-
<b>Total Expenditures</b>	<b>2,942,700</b>	<b>2,724,800</b>	<b>8.0 %</b>	<b>3,012,000</b>	<b>2,034,384</b>	<b>1,999,000</b>
Surplus (Deficit)	\$ -	\$ -	- %	\$ -	\$ -	\$ -

Proposed Capital Budget:

<b>Regional Sewer</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>
<b>Capital Projects:</b>					
Regional Sewerlines	\$ 250,000	\$ 100,000	\$ 250,000	\$ 100,000	\$ 250,000
Regional STP Aeration And Desludging	2,775,000	1,550,000	600,000	1,250,000	1,250,000
Regional Equipment	200,000	100,000	100,000	100,000	100,000
Regional Consulting And Studies	100,000	-	-	-	-
Regional Lift Station Upgrades	550,000	360,000	250,000	250,000	250,000
Regional STP Upgrades	1,419,819	100,000	200,000	100,000	100,000
<b>Total</b>	<b>\$ 5,294,819</b>	<b>\$2,210,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,800,000</b>	<b>\$ 1,950,000</b>
<b>Funding Source:</b>					
Operations	\$ -	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000
Grant	-	-	-	-	-
Capital Reserve	450,000	200,000	450,000	200,000	350,000
Debt	4,844,819	2,010,000	950,000	350,000	350,000
<b>Total - All Purposes</b>	<b>\$ 5,294,819</b>	<b>\$2,210,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,800,000</b>	<b>\$ 1,950,000</b>

**West Hants Regional Municipality**  
**Hantsport Fire Service**  
**2026-27 Detailed Budget**

<b>REVENUE</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
Fundraising / Donations	\$ -	\$ -	\$ -	0.0%
Fire Protection Area Rate	\$ -	\$ -	\$ -	0.0%
Area Rates	\$ -	\$ -	\$ -	#DIV/0!
Fire Society	\$ -	\$ -	\$ -	0.0%
Municipal Costs	\$ 62,683	\$ 139,735	\$ 142,262	1.8%
Debt Servicing Contributions - West Hants	\$ -	\$ 282,015	\$ 290,530	3.0%
Debt Servicing Contributions - Kings (48.2% calls)	\$ 8,405	\$ 132,628	\$ 135,029	1.8%
Operation Contributions - Kings (48.2% calls)	\$ 11,158	\$ 127,700	\$ 127,173	-0.4%
Operation Contributions - Glooscap	\$ 4,710	\$ 7,065	\$ 7,065	0.0%
Operation Contributions - East Hants	\$ -	\$ -	\$ -	0.0%
Operation Contributions - West Hants Fire Services	\$ -	\$ -	\$ -	0.0%
Grants	\$ -	\$ -	\$ -	0.0%
Provincial / Federal Funding	\$ -	\$ -	\$ -	0.0%
<b>Total Revenue</b>	<b>\$ 86,956</b>	<b>\$ 689,143</b>	<b>\$ 702,059</b>	<b>1.9%</b>

**EXPENSES****Firefighting Operations***Apparatus*

Regular Maintenance	\$ 27,780	\$ 20,000	\$ 20,000	0.0%
Fuel	\$ 10,233	\$ 10,000	\$ 8,000	-20.0%
Major Repairs	\$ 5,254	\$ -	\$ -	0.0%
<i>Apparatus Sub Total</i>	<i>\$ 43,267</i>	<i>\$ 30,000</i>	<i>\$ 28,000</i>	<i>-6.7%</i>

*Equipment & Services*

Personal Protection	\$ 12,923	\$ 35,000	\$ 35,000	0.0%
Fire Suppression & Rescue Equipment	\$ 10,243	\$ 30,000	\$ 30,000	0.0%
Scab Testing, Inspection & Repairs	\$ 3,220	\$ 5,500	\$ 5,500	0.0%
Equipment Repairs & Maintenance	\$ 2,707	\$ 3,000	\$ 5,000	66.7%
Rehab Supplies	\$ 910	\$ 1,500	\$ 1,500	0.0%
<i>Equipment Sub Total</i>	<i>\$ 30,002</i>	<i>\$ 75,000</i>	<i>\$ 77,000</i>	<i>2.7%</i>

*Communications*

Pagers/Portable Radios	\$ 9,291	\$ 7,500	\$ 13,000	73.3%
Maintenance & Testing	\$ 953	\$ 2,000	\$ 1,500	-25.0%
Publications/Subscriptions	\$ 637	\$ 500	\$ 500	0.0%
<i>Communication Sub Total</i>	<i>\$ 10,880</i>	<i>\$ 10,000</i>	<i>\$ 15,000</i>	<i>50.0%</i>
<b>Total Firefighting Operations</b>	<b>\$ 84,150</b>	<b>\$ 115,000</b>	<b>\$ 120,000</b>	<b>4.3%</b>

**Training**

Fire Rescue Training (including travel & meals)	\$ 5,615	\$ 6,500	\$ 7,000	7.7%
Training Grounds, Equipment & Exercises	\$ 1,265	\$ 2,500	\$ 2,500	0.0%
Medical First Responder	\$ 372	\$ 1,000	\$ 1,000	0.0%
Seminars/Materials	\$ 758	\$ 1,000	\$ 500	-50.0%
<i>Training Sub Total</i>	<i>\$ 8,009</i>	<i>\$ 11,000</i>	<i>\$ 11,000</i>	<i>0.0%</i>

<b>EXPENSES</b>	<b>3-Year Average</b>	<b>BUDGET 2025-26</b>	<b>BUDGET 2026-27</b>	<b>VARIANCE</b>
<b>Fire Station</b>				
Light & Power	\$ 4,790	\$ 12,000	\$ 12,000	0.0%
Heating	\$ 4,639	\$ 12,000	\$ 15,000	25.0%
General Maintenance & Grounds	\$ 5,607	\$ 2,000	\$ 4,000	100.0%
Building Maintenance	\$ 2,285	\$ 8,000	\$ 8,000	0.0%
Emergency Equipment	\$ 63	\$ 1,000	\$ 1,000	0.0%
Snow Removal/Grounds	\$ -	\$ 4,000	\$ 4,000	0.0%
Janitorial/Cleaning	\$ 1,705	\$ 6,500	\$ 6,500	0.0%
Maintenance - Apparatus Superintendent	\$ 27,827	\$ 6,500	\$ -	0.0%
Renovations/Major Repairs	\$ -	\$ -	\$ 1,000	0.0%
Station Supplies & Expenses	\$ -	\$ 500	\$ 500	0.0%
Rent	\$ -	\$ -	\$ -	0.0%

<i>Fire Station Sub Total</i>	\$	46,916	\$	52,500	\$	52,000	-1.0%
<b>Administration</b>							
Telephone, Internet, Etc.	\$	2,033	\$	2,500	\$	2,500	0.0%
Office Supplies & Expenses	\$	75	\$	2,500	\$	1,500	-40.0%
Membership	\$	324	\$	500	\$	2,000	300.0%
Professional Services	\$	3,595	\$	4,000	\$	3,000	-25.0%
Insurance	\$	16,095	\$	19,000	\$	18,000	-5.3%
WCB	\$	2,188	\$	2,000	\$	2,500	25.0%
EAP	\$	754	\$	2,000	\$	1,500	-25.0%
Computer Services	\$	1,043	\$	500	\$	800	60.0%
Public Events	\$	1,509	\$	1,500	\$	1,200	-20.0%
Firefighter Honorarium	\$	46,667	\$	55,000	\$	55,000	0.0%
Membership Recognition	\$	2,101	\$	4,000	\$	4,000	0.0%
Uniforms	\$	1,235	\$	2,000	\$	1,500	-25.0%
Other	\$	2,741	\$	500	\$	-	#VALUE!
<i>Administration Sub Total</i>	\$	80,359	\$	96,000	\$	93,500	-2.6%
<b>Long Term Debt Payments</b>							
<i>Total Long Term Debt Payments</i>	\$	131,527	\$	414,643	\$	425,559	2.6%
<b>Total Fire Service Operations</b>	\$	<b>266,811</b>	\$	<b>574,143</b>	\$	<b>582,059</b>	<b>1.4%</b>
<b>Capital &amp; Reserve Expenses</b>							
Misc.	\$	-	\$	-	\$	-	0.0%
Reserve Contributions	\$	-	\$	-	\$	-	0.0%
<i>Capital &amp; Reserve Expenditures Sub Total</i>	\$	-	\$	-	\$	-	0.0%
<b>Total Hantsport Fire Expenses</b>	\$	<b>350,961</b>	\$	<b>689,143</b>	\$	<b>702,059</b>	<b>1.9%</b>
<b>Surplus/Deficit</b>	\$	<b>(264,005)</b>	\$	<b>-</b>	\$	<b>-</b>	<b>0.0%</b>

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Appendix D – 2026/27 Capital & Project Budget with Financing Sources

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
<b>Information Technology</b>							
Network Upgrades	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Hardware Evergreening	61,800	-	-	61,800	-	-	-
Accounting & Asset Management Software	474,600	-	-	474,600	-	-	-
Fibre/Wireless Hybrid Connectivity	205,847	-	-	-	-	205,847	-
Council Chambers A/V Upgrades	77,428	-	-	77,428	-	-	-
<b>Total Information Technology</b>	<b>\$ 894,675</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 688,828</b>	<b>\$ -</b>	<b>\$ 205,847</b>	<b>\$ -</b>
<b>Municipal Facilities</b>							
Waterville Warehouse Upgrades	316,515	-	-	-	-	316,515	-
Municipal Complex - Furniture & Equipment	24,395	-	-	24,395	-	-	-
<b>Total Municipal Facilities</b>	<b>\$ 340,910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,395</b>	<b>\$ -</b>	<b>\$ 316,515</b>	<b>\$ -</b>
<b>Roads &amp; Sidewalks</b>							
Pedestrian Infrastructure	1,830,000	-	1,400,000	380,000	50,000	-	-
Municipal Road Remediation	350,000	-	-	350,000	-	-	-
<b>Total Roads &amp; Sidewalks</b>	<b>\$ 2,180,000</b>	<b>\$ -</b>	<b>\$ 1,400,000</b>	<b>\$ 730,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parks &amp; Recreation</b>							
Park Facility Upgrades	256,761	45,000	-	169,838	41,923	-	-
<b>Total Parks &amp; Recreation</b>	<b>\$ 256,761</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ 169,838</b>	<b>\$ 41,923</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Special Projects</b>							
Wind	168,350	-	-	-	168,350	-	-
Light Manufacturing Park Development Study	78,903	-	-	-	78,903	-	-
Regional Recreation Facility	3,705,166	149,385	575,000	2,555,166	133,946	-	291,669
Municipal Accessibility Upgrades	285,000	175,000	50,000	-	60,000	-	-
Active Transportation Infrastructure	1,416,095	225,000	514,837	-	626,258	-	50,000
IMSA Pilot	20,000	20,000	-	-	-	-	-
Municipal Infrastructure Development Strategy	477,152	-	-	-	477,152	-	-
Climate Change Preparedness	265,000	10,000	-	25,000	230,000	-	-
Light Manufacturing Park Construction	250,000	-	-	-	250,000	-	-
Municipal Fleet	730,000	-	-	730,000	-	-	-
Meadowview Solar Garden	50,000	13,000	37,000	-	-	-	-
Highway 101 Municipal Signage	50,000	-	-	-	50,000	-	-
Electric Vehicle (EV) Charging Station & Solar/Battery	418,300	-	101,250	-	-	317,050	-
Wolfville Fire Hall	-	-	-	-	-	-	-
Property Assessed Clean Energy (PACE)	20,750	-	-	-	20,750	-	-
<b>Total Special Projects</b>	<b>\$ 7,934,716</b>	<b>\$ 592,385</b>	<b>\$ 1,278,087</b>	<b>\$ 3,310,166</b>	<b>\$ 2,095,359</b>	<b>\$ 317,050</b>	<b>\$ 341,669</b>
<b>Total Supported by the Tax Rate</b>	<b>\$ 11,607,062</b>	<b>\$ 637,385</b>	<b>\$ 2,678,087</b>	<b>\$ 4,923,227</b>	<b>\$ 2,187,282</b>	<b>\$ 839,412</b>	<b>\$ 341,669</b>
<b>Municipal Sewer</b>							
Lift Station Replacements	3,822,370	-	1,718,396	1,503,974	-	600,000	-
Sewer Treatment Plant Infrastructure Renewal	15,359,629	-	5,513,983	5,689,497	-	4,156,150	-
Sewer Collection Line Replacement	2,480,494	-	1,418,905	850,000	-	211,589	-
EPW Equipment & Occupational Health/Safety	294,232	-	-	294,232	-	-	-
SCADA System	996,042	-	590,000	406,042	-	-	-
Laboratory Building	1,206,720	-	-	-	-	1,206,720	-
Biosolids Management Plan	150,000	-	-	-	150,000	-	-
STP Lagoon Desludging	1,358,103	50,000	1,224,916	-	83,187	-	-
<b>Total Supported by the Sewer Rate</b>	<b>\$ 25,667,590</b>	<b>\$ 50,000</b>	<b>\$ 10,466,200</b>	<b>\$ 8,743,745</b>	<b>\$ 233,187</b>	<b>\$ 6,174,459</b>	<b>\$ -</b>
<b>Regional Sewer</b>							
Regional Sewerlines	250,000	-	-	250,000	-	-	-
Regional STP Aeration And Desludging	2,775,000	-	-	-	-	2,775,000	-
Regional Equipment	200,000	-	-	-	-	200,000	-
Regional Consulting And Studies	100,000	-	-	100,000	-	-	-
Regional Lift Station Upgrades	550,000	-	-	-	-	550,000	-
Regional STP Upgrades	1,419,819	-	-	100,000	-	1,319,819	-
<b>Total Supported by User Fees</b>	<b>\$ 5,294,819</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ 4,844,819</b>	<b>\$ -</b>
<b>Greenwood Water Utility</b>							
Water Distribution System Improvements	335,000	-	-	-	335,000	-	-
Water System Equipment	286,884	-	-	-	286,884	-	-
Transmission Line & Treatment Plant	7,996,904	-	5,482,861	-	2,238,116	275,927	-
<b>Total Supported by the Water Rate</b>	<b>\$ 8,618,788</b>	<b>\$ -</b>	<b>\$ 5,482,861</b>	<b>\$ -</b>	<b>\$ 2,860,000</b>	<b>\$ 275,927</b>	<b>\$ -</b>
<b>Total - All Purposes</b>	<b>\$ 51,188,259</b>	<b>\$ 687,385</b>	<b>\$ 18,627,148</b>	<b>\$ 14,116,972</b>	<b>\$ 5,280,469</b>	<b>\$ 12,134,617</b>	<b>\$ 341,669</b>
<b>Percentage of Total</b>	<b>100%</b>	<b>1.3%</b>	<b>36.4%</b>	<b>27.6%</b>	<b>10.3%</b>	<b>23.7%</b>	<b>0.7%</b>

## Appendix E – Five-year Capital and Project Budget Forecast

The table below summarizes forecasted capital spending over the next five-years. Individual projects within the 2026/27 proposed Capital and Project Budget and their funding sources are detailed in upcoming tables.

Department	2026/27	2027/28	2028/29	2029/30	2030/31	Total
<b>Municipal Infrastructure</b>						
Information Technology	\$ 894,675	\$ 343,200	\$ 356,200	\$ 158,200	\$ 158,200	\$ 1,910,475
Municipal Facilities	340,910	8,000	10,000	12,000	-	370,910
Roads & Sidewalks	2,180,000	850,000	850,000	850,000	850,000	5,580,000
Parks & Recreation	256,761	40,000	40,000	40,000	30,000	406,761
<b>Special Projects</b>	7,934,716	3,958,566	12,219,834	540,000	610,000	25,263,116
<b>Total supported by the Tax Rate</b>	11,607,062	5,199,766	13,476,034	1,600,200	1,648,200	33,531,262
<b>Municipal Sewer</b>	25,667,590	9,056,500	8,357,500	5,698,500	5,399,500	54,179,590
<b>Regional Sewer</b>	5,294,819	2,210,000	1,400,000	1,800,000	1,950,000	12,654,819
<b>Greenwood Water Utility</b>	8,618,788	365,000	365,000	365,000	365,000	10,078,788
<b>Total - All Purposes</b>	\$ 51,188,259	\$ 16,831,266	\$ 23,598,534	\$ 9,463,700	\$ 9,362,700	\$ 110,444,459

# POLICY

# FIN-05-003



## Municipality of the County of Kings

### Fees

<b>Policy Category</b>	Finance	<b>Most Recent Amendment</b>	April 15, 2025
<b>First Council Approval</b>	May 1, 2007	<b>Future Review Date</b>	March 2026

**1. Purpose**

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

**2. Scope**

This Policy applies to all fees charged by the Municipality.

**3. Definitions**

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

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

**4. Policy Statements**

Fees for Animal Control

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

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

Fees for Sewer Charges

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

- 4.2.1 In the case of a single family dwelling the annual sum of \$599615.00 for a frontage up to but not exceeding a maximum of 250 feet.

- 4.2.2 In the case of lots upon which no building has been constructed the annual sum of ~~\$18479.00~~
- 4.2.3 Notwithstanding 4.2.2, the developer or subdivider who installed and transferred to the Municipality the sewer line servicing such lots shall be exempt from payment of such sum until such developer or subdivider has transferred ownership of such lots, or an occupancy permit has been issued for the property, whichever may occur first.
- 4.2.4 In the case of land upon which no building has been constructed and not the subject of final approval as a subdivision, or not dealt with in sections 4.2.1 and 4.2.5 herein, the annual sum of ~~\$179184.00~~
  - 4.2.4.1 For each 200 feet of frontage or portion thereof where the land is not in active agricultural use;
  - 4.2.4.2 For every 1,000 feet of frontage or portion thereof where the land is in active agricultural use.
- 4.2.5 In the case of public schools the annual sum of ~~\$599615.00~~ for each academic classroom.
- 4.2.6 In the case of property used for commercial uses, apartment buildings and other uses other than as a single family dwelling a minimum sum of ~~\$599615.00~~ per annum based upon a discharge of up to 40,000 gallons of effluent (based on human waste or equivalent) into a sewer line and an additional sum of additional gallons of effluent as prescribed in the Table forming Schedule "A" of the Wastewater Sewer By-law 98.
- 4.2.7 In the case of property described in subparagraph (e) but for which no rate is prescribed in the table a sum based on the rate of ~~\$599615.00~~ per annum up to 40,000 gallons of effluent (based on human waste or equivalent) discharged into a sewer line; the number of gallons and the equivalency of the effluent may be metered or otherwise established by the Municipal Engineer based upon examination of the operations carried out on the property in question and by reference to accepted sanitary engineering standards.
- 4.3 In addition to the basic sewer charge, the owner or occupier of every building, other than a single unit family dwelling discharging into the public sewer system an amount of sewage exceeding the volume of 40,000 gallons per year, shall be charged unless, otherwise specifically provided for herein, the following rates for each building:
  - 4.3.1 ~~\$3.383.47~~ for each and every 1,000 gallons or fraction thereof exceeding the volume of 40,000 gallons per year up to and including 100,000 gallons per year; and
  - 4.3.2 ~~\$4.024.12~~ for each and every 1,000 gallons or fraction thereof exceeding 100,000 gallons per year up to and including 200,000 gallons per year; and
  - 4.3.3 ~~\$4.684.80~~ for each and every 1,000 gallons or fraction thereof exceeding 200,000 gallons per year.
  - 4.3.4 For the purpose of determining the number of gallons in 4.3.1 the amount of sewage discharge shall be according to a meter where one is installed and where there is no meter installed it shall be determined in accordance with Schedule A of the Wastewater Sewer By-law 98.
  - 4.3.5 In making the calculation referred to in 4.3.1 and 4.3.2, the total volume of sewage for each individual building shall be calculated and charged for separately from any other buildings belonging to the same owner.
- 4.4 The base sewer charge will index annually based on the prior year's October Nova Scotia Consumer Price Index (all goods). In the event of decline in the October Nova Scotia Consumer Price Index (all goods), the base sewer charge from the prior fiscal period will be maintained and subsequent year indexing will be adjusted to offset the decline.

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

Fees for Street Lighting

- 4.6 The categories for which said street lighting charge may be levied and the amount of such charge shall be:
  - 4.6.1 Single dwellings: ~~\$42.00~~ \$42.50 per annum;
  - 4.6.2 Multiple dwelling units including apartment buildings in any one building: each residential unit shall be charged the single dwelling rate, up to a maximum of five units and any units beyond five units shall have no charge applied to them;
  - 4.6.3 Commercial dwellings: ~~\$42.00~~ \$42.50 per annum;
  - 4.6.4 Row housing or duplex: each dwelling unit shall be charged the single dwelling rate;
  - 4.6.5 Single dwellings, multiple dwelling units, commercial dwellings, and row housing or duplexes within the Growth Centre of Centreville: ~~\$4.50~~ \$4.75 per annum per unit for intersection pedestrian lighting.

Fees for Taxis and Taxi Licenses

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

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

Fees for Dog Licenses and Impounding

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

impounded, upon proof of ownership of the dog, may redeem the dog after payment to the Pound Keeper of the following costs and fees:

- 4.11.1 An impounding fee of \$35.00;
- 4.11.2 A boarding fee of \$5.00 for each day during any part of which the dog was impounded;
- 4.11.3 Any extraordinary expenses incurred by the Pound Keeper in relation to the dog.

Fees for Building Permits

4.12 Fees for building permits shall be as follows:

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

Fees for Subdivision and Site Plan Approval

4.13 Fees for subdivision and site plan approval shall be as follows:

- 4.13.1 Tentative subdivision approval \$ 50.00 per lot
- 4.13.2 Final subdivision approval \$150.00 per plan
- 4.13.3 Site plan approval \$100.00 per application

Fees for Tax Collection

4.14 An officer executing a warrant issued under the authority of the *Assessment Act* is entitled to the following fees:

- 4.14.1 Delivery and Executing a Warrant: \$90.00
- 4.14.2 Advertising for and conducting a sale: \$50.00 plus any actual expenses incurred, in lieu of those fees set out in subsection 111(5) of the *Assessment Act*.

4.15 A cost recovery fee of \$7.00 per billing to be charged to financial institutions for the provision of tax information.

4.16 Returned cheques: \$20.00 per cheque.

#### Fees for Septic Waste Disposal

4.17 Every Septic Tank Cleaner or other user of the Septic Waste Treatment Facility shall pay a charge for the operation of the facility, including the Municipality.

4.18 The Charge referred to in 3(a) of Septic Waste Disposal By-law 79 shall be apportioned and payable by each User of the facility at the rate of \$30.00 per 1,000 Imperial Gallons of Septic Waste or portion thereof delivered to the Septic Waste Treatment Facility. Such charge shall be calculated monthly.

4.19 A Septic Tank Cleaner or other user of the Septic Waste Treatment Facility, who is more than 20 days in arrears of payment to the Municipality of the Operating Charge may be denied access to the Facility by order of the Municipal Engineer.

4.20 Arrears of payment of Operating Charges shall carry interest at the current interest rate.

#### Fees for Vendors By-Law 90

4.21 Fee for Vendors: \$500 per annum

#### Fees for Planning Applications

4.22 Fees for applications to amend the Land Use By-law 106:

4.22.1 \$500.00 non-refundable application fee.

4.22.2 \$400.00 advertising fee. This fee is to be refunded if the application is withdrawn or refused before the application is advertised in the newspaper, or if the application results in a general text amendment that benefits multiple properties.

4.23 Fees for applications to enter into a development agreement or make a substantial amendment to an existing development agreement:

4.23.1 \$700.00 non-refundable application fee (including property registration costs).

4.23.2 400.00 advertising fee. This fee is to be refunded if the application is withdrawn or refused before the application is advertised in the newspaper.

4.24 Fees for applications to make an insubstantial amendment to an existing development agreement:

4.24.1 \$300.00 non-refundable application fee (including property registration costs).

4.25 Fees for applications to discharge a development agreement:

4.25.1 No application fee.

4.26 Fees for Heritage Properties and Conservation Districts:

4.26.1 No fee for applications to add a property to a Heritage Conservation District or to register a Municipal Heritage Property.

4.26.2 \$500.00 non-refundable application fee to remove a property from a Heritage Conservation District or to de-register a Municipal Heritage Property.

4.27 Groups exempt from fees for planning applications:

4.27.1 Places of Worship

4.27.2 Fire Departments

- 4.27.3 Incorporated Societies
- 4.27.4 Service Clubs
- 4.27.5 Community Associations
- 4.27.6 Recreational Associations
- 4.27.7 Registered Charities
- 4.27.8 Village Commissions
- 4.27.9 Provincial or Federal government departments and agencies

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

4.29 Fees for Credit Card transactions:

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

**5. Responsibilities**

5.1 Council will:

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

5.2 The Chief Administrative Officer or their designate will:

- 5.2.1 Implement and administer this Policy; and
- 5.2.2 Identify and propose revisions to this Policy as necessary.

5.3 Directors and Managers will:

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

**6. Amendments**

Date	Amendments
January 2, 2008	
May 6, 2008	
March 3, 2009	
May 5, 2009	
May 18, 2010	
April 19, 2011	
July 3, 2012	
April 16, 2013	
May 7, 2013	
April 15, 2014	
April 14, 2015	
April 14, 2016	Sewer charges and street light fees amended.
December 6, 2016	Sewer permit application, dye test, and variance fees amended.
May 25, 2017	Sewer charges and street light fees amended.
April 18, 2019	Sewer charges amended.
May 4, 2021	Street light fees amended.
April 19, 2022	Sewer charges and street light fees amended.
April 4, 2022	Sewer charges and street light fees amended.
May 2, 2023	Sewer charges and street light fees amended.

April 2, 2024	Sewer charges and street light fees amended.
February 18, 2025	Building and Sewer Permit Fees temporary relief.
April 15, 2025	Sewer charges and street light fees amended.
<u>April 1, 2026</u>	<u>Sewer charges and street light fees amended.</u>

## Appendix G – 2026/27 Operating Budget

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
<b>Revenues</b>						
Property Tax Revenue	\$ 59,641,190	\$ 53,070,900	12.4 %	\$ 53,062,080	\$ 50,533,425	\$ 46,546,820
Property Tax In lieu (PIIT)	3,664,900	3,508,650	4.5 %	3,692,150	3,681,845	3,540,370
Interest on Investments/Taxes	1,752,440	1,650,400	6.2 %	1,920,030	2,222,175	1,176,630
Area Rates collected for Other Organizations	6,488,090	5,970,210	8.7 %	5,970,210	5,719,035	5,239,990
less Area Rates paid to Other Organizations	(6,446,090)	(5,928,210)	8.7 %	(5,928,210)	(5,676,810)	(5,155,540)
Departmental Revenue	9,885,600	8,086,500	22.2 %	8,053,260	7,576,250	7,035,740
Transfers from Other Funds	1,685,590	3,454,700	(51.2)%	3,670,610	412,580	295,390
<b>Total Revenue</b>	<b>76,671,720</b>	<b>69,813,150</b>	<b>9.8 %</b>	<b>70,440,130</b>	<b>64,468,500</b>	<b>58,679,400</b>
<b>Expenditures</b>						
Education Contribution	\$ 17,854,000	\$ 17,145,900	\$ 0	\$ 17,036,120	\$ 15,667,360	\$ 14,082,580
RCMP & Prosecution	10,691,400	10,313,700	3.7 %	9,601,940	9,690,970	9,137,630
Other Provincial Mandatory	2,166,400	2,078,900	4.2 %	2,073,960	2,033,310	2,922,180
Inter-Municipal Service Agreements	6,466,800	6,953,300	(7.0)%	6,693,870	5,702,170	5,057,610
Salaries, Wages, Benefits	11,294,900	11,084,900	1.9 %	10,322,000	9,256,330	8,088,340
Materials, Supplies, Utilities	4,312,690	4,170,590	3.4 %	4,245,790	3,198,710	3,145,190
Purchased Services	5,564,140	3,751,710	48.3 %	3,228,210	3,030,020	2,319,090
Special Projects	1,794,400	2,845,310	(36.9)%	2,845,310	304,690	207,540
Fire Protection Funding	3,055,145	2,924,050	4.5 %	2,924,050	2,779,020	2,695,110
Grants	4,393,820	4,161,860	5.6 %	3,072,660	2,887,830	2,560,740
Debt & Transfers to Reserves	9,078,025	4,382,930	107.1 %	5,387,930	7,095,590	5,820,610
<b>Total Expenditures</b>	<b>\$ 76,671,720</b>	<b>\$ 69,813,150</b>	<b>9.8 %</b>	<b>\$ 67,431,840</b>	<b>\$ 61,646,000</b>	<b>\$ 56,036,620</b>

# Proposed Budget 2026-27

- OPERATING
- CAPITAL
- UTILITY
- RESERVE



MUNICIPALITY *of the*  
COUNTY *of* KINGS

## 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Municipality of the County of Kings  
Nova Scotia**

For the Fiscal Year Beginning

**April 01, 2025**

*Christopher P. Morill*

Executive Director

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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Municipality of the County of Kings, Nova Scotia for the Annual Budget beginning April 1, 2025. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

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## **Executive Summary**

The core of the 2026/27 Budget can be characterized as a budget of organic growth - building capacity with existing internal resources. Notwithstanding a limited number of strategic increases, the Municipality will continue to pursue its strategic goals and core service improvements while holding the line on tax rates, maintaining the existing staff complement, and keeping departmental spending increases in line with year-over-year price inflation.

Without adjusting the residential and commercial tax rates, additional revenues will be driven by growth in assessed property values; residential 7.9% and commercial 3.4%. This incremental revenue is offset by increases in Mandatory Contributions, shared services obligations, and other contract and policy-based costs. What remains can be directed toward broader inflationary price pressures, advancing strategic priorities, supporting Municipal grant programs, and building reserve capacity to safeguard and maintain stable tax rates into the future.

Two notable exceptions to the Municipality's core organic growth are the advancements in housing development through the Federally subsidized Housing Accelerator Program, and the introduction of Deed Transfer Tax (DTT). In 2026/27 DTT will not be used in operations, instead it will be earmarked for the future to address infrastructure at risk, end-of-life infrastructure, advancing Council's Strategic Plan, active living infrastructure and programs, and projects supporting improved efficiency and operational cost savings.

The most significant pressures on the 2026/27 budget include infrastructure enhancements supporting housing growth; streamlining approval processes for proposed housing developments; addressing service gaps that affect economic growth; replacing and maintaining existing aging infrastructure; enhancing Capital Reserve contributions to support infrastructure needs in the future; and continuing progress toward Provincial environmental goals and accessibility standards.

## **Introduction**

Municipal Council and staff remain committed to the efficient delivery of quality Municipal services to citizens and businesses. The 2026/27 Budget supports this commitment and provides comprehensive detail of the Municipality's operating and capital plans.

### **Municipal Tax and Annual Assessment Lift**

Revenue growth is driven by the lift in annual assessment, reflecting increases in both the residential and commercial assessment bases for 2026/27. Assessment growth has leveled out compared to the peak 12.6% observed in 2023/24. Growth in residential assessment since 2023/24 has remained steady between 7% and 8.5%. A detailed analysis of assessment values, property tax rates, and resulting revenues is provided beginning on page 35.

Increases in the cost of living is an ever-present factor impacting property taxpayers of the Municipality. Residential ratepayer relief is available through the personal property tax reduction program. For 2026/27 the program offers reductions up to \$630, a \$50 increase from 2025/26, with an income threshold of \$48,000. The Municipality's residential tax rate is competitive with other municipal units both provincially and locally and is among the most affordable across rural Nova Scotia municipalities, see pages 42 and 43. The Municipality's property tax affordability is further demonstrated by the calculation of residential tax effort in figure 17 (page 44). The Municipality's current residential tax effort of 2.3% aligns the Provincial average and is well below the 4% Provincial threshold for moderate risk.

A significant portion of residential assessment growth is subject to the Province's Capped Assessment Program (CAP). The CAP program sets an upper limit on assessment growth for qualifying properties based on the measurement of Nova Scotia October CPI rate for all items. For 2026/27 this upper limit is 2.6% as shown in Figure 12 on page 38. Additional assessment growth related to property sales, new construction, major renovations, and properties that are ineligible for CAP, have resulted in overall assessment lift of 7.9%.

Commercial assessments grew by 3.4% as demonstrated in Figure 14 (page 40). The Municipality's commercial tax base is highly concentrated, with a single large commercial account representing 12.6% of total commercial assessment. Additionally, the highest-assessed five percent of commercial accounts contribute more than 50.9% of all commercial tax revenue. As a result, any adjustments to the commercial tax rate would disproportionately affect larger commercial enterprises.

Adjustments to the residential tax rate have a minimal impact on the average residential account. The average assessment of a single-family dwelling in 2026/27 is \$218,409, which equates to an average bill of \$1,863, excluding area rate charges. A one cent rate fluctuation represents \$21.84 on the average bill and impacts total residential tax revenue by \$519,684. The Municipality's residential tax rate is below provincial and local municipal averages, and the 2026/27 budget proposes to maintain the rate.

There are several key factors that have been considered in the proposal to hold the tax rate in 2026/27:

- Inflationary pressures on general Municipal expenditures;
- Provincial mandatory costs will increase in response to assessment growth as predicted in past budgets;
- The landscape for capital assets is expanding to include accessibility, climate change, and housing demand; and
- Incorporating asset management best practices into the funding of capital reserves.

### **Deed Transfer Tax**

2026/27 is the first budget cycle following the Municipality's implementation of Deed Transfer Tax (DTT) on December 13, 2025. Historical property sale data indicates the Municipality could collect around four to five million dollars in annual DTT revenue, however in this first full year of implementation a more conservative budget value is being proposed under the assumption that there will be many pre-by-law arranged sales.

All DTT revenue collected in 2026/27 will be allocated to a dedicated reserve in accordance with [Policy FIN-05-029 Deed Transfer Tax Reserve](#).

### **Inflationary Pressure**

The Government of Canada and the Bank of Canada continue to operate under a flexible inflation-targeting framework, with a primary objective of maintaining inflation at 2%, the mid-point of the 1% - 3% control range. The current framework remains in effect through December 31, 2026, and the Bank of Canada has confirmed that the 2% target will remain unchanged as part of the upcoming framework renewal, citing its effectiveness in anchoring inflation expectations in an increasingly volatile global environment.<sup>1</sup>

Inflation rates have declined from post-pandemic highs but remains a key source of uncertainty for multi-year budgeting. On an annual average basis, CPI increased by 2.1% in 2025, down from 2.4% in 2024<sup>2</sup>, reflecting easing goods and energy prices, partially offset by continued strength in service-related costs.

The Bank of Canada has cautioned that structural pressures—including supply-chain disruptions, trade uncertainty, housing constraints, and climate-related impacts—may contribute to greater inflation variability over the medium term. As a result, sustained inflation continues to erode the real purchasing power of Municipal revenues and increases pressure on operating and capital costs, reinforcing the importance of prudent financial planning.

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<sup>1</sup> Bank of Canada, *Renewing Canada's Monetary Policy Framework*: <https://www.bankofcanada.ca/core-functions/monetary-policy/renewing-canadas-monetary-policy-framework/>, accessed February 6, 2026

<sup>2</sup> Statistics Canada, "Consumer Price Index: Annual Review, 2025," released January 19, 2026; <https://www150.statcan.gc.ca/n1/daily-quotidien/260119/dq260119b-eng.htm>, accessed February 6, 2026

### **Mandatory Costs Increase**

Mandatory costs imposed by the Province of Nova Scotia are projected to grow by 4.9% for fiscal 2026/27. The Municipality faces increases in part due to rising Uniform Assessment, which factors into the calculation for the contribution to the Annapolis Valley Regional Centre for Education, and will increase by almost \$710,000 in 2026/27.

### **Future Capital**

Consistent with recent budgets the 2026/27 Capital Budget is made up of many distinct capital initiatives of varying scale and delivering on both strategic priorities as well as core critical Municipal infrastructure. The Municipality's capital budget will also routinely incorporate more spending in the areas of accessibility, climate change mitigation and adaptation, and projects to support population growth and housing.

### **Capital Reserve Stability**

The status of the Municipality's Capital Reserves has been a key consideration in budgets going back to 2023/24 and remains a key consideration in the 2026/27 budget.

The Municipality continues to work toward attaining the Policy recommended balance, which is only the first step to achieving a sustainable long-term capital replacement program. The second step to achieving long-term Capital Reserve sustainability is to consider Policy revisions that address the difference between replacement cost and historical cost.

The 2023/24 budget was the first step in the multi-year approach to addressing reserve deficits compared to the target of accumulated depreciation and those efforts will continue in 2026/27.

## Strategic Plan

The current Strategic Plan (2025-2029) was approved in December of 2025. The Plan outlines strategic priorities that, in turn, guide the development of budgets, measurable goals, work plans and projects shaping day-to-day operations. All projects identified in the Strategic Plan support the Municipality’s Vision, Mission and Values.

Vision	Mission	Values
A community of communities where all people belong.	Respective of residents’ needs, we endeavour to enhance the quality of life for all through the provision of Municipal services in an inclusive, effective, efficient, and collaborative manner.	Accountability   Diversity Excellence   Innovation Integrity   Respect Transparency   Stewardship

Projects and initiatives outlined in the Municipality’s four-year Strategic Plan fall under five Key Strategic Priorities and Municipal Council’s Strategic Plan is attached as Appendix C.

Good Governance	The Municipality will enhance communication with communities, and continually review and evaluate processes, agreements, and partnerships to improve efficiency and effectiveness.
Economic Development	The Municipality will undertake or facilitate sustainable development and promotional opportunities beneficial to our economy and community.
Environmental Stewardship	The Municipality will integrate climate and sustainability considerations in our decision making processes and make significant investments in Municipal and community based initiatives.
Strong Communities	The Municipality will support vibrant, diverse, welcoming and sustainable communities through enhanced infrastructure, recreation programming, engagement opportunities, advocacy, and responsible land use planning.
Financial Sustainability	The Municipality will enhance sustainability of Municipal operations through continuous improvement.

## **Community Profile**

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

### Living in Kings

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

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

### Population and Dwellings

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

### Employment

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

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

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

Employment by Industry, 2021<sup>3</sup>

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

Employment by Industry, top three

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

<sup>3</sup> Statistics Canada. 2021 Census of Population. <https://www12.statcan.gc.ca/census-recensement/2021/as-sa/fogs-spg/page.cfm?topic=12&lang=E&dguid=2021A00031207>

## Education

Annapolis Valley Centre for Education oversees a network of public schools providing quality educational experiences for Pre-Primary to Grade 12 students throughout Kings County. In addition to robust public schools, the Region is served by two not-for-profit schools. The Booker School in Port Williams (pre-primary to grade 8), and Landmark East located in the neighboring Town of Wolfville (day and boarding school) serve students with learning differences.

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

## Transportation

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

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

## Health Care

Valley Regional Hospital is a community hospital for many Kings County residents, as well as a regional referral centre for the Annapolis Valley and other areas of Western Nova Scotia. The Western Kings Memorial Health

Centre in Berwick and Eastern Kings Memorial Community Health Centre in Wolfville also serve Kings County residents. Emergency Health Services provides paramedic services throughout Kings County.

### Sewer and Greenwood Water Utility

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

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

### Public Safety

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

### Recreation

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

## Census Snapshot

The following information has been compiled based on the 2021 census performed by Statistics Canada<sup>4</sup>.

Figure 1: Population and Dwellings

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

**Notes:**

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

Figure 2: Educational Attainment

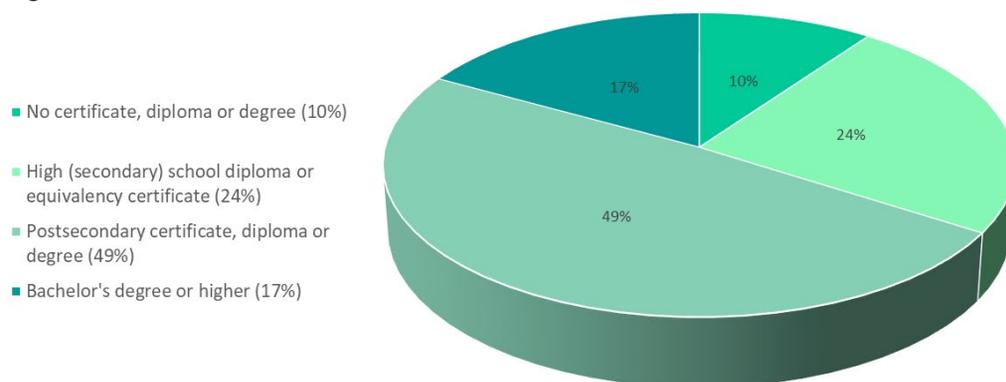


Figure 3: Population by age category

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

**Notes:**

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

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

## Local History

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

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

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

Wolfville became the education centre of the County in 1839 with the establishment of Acadia University comprising Horton Collegiate Academy, Acadia College, and Acadia Ladies' Seminary. Elsewhere, small manufacturing establishments sprang up including flour mills, cheese factories, tanneries, and a brick-making plant in Avonport by 1877. The completion of the Windsor and Annapolis Railway in 1869 stabilized apple production by opening access to new markets, both locally and abroad.

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

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

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

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

## Local Economic Update

The defining feature of the Canadian economy in 2025 was uncertainty; global tariff policies and changes in Federal immigration policies resulted in an increase in unemployment and a decrease in both business and consumer confidence. This uncertainty is expected to continue into 2026<sup>5</sup>.

Following national trends, the population of Nova Scotia began to decline in 2025, following a four-year period of growth<sup>6</sup>. This decline in population was reflected in slowing consumer spending, although the housing sector remained strong. Nova Scotia's economy escaped many of the impacts of changing global tariff policies, seafood notwithstanding. Looking forward, significant increases in defense spending at the Federal level are expected to have a significant impact on the Nova Scotian and King's County economies<sup>7</sup>.

The Economic Development department of the Municipality recorded 27 inquiries for support in 2025. Inquiries focused on requests for promotional support for events, permitting and licensing inquiries and requests for assistance locating available commercial space.



<sup>5</sup> TD Economics. 2025, December 11. *Canadian Quarterly Economic Forecast*. <https://economics.td.com/ca-quarterly-economic-forecast>

<sup>6</sup> Grant, T. 2025, December 17. *Nova Scotia's population dips for the first time since 2020*. CBC News. <https://www.cbc.ca/news/canada/nova-scotia/nova-scotia-population-dip-9.7020093>

<sup>7</sup> TD Economics. 2025, December 16. *Provincial Economic Forecast: The New "R-Word" ...Resilience*. <https://economics.td.com/provincial-economic-forecast#ns>

Labour force and unemployment data is collected for the Annapolis Valley region, comprised of Hants, Kings and Annapolis counties<sup>8</sup>. In November 2025 the total labour force in the region was 64,700, down from 67,200 in November 2024 and from July 2024 high of 69.3 thousand. The bulk of this decline occurred between December 2024 (67,300) and March 2025 (63,500). Labour force in the Annapolis Valley is typically higher during the summer due to the agriculture and tourism industries.

The unemployment rate in the Annapolis Valley was 4.2% in November 2025, a decrease of two percentage points from November 2024's rate of 6.2%. After exceeding the provincial unemployment rate in the fall of 2024, the unemployment rate in the Annapolis Valley dropped back below the provincial unemployment rate in early 2025 and remains below the provincial unemployment rate of 6.1% in November 2025.

Figure 4: Labour Force Annapolis Valley

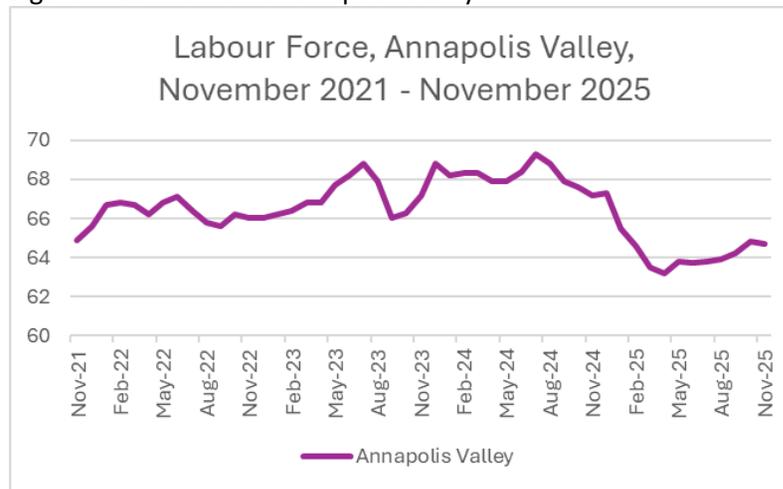
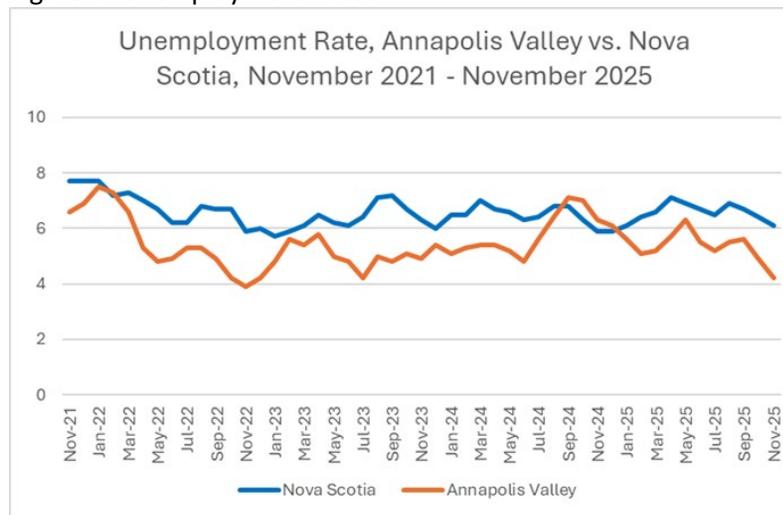


Figure 5: Unemployment Rates



<sup>8</sup> Statistics Canada. [Table 14-10-0462-01 Labour force characteristics by economic region, three-month moving average, unadjusted for seasonality](#)

## Public Engagement

The District Meet and Greets were designed to engage residents and provide meaningful opportunities for them to share feedback and ideas across a range of topics. Each meeting has featured six themed tables, where residents could interact directly with Municipal staff, learn about Municipal processes, and provide input on areas they believe are critical to the long-term success of the region.



The Finance table is designed to help residents better understand how Municipal funding works. Participants are allocated a hypothetical budget of \$600,000, with \$400,000 required to be assigned to mandatory expenditures. The remaining \$200,000 could then be distributed across various funding “buckets,” allowing residents to indicate where they would most like to see Municipal investment directed.

Across all Districts, the feedback has been largely consistent. Residents identified housing and affordability as top priorities requiring significant Municipal attention and investment. Additional key themes included the need for improved infrastructure, increased funding for public transit, particularly in rural areas, and further investment in community services, including grants for community development and programs like youth leadership and recreation facilities.

This budget responds to the priorities identified by residents by strengthening investment in several key areas. Continued support for public transportation remains a focus, reflected through increased contributions to Tidal Transit, as well as sustained funding for alternative transportation providers Kings Point to Point Transit and Trans County Transportation. The Municipality is also investing in core infrastructure, as outlined in the capital budget, and strengthening long-term financial resilience through enhanced reserve contributions. In addition, more than \$4.3 million has been allocated to grant programs, supporting a diverse array of local initiatives. This includes expanded funding for community halls and the introduction of a new District Grant Stream to provide more flexible, community-focused support across all Districts. An engagement strategy is also being developed.



## Fiscal and Accounting Framework

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

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

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

### Budget Control Process:

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

[Policy FIN-05-028 Budget Management](#) provides procedures that authorize and verify expenditures that are not included in a budget.

[Policy FIN-05-006 Procurement](#) establishes how the Municipality will meet its obligations under the *Nova Scotia Public Procurement Act and the Nova Scotia Public Procurement Policy* and establishes procurement procedures including purchasing authority, levels, and reporting requirements.

### Capital Budget Control Process:

The following points highlight the capital budget control process:

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

## Financial Planning Policies & Principles:

The financial plan, which covers both the Operating and Capital Budgets for all funds, encompasses the following principles:

- **Balanced Budget** – The Municipality, under the *Municipal Government Act (MGA)*, cannot budget for a deficit. To achieve this, the budget is prepared on a financially viable basis and is monitored to achieve a balanced year-end result. As such, all budgeted revenues must equal total budgeted expenditures and reserve transfers. [Policy FIN-05-0214 Surplus Allocation](#) establishes the annual process for treatment of surplus or deficit results. The Policy allocates a surplus first in the reduction of long-term debt for capital projects and then to fund reserves based on strategic priorities. A deficit is immediately funded from operating reserves.
- **Long Range Perspective** – All budgets are prepared with a long-term perspective to ensure affordability and equity to the ratepayers. As such, all programs and projects within the Operating and Capital Budgets must be realistic.
- **User Pay** – The Municipality, when appropriate, will assign the cost of services benefiting specific users directly by those users, through user fees or area rates, rather than through the general tax levy.
- **Proactive Asset Management** – The Municipality’s infrastructure is reviewed on an ongoing basis to assess condition. Proactive maintenance and rehabilitation programs are included in the budget process.
- **Reserves and Reserve Funds** – The Municipality maintains reserve funds to assist in financial planning, e.g., used to smooth increases in future tax rates.
- **Financial Policies**, as approved by Municipal Council; are posted on the [Municipal website](#).

### Basis of Budgeting:

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

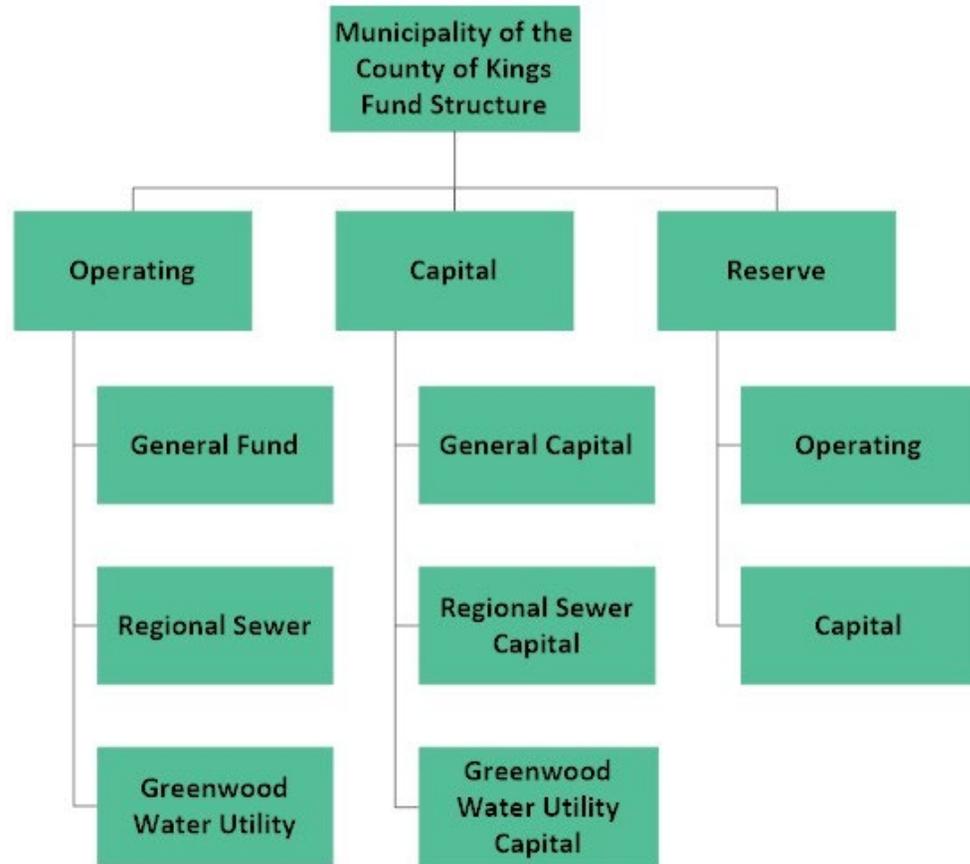
The Municipality's Budget Management Policy ([FIN-05-028](#)) establishes the parameters and procedures to be followed related to over-expenditures and budget reallocation.



## Municipal Funds

The Municipality’s resources and operations are separated into various funds made up of its own discrete sets of balancing general ledger accounts. Each fund is a separate accounting entity organized by their intended purpose. The funds are separated to comply with legal, finance, and governance requirements. In municipal financial operations, monies raised or supplied for one purpose cannot be used for any other purpose, i.e., legal restrictions and contractual agreements prevent diversions to any other fund. Fund accounting shows that the money has been used for its intended purpose. The Municipality’s external auditors audit all funds annually. Although all funds are segregated, the Municipality also prepares Consolidated Financial Statements in accordance with PSAS. Figure 6 illustrates the funds used for accounting and financial reporting purposes<sup>9</sup>:

Figure 6: Municipal Fund Structure



<sup>9</sup> The Municipal Sewer is a self-contained set of accounts recording revenue and expense related to the Municipal Sewer, these accounts are not a separate fund are rather included within the General Operating Fund. Further details are available in this section of the document: [Municipal Sewer](#)

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

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

**Regional Sewer Fund** – This fund provides for the construction, operation and maintenance of the Regional Sewer System. Revenues generated in this fund must be sufficient to offset all operating and annual capital costs of the system. Management of the Regional Sewer System is performed by the Municipality with costs being shared amongst two other local governments and a private user.

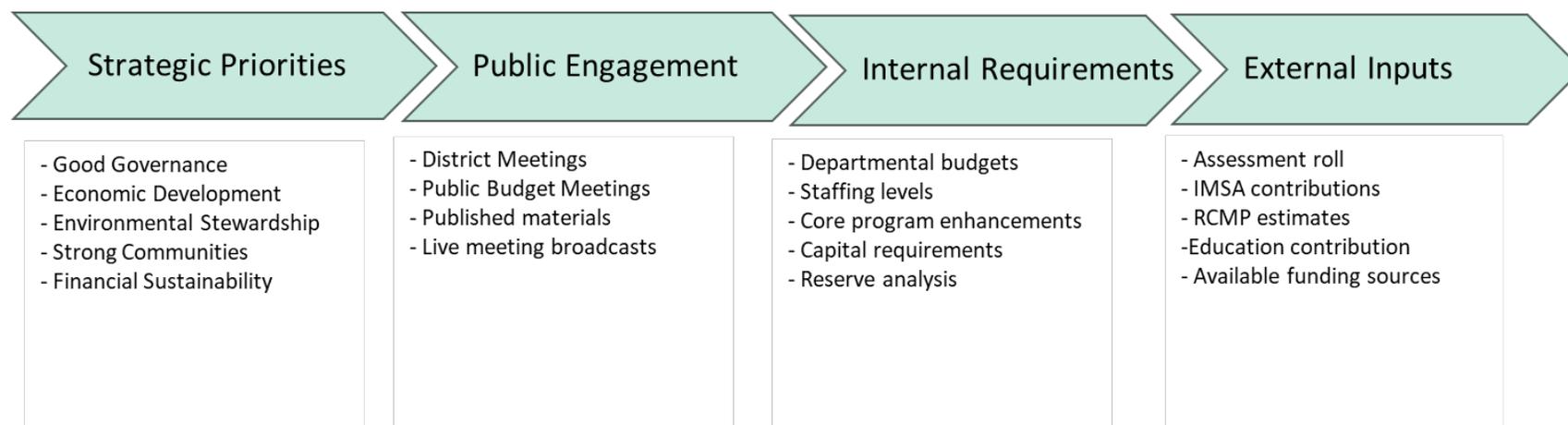
**Capital Funds** – These funds account for capital projects related to the delivery of services and programs. The Capital Budget is presented based on funding source: Tax Supported, Sewer Rate Supported and Water Rate Supported.

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

## Budget Development and Approval Process

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

Figure 7: Budget Inputs



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

Public engagement through promotional materials, and live meeting broadcasts are an integral part of the budget process. District Meetings are held at least twice in the term of Council to in part gather public input into the budget process.

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

## Consolidated Budget

	Operating Funds	Capital Funds	Reserve Funds	Inter Fund Eliminations	Total
<b>Revenues</b>					
Tax Revenue	\$ 59,641,190	\$ -	\$ 46,000	\$ (13,000)	59,674,190
Payments in Lieu of Taxes	3,664,900	-	-	-	3,664,900
Interest on Investments/Taxes	1,752,440	-	6,166,020	-	7,918,460
Area Rates collected for Other Units	6,488,090	-	-	-	6,488,090
Less Area Rates paid to Other Organizations	(6,446,090)	-	-	-	(6,446,090)
Departmental/ Activity Revenue	14,144,900	341,669	38,810	(1,124,362)	13,401,017
Transfers From Other Funds	1,685,590	20,084,826	6,374,933	(28,145,349)	-
Intergovernmental Transfers	-	18,627,148	-	-	18,627,148
<b>Total Revenue</b>	<b>80,931,020</b>	<b>39,053,643</b>	<b>12,625,763</b>	<b>(29,282,711)</b>	<b>103,327,715</b>
<b>Expenditures</b>					
Contribution to Provincial Services	30,711,800	-	-	-	30,711,800
Inter-Municipal Service Agreements	6,466,800	-	-	-	6,466,800
Salaries, Wages, Benefits	12,033,100	-	-	-	12,033,100
Materials, Supplies, Utilities	5,701,700	-	-	(557,822)	5,143,878
Purchased Services	5,813,740	-	-	(579,540)	5,234,200
Special Projects	1,794,400	-	-	-	1,794,400
Fire Protection Funding	3,055,145	-	-	-	3,055,145
Grants	4,393,820	-	-	-	4,393,820
Capital Projects	-	51,188,259	-	-	51,188,259
Debt & Transfers to Other Funds	10,853,825	-	16,113,472	(28,145,349)	(1,178,052)
<b>Total Expenditures</b>	<b>80,824,330</b>	<b>51,188,259</b>	<b>16,113,472</b>	<b>(29,282,711)</b>	<b>118,843,350</b>
<b>Change in Fund Balance</b>	<b>\$106,690</b>	<b>(\$12,134,616)</b>	<b>(\$3,487,709)</b>	<b>\$ -</b>	<b>(\$15,408,945)</b>

## Municipal Financial Condition Indicators

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

The Municipality of the County of Kings continues to have a positive FCI report with all indicators being within Provincial Thresholds.

The full report for the year-ended March 31, 2024 is available [here](#)<sup>10</sup>. At the time of budget release the March 31, 2025 FCI report had yet to be released. The figures above have been prepared internally and are based on audited financial information.

Consolidated and non-consolidated financial statements are available on the [municipal website](#).

Figure 8: Municipal Financial Condition Index

Indicator Name	2024-25 Preliminary Results	2023-24 Results	Provincial Threshold
Reliance on Government Transfers	● 0.3%	● 0.3%	Below 15%
Uncollected Taxes	● 4.3%	● 7.4%	Below 10%
3 Year Change in Tax Base	● 30.9%	● 22.7%	>= CPI
Reliance on Single Business or Institution	● 2.4%	● 2.3%	Below 10%
Residential Tax Effort	● 2.5%	● 2.3%	Below 4%
# of Deficits in the Last 5 Years	● 0/5	● 0/5	Zero
Liquidity	● 1.7	● 1.5	> 1.5
Operating Reserve	● 45.8%	● 40.1%	Above 20%
Debt Service Cost	● 1.5%	● 1.7%	Below 10%
Outstanding Operating Debt	● 1.5%	● 0.0%	Below 25%
Undepreciated Assets	● 52.6%	● 53.5%	Above 50%
Combined Operating & Capital Reserves	● 109.0%	● 99.0%	Above 40%

<sup>10</sup> Municipal Report, Municipality of the County of Kings <https://www.novascotia.ca/documents/municipal-profile-and-financial-condition-indicators-report-2023-2024-municipality-county-kings>

# Operating Budget

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

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



## General Operating Fund Budget Overview

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
<b>Revenues</b>						
Property Tax Revenue	\$ 59,641,190	\$ 53,070,900	12.4 %	\$ 53,062,080	\$ 50,533,425	\$ 46,546,820
Property Tax In lieu (PIIT)	3,664,900	3,508,650	4.5 %	3,692,150	3,681,845	3,540,370
Interest on Investments/Taxes	1,752,440	1,650,400	6.2 %	1,920,030	2,222,175	1,176,630
Area Rates collected for Other Organizations	6,488,090	5,970,210	8.7 %	5,970,210	5,719,035	5,239,990
less Area Rates paid to Other Organizations	(6,446,090)	(5,928,210)	8.7 %	(5,928,210)	(5,676,810)	(5,155,540)
Departmental Revenue	9,885,600	8,086,500	22.2 %	8,053,260	7,576,250	7,035,740
Transfers from Other Funds	1,685,590	3,454,700	(51.2)%	3,670,610	412,580	295,390
<b>Total Revenue</b>	<b>76,671,720</b>	<b>69,813,150</b>	<b>9.8 %</b>	<b>70,440,130</b>	<b>64,468,500</b>	<b>58,679,400</b>
<b>Expenditures</b>						
Education Contribution	\$ 17,854,000	\$ 17,145,900	\$ 0	\$ 17,036,120	\$ 15,667,360	\$ 14,082,580
RCMP & Prosecution	10,691,400	10,313,700	3.7 %	9,601,940	9,690,970	9,137,630
Other Provincial Mandatory	2,166,400	2,078,900	4.2 %	2,073,960	2,033,310	2,922,180
Inter-Municipal Service Agreements	6,466,800	6,953,300	(7.0)%	6,693,870	5,702,170	5,057,610
Salaries, Wages, Benefits	11,294,900	11,084,900	1.9 %	10,322,000	9,256,330	8,088,340
Materials, Supplies, Utilities	4,312,690	4,170,590	3.4 %	4,245,790	3,198,710	3,145,190
Purchased Services	5,564,140	3,751,710	48.3 %	3,228,210	3,030,020	2,319,090
Special Projects	1,794,400	2,845,310	(36.9)%	2,845,310	304,690	207,540
Fire Protection Funding	3,055,145	2,924,050	4.5 %	2,924,050	2,779,020	2,695,110
Grants	4,393,820	4,161,860	5.6 %	3,072,660	2,887,830	2,560,740
Debt & Transfers to Reserves	9,078,025	4,382,930	107.1 %	5,387,930	7,095,590	5,820,610
<b>Total Expenditures</b>	<b>\$ 76,671,720</b>	<b>\$ 69,813,150</b>	<b>9.8 %</b>	<b>\$ 67,431,840</b>	<b>\$ 61,646,000</b>	<b>\$ 56,036,620</b>

Explanation for Budget Variances +/- 5%

1. Property Tax Revenue (+12.4%) reflects growth in assessments and special tax arrangements, with the 2026/27 budget maintaining current tax rates. Deed Transfer Tax revenue, estimated at \$3,006,190, is included in this category and represents the first year DTT has been incorporated into the budget.
2. Interest on Investments & Taxes (+6.2%): Interest collected on overdue accounts has been trending upwards as reflected in budget estimates. Interest earned on bank balances is based on average bank balances and anticipated interest rates which are tied to the Bank of Canada. The 2026/27 budget forecasts less volatility in rates.
3. Area Rates (+8.7%): Collected for services such as fire capital, private road maintenance, and certain Villages, with revenues influenced by assessment lift. Area rate revenue is collected on behalf of other organizations and is offset by transfers to those organizations.
4. Departmental Revenue: (+22.2%) Variances are detailed in individual departmental sections on pages 48-90. The primary driver relates to recognized Housing Accelerator Grant Funds (HAF) and after normalizing for HAF this increase is 2.1%.
5. Transfers from Other Funds (-51.2%): the following chart compares budgeted transfers from reserves:

Description	2026/27	2025/26
	Proposed Budget	Approved Budget
Open Space Reserve for Park Development and Maintenance funding.	\$ 43,300	\$ 46,200
Unpaid Grant Reserve - Civilian Airpark Lease.	32,690	33,100
Operating Reserves to fund operating related special project activity.	1,526,410	2,462,000
Sewer Operating Reserve to fund special project activity.	83,190	40,000
Valley Waste Resource Management Operating Reserve.	-	873,400
<b>Total Transfers from Other Funds</b>	<b>\$ 1,685,590</b>	<b>\$ 3,454,700</b>

- 6. Inter-Municipal Service Agreements (-7.0%): based on submitted budgets, details are available on pages 52-55.
- 7. Purchased Services (+48.3%): reflect increases in contracted work across all departments. Key drivers include Housing Accelerator Fund projects (with offsetting revenues), snow removal, J-Class road paving, trail maintenance, consulting, and other service contracts.
- 8. Special Projects (-36.9%): The amount of spending from general operations on special projects is evaluated each year as part of the Capital and Special Project Budget. Annual amounts will fluctuate in line with the overall scope of projects planned for the year. A breakdown of project funding is provided on page 69.
- 9. Grants (+5.6%): Adjustments relate primarily to property tax exemptions, all grant streams have been evaluated to ensure continued support of a wide range of initiatives to support communities.

- 10. Debt Service & Transfers to Reserve (+107.1%): The current budget continues the commitment to ensure ongoing financial stability through enhanced reserve contributions and additional contributions tied to growth in related depreciation expense due to capital additions. DTT is being fully allocated to the DTT Operating Reserve in 2026/27.

<b>Description</b>	<b>2026/27 Proposed Budget</b>	<b>2025/26 Approved Budget</b>
Debt Service - Principal & Interest	\$ 565,535	\$ 410,400
Transfer to Capital Fund	369,385	-
Transfer to Operating Reserve Fund	409,225	701,000
Transfer to Deed Transfer Tax Reserve	3,006,190	-
Transfer to Capital Reserve Fund	4,727,690	3,271,530
<b>Total Transfers from Other Funds</b>	<b>\$ 9,078,025</b>	<b>\$ 4,382,930</b>

## Revenue Overview

The Municipality has six revenue areas within general operations. The most significant source of revenue is property tax, comprising 77.8% of the total budget.

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
Revenues						
Property Tax Revenue	\$ 59,641,190	\$ 53,070,900	12.4 %	\$ 53,062,080	\$ 50,533,425	\$ 46,546,820
Property Tax In lieu (PIIT)	3,664,900	3,508,650	4.5 %	3,692,150	3,681,845	3,540,370
Interest on Investments/Taxes	1,752,440	1,650,400	6.2 %	1,920,030	2,222,175	1,176,630
Area Rates collected for Other Organizations	6,488,090	5,970,210	8.7 %	5,970,210	5,719,035	5,239,990
less Area Rates paid to Other Organizations	(6,446,090)	(5,928,210)	8.7 %	(5,928,210)	(5,676,810)	(5,155,540)
Departmental Revenue	9,885,600	8,086,500	22.2 %	8,053,260	7,576,250	7,035,740
Transfers from Other Funds	1,685,590	3,454,700	(51.2)%	3,670,610	412,580	295,390
Total Revenue	76,671,720	69,813,150	9.8 %	70,440,130	64,468,500	58,679,400

The following pages detail each revenue stream. Further details on property tax rates and trends are available on pages 35-46.



## Property Tax

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

<b>Property Tax</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Residential	\$ 42,447,900	\$ 39,332,900	7.9 %	\$ 39,383,140	\$ 36,771,800	\$ 33,964,330
Commercial	10,716,400	10,364,300	3.4 %	10,330,910	10,482,220	9,613,570
Resource	1,961,500	1,861,100	5.4 %	1,834,500	1,802,640	1,569,520
Deed Transfer Tax	3,006,190	-	- %	-	-	-
Farm Property Acreage	370,600	385,100	(3.8)%	370,780	364,220	351,080
Special Tax Arrangements						
NS Power Incorporated	975,000	964,500	1.1 %	982,900	950,260	886,810
Bell Aliant	163,600	163,000	0.4 %	159,850	162,285	161,510
<b>Total Property Tax Revenue</b>	<b>\$ 59,641,190</b>	<b>\$ 53,070,900</b>	<b>12.4 %</b>	<b>\$ 53,062,080</b>	<b>\$ 50,533,425</b>	<b>\$ 46,546,820</b>

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

2026/27 is the first budget cycle following the Municipality's implementation of Deed Transfer Tax (DTT) on December 13, 2025. Historical property sale data indicates the Municipality could collect around four to five million dollars in annual DTT revenue, however in this first full year of implementation a more conservative budget value is being proposed under the assumption that there will be many pre-by-law arranged sales.

All DTT revenue collected in 2026/27 will be allocated to a dedicated reserve in accordance with Policy [FIN-05-029](#) Deed Transfer Tax Reserve.

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

Special tax arrangements include funds collected from Nova Scotia Power (NSP) and Bell Aliant based on section 21, chapter 156 of the *Incorporate Maritime Telegraph and Telephone Limited Act*. Special tax arrangements are budgeted based on historical actuals, and in the case of NSP, historical actual indexed by CPI.

### Payments in Lieu of Taxes (PILT)

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

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

<b>Payments in Lieu of Taxes</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Provincial Properties	\$ 263,300	\$ 262,800	0.2 %	\$ 278,400	\$ 259,710	\$ 254,800
Federal Properties	3,284,100	3,144,300	4.4 %	3,288,860	3,329,440	3,127,640
HST Offset Funding	117,500	101,550	15.7 %	124,890	92,695	157,930
<b>Total Payment in Lieu of Taxes</b>	<b>\$ 3,664,900</b>	<b>\$ 3,508,650</b>	<b>4.5 %</b>	<b>\$ 3,692,150</b>	<b>\$ 3,681,845</b>	<b>\$ 3,540,370</b>

### Interest Revenue

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

<b>Interest on Investments/Taxes</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Interest on Overdue Accounts	\$ 518,000	\$ 416,900	24.3 %	\$ 547,190	\$ 538,570	\$ 321,800
Net Operations Interest	1,234,440	1,233,500	0.1 %	1,372,840	1,683,605	854,830
Total Payment in Lieu of Taxes	\$ 1,752,440	\$ 1,650,400	6.2 %	\$ 1,920,030	\$ 2,222,175	\$ 1,176,630

## Departmental Revenue

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

<b>Departmental Revenue</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Intermunicipal Service Agreements	-	-	- %	-	-	-
Legislative	\$ -	\$ -	- %	\$ -	\$ 11,850	\$ 8,100
Administrative	174,500	208,600	(16.3)%	188,400	217,550	244,350
Finance & IT	382,000	390,800	(2.3)%	389,100	369,810	307,950
Engineering & Public Works	933,000	900,100	3.7 %	873,640	768,980	853,100
Municipal Sewer	6,001,700	5,820,700	3.1 %	5,829,410	5,584,610	5,127,220
Planning Services	16,800	14,700	14.3 %	14,700	22,210	11,860
Building & Enforcement	375,700	396,300	(5.2)%	391,300	322,610	339,200
Development Services	1,984,100	337,400	488.1 %	348,810	261,020	126,060
Emergency Management & Fire Protection	17,800	17,900	(0.6)%	17,900	17,610	17,900
Total Departmental Revenue	\$ 9,885,600	\$ 8,086,500	22.2 %	\$ 8,053,260	\$ 7,576,250	\$ 7,035,740

Further details on departmental revenues are included on pages 49 -101. Growth primarily relates to the utilization of Housing Accelerator Fund (HAF) funding provided by the Canada Mortgage and Housing Corporation (CMHC) by the Municipality's Development Services Division.

## Property Tax Rates and Trends

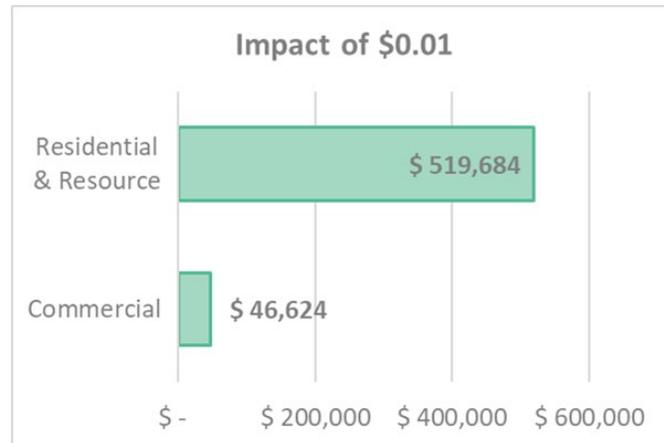
The following rates are in place for properties in the Municipality:

01 Residential - per \$100 of assessment	0.853
02 Commercial - per \$100 of assessment	2.287
03 Resource - per \$100 of assessment	0.853
04 Non-Profit - per acre (set by the Province)	54.65
05 Agriculture Land - per acre (set by the Province)	0.00
06 Forest Commercial - per acre (set by the Province)	0.40
07 Forest Resource - per acre (set by the Province)	0.25



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

Figure 9: Tax rate impact (\$0.01)



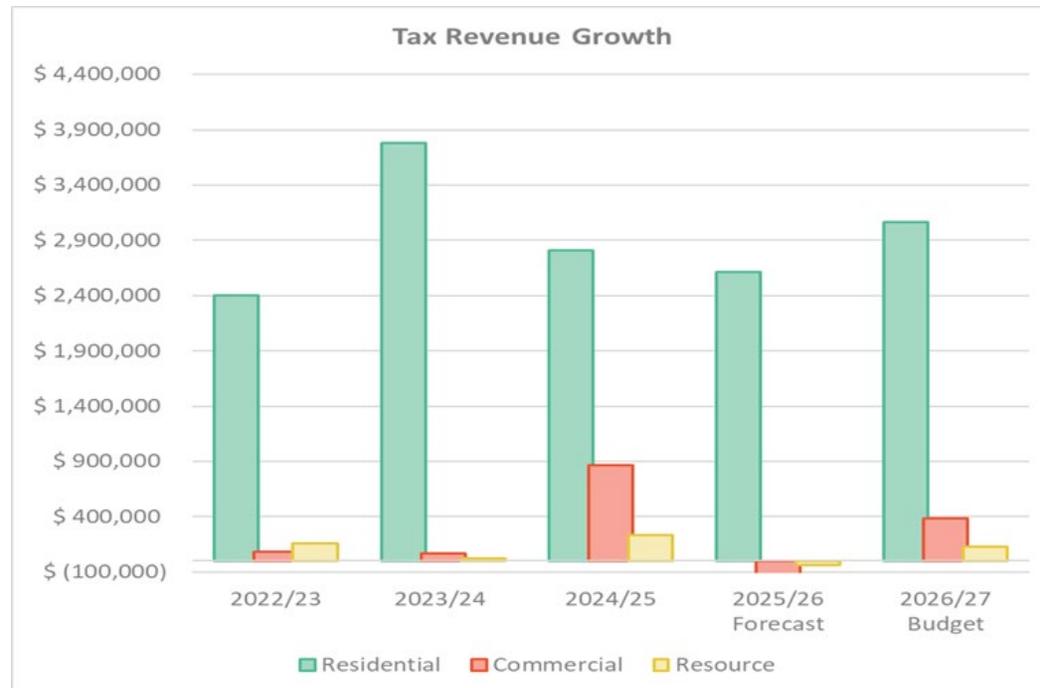
The average residential taxable assessment is \$218,409 per single family dwelling which equates to an average bill of \$1,863 (excluding area rate charges). Based on the average residential assessment there would be a variance of \$21.84 from changing the rate by one cent.

## Annual Growth in Property Tax Revenue

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

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

Figure 10: Annual Property Tax Growth<sup>11</sup>



Property Class	2026/27 Budget Growth
Residential	7.9%
Commercial	3.4%
Resource	5.6%

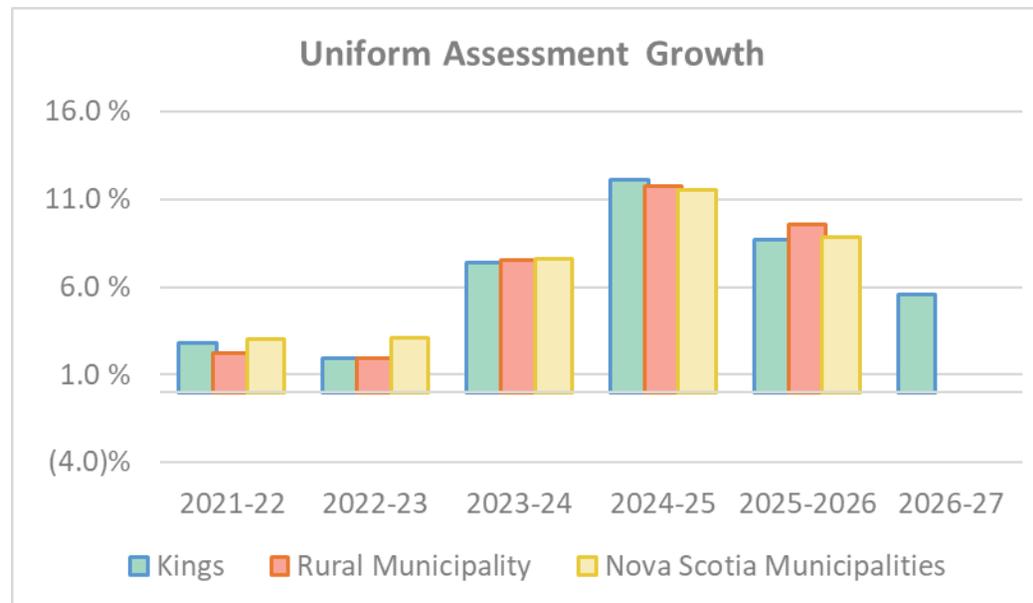
<sup>11</sup> This table factors in estimated assessment appeals

## Uniform Assessment Growth

Uniform Assessment (UA) is the Municipality's total taxable property assessment plus the value of funds received through special property tax arrangements. UA is a determining factor for several cost-sharing arrangements, grants, and mandatory Provincial expenses such as the contribution toward education costs. For 2026/27 the Municipality's UA is \$5,555,125,246.

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

Figure 11: Change in Uniform Assessment



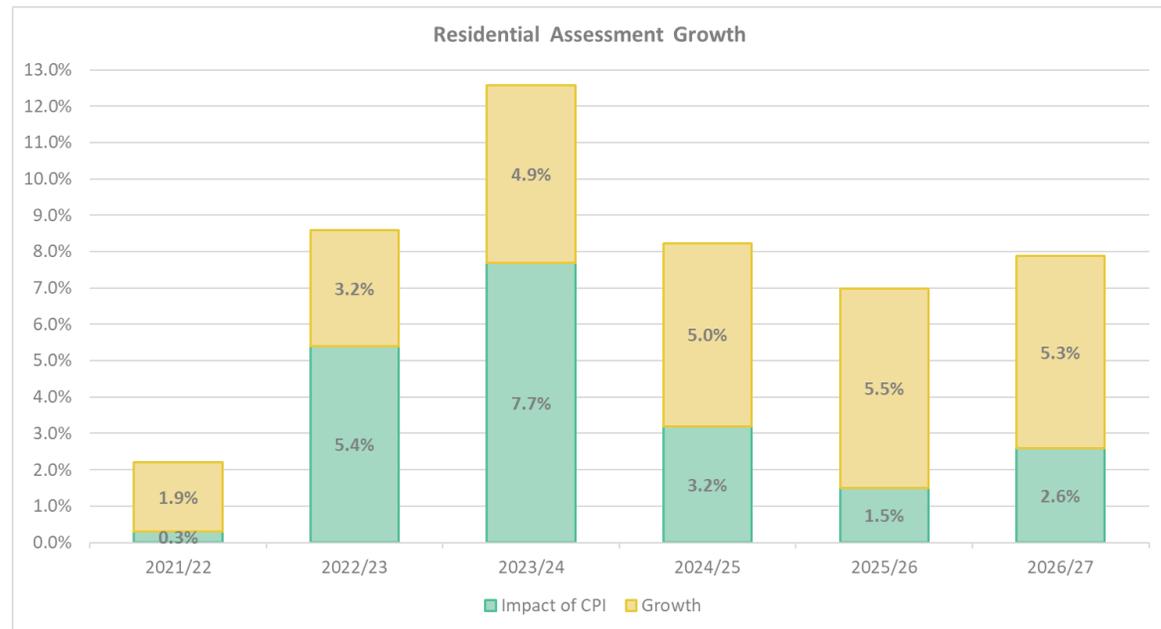
The Municipality has 5.5% growth in its UA for the 2026/27 fiscal year (calculated one year in lag). Information about other municipalities is not yet available.

## Residential Assessment Growth

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

Figure 12 distinguishes assessment growth between the CAP portion and the remaining growth from property sales, new construction, and major renovations. Most homeowners experience an assessment increase and resulting growth in property taxes due to the increase of the CAP rate each year. For 2026/27, the CAP increase has been set at 2.6%. Additional growth related to property sales, new construction, and major renovation resulted in total assessment growth of 7.9%.

Figure 12: Annual Residential Assessment Growth<sup>12</sup>

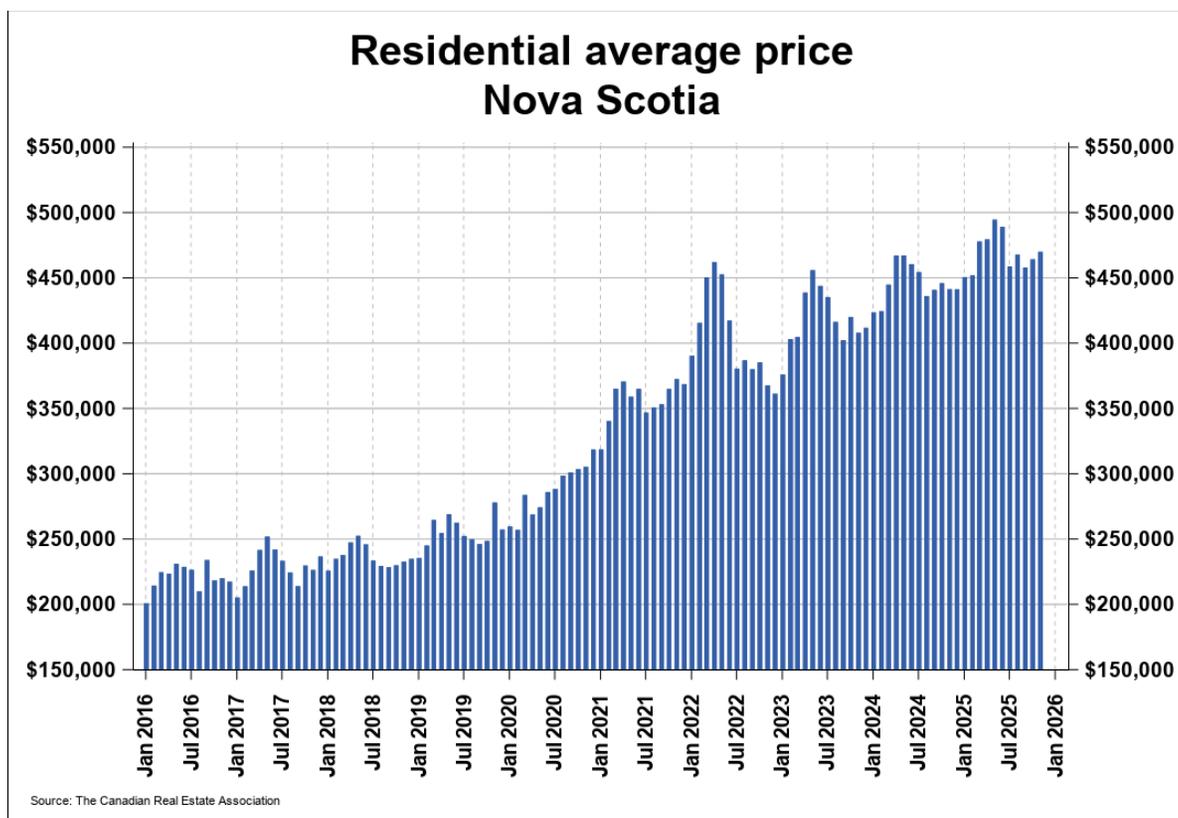


*The increase in CAP assessment for 2026/27 will result in an increase of \$45.43 on the annual tax bill of the Municipality’s average residential property assessment.*

<sup>12</sup> This table does not factor in assessment appeals

Home prices have continued to see growth across the province but have slowed from recent peak years. The chart below from the Canadian Real Estate Association shows average residential sales prices for Nova Scotia. In the Annapolis Valley, home sales year-to-date as of November 2025 had fallen by 1.2%<sup>13</sup> over the previous year, with the average residential price rising by 3.9%.<sup>14</sup>

Figure 13: Residential Average Home Prices Nova Scotia<sup>15</sup>



<sup>13</sup> Nova Scotia Year to Date Summary, The Canadian Real Estate Association; <https://creastats.crea.ca/board/nsar>, accessed January 16, 2026

<sup>14</sup> Nova Scotia Year to Date Summary, The Canadian Real Estate Association; <https://creastats.crea.ca/board/nsar>, accessed January 16, 2026

<sup>15</sup> Residential Average Price Nova Scotia, The Canadian Real Estate Association; <https://creastats.crea.ca/board/nsar>, accessed January 16, 2026

### Commercial Assessment Growth

Commercial property is not subject to CAP legislation. PVSC’s Assessments are based on a combination of market value on January 1 of the previous year (the Base Date of the assessment) and the condition of the property on December 1 of the previous year (the State Date). For example: a commercial property assessment in February 2026 would be based on market value determined as of January 2025 and the property’s condition as of December 2025. For properties where value is closely tied to the ability to generate income, such as office buildings and retail establishments, there is an option for an income-based approach to calculate assessed value.

Figure 14 demonstrates the five-year history of commercial assessments. For fiscal 2026/27, commercial assessments within the Municipality have increased by 3.4%.

Figure 14: Annual Commercial Assessment<sup>16</sup>



<sup>16</sup> This table does not factor in assessment appeals.

Following a decrease of \$11.0 million, or 2.4%, in 2025, the Municipality's 2026 commercial assessment roll has increased by \$15.5 million, or 3.4%. This growth in the assessment roll came from two sources; 19 new commercial assessment accounts were added to the 2026 roll that represent \$5.3 million in assessed value, and approximately 600 accounts had increases in assessed value that totaled just under \$18.0 million. The increases have been offset by the removal of 18 commercial accounts with a total assessed value of \$2.0 million, and one-third of commercial accounts had decreases in assessed value that represent a decrease of \$6.1 million.

81 accounts were assessed at \$1.0 million or above, an increase of eight from 2025. This group of accounts make up 57.7% of the total commercial assessment roll, and those accounts were responsible for 46.7% of the total increase in commercial assessment in the Municipality.

## Residential Property Tax Rates

The 2026/27 operating budget proposes to maintain the residential property tax rate at \$0.853/\$100 of assessed value. The residential rate for Kings is 13.9 cents below the provincial average of \$0.989/\$100 for rural municipalities.

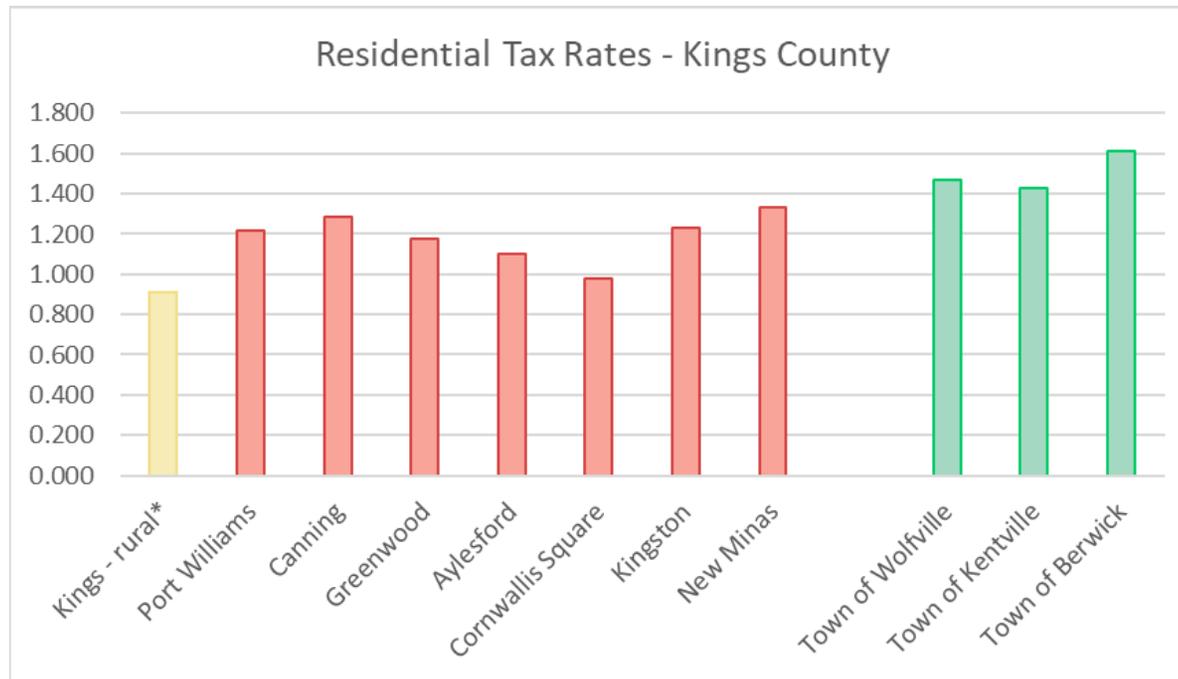
Figure 15: Residential Tax Rates 2025/26<sup>17</sup>



<sup>17</sup> The rates included in the figure are as approved for fiscal 2025/26 and do not include area or village rates.

The residential rate of \$0.853/\$100 of assessment is a base rate. Properties located in various areas of the Municipality are also subject to specific area rates. Figure 8 compares tax rates including area rates, for properties in various areas of the Municipality including the three local Towns.

Figure 16: Residential Tax Rates by Location within the County of Kings<sup>18</sup>



<sup>18</sup> \* The Kings rural rate includes an average fire capital area rate.

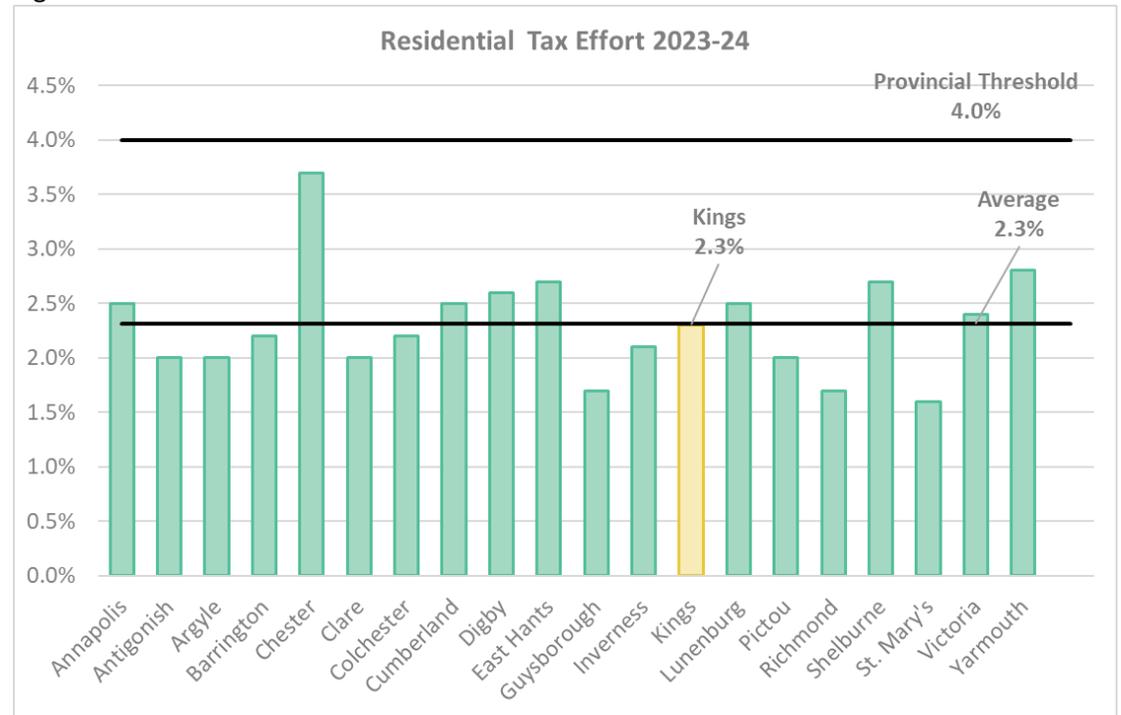
\*\* The rates included in the figure are as approved for fiscal 2025/26.

## Residential Tax Effort

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

This indicator reflects the Municipality's capacity to adjust tax rates in relation to the overall tax burden borne by residents. A higher percentage indicates that households are allocating a greater share of their annual income to property taxes. The Province considers a residential tax effort below 4% to be low risk. The Municipality's residential tax effort was 2.3% in 2023/24, aligning with the rural average and remaining well within the Provincial threshold. Based on audited financial information and preliminary Provincial reporting, the tax effort increased modestly to 2.5% in the 2024/25 fiscal year.

Figure 17: Residential Tax Effort<sup>19</sup>

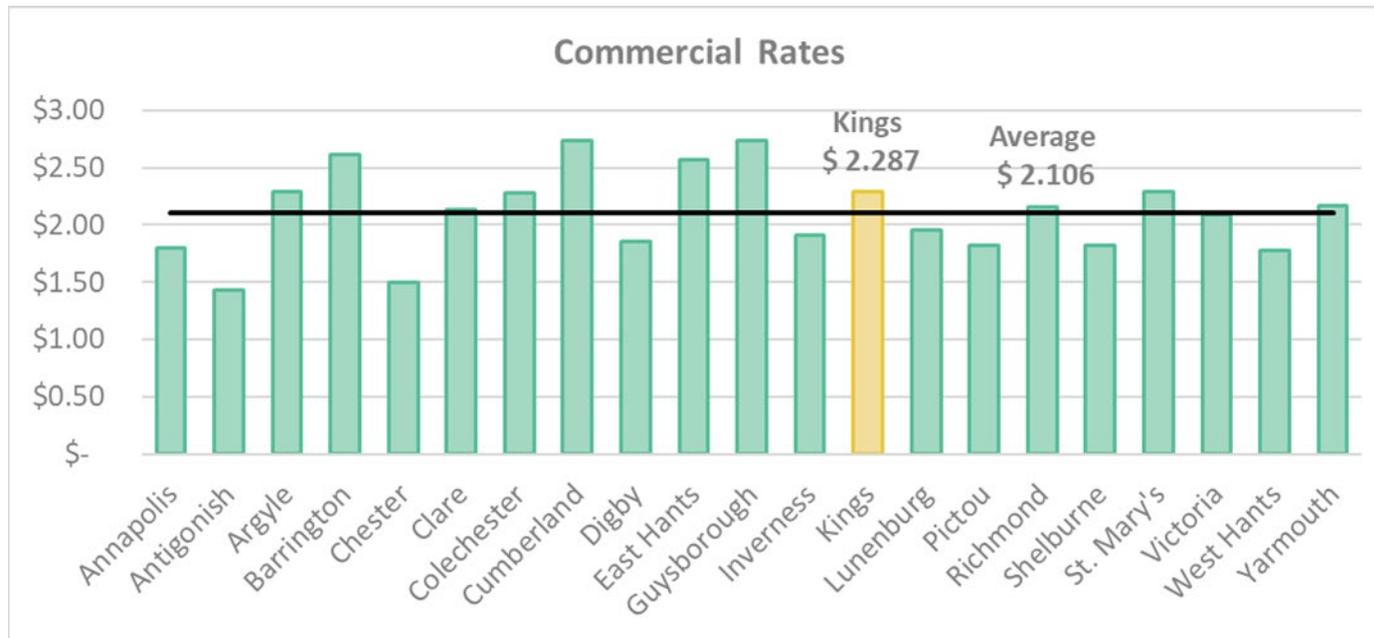


<sup>19</sup> Residential tax effort relates to the 2020/21 fiscal year which is the latest available published data, Municipal Fiscal Statistics, accessed January 23, 2025; [https://data.novascotia.ca/Municipalities/Municipal-Fiscal-Statistics-Financial-Condition-In/44ah-ugrd/data\\_preview](https://data.novascotia.ca/Municipalities/Municipal-Fiscal-Statistics-Financial-Condition-In/44ah-ugrd/data_preview)

### Commercial Property Tax Rates

The 2026/27 operating budget proposes to maintain the commercial property tax rate at \$2.287/\$100 of assessed value. The Municipality’s commercial tax rate is 18.1 cents above the provincial average, \$2.106/\$100 of assessed value, for rural municipalities based on 2025/26 approved rates.

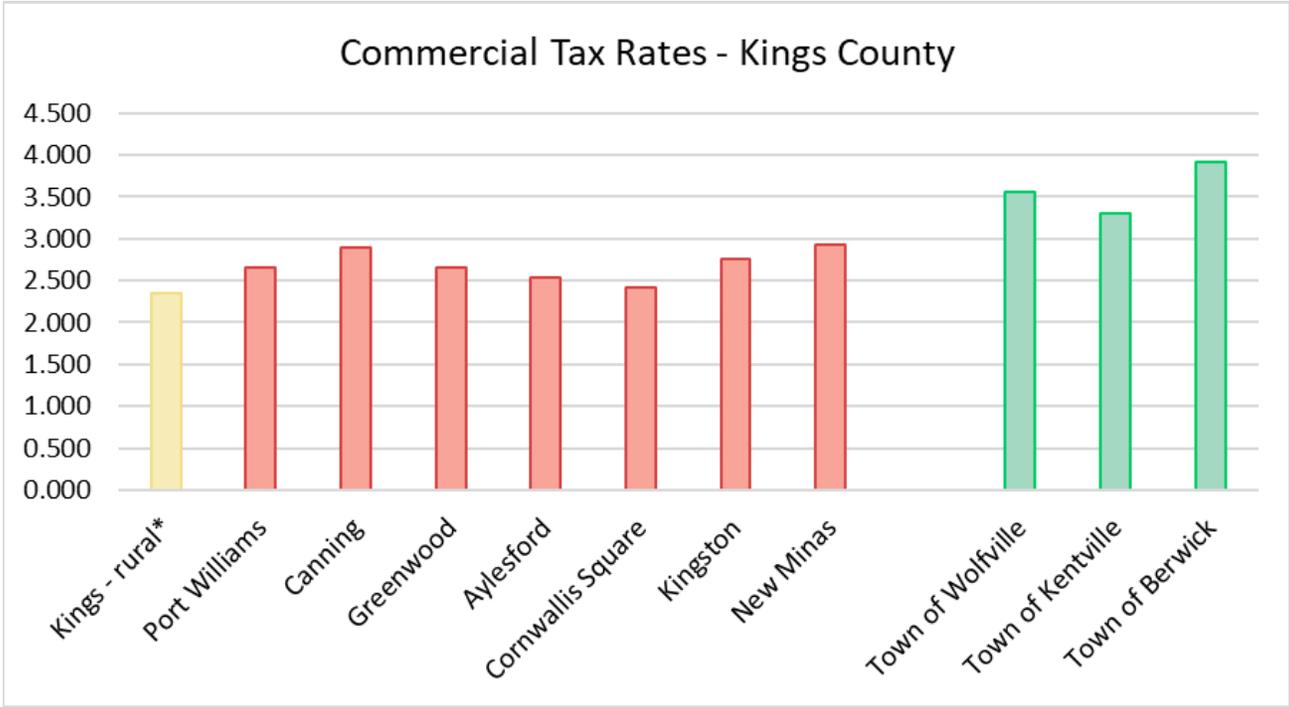
Figure 18: Commercial Tax Rates 2025/26<sup>20</sup>



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

<sup>20</sup> The rates included in the figure are as approved for fiscal 2025/26 and do not include area rates.

Figure 19: Commercial Tax Rates by Location within the County of Kings<sup>21</sup>



The Municipality’s commercial tax base is highly concentrated, with a single large commercial account representing 12.6% of total commercial assessment. Additionally, the highest-assessed five percent of commercial accounts contribute more than 50.9% of all commercial tax revenue. As a result, any adjustments to the commercial tax rate would disproportionately affect larger commercial enterprises.

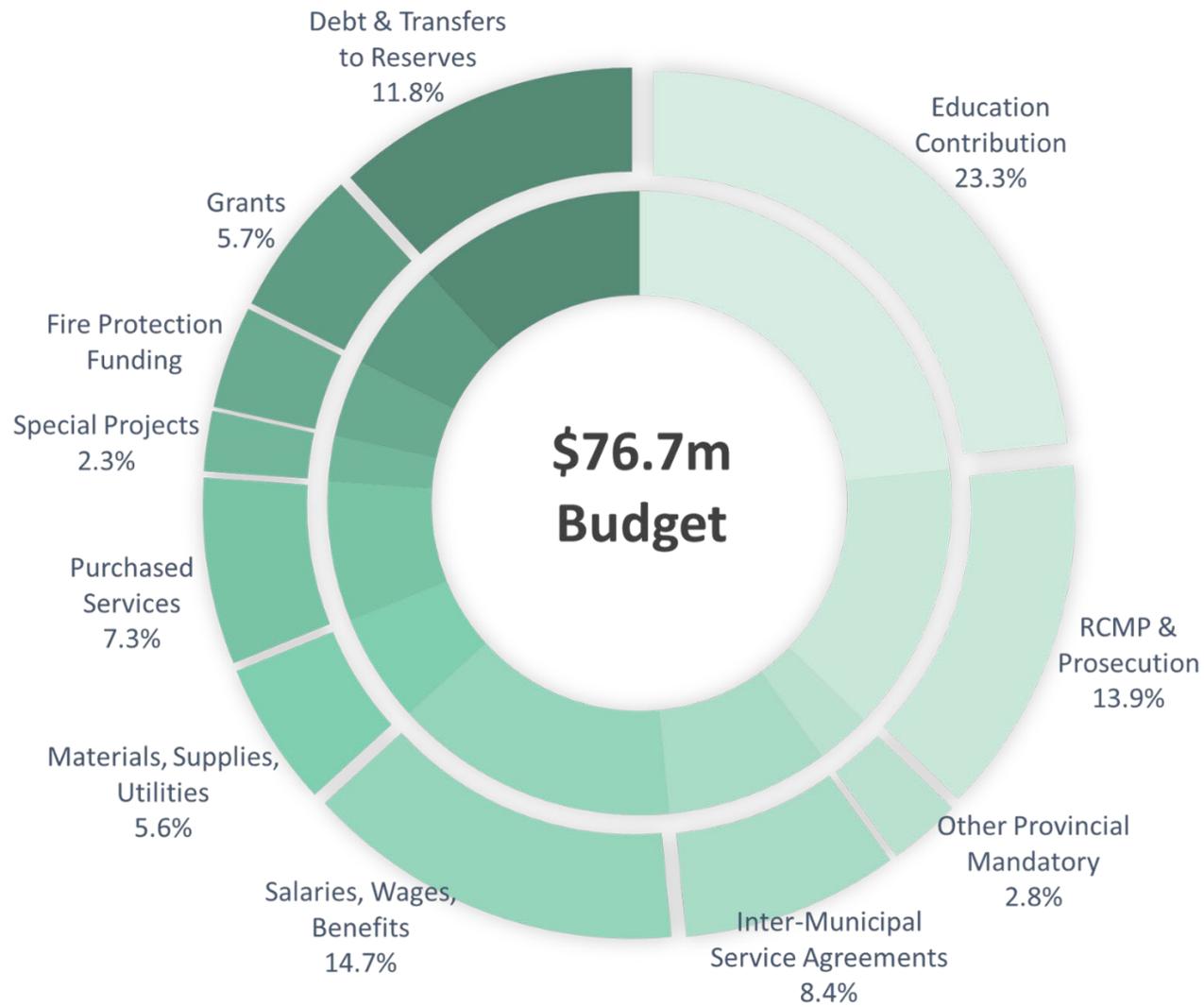
<sup>21</sup> \*The Kings rural rate includes an average fire capital area rate.  
 The rates included in the figure are as approved for fiscal 2025/26.

## Operating Expenditures

Gross expenditures for 2026/27 total \$76,671,720, a 9.8% increase. The following pages outline these costs, including departmental budgets.

	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Expenditures						
Education Contribution	\$ 17,854,000	\$ 17,145,900	\$ 0	\$ 17,036,120	\$ 15,667,360	\$ 14,082,580
RCMP & Prosecution	10,691,400	10,313,700	3.7 %	9,601,940	9,690,970	9,137,630
Other Provincial Mandatory	2,166,400	2,078,900	4.2 %	2,073,960	2,033,310	2,922,180
Inter-Municipal Service Agreements	6,466,800	6,953,300	(7.0)%	6,693,870	5,702,170	5,057,610
Salaries, Wages, Benefits	11,294,900	11,084,900	1.9 %	10,322,000	9,256,330	8,088,340
Materials, Supplies, Utilities	4,312,690	4,170,590	3.4 %	4,245,790	3,198,710	3,145,190
Purchased Services	5,564,140	3,751,710	48.3 %	3,228,210	3,030,020	2,319,090
Special Projects	1,794,400	2,845,310	(36.9)%	2,845,310	304,690	207,540
Fire Protection Funding	3,055,145	2,924,050	4.5 %	2,924,050	2,779,020	2,695,110
Grants	4,393,820	4,161,860	5.6 %	3,072,660	2,887,830	2,560,740
Debt & Transfers to Reserves	9,078,025	4,382,930	107.1 %	5,387,930	7,095,590	5,820,610
<b>Total Expenditures</b>	<b>\$ 76,671,720</b>	<b>\$ 69,813,150</b>	<b>9.8 %</b>	<b>\$ 67,431,840</b>	<b>\$ 61,646,000</b>	<b>\$ 56,036,620</b>

Figure 20: Operating Expenses Including Debt Service & Reserve Transfers



## Mandatory Payments

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

Mandatory payments have a 4.0% budgeted increase in 2026/27, driven primarily by the increased contribution to education by the Municipality. Uniform Assessment factors largely in the calculation of the education contribution. The Municipality will have 5.5% growth in UA for the 2026/27 fiscal year.

RCMP & Prosecution Services are also projected to have increases. The budget is based on amounts provided by the Department of Justice.

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
Contributions to Provincial Services						
Property Valuation Services	\$ 878,900	\$ 846,200	3.9 %	\$ 856,960	\$ 832,020	\$ 814,810
Correctional Services	-	-	- %	-	-	633,890
Regional Housing	-	-	- %	-	-	300,840
Regional Library	374,700	348,200	7.6 %	331,600	331,600	331,600
Regional Centre for Education	17,854,000	17,145,900	4.1 %	17,036,120	15,667,360	14,082,580
Provincial Roads	912,800	884,500	3.2 %	885,400	869,690	841,040
RCMP & Prosecution Services	10,691,400	10,313,700	3.7 %	9,601,940	9,690,970	9,137,630
Total Contributions	\$ 30,711,800	\$ 29,538,500	4.0 %	\$ 28,712,020	\$ 27,391,640	\$ 26,142,390
Tax Levy Requirement	\$ 30,711,800	\$ 29,538,500	4.0 %	\$ 28,712,020	\$ 27,391,640	\$ 26,142,390

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

	<b>2026/27 Proposed Budget</b>	<b>2025/26 Approved Budget</b>
Total Revenue	\$ 76,671,720	\$ 69,813,150
Total Mandatory Payments	(30,711,800)	(29,538,500)
Remaining Revenue	45,959,920	40,273,550
<b>Mandatory as a % of Total Budget</b>	<b>40.1%</b>	<b>42.3%</b>

### Assessment Services

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

### Regional Library

The Annapolis Valley Regional Library serves residents of the Municipality of the County of Kings, County of Annapolis, West Hants Regional Municipality, and the Towns of Wolfville, Berwick, Kentville, Annapolis Royal, and Middleton. The library funding model is set by the Province and establishes the required municipal contributions.

Regional Library funding has not changed under the Provincially established funding model, which sets municipal contribution requirements; however, in 2026/27 a provisional increase of 7.6% has been included should the Province update the funding model.

### Education Contribution

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

### Provincially Owned Local Roads Maintenance Contribution

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

### Policing

The Municipality funds 45 RCMP officers along with a portion of shared services.

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



## **Inter-Municipal Service Agreements (IMSAs)**

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

The Municipality considers the below noted IMSAs to be government partnerships between the Municipality and the other municipal owners. Under PSAS, and to the extent of the Municipality's financial participation, the annual operating results and financial position of the IMSAs are proportionately consolidated into the Municipality's financial statements:

- Tidal Transit Authority – 40.3%
- Valley Region Solid Waste-Resource Management Authority – 58.4%
- Valley Community Fibre Network Authority – 66.4%
- Valley Regional Enterprise Network – 50.2%
- Kings County Regional Emergency Management Organization – 61.2%<sup>22</sup>
- Meadowview Community Solar Garden Authority – 48.0%<sup>23</sup>

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

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<sup>22</sup> REMO is administered under a non-incorporated Agreement and is not consolidated in the Municipality's audited financial statements due to the immaterial size of the organization.

<sup>23</sup> Meadowview Community Solar Garden Authority is a newly formed organization and has had limited activity to date; as a result, there are no Municipal contributions required for the 2026/27 fiscal year.

### Tidal Transit Authority (TTA)

Tidal Transit Authority is a public transit system owned and funded, net of other revenues, by the Municipality and the Municipality of Annapolis, the District of Digby and Towns of Berwick, Kentville, Middleton and Wolfville. TTA provides fixed route public transportation services.

The Municipality's 2026/27 contribution to the TTA totals \$1,616,500, representing a 31.9% increase over the prior year. The increase is attributable to rising route operation and fleet maintenance costs, as well as enhanced capital contributions to support planned fleet renewal.

### Valley Region Solid Waste-Resource Management Authority (VWRM)

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

The Municipality's contribution to VWRM decreased 16.3% in 2026/27 to \$4,615,300. Key budget influences include:

- Extended Producer Responsibility Regulations for Recycling
- New revenue from handling and transporting residential recycling through the EPR program
- Additional revenue from ground wood processing
- Increased tipping fee revenue, driven primarily by residual volumes from the Scotia Recycling facility
- An estimated \$80,000 increase in Diversion Credits
- Implementation costs associated with the EPR program
- Higher costs related to major service contracts
- Elimination of the spring and fall cleanup program, with alternative options provided
- Staffing adjustments required to meet service level expectations

### Valley Community Fibre Network Authority (VCFNA)

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

### Valley Regional Enterprise Network (VREN)

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

### Kings County Regional Emergency Management Organization (REMO)

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

Inter-Municipal Service Agreements (Municipal Corporations) Budget

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
<b>Revenues</b>						
Transfer from Other Funds	\$ -	\$ 873,400	(100.0)%	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>-</b>	<b>873,400</b>	<b>- %</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contributions</b>						
Tidal Transit Authority	1,616,500	1,225,700	31.9 %	1,240,700	1,104,500	1,026,430
Valley Waste Resource Management	4,613,800	5,512,300	(16.3)%	5,237,870	4,385,410	3,817,190
Valley Community Fibre Network	14,000	15,000	(6.7)%	15,000	13,980	14,760
Valley Regional Enterprise Network	148,000	148,000	- %	148,000	148,030	148,030
Regional Emergency Management Organizator	74,500	52,300	42.4 %	52,300	50,240	51,190
<b>Total Contributions</b>	<b>6,466,800</b>	<b>6,953,300</b>	<b>(7.3)%</b>	<b>6,693,870</b>	<b>5,702,160</b>	<b>5,554,409</b>
<b>Tax Levy Requirement</b>	<b>\$ 6,466,800</b>	<b>\$ 6,079,900</b>	<b>6.0 %</b>	<b>\$ 6,693,870</b>	<b>\$ 5,702,160</b>	<b>\$ 5,502,989</b>



## Department Summary – Legislative

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

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

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

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



Municipal Council 2024-2028

Mayor Dave Corkum

Councillor Everett MacPherson – District 1

Councillor Doug Gates – District 2

Councillor Robbie Hiltz – District 3

Councillor Riley Peckford – District 4

Councillor Tim Harding – District 5

Councillor Bob Best – District 6

Councillor Emily Lutz – District 7

Councillor Christina Sappington – District 8

Councillor Peter Allen – District 9



## Legislative Budget

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
Revenues						
Other Revenues	\$ -	\$ -	- %	\$ -	\$ 11,850	\$ 8,100
Transfer from Other Funds	-	-	- %	-	173,190	30,770
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>- %</b>	<b>-</b>	<b>185,040</b>	<b>38,870</b>
Expenditures						
Salaries, Wages, Benefits	660,400	607,900	8.6 %	607,900	551,190	464,840
Materials, Supplies, Utilities, Services	187,800	191,500	(1.9)%	160,400	150,470	133,300
Purchased Services	-	-	- %	-	173,190	34,850
Debt & Transfer to Reserves	38,000	28,000	35.7 %	28,000	26,000	26,000
<b>Total Expenditures</b>	<b>886,200</b>	<b>827,400</b>	<b>7.1 %</b>	<b>796,300</b>	<b>900,850</b>	<b>658,990</b>
<b>Tax Levy Requirement</b>	<b>\$ 886,200</b>	<b>\$ 827,400</b>	<b>7.1 %</b>	<b>\$ 796,300</b>	<b>\$ 715,810</b>	<b>\$ 620,120</b>

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

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

Transfers to reserve relates to a per person contribution to the IT capital reserve.

## **Departmental Summary – Administration**

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

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

Within the Office of the CAO is the Municipal Clerk who performs the duties of Municipal Clerk as defined in the *Municipal Government Act*, *Municipal Elections Act*, and *Municipal Conflict of Interest Act*, and provides administrative support to Council and the CAO. The Strategic Projects Specialist reports directly to the CAO and performs tasks related to their area of expertise. The Records Management Specialist is responsible for maintaining a system for effective filing and retrieval of data and documents of the Municipality, as well as processing applications under Part XX MGA (Freedom of Information and Protection of Privacy). The Administrative Assistant for the Office of the CAO provides general administrative support. In-House Counsel position enhances the advice and research being provided to Council and staff, manage risk and insurance related matters, coordinate with outside legal counsel, and manage acquisitions and contract related matters. Policy staff ensure that Municipal policies remain current and provide cross-departmental support. Procurement responsibilities have been transitioned from Finance & IT and are now overseen by the In-House Counsel through the Procurement Officer and Assistant.

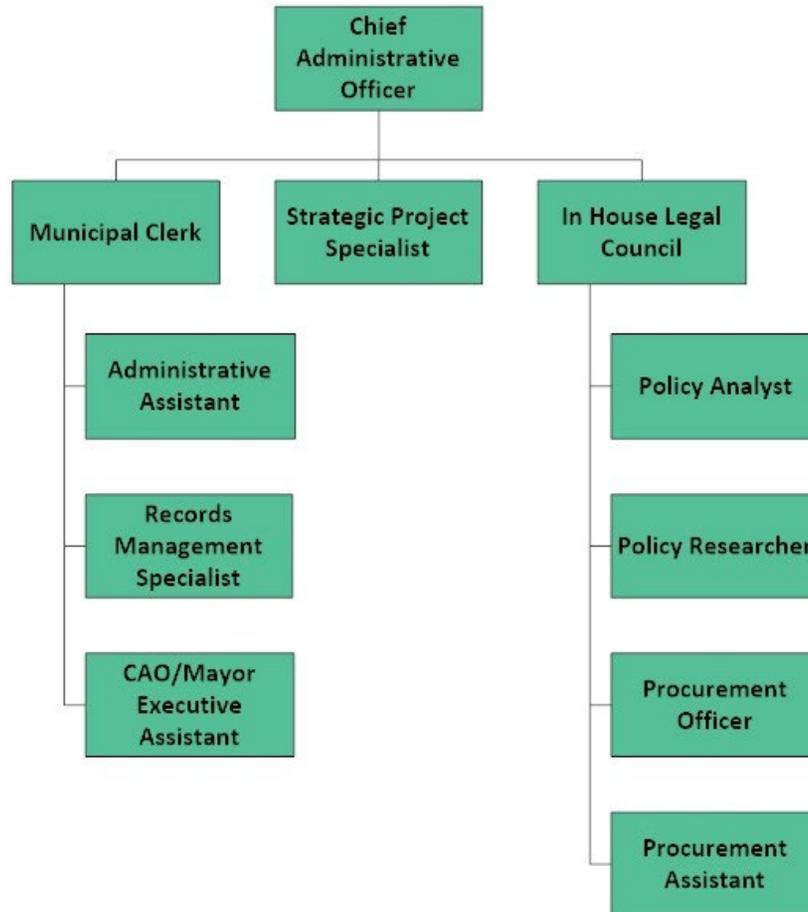
The Office of the DCAO has specific functions related to Human Resources, Communications, Economic Development, and Community Development. The Community Development Division provides Diversity and Recreation services. The Human Resources Division supports the organization in labour relations, compensation,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

Key Performance Indicators

Key Performance Indicator	Status 2024/25	Status 2023/24	Status 2022/23
Timely posting of meeting agenda packages and minutes	Achieved	Achieved	Achieved
Registered online participants in recreational programs	3,492	2,057	2,054
Diversity Equity and Inclusion related events	62	48	46
FOIPOP Application Responses	41	27	21

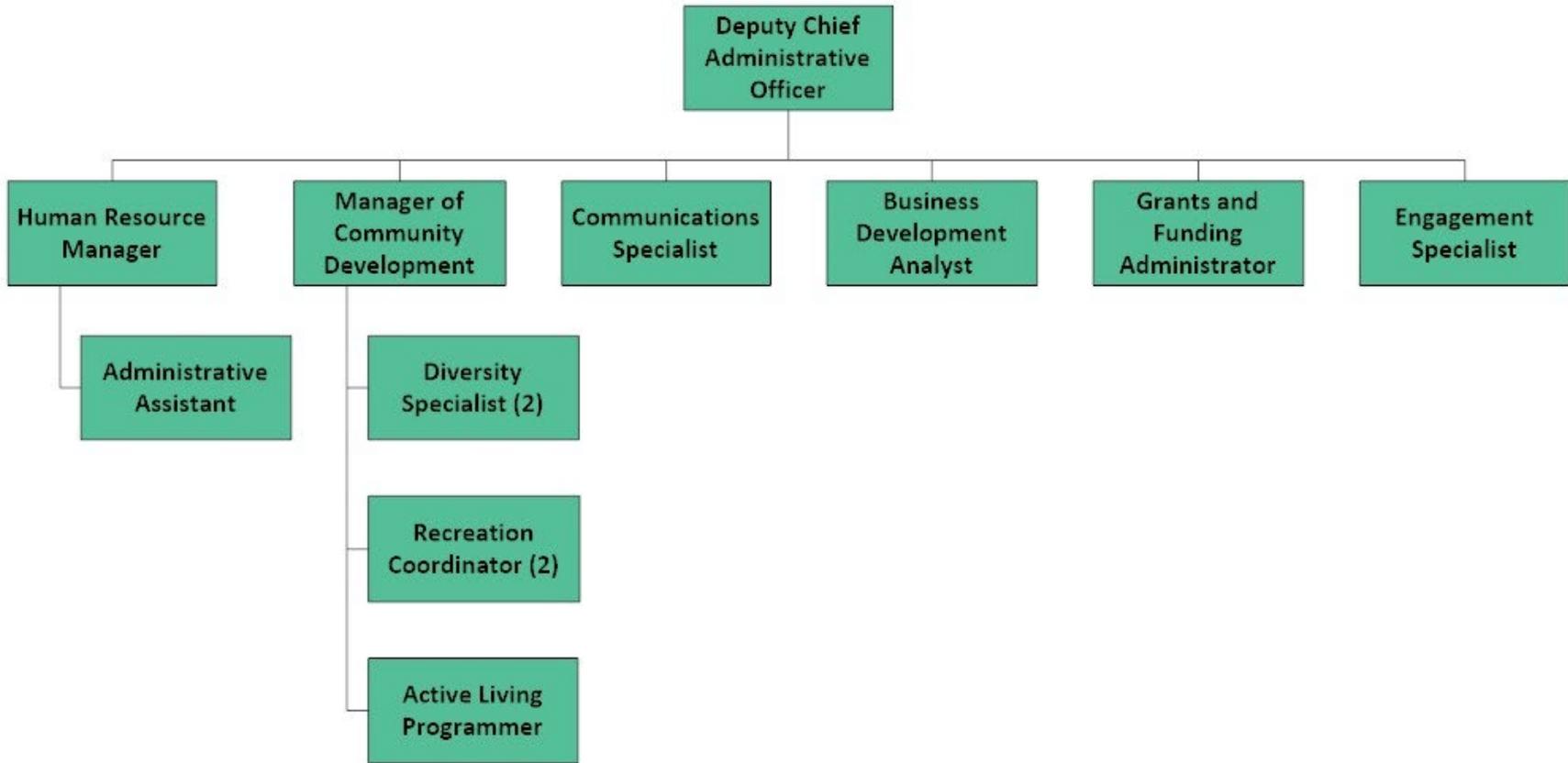


Departmental Organization – CAO

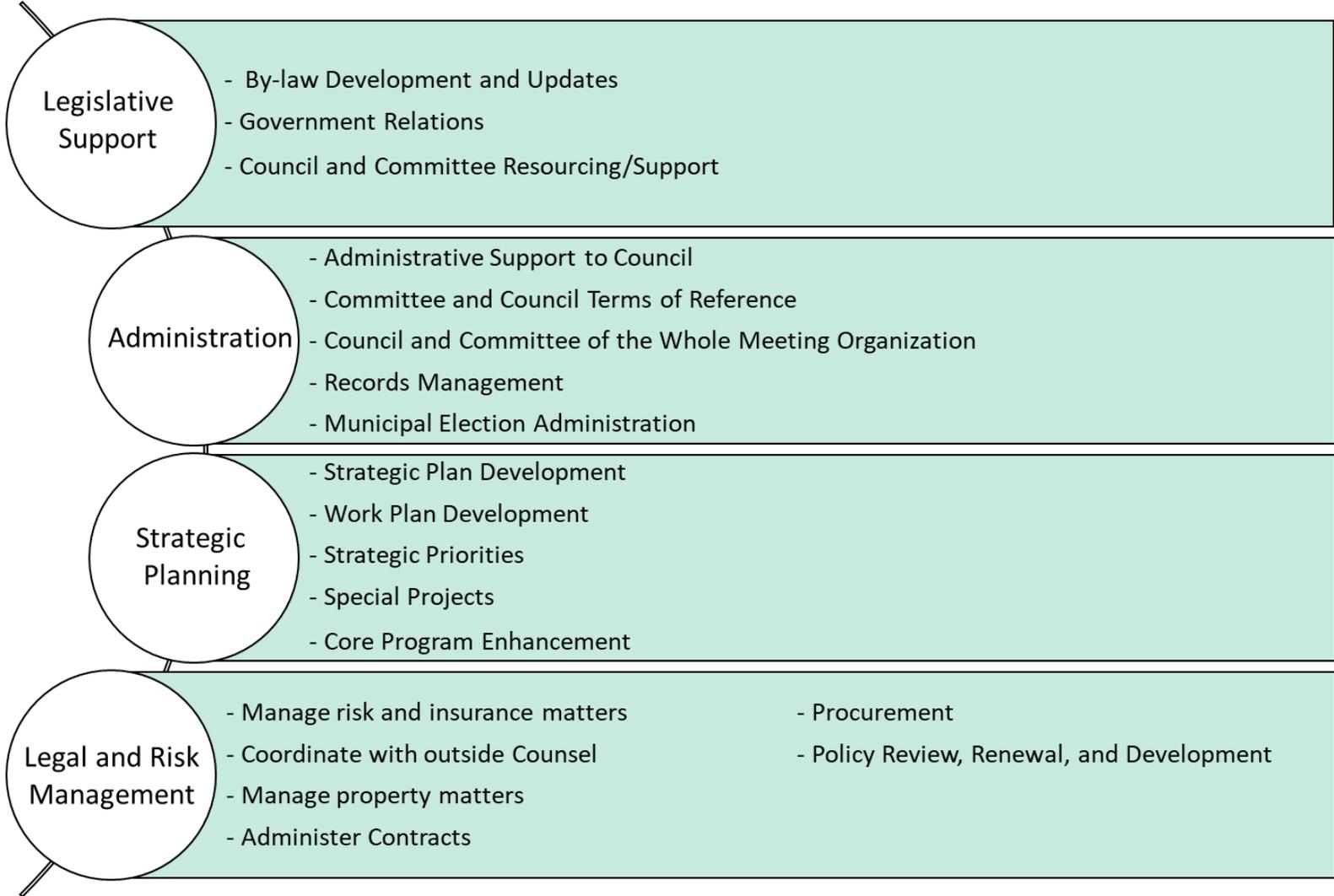


Directors directly report to the Chief Administrative Officer, see appendix D for full organizational structure.

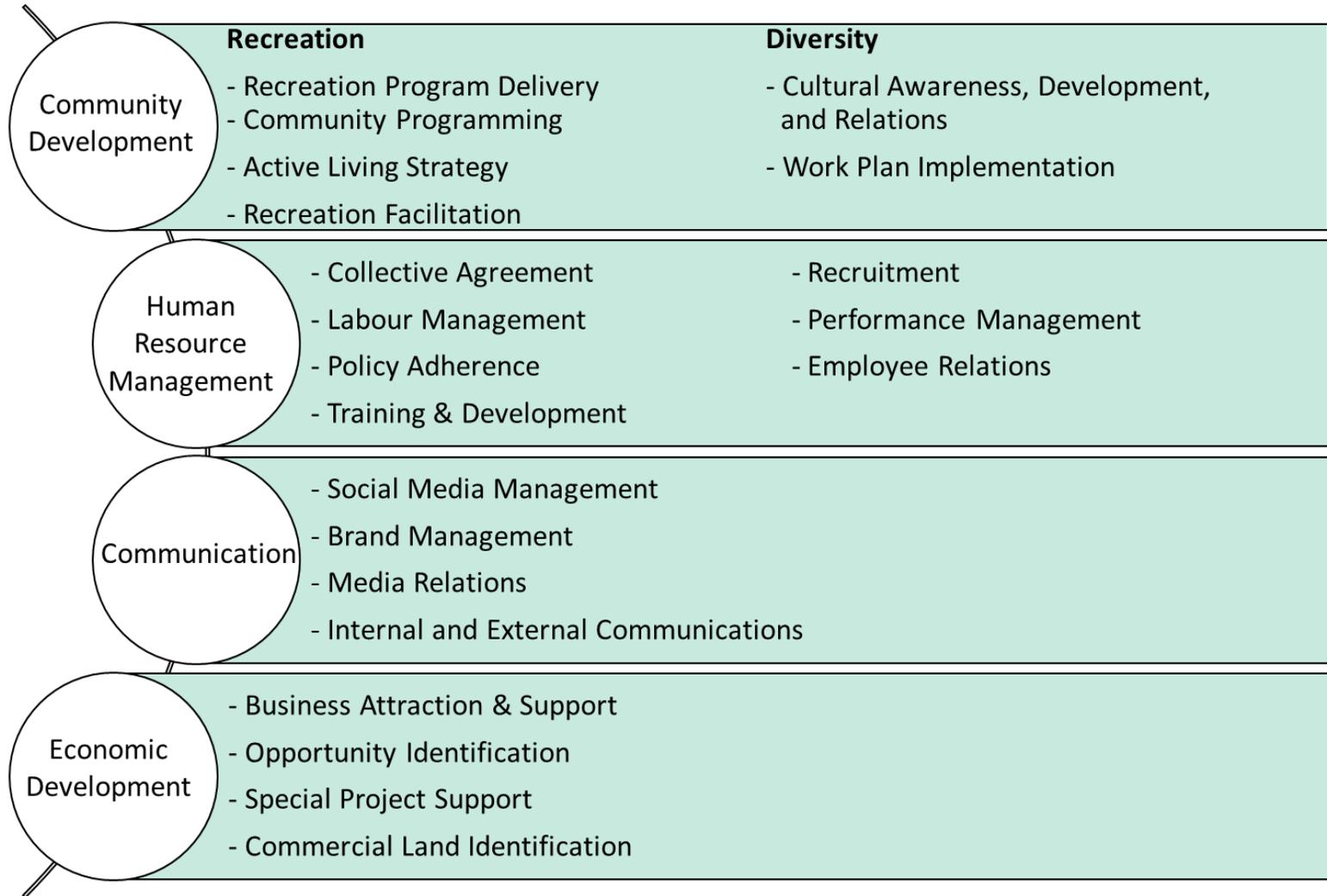
Departmental Organization - Deputy CAO



Primary Functions – Office of the CAO



Primary Functions – Office of the Deputy CAO



## Administration & Community Development – Key Strategic Projects

The 2025–2029 Strategic Plan outlines a wide range of initiatives designed to advance the Municipality’s Key Strategic Priorities. Highlighted below are select projects that the Administration team will lead to drive these priorities forward. For a comprehensive list of all strategic projects, please refer to Appendix C.

KSP	Description	Status
Advocacy	<ul style="list-style-type: none"> <li>- Continue Municipal Council’s advocacy related to cell phone coverage, affordable housing, certain legislative changes, and work with the Nova Scotia Federation of Municipalities and the Federation of Canadian Municipalities</li> <li>- Explore partnership opportunities with the Provincial and Federal orders of governments</li> </ul>	 <p data-bbox="1581 623 1730 672">Strong Communities</p>
Communications	<ul style="list-style-type: none"> <li>- Implement communications survey</li> <li>- Update Communication Strategy informed by District Meetings</li> <li>- Implement updated Communications Strategy leading to Policy Development</li> </ul>	 <p data-bbox="1581 850 1730 899">Good Governance</p>
Economic Development Strategy	<ul style="list-style-type: none"> <li>- Review and renew the Economic Development Strategy</li> <li>- Implement Economic Development Strategy</li> <li>- Renew Economic Development Strategy</li> </ul>	 <p data-bbox="1581 1058 1730 1107">Economic Development</p>
Duty to Consult	<ul style="list-style-type: none"> <li>- Establish working group to address Municipal obligations</li> <li>- Implement working group recommendations on Municipal processes</li> </ul>	 <p data-bbox="1581 1269 1730 1318">Good Governance</p>

KSP	Key Components	Priority
Recreation	<ul style="list-style-type: none"> <li>-Regional Recreation Facility</li> <li>-Review supports to recreation partners, e.g., Towns, Villages, and Community Groups</li> </ul>	 <p style="text-align: center;">Strong Communities</p>
Belonging	<ul style="list-style-type: none"> <li>- Implement Strategy for Belonging, e.g., economic reconciliation (Meadowview Solar), and multilingual Municipal signage</li> <li>- Implement refreshed actions in the Strategy for Belonging, e.g., recruitment and retention of a representative workforce and integration of equity and diversity into Municipal operations</li> <li>- Further clarify relationships and develop partnerships with the Towns in Kings County</li> </ul>	 <p style="text-align: center;">Strong Communities</p>
Community Facilities Development	<ul style="list-style-type: none"> <li>- Improve support for community-owned facilities, e.g., enhanced assistance for Community Halls</li> </ul>	 <p style="text-align: center;">Strong Communities</p>

## Administration Budget

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
<b>Revenues</b>						
Activity Revenue	\$ 155,000	\$ 166,900	(7.1)%	\$ 166,900	\$ 147,330	\$ 157,760
Grants	19,500	41,700	(53.2)%	21,500	70,220	86,590
Transfer from Other Funds	1,526,400	2,462,020	(38.0)%	3,371,420	161,670	166,990
<b>Total Revenue</b>	<b>1,700,900</b>	<b>2,670,620</b>	<b>(36.3)%</b>	<b>3,559,820</b>	<b>379,220</b>	<b>411,340</b>
<b>Expenditures</b>						
Salaries, Wages, Benefits	2,885,400	2,697,900	6.9 %	2,599,760	2,304,500	1,956,610
Materials, Supplies, Utilities	294,900	292,450	0.8 %	282,050	136,700	174,300
Purchased Services	819,950	850,450	(3.6)%	775,070	658,540	723,360
Special Projects	1,794,400	2,845,310	(36.9)%	2,845,310	304,690	207,540
Debt & Transfer to Reserves	508,910	111,400	356.8 %	103,200	707,880	383,110
<b>Total Expenditures</b>	<b>6,303,560</b>	<b>6,797,510</b>	<b>(7.3)%</b>	<b>6,605,390</b>	<b>4,112,310</b>	<b>3,444,920</b>
<b>Tax Levy Requirement</b>	<b>\$ 4,602,660</b>	<b>\$ 4,126,890</b>	<b>11.5 %</b>	<b>\$ 3,045,570</b>	<b>\$ 3,733,090</b>	<b>\$ 3,033,580</b>

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

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

Transfer from Other Funds includes carry forward amounts for consulting and studies required for ongoing projects. Reserve transfers are fully detailed within the operating reserve section of this document on pages 128-132.

Salaries, Wages and Benefits reflect estimates for non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the collective agreement, and an allowance for vacant positions. Administration has had a net 1.7 FTE increase resulting from reallocations of staff between

Administration and Finance & IT. Included within HR Salaries expenses are the annual adjustments to the non-vested sick leave accrual, and the employee vacation banks, which total \$35,400 (2025/26 \$37,100).

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

Purchased Services include consulting, insurance, legal fees, training for all staff, recruiting, document storage, advertising, and recreation programming costs such as facility rentals and transportation costs. Adjustments have been made to bring budgeted amounts in line with actual spending.

The table on the following page provides a summary of special projects included with operations.

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

Special Projects are designed to enhance services provided to residents and advance the strategic priorities of the Municipality. The capital and project budget provides further details on these projects including \$1,794,400 which will be expensed in the operating fund.

	<b>Project</b>	<b>Operating Reserve</b>	<b>Tax Rate</b>	<b>Total Budget</b>
15-1601	Park Facility Upgrades	25,000	-	25,000
18-3403	Wind	68,350	-	68,350
18-3404	Light Manufacturing Park Development Study	78,900	-	78,900
22-3404	IMSA Pilot Project	-	20,000	20,000
22-3403	Active Transportation Infrastructure	626,250	225,000	851,250
22-3405	Municipal Infrastructure Development Strategy	477,150	-	477,150
23-3401	Climate Change Preparedness	230,000	10,000	240,000
23-3405	Meadowview Solar Garden	-	13,000	13,000
24-3405	Property Assessed Clean Energy (PACE)	20,750	-	20,750
<b>Total Special Projects included in Operations</b>		<b>\$ 1,526,400</b>	<b>\$ 268,000</b>	<b>\$ 1,794,400</b>



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

<b>Administrative Services</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
<b>Revenues</b>						
Activity Revenue	\$ 10,800	\$ 10,500	2.9 %	\$ 10,500	\$ 12,690	\$ 11,950
Grants	6,000	8,400	(28.6)%	8,400	48,430	27,660
Transfer from Other Funds	1,526,400	2,462,020	(38.0)%	3,371,420	161,670	166,990
<b>Total Revenue</b>	<b>1,543,200</b>	<b>2,480,920</b>	<b>(37.8)%</b>	<b>3,390,320</b>	<b>222,790</b>	<b>206,600</b>
<b>Expenditures</b>						
Salaries, Wages, Benefits	1,692,600	1,479,500	14.4 %	1,358,740	1,176,540	1,213,500
Materials, Supplies, Utilities	49,100	45,400	8.1 %	38,800	26,550	26,280
Purchased Services	701,000	710,900	(1.4)%	673,710	608,300	675,890
Special Projects	1,794,400	2,845,310	(36.9)%	2,845,310	304,690	207,540
Debt & Transfer to Reserves	467,310	84,900	450.4 %	84,900	690,980	366,710
<b>Total Expenditures</b>	<b>4,704,410</b>	<b>5,166,010</b>	<b>(8.9)%</b>	<b>5,001,460</b>	<b>2,807,060</b>	<b>2,489,920</b>
<b>Tax Levy Requirement</b>	<b>\$ 3,161,210</b>	<b>\$ 2,685,090</b>	<b>17.7 %</b>	<b>\$ 1,611,140</b>	<b>\$ 2,584,270</b>	<b>\$ 2,283,320</b>

<b>Human Resources</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
<b>Expenditures</b>						
Salaries, Wages, Benefits	\$ 221,500	\$ 245,900	(9.9)%	\$ 241,400	\$ 239,260	\$ 134,300
Materials, Supplies, Utilities	9,400	13,500	(30.4)%	9,700	5,540	4,960
Purchased Services	37,500	53,900	(30.4)%	25,210	17,740	18,470
Debt & Transfer to Reserves	7,600	5,600	35.7 %	5,600	5,200	4,700
<b>Total Expenditures</b>	<b>276,000</b>	<b>318,900</b>	<b>(13.5)%</b>	<b>281,910</b>	<b>267,740</b>	<b>162,430</b>
<b>Tax Levy Requirement</b>	<b>\$ 276,000</b>	<b>\$ 318,900</b>	<b>(13.5)%</b>	<b>\$ 281,910</b>	<b>\$ 267,740</b>	<b>\$ 162,430</b>

<b>Economic Development</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
<b>Expenditures</b>						
Salaries, Wages, Benefits	\$ 100,400	\$ 100,000	0.4 %	\$ 100,000	\$ 98,820	\$ 87,360
Materials, Supplies, Utilities	1,800	1,300	38.5 %	1,300	1,260	530
Purchased Services	20,500	27,000	(24.1)%	22,000	7,300	500
Debt & Transfer to Reserves	3,800	2,800	- %	2,800	2,600	2,600
<b>Total Expenditures</b>	<b>126,500</b>	<b>131,100</b>	<b>(3.5)%</b>	<b>126,100</b>	<b>109,980</b>	<b>90,990</b>
<b>Tax Levy Requirement</b>	<b>\$ 126,500</b>	<b>\$ 131,100</b>	<b>(3.5)%</b>	<b>\$ 126,100</b>	<b>\$ 109,980</b>	<b>\$ 90,990</b>

<b>Community Development Recreation &amp; Diversity Services</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
<b>Revenues</b>						
Activity Revenue	\$ 144,200	\$ 156,400	(7.8)%	\$ 156,400	\$ 134,640	\$ 145,810
Grants	13,500	33,300	(59.5)%	13,100	21,790	58,930
<b>Total Revenue</b>	<b>157,700</b>	<b>189,700</b>	<b>- %</b>	<b>169,500</b>	<b>156,430</b>	<b>204,740</b>
<b>Expenditures</b>						
Salaries, Wages, Benefits	870,900	872,500	(0.2)%	899,620	789,880	521,450
Materials, Supplies, Utilities	234,600	232,250	1.0 %	232,250	103,350	142,530
Purchased Services	61,000	58,650	4.0 %	54,150	25,200	28,500
Debt & Transfer to Reserves	30,200	18,100	66.9 %	9,900	9,100	9,100
<b>Total Expenditures</b>	<b>1,196,700</b>	<b>1,181,500</b>	<b>1.3 %</b>	<b>1,195,920</b>	<b>927,530</b>	<b>701,580</b>
<b>Tax Levy Requirement</b>	<b>\$ 1,039,000</b>	<b>\$ 991,800</b>	<b>4.8 %</b>	<b>\$ 1,026,420</b>	<b>\$ 771,100</b>	<b>\$ 496,840</b>

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

## Departmental Summary – Finance & IT

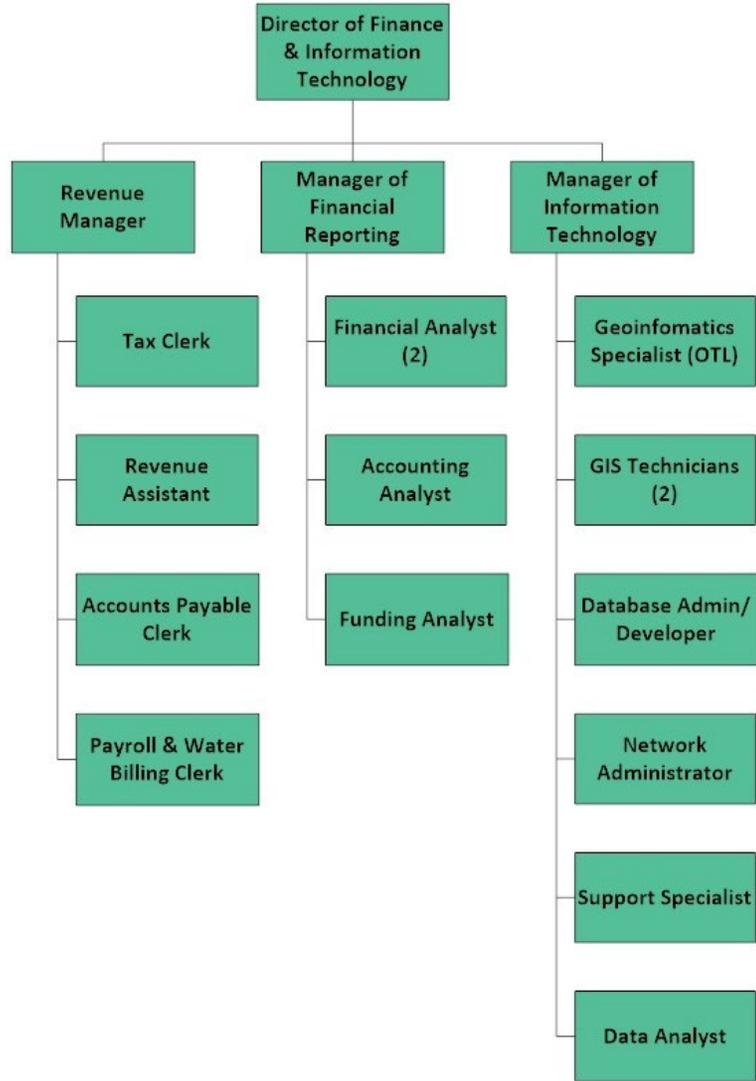
The Finance Division safeguards the Municipality’s financial integrity and ensures compliance with all legislative and policy requirements. Its core responsibilities include fulfilling the statutory duties of the Treasurer, providing strategic financial guidance to Council, and delivering comprehensive financial services across all Municipal departments, boards, and agencies. This Division manages accounting, payroll, and fund control through robust policies, procedures, and internal controls. It also oversees the development and administration of multi-year operating and capital budgets and manages all aspects of tax administration.

The Information Technology Division supports the Municipality’s technology infrastructure and provides services to contracted entities such as the Valley Region Solid Waste-Resource Management Authority, Village of Kingston, Kings Regional Emergency Management Organization, and Tidal Transit Authority. Its responsibilities include managing voice and data communications, internet connectivity, website hosting, and software development. IT also administers the Municipal Geographic Information System (GIS), encompassing spatial data collection, civic numbering, mapping, and application development. Additionally, the Division safeguards information systems through policy development, network monitoring, and comprehensive cybersecurity measures.

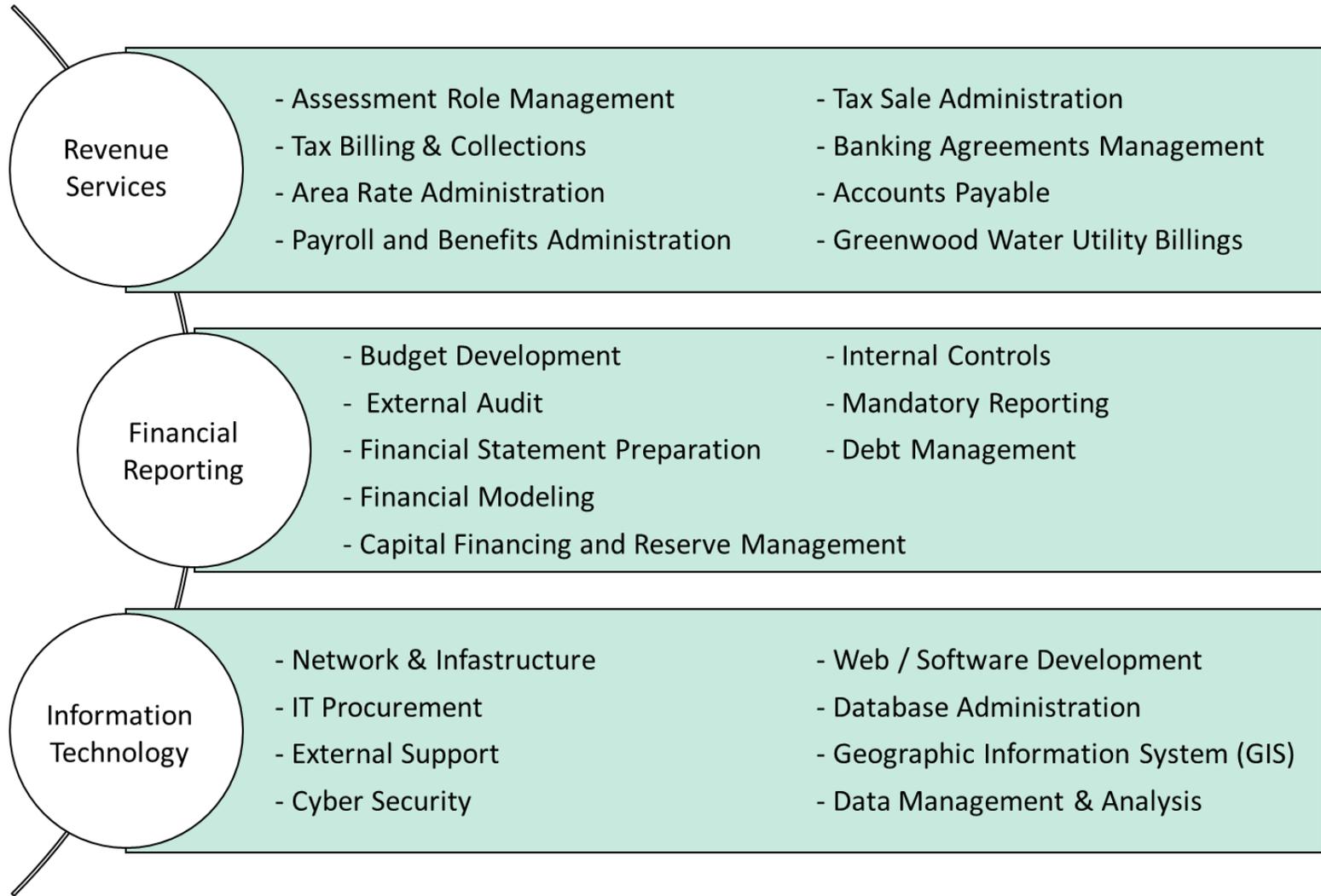
### Key Performance Indicators

Key Performance Indicator	Status 2024/25	Status 2023/24	Status 2022/23
Unqualified audit opinion with no reported adjustments, uncorrected misstatements, or disclosure matters.	Achieved	Achieved	Achieved
No identified reportable internal control observations.	Achieved	Achieved	Achieved
All significant provincial financial reporting deadlines met.	Partially Achieved	Partially Achieved	Partially Achieved
Average resolved IT related help desk requests per month	118	120	130

# Organizational Structure – Finance & IT



Primary Functions – Finance & IT



Finance & IT – Key Strategic Projects (KSP)

The 2025–2029 Strategic Plan outlines a wide range of initiatives designed to advance the Municipality’s Key Strategic Priorities. Highlighted below are select projects that the Finance & IT team will lead to drive these priorities forward. For a comprehensive list of all strategic projects, please refer to Appendix C.

KSP	Key Components	Priority
Cost Analysis of Strategic Projects	<ul style="list-style-type: none"> <li>- Develop framework</li> <li>- Implement framework examinations</li> </ul>	 <p>Financial Sustainability</p>
Review of Municipal Revenue Sources	<ul style="list-style-type: none"> <li>- Explore new revenue opportunities</li> <li>- Enhance public communications around Municipal budgeting</li> </ul>	 <p>Financial Sustainability</p>
Asset Management	<ul style="list-style-type: none"> <li>- Improve reserve elements of capital financing.</li> <li>- Undertake a review of all Capital, Operating and Special Reserves</li> <li>- Update Wastewater Reserve Impairment Model</li> </ul>	 <p>Financial Sustainability</p>

## Finance & IT Budget

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
Revenues						
Activity Revenue	\$ 288,600	\$ 273,200	5.6 %	\$ 273,200	\$ 264,850	\$ 230,470
Other Revenue	93,400	117,600	(20.6)%	115,900	104,960	77,480
Total Revenue	382,000	390,800	(2.3)%	389,100	369,810	307,950
Expenditures						
Salaries, Wages, Benefits	2,122,100	2,182,400	(2.8)%	2,121,910	1,983,810	1,814,310
Materials, Supplies, Utilities	197,000	194,790	1.1 %	190,580	156,490	158,860
Purchased Services	764,000	740,550	3.2 %	671,330	449,900	465,910
Debt & Transfer to Reserves	291,800	282,500	3.3 %	282,500	315,780	804,315
Enhanced Reserve Contributions	1,973,725	1,140,000	73.1 %	1,140,000	2,900,000	1,385,000
Total Expenditures	5,348,625	4,540,240	17.8 %	4,406,320	5,805,980	4,628,395
Tax Levy Requirement	\$ 4,966,625	\$ 4,149,440	19.7 %	\$ 4,017,220	\$ 5,436,170	\$ 4,320,445

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

Other Revenue includes Listing Recovery Fees, Tax Sale Administration Fees, and Tax Sale Expense Recovery, budgets reflect actual and planned activity in these areas.

Salaries & Benefits are decreasing 2.8% over prior year. The change primarily relates to the reallocation of the Procurement Officer and the Procurement Assistant to the Administrative Department. Also included in the salary and benefits budget are non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacant positions.

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

Purchased Services primarily consists of IT licensing and maintenance fees. This cost category has experienced significant growth in recent years, driven by rising vendor fees and the adoption of additional software solutions, including an asset management platform and a comprehensive HR system. Other items included in this budget relate to tax sale expenses (primarily legal costs), external audit fees, equipment contracts, and IT consulting which have been adjusted for anticipated utilization.



Enhanced reserve contributions include \$1,655,000 directed to improve the capital reserve balance as a further step to bring it in line with the Policy-recommended balances and to support longer-term asset management objectives. An additional \$318,625 is being allocated to General Operating Reserve for future use.

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

<b>Financial Services</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Revenues						
Activity Revenue	\$ 271,400	\$ 256,000	6.0 %	\$ 256,000	\$ 247,630	\$ 213,250
Other Revenue	93,400	117,600	(20.6)%	115,900	104,960	77,480
Total Revenue	364,800	373,600	(2.4)%	371,900	352,590	290,730
Expenditures						
Salaries, Wages, Benefits	1,232,800	1,342,600	(8.2)%	1,306,190	1,206,290	1,135,730
Materials, Supplies, Utilities	140,000	130,690	7.1 %	130,680	105,870	103,055
Purchased Services	140,600	140,150	0.3 %	143,830	127,200	77,355
Debt & Transfer to Reserves	95,700	94,300	1.5 %	94,300	131,450	586,515
Enhanced Reserve Contributions	1,973,725	1,140,000	73.1 %	1,140,000	2,900,000	1,385,000
Total Expenditures	3,582,825	2,847,740	25.8 %	2,815,000	4,470,810	3,287,655
Tax Levy Requirement	\$ 3,218,025	\$ 2,474,140	30.1 %	\$ 2,443,100	\$ 4,118,220	\$ 2,996,925

<b>Information Technology Services</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Revenues						
Activity Revenue	\$ 17,200	\$ 17,200	- %	\$ 17,200	\$ 17,220	\$ 17,220
Total Revenue	17,200	17,200	- %	17,200	17,220	17,220
Expenditures						
Salaries, Wages, Benefits	889,300	839,800	5.9 %	815,720	777,520	678,580
Materials, Supplies, Utilities	57,000	64,100	(11.1)%	59,900	50,620	55,800
Purchased Services	623,400	600,400	3.8 %	527,500	322,700	388,555
Debt & Transfer to Reserves	196,100	188,200	4.2 %	188,200	184,330	217,800
Total Expenditures	1,765,800	1,692,500	4.3 %	1,591,320	1,335,170	1,340,735
Tax Levy Requirement	\$ 1,748,600	\$ 1,675,300	4.4 %	\$ 1,574,120	\$ 1,317,950	\$ 1,323,515

## Departmental Summary – Engineering & Public Works

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

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



## **Key Departmental Achievements**

**Advancing Asset Management:** Continued development of comprehensive asset management practices and operational workflows to enhance efficiency and long-term sustainability.

**Infrastructure Upgrades:** Completion of key projects, including Mee Road sewer replacement and Chapel Road infrastructure improvements.

**Modernization of Treatment Facilities:** Significant upgrades to Municipal sewer systems and plants, such as:

- Replacement of Regional Wastewater forcemain under Mill Brook
- Regional Wastewater blower upgrades and service road, fencing, and security enhancements
- Desludging at Aylesford Wastewater Treatment Plant and Waterville Septage Lagoons
- Blower upgrades and noise suppression at Hants Border Wastewater Treatment Plant

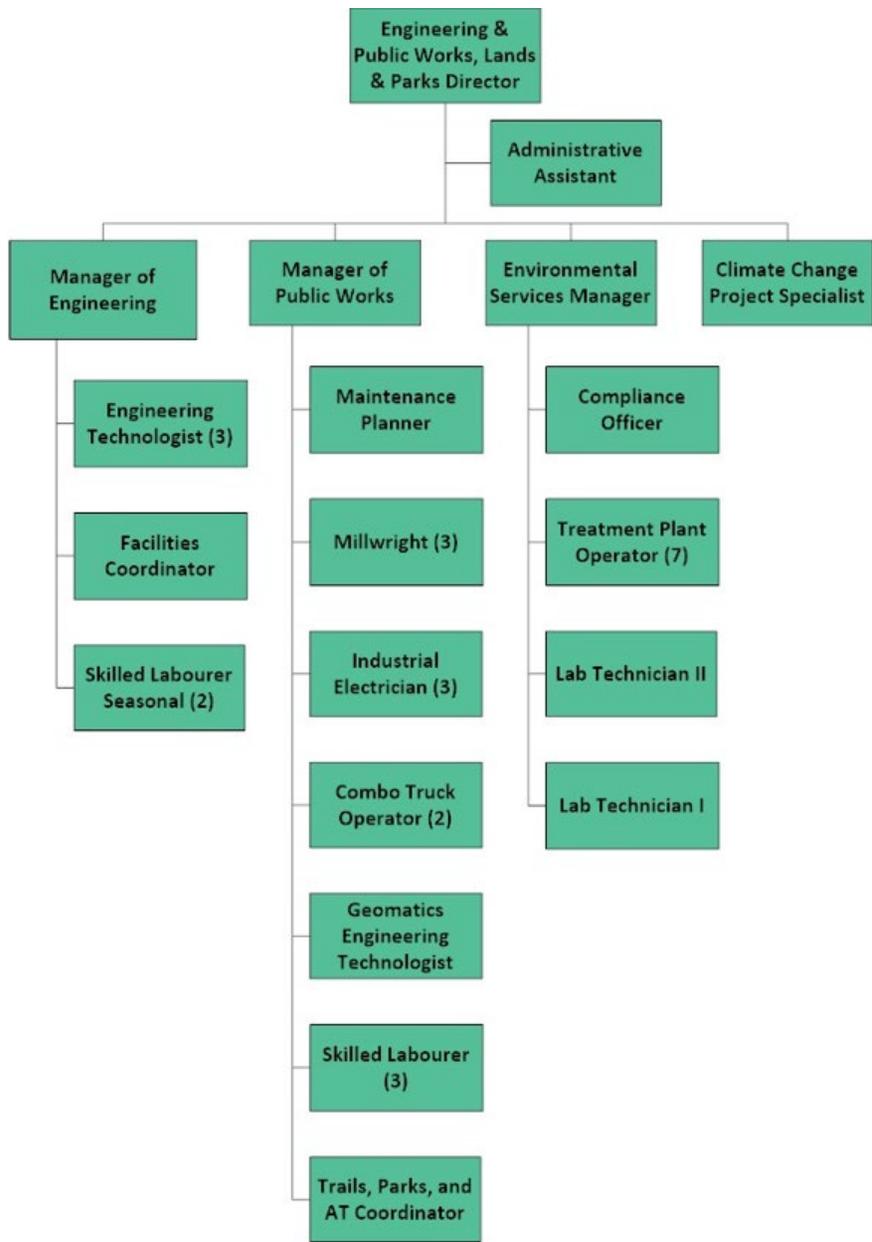
**Enhanced Parks and Trails:** Increased operational support for parks, trails, and Active Transportation infrastructure, including contracts to extend the Harvest Moon Trail in Grand-Pré.

**Project Planning:** Extensive planning for upcoming major projects, such as:

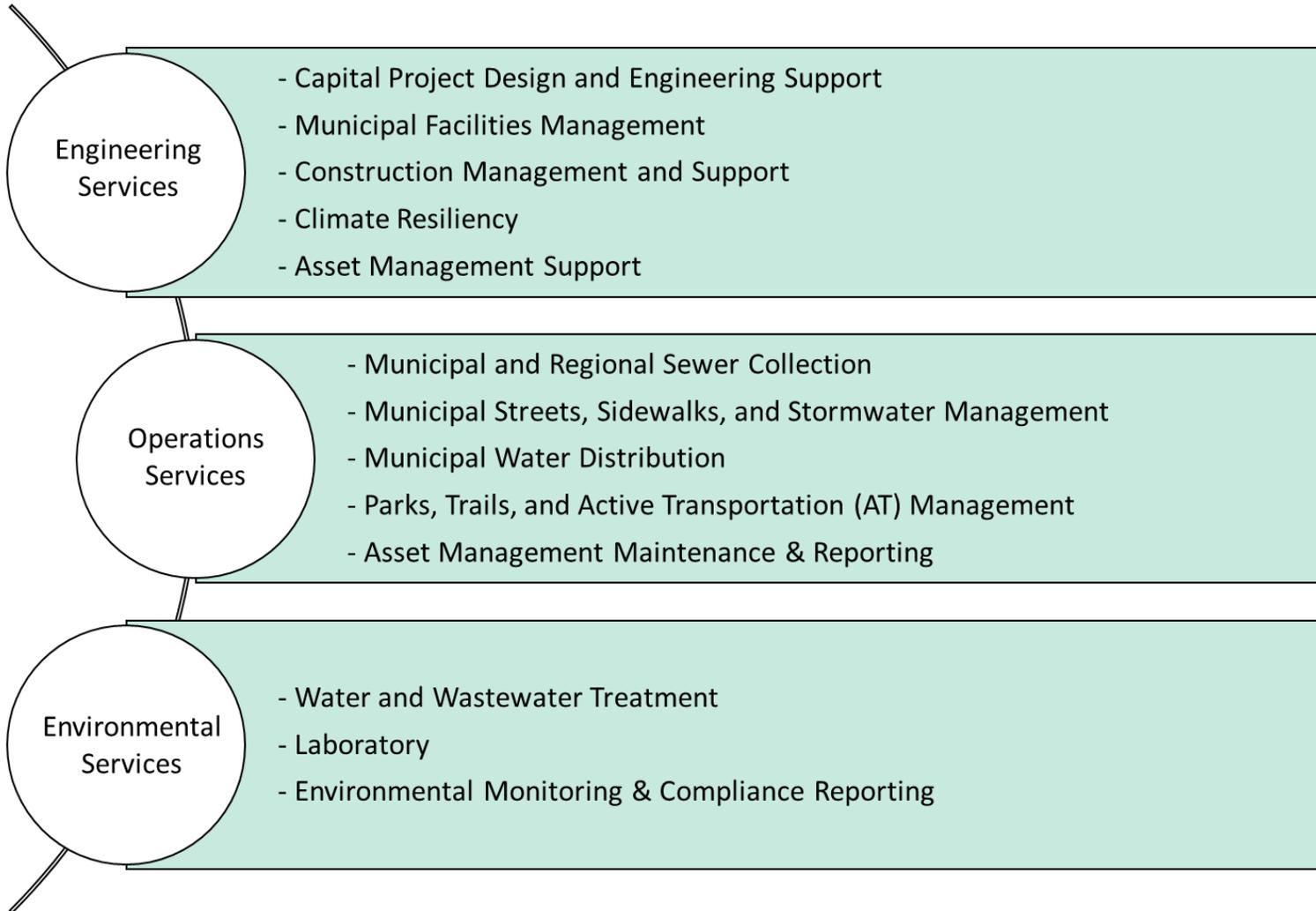
- Zeke Brook Water Treatment Plant and Greenwood Transmission Line Extension
- Screening facilities at Aylesford, Hants Border, Aldershot, Avonport, Canning and Waterville Wastewater Treatment Plants
- Wastewater lift station upgrades in Coldbrook, Cambridge and Aylesford

**Operational Readiness:** Expanded acquisition of critical parts and equipment to ensure reliability and responsiveness for Engineering & Public Works operations.

**Branding Improvements:** Ongoing replacement of branded signage at Municipal treatment and park facilities to maintain consistency and improve visibility of Municipal owned assets.



Engineering and Public Works – Primary Functions



## Engineering and Public Works – Key Strategic Projects

The 2025–2029 Strategic Plan outlines a wide range of initiatives designed to advance the Municipality’s Key Strategic Priorities. Highlighted below are select projects that the Engineering and Public Works team will lead to drive these priorities forward. For a comprehensive list of all strategic projects, please refer to Appendix C.

KSP	Description	Priority
Asset Management	- Install wastewater monitoring equipment to enable data-informed decisions	 <p>Financial Sustainability</p>
Critical Infrastructure Management	<ul style="list-style-type: none"> <li>- Undertake engineering reviews of water and wastewater systems</li> <li>- Seek external funding and continue Engineering Design, and Construction for Central Services (Sewer &amp; Water)</li> </ul>	 <p>Strong Communities</p>
Corporate Greening	<ul style="list-style-type: none"> <li>- Plan and install Net-Zero Meter and other efficiency upgrades to Municipal Facilities</li> <li>- Transition to Electric and/or Hybrid Fleet for Light Duty Vehicles</li> </ul>	 <p>Environmental Stewardship</p>
Active Transportation (AT)	<ul style="list-style-type: none"> <li>- Implement AT Plan for Parks and Trails, e.g. Harvest Moon Trail Extension &amp; Access Points</li> <li>- Refresh Active Transportation Plan e.g. alignment with Municipal Specifications</li> <li>- Implement AT Plan for sidewalks, provincial share-the-road and safe routes to schools</li> </ul>	 <p>Strong Communities</p>

## Engineering and Public Works Budget

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
<b>Revenues</b>						
Activity Revenue	\$ 925,200	\$ 892,100	3.7 %	\$ 865,650	\$ 768,790	\$ 853,040
Grants	7,800	8,000	(2.5)%	8,000	200	70
Transfer from Other Funds	32,700	33,100	(1.2)%	215,890	31,520	30,490
<b>Total Revenue</b>	<b>965,700</b>	<b>933,200</b>	<b>3.5 %</b>	<b>1,089,540</b>	<b>800,510</b>	<b>883,600</b>
<b>Expenditures</b>						
Salaries, Wages, Benefits	1,059,600	1,085,800	(2.4)%	983,830	928,090	797,660
Materials, Supplies, Utilities	653,700	625,600	4.5 %	625,460	587,340	562,190
Purchased Services	1,791,400	1,622,800	10.4 %	1,270,350	1,340,850	755,480
Debt & Transfer to Reserves	1,591,500	1,274,300	24.9 %	1,274,300	1,306,710	1,408,540
<b>Total Expenditures</b>	<b>5,096,200</b>	<b>4,608,500</b>	<b>10.6 %</b>	<b>4,153,940</b>	<b>4,162,990</b>	<b>3,523,870</b>
<b>Tax Levy Requirement</b>	<b>\$ 4,130,500</b>	<b>\$ 3,675,300</b>	<b>12.4 %</b>	<b>\$ 3,064,400</b>	<b>\$ 3,362,480</b>	<b>\$ 2,640,270</b>

Activity Revenue comprises streetlight area rates, revenue from a power purchase agreement (PPA) related to the solar panels located at the Municipal Complex, and administrative fees charged to other utilities and service areas.

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

Salaries, Wages and Benefits reflect estimates for non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the collective agreement, and an allowance for vacant positions.

Materials, Supplies & Utilities include Municipal Complex maintenance, supplies, power, and water; maintenance and utilities for park facilities; and supplies and vehicles to support Municipal staff. These budgets reflect actual and planned usage.

Purchased Services include contracted services for janitorial, snow clearing, engineering consultant fees, lifeguard services, J-Class Road paving, and insurance, these budgets reflect actual and planned usage. The increase relates primarily to snow clearing, which had a new contract and service model introduced in 2025/26. J-Class Road paving also has an increase to help service public demand for improved road conditions. The budget is based on the Council approved priority list of provincial J-Class roads, along with an estimated cost per km and an allowance for non-approval. Other accounts have been adjusted in line with actual costs and planned utilization.

Transfers to Reserves & Debt Service have increased 24.9%, this relates to growth in transfers to capital reserves, which is based on depreciation of department related tangible capital assets. With the asset base growing, depreciation reserve contribution requirements are also increasing.

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

<b>Public Works Administration</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Revenues						
Activity Revenue	\$ 736,600	\$ 706,200	4.3 %	\$ 679,790	\$ 600,170	\$ 677,180
Grants	-	-	- %	-	200	70
Transfer from Other Funds	32,700	33,100	(1.2)%	-	31,520	30,490
<b>Total Revenue</b>	<b>769,300</b>	<b>739,300</b>	<b>4.1 %</b>	<b>679,790</b>	<b>631,890</b>	<b>707,740</b>
Expenditures						
Salaries, Wages, Benefits	459,700	477,700	(3.8)%	396,800	527,030	541,140
Materials, Supplies, Utilities	232,600	216,200	7.6 %	216,200	199,880	216,200
Purchased Services	59,400	58,100	2.2 %	57,080	36,520	32,890
Debt & Transfer to Reserves	383,600	351,700	9.1 %	351,700	308,440	351,620
<b>Total Expenditures</b>	<b>1,135,300</b>	<b>1,103,700</b>	<b>2.9 %</b>	<b>1,021,780</b>	<b>1,071,870</b>	<b>1,141,850</b>
Tax Levy Requirement	\$ 366,000	\$ 364,400	0.4 %	\$ 341,990	\$ 439,980	\$ 434,110

<b>Municipal Building</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Revenues						
Activity Revenue	\$ 23,500	\$ 27,400	(14.2)%	\$ 27,400	\$ 17,630	\$ 22,980
Total Revenue	23,500	27,400	- %	27,400	17,630	22,980
Expenditures						
Salaries, Wages, Benefits	101,100	106,600	(5.2)%	112,500	100,410	95,600
Materials, Supplies, Utilities	121,300	127,700	(5.0)%	127,700	109,620	83,290
Purchased Services	123,800	119,200	3.9 %	119,200	110,510	91,380
Debt & Transfer to Reserves	496,700	279,800	77.5 %	279,800	336,050	365,740
Total Expenditures	842,900	633,300	33.1 %	639,200	656,590	636,010
Tax Levy Requirement	\$ 819,400	\$ 605,900	35.2 %	\$ 611,800	\$ 638,960	\$ 613,030

<b>Municipal Roads &amp; Sidewalks</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Revenues						
Activity Revenue	\$ 149,700	\$ 145,100	3.2 %	\$ 145,060	\$ 138,790	\$ 141,680
Transfer from other funds	-	-	- %	215,890	-	-
Total Revenue	149,700	145,100	3.2 %	360,950	138,790	141,680
Expenditures						
Salaries, Wages, Benefits	222,500	226,600	(1.8)%	199,910	153,920	124,510
Materials, Supplies, Utilities	164,200	158,500	3.6 %	158,360	141,160	144,540
Purchased Services	1,351,500	1,105,100	22.3 %	878,890	1,063,710	555,140
Debt & Transfer to Reserves	595,000	520,800	14.2 %	520,800	571,220	619,810
Total Expenditures	2,333,200	2,011,000	16.0 %	1,757,960	1,930,010	1,444,000
Tax Levy Requirement	\$ 2,183,500	\$ 1,865,900	17.0 %	\$ 1,397,010	\$ 1,791,220	\$ 1,302,320

<b>Municipal Parks &amp; Trails</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
<b>Expenditures</b>						
Salaries, Wages, Benefits	\$ 145,300	\$ 145,900	(0.4)%	\$ 145,620	\$ 50,270	\$ 36,410
Materials, Supplies, Utilities	92,200	85,600	7.7 %	85,600	97,140	72,850
Purchased Services	176,400	204,600	(13.8)%	136,480	65,170	58,570
Debt & Transfer to Reserves	112,400	118,900	(5.5)%	118,900	84,400	71,370
<b>Total Expenditures</b>	<b>526,300</b>	<b>555,000</b>	<b>(5.2)%</b>	<b>486,600</b>	<b>296,980</b>	<b>239,200</b>
<b>Tax Levy Requirement</b>	<b>\$ 526,300</b>	<b>\$ 555,000</b>	<b>(5.2)%</b>	<b>\$ 486,600</b>	<b>\$ 296,980</b>	<b>\$ 239,200</b>

<b>Environmental Services and Climate Resiliancy</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
<b>Revenues</b>						
Activity Revenue	\$ 15,400	\$ 13,400	14.9 %	\$ 13,400	\$ 12,200	\$ 11,200
Grants	7,800	8,000	(2.5)%	8,000	-	-
<b>Total Revenue</b>	<b>23,200</b>	<b>21,400</b>	<b>- %</b>	<b>21,400</b>	<b>12,200</b>	<b>11,200</b>
<b>Expenditures</b>						
Salaries, Wages, Benefits	131,000	129,000	1.6 %	129,000	96,460	-
Materials, Supplies, Utilities	43,400	37,600	15.4 %	37,600	39,540	45,310
Purchased Services	80,300	135,800	(40.9)%	78,700	64,940	17,500
Debt & Transfer to Reserves	3,800	3,100	22.6 %	3,100	6,600	-
<b>Total Expenditures</b>	<b>258,500</b>	<b>305,500</b>	<b>(15.4)%</b>	<b>248,400</b>	<b>207,540</b>	<b>62,810</b>
<b>Tax Levy Requirement</b>	<b>\$ 235,300</b>	<b>\$ 284,100</b>	<b>(17.2)%</b>	<b>\$ 227,000</b>	<b>\$ 195,340</b>	<b>\$ 51,610</b>

## Streetlights

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

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

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

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

### General Rate:

2025/26(approved)	\$42.00
2026/27 (proposed)	\$42.50
2027/28 (forecast)	\$44.00
2028/29 (forecast)	\$44.00

### Centreville Rate:

2025/26(approved)	\$4.50
2026/27 (proposed)	\$4.75
2027/28 (forecast)	\$5.00
2028/29 (forecast)	\$5.00



## Municipal Sewer

The Municipal Sewer is not an individual fund therefore it is incorporated into the General Operating Fund of the Municipality. Further details on the Municipal Sewer are found later in this document starting on page 102.

Municipal Sewer	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
Revenues						
Activity Revenue	\$ 6,001,700	\$ 5,820,700	3.1 %	\$ 5,829,410	\$ 5,584,610	\$ 5,127,220
Transfer from Operating Reserve	83,190	40,000	108.0 %	40,000	-	20,950
Total Revenue	6,084,890	5,860,700	3.8 %	5,869,410	5,584,610	5,148,170
Expenditures						
Salaries, Wages, Benefits	1,759,200	1,671,000	5.3 %	1,585,310	1,351,300	1,270,120
Materials, Supplies, Utilities	2,799,190	2,731,400	2.5 %	2,769,800	2,066,490	2,035,660
Debt & Transfer to Reserves	1,526,500	1,458,300	4.7 %	1,458,330	1,738,010	1,703,060
Total Expenditures	6,084,890	5,860,700	3.8 %	5,813,440	5,155,800	5,008,840
Net Reserve Impact	\$ -	\$ -	- %	\$ 55,970	\$ 428,810	\$ 139,330

## Emergency Management and Fire Protection

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
Revenues						
Grants	\$ 15,400	\$ 15,500	(0.6)%	\$ 15,500	\$ 15,170	\$ 15,460
Other	2,400	2,400	-	2,400	2,440	2,440
Transfer from Other Funds	-	-	-	-	-	-
<b>Total Revenue</b>	<b>17,800</b>	<b>17,900</b>	<b>(0.6)%</b>	<b>17,900</b>	<b>17,610</b>	<b>17,900</b>
Expenditures						
Salaries, Wages, Benefits	138,200	131,200	5.3 %	122,310	104,720	42,770
Materials, Supplies, Utilities	12,900	3,700	248.6 %	3,700	4,030	7,330
Purchased Services	282,300	214,900	31.4 %	214,950	192,110	176,910
Fire Department Funding	3,055,145	2,924,100	4.5 %	2,924,050	2,779,020	2,695,110
Debt & Transfer to Reserves	-	-	- %	-	4,800	19,600
<b>Total Expenditures</b>	<b>3,488,545</b>	<b>3,273,900</b>	<b>6.6 %</b>	<b>3,265,010</b>	<b>3,084,680</b>	<b>2,941,720</b>
<b>Tax Levy Requirement</b>	<b>\$ 3,470,745</b>	<b>\$ 3,256,000</b>	<b>6.6 %</b>	<b>\$ 3,247,110</b>	<b>\$ 3,067,070</b>	<b>\$ 2,923,820</b>

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

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

Materials, Supplies, and Utilities are increasing to provide the flexibility required to respond to emergency situations, including the water distribution program that supported residents during the 2025 drought.

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

## Fire Department Funding

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

The Municipality has entered, or is in the process of negotiating, contracts with each fire department. As some negotiations and related budget submissions are still underway, a contingent funding amount has been included within Purchased Services. This amount will be available for allocation to individual departments once negotiations are complete and department budgets have been approved.

Fire Department Funding	2026/27		2025/26	
	Proposed Budget	Approved Budget	Change	Change (%)
Aylesford District Fire Commissioners	\$ 274,315	\$ 273,200	\$ 1,115	0.4%
Berwick & District Fire Department	195,305	186,300	9,005	4.8%
Canning Fire Commission	254,450	248,100	6,350	2.6%
Greenwich Fire Department	205,410	200,200	5,210	2.6%
Halls Harbour District Fire Fighters Associati	115,940	113,000	2,940	2.6%
Hantsport Fire Department	127,175	127,720	(545)	-0.4%
Kentville Volunteer Fire Department	533,090	476,700	56,390	11.8%
Kingston District Fire Commission	293,640	286,200	7,440	2.6%
New Minas Fire Department	312,420	304,500	7,920	2.6%
Port Williams Fire Department	141,590	138,000	3,590	2.6%
Springfield & District Fire Department	60,200	58,670	1,530	2.6%
Town of Wolfville Fire Department	200,980	179,460	21,520	12.0%
Waterville Fire Department (Kings Square)	340,630	332,000	8,630	2.6%
<b>Total</b>	<b>\$ 3,055,145</b>	<b>\$ 2,924,050</b>	<b>\$ 131,095</b>	<b>4.5%</b>



## **Departmental Summary – Planning & Inspection Services**

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

**Planning Services:** The core services delivered by Municipal Planners include:

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

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

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

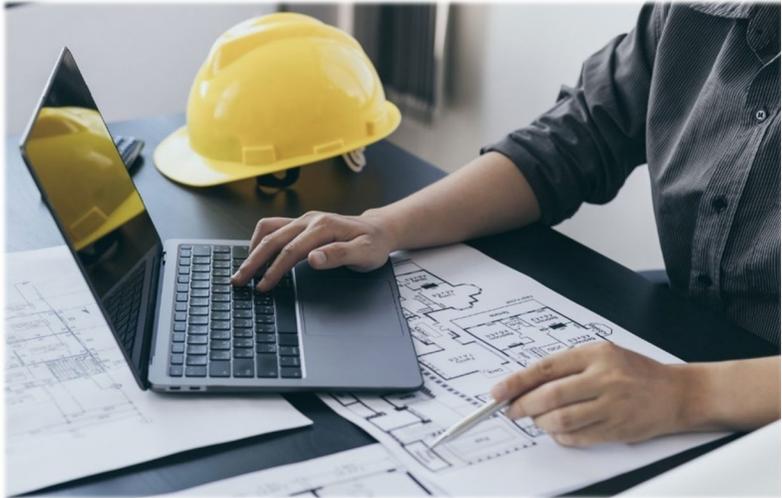
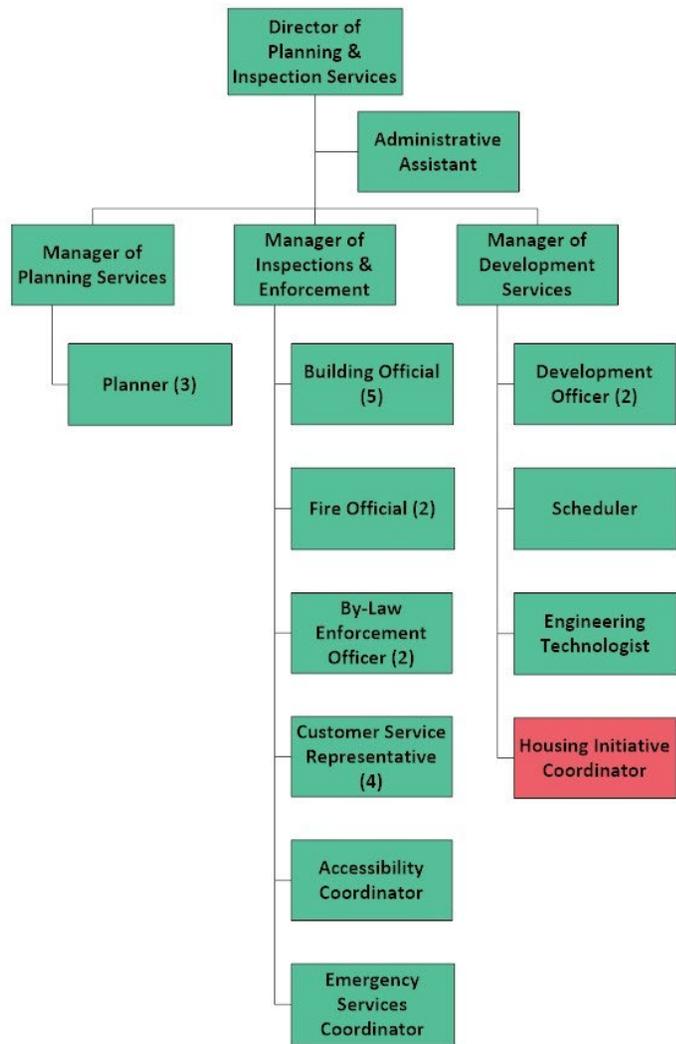
**Development Services:** Responsible for the efficient and effective operation of all the Municipality's permitting and development processes through a team of Development Officers. The team develops processes and works to ensure compliance with all relevant regulations and by-laws, and facilitates the timely issuance of permits for construction, renovations, land use changes, and other related activities. Also included in this Division is the administration of the Municipality's Housing Accelerator Program.

Key Performance Indicators<sup>24</sup>

Year	Permit Applications	Dwelling Units Created	Inspections Performed	Open Permits
2025	1,016	458	3,617	767
2024	1,095	381	3,844	768
2023	1,062	314	3,549	809
2022	1,175	357	3,689	587
2021	1,167	420	3,236	420



<sup>24</sup> These figures include the Municipality of Kings as well as the two Towns (Berwick and Kentville) serviced by the department



■ Position externally funded through grant program.

## Planning & Inspection Services – Primary Functions



## Planning & Inspection Services – Key Performance Indicators

The 2025–2029 Strategic Plan outlines a wide range of initiatives designed to advance the Municipality’s Key Strategic Priorities. Highlighted below are select projects that the Planning & Inspection Services team will lead to drive these priorities forward. For a comprehensive list of all strategic projects, please refer to Appendix C.

KSP	Description	Status
Land Use Planning	- Review of Municipal Planning Documents relative to regulations governing the installation of large scale wind turbines	 Strong Communities
Accessibility	- Refine and implement actions to address Provincial accessibility standards  - Connect standards to budgeting cycle through creation and use of a dedicated financial reserve	 Strong Communities

## Planning Services Budget

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
Revenues						
Activity Revenue	\$ 16,800	\$ 14,700	14.3 %	\$ 14,700	\$ 22,210	\$ 11,860
Total Revenue	16,800	14,700	14.3 %	14,700	22,210	11,860
Expenditures						
Salaries, Wages, Benefits	638,000	613,300	4.0 %	574,240	454,190	408,210
Materials, Supplies, Utilities	7,700	18,400	(58.2)%	9,900	11,610	12,150
Purchased Services	52,000	52,000	- %	52,000	15,620	400
Debt & Transfer to Reserves	20,900	15,400	35.7 %	15,400	13,000	11,700
Total Expenditures	718,600	699,100	2.8 %	651,540	494,420	432,460
Tax Levy Requirement	\$ 701,800	\$ 684,400	2.5 %	\$ 636,840	\$ 472,210	\$ 420,600

Activity revenue includes sales of plans and data, the budget is based on historical trends.

Salaries, Wages and Benefits reflect estimates for non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacant positions.

Materials, Supplies, and Utilities include telephone services, advertising, and office supplies. Budget estimates have been adjusted to better reflect anticipated actual costs. Advertising expenditures are expected to decrease in 2026/27, as recent amendments to the *Municipal Government Act* now allow advertising on the Municipality's own website, reducing the need for external advertising.

Purchased Services include consultant and meeting costs.

## Building & Enforcement Budget

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
Revenues						
Activity Revenue	\$ 375,700	\$ 396,300	(5.2)%	\$ 391,300	\$ 322,610	\$ 339,200
Total Revenue	375,700	396,300	(5.2)%	391,300	322,610	339,200
Expenditures						
Salaries, Wages, Benefits	1,342,000	1,402,100	(4.3)%	1,273,250	1,108,480	1,047,460
Materials, Supplies, Utilities	88,600	98,700	(10.2)%	91,100	77,530	59,650
Purchased Services	230,500	222,000	3.8 %	195,510	183,480	162,160
Debt & Transfer to Reserves	92,000	54,800	67.9 %	54,800	67,300	71,500
Total Expenditures	1,753,100	1,777,600	(1.4)%	1,614,660	1,436,790	1,340,770
Tax Levy Requirement	\$ 1,377,400	\$ 1,381,300	(0.3)%	\$ 1,223,360	\$ 1,114,180	\$ 1,001,570

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

Salaries, Wages and Benefits reflect estimates for non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the collective agreement, and an allowance for vacant positions. The two Assistant Building Officials will complete their training and transition to Building Inspector roles in 2026/27. This will result in the Division having a full complement of inspectors, eliminating the need for contracted support.

Materials, Supplies, and Utilities include telephone services, travel, and office supplies. Budget estimates have been adjusted to better reflect actual costs. The primary factor contributing to the decrease in this category is reduced vehicle-related expenses, resulting from a newer fleet requiring less maintenance, as well as lower fuel prices observed since the previous budget cycle.

Purchased services primarily include the animal control contract, and costs of the Joint Accessibility Advisory Committee.

Debt and Transfers to Reserve are increasing due to the addition of reserve transfers associated with vehicle depreciation. New vehicles have been acquired to replace older, fully depreciated assets, resulting in higher depreciation expenses. As reserve transfer amounts are based on depreciation, this has led to an increase in transfers to reserve.



## Development Services Budget

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
<b>Revenues</b>						
Activity Revenue	\$ 192,000	\$ 181,200	6.0 %	\$ 178,680	\$ 214,630	\$ 126,060
Grant Funding	1,792,100	156,200	1,047.3 %	170,130	46,390	-
<b>Total Revenue</b>	<b>1,984,100</b>	<b>337,400</b>	<b>488.1 %</b>	<b>348,810</b>	<b>261,020</b>	<b>126,060</b>
<b>Expenditures</b>						
Salaries, Wages, Benefits	690,000	692,800	(0.4)%	453,490	473,560	286,360
Materials, Supplies, Utilities	70,900	14,300	395.8 %	112,800	4,550	3,400
Purchased Services	1,624,000	49,000	3,214.3 %	49,000	16,320	-
Debt & Transfer to Reserves	28,500	18,200	56.6 %	18,200	15,600	7,800
<b>Total Expenditures</b>	<b>2,413,400</b>	<b>774,300</b>	<b>211.7 %</b>	<b>633,490</b>	<b>510,030</b>	<b>297,560</b>
<b>Tax Levy Requirement</b>	<b>\$ 429,300</b>	<b>\$ 436,900</b>	<b>(1.7)%</b>	<b>\$ 284,680</b>	<b>\$ 249,010</b>	<b>\$ 171,500</b>

Activity revenue includes permitting and development application fees, the budget is based on historical trends and anticipated activity. Grant funding relates to funds received under the Housing Accelerator Fund (HAF).

Salaries, Wages and Benefits reflect estimates for non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacancy.

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

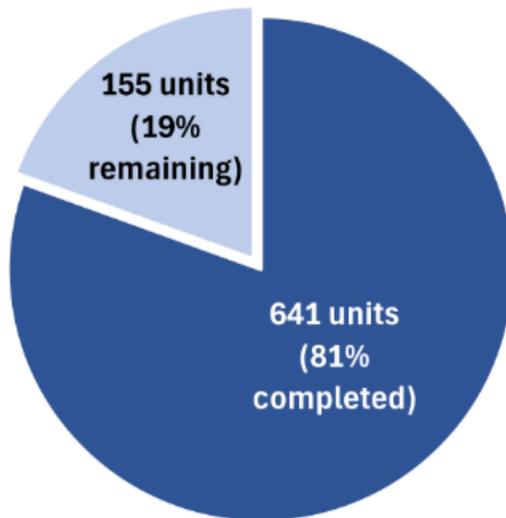
Within the Development Services budget are the following costs related to the Housing Accelerator Fund, program details are included on the next page.

<b>Housing Accelerator Budget</b>	
Coordinator salary and internal costs	\$ 168,100
Not-for-profit and Co-operative Housing Grants	250,000
Private Sector Applications for Municipal Infrastructure	1,100,000
Municipal Infrastructure Design	125,000
Wastewater Connection Grant for Major Residential Developments	100,000
Permit Application Fee Offset	49,000
<b>Total</b>	<b>\$ 1,792,100</b>

## Housing Accelerator Fund

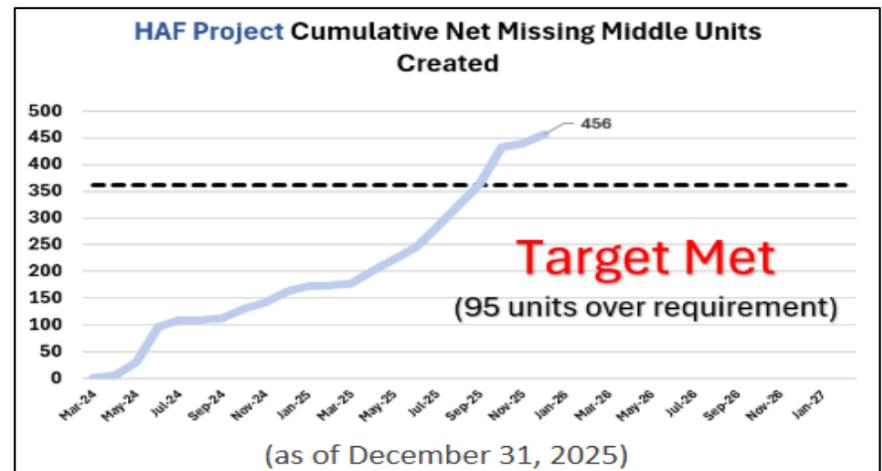
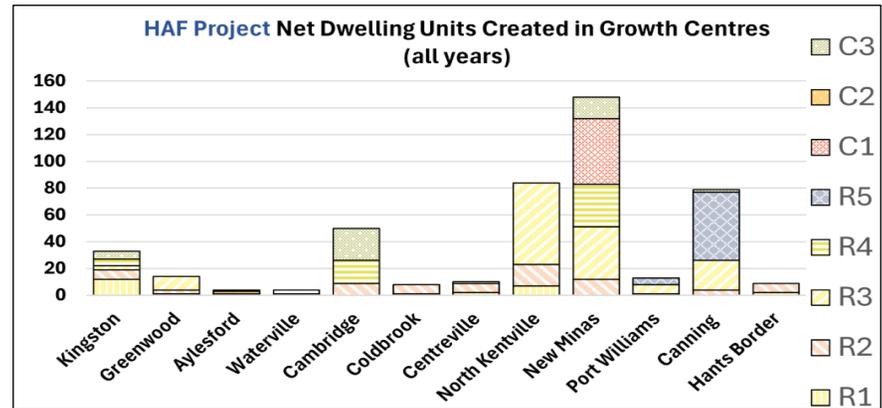
The Municipality is the recipient of a \$5.9 Million grant award through the Housing Accelerator Fund (HAF). Funding will be distributed in four allotments, over a three-year period, provided the Municipality achieves the targets of the Approved Action Plan. Through the program the Municipality aims for the construction of 220 additional new residential units over the typical development rate. The Municipality is on track to meet targets under the program and the charts below detail program progress as of December 31, 2025.

**HAF Project 3-Year Housing Growth Target**



(as of December 31, 2025)

Visit [countyofkings.ca/haf](http://countyofkings.ca/haf)  
For full project details.



(as of December 31, 2025)

## Staffing Summary

The Municipality's 2026/27 operating budget includes 106 full-time equivalent (FTE) positions allocated among the Divisions as follows:

Division	2026/27 Budget	2025/26 Budget	New Positions	Reallocations	2024/25
<b>Administration (Offices of the CAO and Deputy CAO)</b>					
Administration Services	15.00	13.00	-	2.0	11.00
Human Resources	1.70	2.00	-	(0.3)	2.00
Economic Development	1.00	1.00	-	-	1.00
Community Development	6.30	6.30	-	-	6.30
<b>Finance and IT</b>					
Finance	11.90	13.60	-	(1.7)	12.60
Information Technology	8.05	8.05	-	-	8.05
<b>Planning &amp; Inspection Services</b>					
Building & Enforcement	13.65	13.65	-	-	12.65
Planning Services	5.50	5.50	-	-	11.00
Development Services	6.50	6.50	-	-	-
Emergency Management	1.25	1.15	-	0.10	1.15
<b>Engineering &amp; Public Works</b>					
Engineering	4.34	4.25	-	0.09	4.75
Municipal Building	1.00	1.00	-	-	1.00
Municipal Parks & Trails	2.00	2.00	-	-	1.00
Municipal Roads & Sidewalks	2.20	2.30	-	(0.10)	1.95
Climate Resilience	1.15	1.10	-	0.05	2.55
<b>Sewer and Water Utility</b>					
	24.46	24.60	-	(0.14)	23.00
<b>Total</b>	<b>106.00</b>	<b>106.00</b>	<b>-</b>	<b>-</b>	<b>100.00</b>

The existing staffing complement is sufficient to support planned deliverables and maintain 2026/27 service levels, supported by inter-departmental reallocations that improve alignment of duties and responsibilities.

## Grant Programs and Funding to External Service Providers

The Municipality offers a range of funding opportunities to support initiatives that help strengthen and enhance quality of life across communities. The budget for fiscal 2026/27 expends more than \$4,300,000 for various programs and funding streams.

[Policy FIN-05-018 Community Grants](#) provides additional details on grant programs which are summarized in the following table. The new grant program, Village Infrastructure Capital Enhancement (VICE), introduced in 2025/26 has replaced former arrangements between the incorporated Villages and the Municipality concerning allocations of the Federal Canada Community-Building Fund.

	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
Property Tax Reductions	\$ 1,602,600	\$ 1,427,200	12.3 %	\$ 1,343,000	\$ 1,368,870	\$ 1,274,750
Community Active Living Grants	214,000	214,000	- %	214,000	191,830	165,430
Community Enhancement Grants	226,500	194,200	16.6 %	194,200	176,730	162,180
Major Grant Programs	600,000	600,000	- %	600,000	481,250	309,820
Infrastructure Programs	1,050,000	1,050,000	-	1,050,000	-	-
Recreation Grants	205,000	205,000	- %	205,000	197,770	181,500
Other Grant Programs	279,600	246,900	13.2 %	246,900	222,730	227,860
Funding to External Service Providers	216,120	224,550	(3.8)%	224,560	248,660	239,210
<b>Total Grant Funding</b>	<b>\$ 4,393,820</b>	<b>\$ 4,161,850</b>	<b>5.6 %</b>	<b>\$ 4,077,660</b>	<b>\$ 2,887,840</b>	<b>\$ 2,560,750</b>

## Property Tax Reductions

<b>Property Tax Reductions</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Personal Property Tax Reductions	\$ 917,000	\$ 887,000	3.4 %	\$ 805,000	\$ 836,690	\$ 866,620
Not for Profit Property Tax Exemptions	677,100	531,500	27.4 %	529,300	523,030	400,070
Day Care Property Tax Exemptions	8,500	8,700	(2.3)%	8,700	9,150	8,060
<b>Total Property Tax Exemptions</b>	<b>\$ 1,602,600</b>	<b>\$ 1,427,200</b>	<b>12.3%</b>	<b>\$ 1,343,000</b>	<b>\$ 1,368,870</b>	<b>\$ 1,274,750</b>

## Personal Property Tax Reductions

Personal property tax reductions are available to residential property owners within the Municipality who qualify based on specific income thresholds. Eligible recipients who complete the annual application process receive a rebate to their property tax account. Pursuant to [Policy FIN-05-009 Personal Property Tax Reduction](#), the eligible household income threshold increased to \$48,000 and the maximum exemption to \$630 for 2026/27 (2025/26 - \$580). Over the past three fiscal years, the Municipality has increased the income threshold and maximum reduction significantly following a policy review and amendment. This has resulted in an increase in the number of applications received from residents, peaking at 1,580 in 2023, and therefore has required an expanded annual budget. Based on current and projected application volumes the 2026/27 budget anticipates 1,455 applications.

## Non-Profit Tax Exemption

By-law 99 establishes tax exemptions for qualified properties used solely by non-profit organizations. The recommended budget is based on the assessed values of properties listed in [Policy FIN-05-026 Tax Exemption for Non-Profit Organizations](#) including three new applicants for 2026/27.

## Day Care Commercial Tax Reduction

Day care facilities that meet the eligibility criteria established in [By-law 104 Day Care Commercial Tax Reduction](#) are eligible for a tax reduction from the commercial rate of \$2.287 to the residential rate of \$0.853.

## Community Active Living Grants

Grants in this category support active living across Kings County and may be awarded to organizations that deliver recreation programs or maintain community recreation infrastructure, including parks, trails, and playgrounds.

<b>Community Active Living Grants</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Park, Playground, Trail Maintenance and Development	\$ 150,000	\$ 150,000	- %	\$ 150,000	\$ 132,830	\$ 130,640
Youth Travel Assistance Program	-	-	- %	-	9,000	9,000
Direct Participant Programming Assistance	9,000	9,000	- %	9,000	-	-
Community Recreation Programming	55,000	55,000	- %	55,000	50,000	25,790
<b>Total Community Active Living Grant</b>	<b>\$ 214,000</b>	<b>\$ 214,000</b>	<b>- %</b>	<b>\$ 214,000</b>	<b>\$ 191,830</b>	<b>\$ 165,430</b>



## Community Enhancement Grants

Grants in this category assist in the provision of community related activities and other local initiatives that enhance community life.

<b>Community Enhancement Grants</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Festivals and Special Events	\$ 50,000	\$ 50,000	- %	\$ 50,000	\$ 49,730	\$ 48,000
Councillor Grants to Organizations	91,500	89,200	2.6 %	89,200	72,000	64,610
Community Hall Assistance	75,000	55,000	36.4 %	55,000	55,000	49,570
District Activity Fund	10,000	-	100.0 %	-	-	-
<b>Total Community Enhancement Grants</b>	<b>\$ 226,500</b>	<b>\$ 194,200</b>	<b>16.6 %</b>	<b>\$ 194,200</b>	<b>\$ 176,730</b>	<b>\$ 162,180</b>

The budget for the Councillor Grants to Organizations stream has been indexed in line with the annual Consumer Price Index.

A District Activity Fund is a new grant stream in 2026/27 and is intended to provide Members of Council with a clear, transparent, and efficient way to allocate modest financial support to eligible non-profit organizations located within, or providing a direct benefit to, their districts.

## Major Grant Programs

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

<b>Major Grant Program</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Kings Vision Grants	\$ 600,000	\$ 600,000	- %	\$ 600,000	\$ 481,250	\$ 309,820
<b>Total Major Grant Program</b>	<b>\$ 600,000</b>	<b>\$ 600,000</b>	<b>- %</b>	<b>\$ 600,000</b>	<b>\$ 481,250</b>	<b>\$ 309,820</b>

## Infrastructure Programs

A new program providing ongoing support to Village infrastructure projects was introduced in 2025/26 and is designed to replace the current allocation of funds from the Federal Canada Community-Building Fund (CCBF). The objective of the program, the Village Infrastructure Capital Enhancement program, is to provide fair and equitable funding while reducing administrative burden and allocating consistent and predictable funding to the Villages.

Unspent funds under this program will be carried forward for future use by the recipient Village.

<b>Village Infrastructure Enhancement Fund</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Village project spending	\$ 70,000	\$ 45,000	55.6 %	\$ 45,000	\$ -	\$ -
Reserve contribution for future projects	980,000	1,005,000	(2.5)%	1,005,000	-	-
<b>Total Infrastructure Programs</b>	<b>\$ 1,050,000</b>	<b>\$ 1,050,000</b>	<b>- %</b>	<b>\$ 1,050,000</b>	<b>\$ -</b>	<b>\$ -</b>



## Recreation Related Grants

<b>Recreation Grant Programs</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Town and Village Recreation Funding	\$ 125,000	\$ 125,000	- %	\$ 125,000	\$ 125,000	\$ 125,000
Recreation Directors Salary Grant	80,000	80,000	- %	80,000	72,770	56,500
<b>Total Recreation Grant Programs</b>	<b>\$ 205,000</b>	<b>\$ 205,000</b>	<b>- %</b>	<b>\$ 205,000</b>	<b>\$ 197,770</b>	<b>\$ 181,500</b>

### Town and Village Recreation

Through [Policy FIN-05-019 Town and Village Recreation Funding](#), funding is provided to support town or village owned/operated recreation facilities and programs that serve Kings County residents, demonstrating Council's ongoing commitment to supporting quality recreation services to the community.

#### Recreation Directors Salary Grant:

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



## Other Grant Programs

<b>Other Grant Programs</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Library Operating Grants	\$ 87,500	\$ 86,700	0.9 %	\$ 86,700	\$ 83,020	\$ 81,720
School Crossing Guard Funding	77,100	45,200	70.6 %	45,200	29,710	36,140
First Nations Communities Grant	10,000	10,000	- %	10,000	10,000	10,000
School Food Program	100,000	100,000	- %	100,000	100,000	100,000
Graduation Assistance Program	5,000	5,000	- %	5,000	-	-
<b>Total Other Grant Programs</b>	<b>\$ 279,600</b>	<b>\$ 246,900</b>	<b>13.2 %</b>	<b>\$ 246,900</b>	<b>\$ 222,730</b>	<b>\$ 227,860</b>

## Library Grants

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

## Crosswalk Guard

This program provides funds to Annapolis Valley Regional Centre for Education, organizations, Villages, and Towns for the provision of crosswalk guard services to assist in the safety of elementary school students. This policy is undergoing review, so additional contingent funds have been budgeted.

## First Nations Communities Contribution

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

School Food Funding Program

The Municipality recognizes the value and importance of school food programs and access to nutritious and healthy food to improve student health, well-being, and success at school. [Policy FIN-05-022 School Food Program Funding](#) provides support to help ensure school food programs are properly resourced, making nutritious food more accessible to all students - especially those that need it most.

Graduation Event Assistance Program

The Municipality provides funding for events to celebrate the achievements of graduating students at each of the five high schools located within the County.



## Funding to External Service Partners

The Municipality has funding agreements with several external organizations who provide unique services to residents. Funding amounts are determined in accordance with the terms and obligations established in the relevant contracts.

<b>Funding of External Organizations</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Valley Search & Rescue	\$ 57,700	\$ 57,300	0.7 %	\$ 57,300	\$ 56,700	\$ 56,100
Kings County Senior Safety	26,600	26,100	1.9 %	26,100	25,500	25,000
Kings Point to Point Transit	85,670	84,820	1.0 %	84,820	83,790	83,110
Trans County Transportation	31,850	31,530	1.0 %	31,530	31,220	30,910
Kings Historical Society	14,300	14,000	2.1 %	14,000	-	-
Valley Community Learning Association	-	10,800	(100.0)%	10,810	13,500	16,190
Annapolis Valley Trails Coalition	-	-	- %	-	37,950	27,900
<b>Total Funding of External Organizations</b>	<b>\$ 216,120</b>	<b>\$ 224,550</b>	<b>-3.8%</b>	<b>\$ 224,560</b>	<b>\$ 248,660</b>	<b>\$ 239,210</b>

### Valley Search and Rescue (VSAR)

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

### Kings County Seniors Safety Society

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

Alternative Transportation

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

King's Historical Society

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



# Wastewater and Water Utility

## Municipal Sewer

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

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



Municipal Sewer	Proposed Budget 2026/27	Approved Budget 2025/26	Change %	Forecast Actual 2025/26	Actual 2024/25	Actual 2023/24
Activity Revenue	\$ 6,001,700	\$ 5,820,700	3.1 %	\$ 5,829,410	\$ 5,584,610	\$ 5,127,220
Transfer from Operating Reserve	83,190	40,000	108.0 %	40,000	-	20,950
<b>Total Revenue</b>	<b>6,084,890</b>	<b>5,860,700</b>	<b>3.8 %</b>	<b>5,869,410</b>	<b>5,584,610</b>	<b>5,148,170</b>
<b>Expenditures</b>						
Salaries & Benefits	1,759,200	1,671,000	5.3 %	1,585,310	1,347,795	1,270,125
Maintenance	400,620	376,900	6.3 %	422,390	417,925	365,190
Vehicle	157,780	173,320	(9.0)%	173,320	131,025	139,840
Lift Station & Treatment Plant	1,304,700	1,202,900	8.5 %	1,202,900	992,875	943,995
Administration	936,100	978,280	(4.3)%	971,190	528,170	586,630
Debt Service	150,360	170,100	(11.6)%	170,100	183,620	235,895
Transfer to Reserves	1,376,130	1,288,200	6.8 %	1,288,230	1,554,385	1,467,165
<b>Total Expenditures</b>	<b>6,084,890</b>	<b>5,860,700</b>	<b>3.8 %</b>	<b>5,813,440</b>	<b>5,155,795</b>	<b>5,008,840</b>
<b>Surplus (deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>	<b>\$ 55,970</b>	<b>\$ 428,815</b>	<b>\$ 139,330</b>

Activity Revenues, which include residential, commercial, and other sources, are increasing by 3.1%. In addition to a rate escalation in line with NS October CPI for all items, there are additional connections, as well as sales of service agreements which are directly tied to specific costs.

Transfers from the sewer operating reserve relates to carryforward funds budgeted for specific projects.

Salaries, Wages and Benefits reflect estimates for non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacancy. There has been no change to overall FTE positions, some reallocations between utilities and departments have taken place.

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

projects. Vehicle expenses are decreasing in line with fuel costs, and maintenance costs are declining as fleet vehicles are replaced with newer models.

Lift Station and Treatment Plant power increases are primarily driven by rising power rates, along with increased consumption at some locations due to equipment upgrades and changes. Additionally, the cost of disposal services has increased based on updated contract pricing, and the service fee paid to Regional Sewer has been adjusted.

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

Transfer to reserves accounts for 22.6% of the budget. These transfers are required to ensure funds will be available as a component of future capital requirements and to smooth future rate impacts.



## Regional Sewer

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

<b>Regional Sewer</b>	<b>Proposed Budget 2026/27</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
Revenue	\$ 2,942,700	\$ 2,724,800	8.0 %	\$ 3,012,000	\$2,034,384	\$ 1,999,000
Expenditures						
Salaries, Wages & Benefits	425,900	401,900	6.0 %	408,700	356,631	282,500
Materials, Supplies, Utilities	1,099,600	980,900	12.1 %	1,261,300	922,252	1,007,400
Purchased Services	103,300	100,600	2.7 %	100,600	66,301	39,400
Debt & Reserve Transfers	890,900	810,400	9.9 %	810,400	689,200	669,700
Debenture 44-A-1 Service	423,000	431,000	(1.9)%	431,000	-	
<b>Total Expenditures</b>	<b>2,942,700</b>	<b>2,724,800</b>	<b>8.0 %</b>	<b>3,012,000</b>	<b>2,034,384</b>	<b>1,999,000</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Overall budget costs of the Regional Sewer System have increased by 8.0% from fiscal 2025/26.

Salaries & Benefits 6.0% increase: Adjusted in line with the main Municipal budget to factor in non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the Collective Agreement, and an allowance for vacant positions.

Materials, Supplies, and Utilities have a 12.1% increase related to enhanced maintenance related to spring lagoon turnover, additional power consumption to support lagoon aeration improvements, and rising electricity rates. Budgets represent the best estimate of annual requirements and activity levels based on a review of historical routine spending and planned upcoming projects.

The budget also includes a 9.9% increase for Debt and Reserve Transfers. This is driven by debt service costs associated with recent and ongoing capital projects. The Regional Sewer System is awaiting the results of engineering consultations, anticipated in fiscal 2026/27, which is expected to better inform future capital investment requirements within the System.

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

<b>Partner</b>	<b>2026/27 Contribution</b>	<b>2025/26 Contribution</b>
Town of Kentville	\$ 1,537,770	\$ 1,424,070
Total Village of New Minas	507,000	455,940
PepsiCo Canada	404,270	396,880
Total County of Kings	493,660	447,910
<b>Total Contributions</b>	<b>\$ 2,942,700</b>	<b>\$ 2,724,800</b>

## Greenwood Water Utility

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

The Greenwood Water Utility supplies water to approximately 692 residential dwellings and 45 commercial properties. Approximately 738m<sup>3</sup>, or 738,000L, of water is treated at the Greenwood Water Treatment Plant daily in the late fall and winter months, compared to approximately 919m<sup>3</sup> (919,000L) in the warmer months. The NSRAB considers potable water operations in Greenwood and Sandy Court to be one administrative unit.

In 2026, the Greenwood Water Utility is expanding with the construction of a new water treatment plant, as well as over 5 km of water transmission main along Highway 201. This new treatment plant will allow for additional water capacity and system redundancy as well as provide access to additional water customers in the Greenwood community.



<b>Greenwood Water</b>	<b>Proposed 2026/27 Budget</b>	<b>Approved Budget 2025/26</b>	<b>Change %</b>	<b>Forecast Actual 2025/26</b>	<b>Actual 2024/25</b>	<b>Actual 2023/24</b>
<b>Revenues</b>						
Activity Revenue	\$ 1,137,000	\$ 1,097,500	3.6 %	\$ 1,096,300	\$ 1,098,000	\$ 1,065,000
Other	179,600	50,000	259.2 %	113,400	147,900	171,800
<b>Total Revenue</b>	<b>1,316,600</b>	<b>1,147,500</b>	<b>14.7 %</b>	<b>1,209,700</b>	<b>1,245,900</b>	<b>1,236,800</b>
<b>Expenditures</b>						
Salaries, Wages, Benefits	312,300	320,800	(2.6)%	306,100	234,100	221,700
Materials, Supplies, Utilities	289,410	245,400	17.9 %	237,100	221,600	227,300
Purchased Services	146,300	166,200	(12.0)%	125,000	94,400	120,400
Capital out of Revenue	-	32,000	(100.0)%	10,000	109,800	451,600
Debt & Transfers to Reserves	461,900	383,100	20.6 %	240,700	235,800	194,100
<b>Total Expenditures</b>	<b>1,209,910</b>	<b>1,147,500</b>	<b>5.4 %</b>	<b>918,900</b>	<b>895,700</b>	<b>1,215,100</b>
<b>Surplus (Deficit)</b>	<b>106,690</b>	<b>-</b>	<b>- %</b>	<b>290,800</b>	<b>350,200</b>	<b>21,700</b>
Opening Surplus	2,913,700	3,497,670		3,497,700	3,147,500	3,125,800
Capital out of Surplus	(2,860,000)	(3,497,670)		(874,800)	-	-
<b>Ending Surplus</b>	<b>\$ 160,390</b>	<b>\$ -</b>		<b>\$ 2,913,700</b>	<b>\$ 3,497,700</b>	<b>\$ 3,147,500</b>

Activity Revenue is projected based on existing customer base, expected new connections and historical consumption. Other Revenue represents interest earned on the Utility's bank balances and the amortization of capital grant funds.

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

Materials, supplies, and utilities include power, chemicals, maintenance, and vehicle-related costs. Budgets are developed using estimates of annual requirements and activity levels informed by historical spending patterns, inflationary adjustments, and planned maintenance projects. For the expanded treatment facility, estimates are

based on the best available information, as no historical financial data exists. These estimates will be refined in future years as new operating conditions are better understood.

Purchased services include insurance, regulatory expenses, and water testing. These costs fluctuate year over year based on required studies and water-testing activities, some of which are not required on an annual basis.

There is no projected change to rates for the upcoming year. A rate study is planned for 2026/27, now that major capital work is well underway. The use of accumulated surplus and capital grant funding has significantly reduced the amount of long-term debt originally anticipated for this project. However, rate adjustments are expected to be required in future years to fund the resulting debt service, operating cost increases, and depreciation increases.

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

### Budgeted Capital Projects

	2026/27	2027/28	2028/29
<b>Capital Projects</b>			
Water Distribution System Improvements	\$ 335,000	\$ 220,000	\$ 220,000
Water System Equipment	286,884	145,000	145,000
Production Well & Transmission Line	7,996,904	-	-
<b>Total</b>	<b>8,618,788</b>	<b>365,000</b>	<b>365,000</b>
<b>Funding Source</b>			
Capital out of Revenue	-	-	-
Capital out of Surplus	2,860,000	-	-
Grant funding	5,482,861	-	-
Debt	275,930	365,000	365,000
<b>Total</b>	<b>\$ 8,618,791</b>	<b>\$ 365,000</b>	<b>\$ 365,000</b>



## Looking Forward

The Municipality continues to grow as a vibrant and thriving region, supported by ongoing service enhancements and special projects that maintain a high standard of service for residents and businesses.

Looking ahead, several external factors beyond the Municipality's control will continue to influence future budgets, including interest rates, annual assessment lift, and inflation. Mandatory payments—over which the Municipality has no discretion—remain a significant cost driver and account for approximately 40% of total operating expenditures. Additional inflationary pressures within operations also contribute to increasing fiscal demands.

As capital requirements expand, effective reserve management and ensuring adequate contribution levels are becoming increasingly important components of long-term financial planning. Maintaining strong reserve balances will support multi-year financial sustainability, smooth the impact on year-over-year tax rates, and provide the flexibility needed to respond to future opportunities and emerging pressures.

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



## General Operating – Multi-year Forecast

<b>Multiyear Operating Forecast</b>	<b>Forecast Actual 2025/26</b>	<b>Budget 2026/27</b>	<b>Forecast Budget 2027/28</b>	<b>Forecast Budget 2028/29</b>	<b>Forecast Budget 2029/30</b>	<b>Forecast Budget 2030/31</b>
<b>Revenues</b>						
Tax Revenue	\$ 53,062,080	\$ 59,641,190	\$ 63,462,230	\$ 67,545,970	\$ 71,909,410	\$ 76,571,120
PILT	3,692,150	3,664,900	3,836,650	4,017,440	4,207,820	4,408,440
Interest on Investments/Taxes	1,920,030	1,752,440	1,706,710	1,709,800	1,712,900	1,716,010
Area Rates (net)	42,000	42,000	42,000	42,000	42,000	42,000
Departmental Revenue	8,053,260	9,885,600	8,499,200	8,478,670	8,681,460	8,890,690
Transfers from Reserves	3,670,610	1,685,590	361,780	366,610	369,340	374,400
<b>Total Revenue</b>	<b>70,440,130</b>	<b>76,671,720</b>	<b>77,908,570</b>	<b>82,160,490</b>	<b>86,922,930</b>	<b>92,002,660</b>
<b>Expenditures</b>						
Education Contribution	17,036,120	17,854,000	19,178,767	20,534,706	21,986,509	23,540,956
RCMP	9,601,940	10,691,400	10,788,380	10,886,260	10,985,060	11,084,780
Other Mandatory Services	2,073,960	2,166,400	2,216,313	2,267,824	2,320,991	2,375,874
Inter-Municipal Service Agreements	6,693,870	6,466,800	6,612,300	6,761,080	6,913,200	7,068,750
Salaries, Wages, Benefits	10,322,000	11,294,900	11,663,500	11,976,520	12,382,040	12,797,690
Materials, Supplies, Utilities	4,245,790	4,312,690	4,431,230	4,489,810	4,616,590	4,747,290
Purchased Services	3,228,210	5,564,150	3,857,960	3,885,530	3,966,240	4,031,790
Special Projects	2,845,310	1,794,400	750,000	750,000	750,000	750,000
Fire Protection Funding	2,924,050	3,055,150	3,215,540	3,384,360	3,562,030	3,749,040
Grants	3,072,660	4,393,820	4,487,650	4,716,670	4,833,130	5,081,510
Debt & Transfers to Reserves	4,247,930	7,104,290	6,823,920	7,019,990	6,936,900	7,349,200
Enhanced Reserve Contributions	4,148,290	1,973,720	3,883,010	5,487,740	7,670,240	9,425,780
<b>Total Expenditures</b>	<b>70,440,130</b>	<b>76,671,720</b>	<b>77,908,570</b>	<b>82,160,490</b>	<b>86,922,930</b>	<b>92,002,660</b>
<b>Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Multi-year Assumptions – General Operating and Municipal Sewer

**Forecast CPI:** 2026/27: 2.6%, subsequent years at 2.25%

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

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

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

**Property tax – Deed Transfer Tax:** increasing annually by 5%, until actual collection rates are better understood and supportable with actual collection data, this is believed to be a conservative estimate.

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

**PILT:** Increasing in line with commercial property tax.

**Interest revenue:** 0.25% annual increase based on anticipated increases to balances and constant rates, and three-year average for interest on overdue accounts.

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

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

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

**RCMP:** Five-year average growth

**Other mandatory services:** Three-year average growth.

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

**Salaries & benefits:** Based on a weighted average of union and non-union increases. Union forecasts align with the Collective Agreement, while non-union forecasts incorporate performance-based adjustments and the

five-year average NS June CPI rate. The budget includes one new FTE per year funded by the general tax rate and an additional semi-annual FTE funded through the sewer rate. New positions are assumed at 75% of a level-seven salary in the first year to reflect recruitment timelines.

**Materials, supplies & utilities:** 2026/27 Budget plus estimated CPI for most accounts except for known factors such as contract pricing.

**Purchased services:** 2026/27 Budget indexed by forecast CPI for most accounts except for known factors such as contract pricing.

**Fire Protection Funding:** Indexed by forecast CPI.

**Special Projects:** \$750,000 annually

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

**Debt & Transfer to Reserves:** Debt service costs are based on forecast debt schedule. Transfers to capital reserves are based on 2026/27 levels, except for transfers to the Municipal Sewer Capital Reserve which is based on the balance of the Municipal Sewer revenue and expense accounts. Surplus operating funds are allocated as enhanced reserve contributions.

Municipal Sewer – Multi-year Forecast

<b>Municipal Sewer</b>	<b>Forecast Actual 2025/26</b>	<b>Budget 2026/27</b>	<b>Forecast Budget 2027/28</b>	<b>Forecast Budget 2028/29</b>	<b>Forecast Budget 2029/30</b>	<b>Forecast Budget 2030/31</b>
Revenues						
Activity Revenue	\$ 5,829,410	\$ 6,001,700	\$ 6,136,685	\$ 6,274,775	\$ 6,415,945	\$ 6,560,300
Transfer from Operating Reserve	40,000	83,190	85,060	86,975	88,930	90,930
<b>Total Revenue</b>	<b>5,869,410</b>	<b>6,084,890</b>	<b>6,221,745</b>	<b>6,361,750</b>	<b>6,504,875</b>	<b>6,651,230</b>
Expenditures						
Salaries, Wages, Benefits	1,585,310	1,759,200	1,842,190	1,842,200	1,952,845	1,952,845
Materials, Supplies, Utilities	2,769,800	2,799,190	2,885,565	2,975,610	3,068,700	3,164,960
Debt & Transfer to Reserves	1,458,330	1,526,500	1,493,990	1,543,940	1,483,330	1,533,425
<b>Total Expenditures</b>	<b>5,813,440</b>	<b>6,084,890</b>	<b>6,221,745</b>	<b>6,361,750</b>	<b>6,504,875</b>	<b>6,651,230</b>
<b>Net Reserve Impact</b>	<b>\$ (55,970)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Greenwood Water Utility – Multi-year Forecast

The forecast below is subject to revision following the completion of the forthcoming rate study

<b>Greenwood Water Utility</b>	<b>Forecast Actual 2025/26</b>	<b>Proposed 2026/27 Budget</b>	<b>Forecast Budget 2027/28</b>	<b>Forecast Budget 2028/29</b>
Revenues				
Activity Revenue	\$1,096,300	\$1,137,000	\$1,282,000	\$1,494,100
Other	113,400	179,600	137,100	137,100
<b>Total Revenue</b>	<b>1,209,700</b>	<b>1,316,600</b>	<b>1,419,100</b>	<b>1,631,200</b>
Expenditures				
Salaries, Wages, Benefits	306,100	312,300	325,700	339,900
Materials, Supplies, Utilities	237,100	289,410	391,800	401,300
Purchased Services	125,000	146,300	198,300	188,300
Capital out of Revenue	10,000	-	-	-
Debt & Transfers to Reserves	240,700	461,900	647,000	718,400
<b>Total Expenditures</b>	<b>918,900</b>	<b>1,209,910</b>	<b>1,562,800</b>	<b>1,647,900</b>
<b>Surplus (Deficit)</b>	<b>290,800</b>	<b>106,690</b>	<b>(143,700)</b>	<b>(16,700)</b>
Opening Surplus	3,497,700	2,913,700	160,390	16,690
Capital out of Surplus	(874,800)	(2,860,000)	-	-
<b>Ending Surplus</b>	<b>\$ 2,913,700</b>	<b>\$ 160,390</b>	<b>\$ 16,690</b>	<b>\$ (10)</b>

## Greenwood Water Utility Multi-year Assumptions

**Activity Revenue:** Increase in residential customer base by five dwellings in 2026/27, with additional connections expected once the transmission line and treatment plant are complete. The expansion is projected to enable 35 additional homes in both 2027/28 and 2028/29, and a further 25 homes in 2029/30. Commercial growth is based on the historical average of year-over-year changes. Additional revenue of \$94,000 in 2027/28 and \$153,000 in 2028/29 has been assumed in anticipation of a rate study that is expected to establish new rates to fund debt service and operating costs associated with the expansion.

**Salaries & benefits:** Based on a weighted average of union and non-union increases. Union forecasts align with the Collective Agreement, while non-union forecasts incorporate performance-based adjustments and the five-year average NS June CPI rate.

**Materials, supplies & utilities:** 2026/27 budget plus CPI estimates, with treatment plant costs adjusted for the new facility.

**Purchased services:** 2026/27 Budget plus estimated CPI for most accounts unless there are known factors such as contract pricing.

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

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



# Operating Reserves

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

Operating Reserves are primarily used in conjunction with general operations but can be used for both operating and capital expenditures. The 2026/27 Operating Budget includes funding from Operating Reserves of \$2,346,500, as detailed on the following pages. Policy [FIN-05-017 Reserve](#) requires Council approval of all reserve withdrawals. Council's resolution to approve the 2026/27 Operating Budget will enable the use of these funds as shown in the chart on the following page.



## Operating Reserve Balances

<b>Operating Reserve</b>	<b>Balance 31, 2025</b>	<b>March</b>	<b>Budgeted Activity</b>	<b>Forecast Actual Activity</b>	<b>Forecast Operating Surplus (deficit)</b>	<b>Estimated Balance March 31, 2026</b>	<b>Budgeted Transfers In 2026/27</b>	<b>Budgeted Transfers out 2026/27</b>	<b>Estimated Balance March 31, 2027</b>
Municipal Sewer Operating	\$ 764,985	\$	(17,110)	\$ (17,110)	-	747,875	\$ 19,120	\$ (83,190)	\$ 683,805
EMO	151,900		-		-	151,900	-	-	151,900
Trails	-		-		-	-	-	-	-
Municipal Elections	26,843		48,500	48,500	-	75,343	48,500	-	123,843
Economic Development	103,790		(50,000)		-	103,790	-	(50,000)	53,790
General Operating Reserve	13,605,969		(165,600)	(413,340)	2,585,220	15,777,849	360,725	(626,300)	15,512,274
Village Sidewalk Construction	313,489		-	-	-	313,489	-	-	313,489
Insurance	33,723		-	-	-	33,723	-	-	33,723
VWRM	1,452,140		(873,400)	(873,400)	-	578,740	-		578,740
Open Space	216,316		34,450	71,210	-	287,526	112,210	(43,300)	356,436
Special Project Reserve	1,832,603		(1,579,420)	86,520	-	1,919,123	-	(1,511,020)	408,103
Unpaid Grants - Civilian Air Park	628,944		(13,000)	(11,740)	-	617,204	18,120	(32,690)	602,634
J-Class Paving Reserve	212,409		-	-	367,100	579,509	-	-	579,509
Enhancement (VICE)	-		-	1,005,000	-	1,005,000	980,000	-	1,985,000
Deed Transfer Tax Reserve	-		-	85,330	-	85,330	3,052,190	-	3,137,520
<b>Total Operating Reserves</b>	<b>\$ 19,343,111</b>	<b>\$</b>	<b>(2,615,580)</b>	<b>\$ (19,030)</b>	<b>\$ 2,952,320</b>	<b>\$ 22,276,401</b>	<b>\$ 4,590,865</b>	<b>\$ (2,346,500)</b>	<b>\$ 24,520,766</b>



## 2026/27 Operating Reserve Transfers

Reserve Details	Budget 2026/27
<b>Municipal Sewer Operating Reserve</b>	
STP Lagoon Desludging	83,190
<b>Economic Development Operating Reserve</b>	
Municipal Entrance Signage	50,000
<b>Open Space Reserve</b>	
Park, Playground, and Trail Maintenance and Development Grant	43,300
<b>Special Project Reserve - Carryover funds</b>	
Wind	168,350
Light Manufacturing Park Development Study	78,900
Regional Recreation Facility Study	133,950
Pedestrian Infrastructure	50,000
Park Facility Upgrades	41,920
Municipal Accessibility Upgrades	60,000
Climate Change Preparedness	230,000
Municipal Infrastructure Development Strategy	477,150
Property Assessed Clean Energy Program	20,750
Light Manufacturing Park Construction	250,000
	1,511,020
<b>General Operating Reserve</b>	
Active Transportation Infrastructure	626,300
	626,300
<b>Unpaid Grants- Civilian Air Park</b>	
Annual Lease Payment	32,690
<b>Total Transfers from Operating Reserves to General Operations</b>	<b>\$ 2,346,500</b>



## 2026/27 Operating Reserve Contributions

Reserve Details	Budget 2026/27
Repayment of Hantsport Fire Department capital contribution (funded by Area Rate revenue)	\$ 42,000
Open Space Reserve interest and developer contributions	112,210
Contribution to Election Reserve	48,500
Interest on Municipal Sewer Operating Reserve	19,120
Interest on Unpaid Grant Reserve	18,120
Village Infrastructure Capital Enhancement Fund	980,000
Enhanced Contribution - General Operating Reserve	318,725
Deed Transfer Tax	3,006,190
Interest on Deed Transfer Tax	46,000
<b>Total Operating Reserve Contributions</b>	<b>4,590,865</b>
<b>Total Transfers to Reserve</b>	<b>\$ 4,590,865</b>

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

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

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

Figure 21: Operating Reserve Financial Condition Indicator

<b>2026/27 Forecast</b>		
Total Operating Reserves	\$ 24,520,766	46.5%
Total Operating Expenses	\$ 52,727,729	
<b>2025/26 Forecast</b>		
Total Operating Reserves	\$ 22,276,401	45.7%
Total Operating Expenses	\$ 48,701,786	
<b>2024/25 Actual</b>		
Total Operating Reserves	\$ 19,343,111	45.8%
Total Operating Expenses	\$ 42,314,940	
<b>2023/24 Actual</b>		
Total Operating Reserves	\$ 15,445,700	40.1%
Total Operating Expenses	\$ 38,542,175	
<b>2022/23 Actual</b>		
Total Operating Reserves	\$ 12,581,100	33.5%
Total Operating Expenses	\$ 37,536,259	

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

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

Current and projected reserve balances are within these thresholds.

Figure 22: FIN-05-017 Operating Reserve Thresholds

<b>Operating Reserve Thresholds</b>		<b>2026/27</b>	<b>2025/26</b>	<b>2024/25</b>
Total Operating Reserve	\$ 24,520,766	42.0%	40.8%	37.3%
Own Source Revenue and Debt Service	\$ 58,329,138			
<i>Threshold: 10% (Total Operating Reserve / Own Source Revenue and Debt Service)</i>				
Uncommitted Operating Reserve	\$ 15,512,274	26.6%	28.9%	26.3%
Own Source Revenue and Debt Service	\$ 58,329,138			
<i>Threshold: 10% (Uncommitted Operating Reserve / Own Source Revenue and Debt Service)</i>				

# Capital and Project Budget

## Introduction

The Municipality's proposed Capital and Project Budget for the 2026/27 fiscal year is focused on strong investment in infrastructure that is essential for the ongoing delivery of municipal services, with an emphasis on the replacement of critical end-of-life assets and support for housing. Projects for the upcoming year also involve the continuation of initiatives that promote the Municipality's key strategic priorities.

Capital projects are prioritized based on the Municipality's Strategic Plan and maintenance of core services. The proposed 2026/27 budget consists of 42 projects covering a wide breadth of Municipal assets. This includes investments in sewer infrastructure and equipment, recreation and other municipal facilities, roads, sidewalks, vehicles, information technology improvements, and infrastructure and equipment of the Greenwood Water Utility.

Projects included for 2026/27 are either ongoing programs or distinct singular projects carrying over from the 2025/26 Capital and Project Budget. New components or scope refinement, and updated cost estimates have been made where necessary to bring project objectives to completion. These changes are detailed in the Project Justification Sheets (PJS) attached as Appendix B.

In 2026/27, the Municipality is budgeting to spend \$51,188,259, and building to \$110,444,459 over the five-year forecast. A combination of tax and area rate revenue, sewer rate revenue, water utility rate revenue, Federal and Provincial grants, reserves, long-term debt, and other third-party funding sources will be utilized to deliver the capital plan.

## **Municipal Challenges**

The Municipality of the County of Kings continues to experience an increasing need for infrastructure development, maintenance, and capital refresh as assets reach the end of their useful life. As the Municipality grows, so too does the need for investment in critical infrastructure. However, these investments come at a time when municipalities across Nova Scotia face significant financial challenges in funding infrastructure expansion and renewal.

### **Challenges with Growing Municipal Infrastructure Costs**

Infrastructure costs have risen dramatically due to a combination of factors: Inflation in the construction sector, increasing material costs, and a limited number of specialized contractors that service the Annapolis Valley - predominantly in water and wastewater projects. Aging infrastructure requires higher levels of ongoing maintenance which coincides with additional strain on the Municipal budget to operate assets approaching the end of their useful life. Deferring infrastructure renewal can also lead to service disruptions.

The Municipality must also contend with the impacts of climate change as Nova Scotia has experienced several severe weather events in the province over the past three years. This has increased the need and urgency for resilient infrastructure capable of withstanding extreme weather events. Rising sea levels, variable precipitation driving both drought and flood conditions, and increased storm frequency pose risks to existing Municipal assets, necessitating proactive investments in adaptation and mitigation strategies.

### **Challenges in Finding Adequate Funding Sources**

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

### Maintenance of Municipal Reserves

Although the Municipality has been meeting Policy-based minimum reserve requirements, reserves based on depreciated assets fall short of current day replacement costs. Replacement assets have become increasingly more expensive, and the amounts transferred to reserve on an annual basis are now well below replacement costs.

Over the previous three fiscal budgets, the Municipality has made additional contributions to its capital reserve to begin addressing the shortfall between depreciated values and actual replacement cost. An additional capital reserve contribution will be made in 2026/27. However, with the required reserve utilization to undertake and fund planned capital projects, the Municipality will experience an overall reduction in forecasted capital reserve balances.

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

### Federal and Provincial Grants

Grants from higher levels of government provide critical funding but are often competitive, do not allow multiple project awards, cover a set percentage of total project costs, and may not align with Municipal priorities. Shifting Federal and Provincial Governments priorities could divert or eliminate funding sources going forward that municipalities have historically benefited from. Nonetheless, grants are a vital aspect of the Municipality's financing strategy as they can enable transformative projects that would otherwise be unaffordable.

## Debt Constraints

The Municipality by necessity utilizes debt financing, but will avoid doing so where possible as borrowing increases overall financial obligations over time and requires prudent fiscal management to ensure long-term sustainability. Given the constraints of other funding sources, debt financing is necessary to support critical infrastructure.

The Municipality has several debt related thresholds embedded in policy that are considered, along with the Provincially issued Financial Condition Indicators, that are used when determining the over financing structure of the budget. The current five-year forecast requires increasing use of long-term debt to undertake the proposed projects. Although current projections are on side of all relevant constraints and thresholds, the Municipality will continue to prioritize other funding sources to reduce reliance on long-term debt. Relevant metrics will be closely monitored as long-term debt becomes a more prominent aspect of the Municipality's capital funding strategy.

## Moving Forward

In response to these challenges, the Municipality of the County of Kings is advancing the integration of a new asset management system that will deliver risk and condition-based data insights to inform strategic and fiscally sustainable capital decision-making. This will enable the prioritization of projects through a well-developed and accurately costed asset management plan that aligns with Strategic Priorities and long-term community benefits. Given the breadth of investment required over the next five years, the Municipality will identify and prioritize the sequencing and coordination of capital projects to enable synergies and cost savings.

Additionally, continued pursuit of Federal and Provincial funding, investment in capital reserves, maintenance of acceptable debt ratios, solidifying alternative revenue streams, and exploring innovative financing and funding solutions, will be necessary over the long-term to support sustainable infrastructure refreshment and expansion. By balancing growth, fiscal responsibility, and long-term planning, the Municipality can continue to invest in essential infrastructure while maintaining financial stability for rate payers.

### Five-year Capital and Project Budget Forecast

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

Department	2026/27	2027/28	2028/29	2029/30	2030/31	Total
<b>Municipal Infrastructure</b>						
Information Technology	\$ 894,675	\$ 343,200	\$ 356,200	\$ 158,200	\$ 158,200	\$ 1,910,475
Municipal Facilities	340,910	8,000	10,000	12,000	-	370,910
Roads & Sidewalks	2,180,000	850,000	850,000	850,000	850,000	5,580,000
Parks & Recreation	256,761	40,000	40,000	40,000	30,000	406,761
<b>Special Projects</b>	7,934,716	3,958,566	12,219,834	540,000	610,000	25,263,116
<b>Total supported by the Tax Rate</b>	11,607,062	5,199,766	13,476,034	1,600,200	1,648,200	33,531,262
<b>Municipal Sewer</b>	25,667,590	9,056,500	8,357,500	5,698,500	5,399,500	54,179,590
<b>Regional Sewer</b>	5,294,819	2,210,000	1,400,000	1,800,000	1,950,000	12,654,819
<b>Greenwood Water Utility</b>	8,618,788	365,000	365,000	365,000	365,000	10,078,788
<b>Total - All Purposes</b>	\$ 51,188,259	\$ 16,831,266	\$ 23,598,534	\$ 9,463,700	\$ 9,362,700	\$ 110,444,459

Individual projects within the 2026/27 proposed Capital and Project Budget and their funding sources are detailed in upcoming tables.

### Project Financing 2026/27

Tables on the current and following two pages detail individual project costs and financing for fiscal 2026/27.

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
<b>Information Technology</b>							
Network Upgrades	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Hardware Evergreening	61,800	-	-	61,800	-	-	-
Accounting & Asset Management Software	474,600	-	-	474,600	-	-	-
Fibre/Wireless Hybrid Connectivity	205,847	-	-	-	-	205,847	-
Council Chambers A/V Upgrades	77,428	-	-	77,428	-	-	-
<b>Total Information Technology</b>	<b>\$ 894,675</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 688,828</b>	<b>\$ -</b>	<b>\$ 205,847</b>	<b>\$ -</b>
<b>Municipal Facilities</b>							
Waterville Warehouse Upgrades	316,515	-	-	-	-	316,515	-
Municipal Complex - Furniture & Equipment	24,395	-	-	24,395	-	-	-
<b>Total Municipal Facilities</b>	<b>\$ 340,910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,395</b>	<b>\$ -</b>	<b>\$ 316,515</b>	<b>\$ -</b>
<b>Roads &amp; Sidewalks</b>							
Pedestrian Infrastructure	1,830,000	-	1,400,000	380,000	50,000	-	-
Municipal Road Remediation	350,000	-	-	350,000	-	-	-
<b>Total Roads &amp; Sidewalks</b>	<b>\$ 2,180,000</b>	<b>\$ -</b>	<b>\$ 1,400,000</b>	<b>\$ 730,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Parks &amp; Recreation</b>							
Park Facility Upgrades	256,761	45,000	-	169,838	41,923	-	-
<b>Total Parks &amp; Recreation</b>	<b>\$ 256,761</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ 169,838</b>	<b>\$ 41,923</b>	<b>\$ -</b>	<b>\$ -</b>

Project Financing 2026/27 (cont.)

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
<b>Special Projects</b>							
Wind	\$ 168,350	\$ -	\$ -	\$ -	\$ 168,350	\$ -	\$ -
Light Manufacturing Park Development Study	78,903	-	-	-	78,903	-	-
Regional Recreation Facility	3,705,166	149,385	575,000	2,555,166	133,946	-	291,669
Municipal Accessibility Upgrades	285,000	175,000	50,000	-	60,000	-	-
Active Transportation Infrastructure	1,416,095	225,000	514,837	-	626,258	-	50,000
IMSA Pilot	20,000	20,000	-	-	-	-	-
Municipal Infrastructure Development Strategy	477,152	-	-	-	477,152	-	-
Climate Change Preparedness	265,000	10,000	-	25,000	230,000	-	-
Light Manufacturing Park Construction	250,000	-	-	-	250,000	-	-
Municipal Fleet	730,000	-	-	730,000	-	-	-
Meadowview Solar Garden	50,000	13,000	37,000	-	-	-	-
Highway 101 Municipal Signage	50,000	-	-	-	50,000	-	-
Electric Vehicle (EV) Charging Station & Solar/Battery Systems	418,300	-	101,250	-	-	317,050	-
Wolfville Fire Hall	-	-	-	-	-	-	-
Property Assessed Clean Energy (PACE)	20,750	-	-	-	20,750	-	-
<b>Total Special Projects</b>	\$ 7,934,716	\$ 592,385	\$ 1,278,087	\$ 3,310,166	\$ 2,095,359	\$ 317,050	\$ 341,669
<b>Total Supported by the Tax Rate</b>	\$ 11,607,062	\$ 637,385	\$ 2,678,087	\$ 4,923,227	\$ 2,187,282	\$ 839,412	\$ 341,669

Project Financing 2026/27 (cont.)

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
<b>Municipal Sewer</b>							
Lift Station Replacements	\$ 3,822,370	\$ -	\$ 1,718,396	\$ 1,503,974	\$ -	\$ 600,000	\$ -
Sewer Treatment Plant Infrastructure Renewal	15,359,629	-	5,513,983	5,689,497	-	4,156,150	-
Sewer Collection Line Replacement	2,480,494	-	1,418,905	850,000	-	211,589	-
EPW Equipment & Occupational Health/Safety	294,232	-	-	294,232	-	-	-
SCADA System	996,042	-	590,000	406,042	-	-	-
Laboratory Building	1,206,720	-	-	-	-	1,206,720	-
Biosolids Management Plan	150,000	-	-	-	150,000	-	-
STP Lagoon Desludging	1,358,103	50,000	1,224,916	-	83,187	-	-
<b>Total Supported by the Sewer Rate</b>	<b>\$ 25,667,590</b>	<b>\$ 50,000</b>	<b>\$ 10,466,200</b>	<b>\$ 8,743,745</b>	<b>\$ 233,187</b>	<b>\$ 6,174,459</b>	<b>\$ -</b>
<b>Regional Sewer</b>							
Regional Sewerlines	250,000	-	-	250,000	-	-	-
Regional STP Aeration And Desludging	2,775,000	-	-	-	-	2,775,000	-
Regional Equipment	200,000	-	-	-	-	200,000	-
Regional Consulting And Studies	100,000	-	-	100,000	-	-	-
Regional Lift Station Upgrades	550,000	-	-	-	-	550,000	-
Regional STP Upgrades	1,419,819	-	-	100,000	-	1,319,819	-
<b>Total Supported by User Fees</b>	<b>\$ 5,294,819</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ 4,844,819</b>	<b>\$ -</b>
<b>Greenwood Water Utility</b>							
Water Distribution System Improvements	335,000	-	-	-	335,000	-	-
Water System Equipment	286,884	-	-	-	286,884	-	-
Transmission Line & Treatment Plant	7,996,904	-	5,482,861	-	2,238,116	275,927	-
<b>Total Supported by the Water Rate</b>	<b>\$ 8,618,788</b>	<b>\$ -</b>	<b>\$ 5,482,861</b>	<b>\$ -</b>	<b>\$ 2,860,000</b>	<b>\$ 275,927</b>	<b>\$ -</b>
<b>Total - All Purposes</b>	<b>\$ 51,188,259</b>	<b>\$ 687,385</b>	<b>\$ 18,627,148</b>	<b>\$ 14,116,972</b>	<b>\$ 5,280,469</b>	<b>\$ 12,134,617</b>	<b>\$ 341,669</b>
<b>Percentage of Total</b>	<b>100%</b>	<b>1%</b>	<b>36%</b>	<b>28%</b>	<b>10%</b>	<b>24%</b>	<b>1%</b>

## Capital Reserves

The proposed Capital and Project Budget includes capital reserve utilization of \$14,116,972 in fiscal 2026/27, and a total of \$32,960,772 over the five-year forecast to 2030/31.

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

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

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

The table on the following page demonstrates the forecasted capital reserve balances at the end of 2025/26 relative to the total accumulated depreciation. Overall capital reserves are projected to be approximately 49% of accumulated depreciation at the end of 2026/27, a reduction from the forecasted 2025/26 ending reserve balance (65%). The capital reserves remain funded above the minimum Policy threshold but are below the recommended threshold. This discrepancy is driven by the Municipal Sewer Reserve which is being drawn on to support several key projects.

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

Reserve	Forecast March 31, 2026			Forecast March 31, 2027		
	Reserve Balance	Accumulated Depreciation	Difference	Reserve Balance	Accumulated Depreciation	Difference
IT Capital	\$ 2,804,322	\$ 2,681,605	\$ 122,718	\$ 2,802,970	\$ 3,013,435	\$ (210,465)
Municipal Buildings Capital	2,128,038	1,820,016	308,023	1,959,505	2,119,062	(159,557)
Office Furniture & Equipment Capital	455,962	522,677	(66,715)	586,635	633,338	(46,703)
EMO Capital	189,386	198,065	(8,679)	195,769	198,065	(2,297)
Cambridge Business Park	62,618	-	62,618	64,728	-	64,728
Tax Sale Surplus - Over 20 years	79,161	-	79,161	81,829	-	81,829
Transportation Capital	7,130,597	7,439,246	(308,649)	7,431,348	8,039,454	(608,105)
EPW Vehicles & Equipment Capital	1,801,781	1,999,087	(197,306)	2,206,447	2,371,580	(165,133)
Parks & Recreation Capital	1,124,391	1,245,206	(120,815)	1,264,736	1,365,905	(101,169)
Building & Development Services Vehicle Capital	391,870	538,163	(146,293)	660,173	710,882	(50,709)
<b>Total General Rate Capital Reserves</b>	<b>16,168,127</b>	<b>16,444,064</b>	<b>(275,938)</b>	<b>17,254,140</b>	<b>18,451,722</b>	<b>(1,197,582)</b>
Greenwood Sewer	2,235,548	3,934,281	(1,698,734)	2,457,058	4,078,026	(1,620,969)
Waterville Sewer	609,406	1,019,058	(409,652)	689,835	1,058,846	(369,011)
Municipal Sewer Capital	11,726,793	25,787,081	(14,060,288)	4,506,765	27,067,021	(22,560,256)
<b>Total Sewer Rate Capital Reserves</b>	<b>14,571,747</b>	<b>30,740,421</b>	<b>(16,168,674)</b>	<b>7,653,658</b>	<b>32,203,893</b>	<b>(24,550,235)</b>
<b>Total Capital Reserves</b>	<b>\$ 30,739,873</b>	<b>\$ 47,184,485</b>	<b>\$ (16,444,612)</b>	<b>\$ 24,907,798</b>	<b>\$ 50,655,615</b>	<b>\$ (25,747,817)</b>

The proposed 2026/27 Operating Budget includes an additional \$1,655,000 contribution to capital reserves beyond regular depreciation and Policy based contributions. This additional contribution will be used to enhance capital reserve balances as part of the continued efforts to bring them in line with the Policy-recommended balances and to support longer-term asset management objectives.

## Federal and Provincial Grants

The Municipality has been successful with numerous capital grants that have been utilized for projects spanning the 2025/26 and 2026/27 fiscal years. The following table provides a summary of these capital grant programs and the projects that have utilized the funding.

Grant Program	Project #	2026/27
<b>Investing in Canada Infrastructure Program (ICIP)</b>		
Lift Station Replacements	08-3408	\$ 593,396
Sewer Treatment Plant Infrastructure Renewal	08-3409	1,176,071
Sewer Collection Line Replacement	08-3410	406,156
Transmission Line & Treatment Plant	11-2408	223,557
<b>Total ICIP</b>		<b>\$ 2,399,180</b>
<b>Active Transportation Fund &amp; Other AT Grants</b>		
Active Transportation Infrastructure	22-3403	\$ 514,837
<b>Total AT</b>		<b>\$ 514,837</b>
<b>Sustainable Communities Challenge Fund (SCCF)</b>		
EV Charging Station & Solar/Battery Systems	24-3403	\$ 101,250
<b>Total SCCF</b>		<b>\$ 101,250</b>
<b>Growth and Renewal Infrastructure Development Program (GRID)</b>		
Sewer Treatment Plant Infrastructure Renewal	08-3409	\$ 302,654
<b>Total GRID</b>		<b>\$ 302,654</b>
<b>Canada Housing Infrastructure Fund (CHIF)</b>		
Transmission Line & Treatment Plant	11-2408	\$ 1,459,304
<b>Total CHIF</b>		<b>\$ 1,459,304</b>

Grant Program	Project #	2026/27
<b>Housing Accelerator Fund (HAF)</b>		
Transmission Line & Treatment Plant	11-2408	\$ 3,800,000
<b>Total HAF</b>		<b>\$ 3,800,000</b>
<b>Dept. of Communities, Culture, Tourism and Heritage Grant</b>		
Regional Recreation Facility	21-3403	\$ 250,000
<b>Total CCTH</b>		<b>\$ 250,000</b>
<b>Community ACCESS-Ability Grant</b>		
Municipal Accessibility Upgrades	22-3402	\$ 50,000
<b>Total ACCESS-Ability</b>		<b>\$ 50,000</b>
<b>Smart Renewables and Electrification Pathways Grant (SREP)</b>		
Meadowview Solar Garden	23-3405	\$ 37,000
<b>Total SREP Grant</b>		<b>\$ 37,000</b>
<b>Total Capital Grant Programs</b>		<b>\$ 8,914,225</b>

In addition to these application-based programs, the Municipality receives approximately \$2.3m per year through its allocation of the Canada Community-Building Fund (CCBF) – Nova Scotia Funding Agreement. In previous fiscal years, the Municipality has shared a portion of the funds received through this program with the 7 Villages located within the Municipality. Beginning in 2025/26, the Municipality commenced a new Municipal capital grant program with the Villages and will be retaining the full CCBF allocation for Municipal capital projects going forward. Villages receive a similar amount of capital funding from the Municipality through the Village Infrastructure Capital Enhancement program. The planned utilization of CCBF for the 2026/27 fiscal year is contained in the following table.

<b>Grant Program</b>	<b>Project #</b>	<b>2026/27</b>	<b>Total Grant Amount</b>
<b>Canada Community-Building Fund (CCBF)</b>			
Pedestrian Infrastructure	08-1714	\$ 1,400,000	
Lift Station Replacements	08-3408	1,125,000	
Sewer Treatment Plant Infrastructure Renewal	08-3409	4,035,257	
Sewer Collection Line Replacement	08-3410	1,012,749	
SCADA System	19-3403	590,000	
STP Lagoon Desludging	24-3402	1,224,916	
<b>Total CCBF</b>		<b>\$ 9,387,922</b>	<b>\$ 9,387,922</b>

Utilization of CCBF in the five-year capital budget forecast (ending 2030/31) is summarized in the following table.

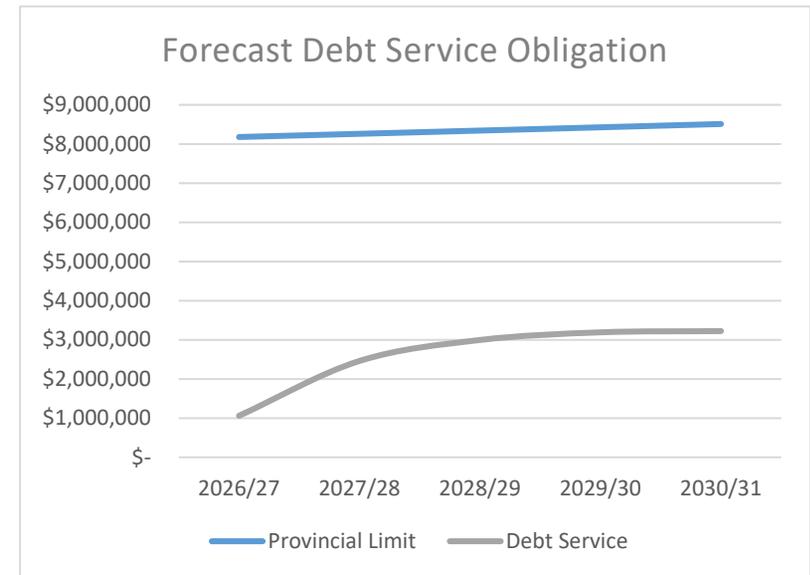
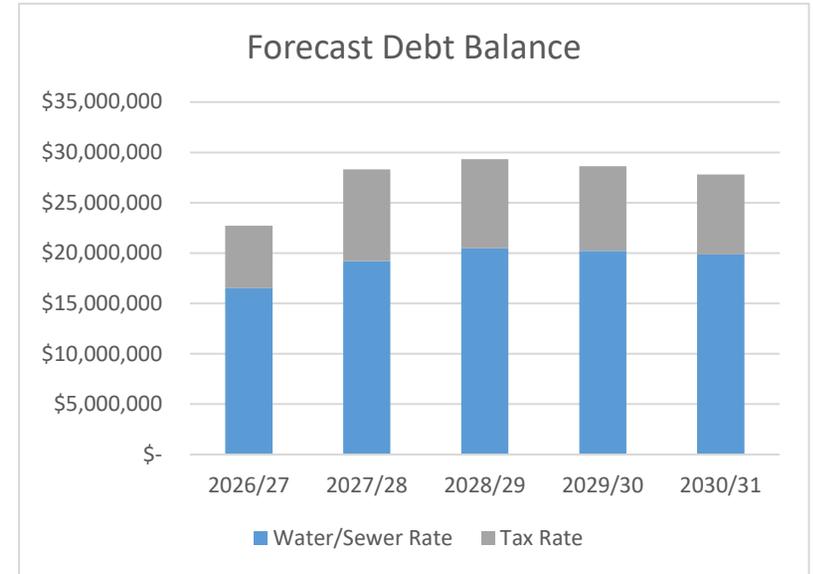
	<b>2026/2027</b>	<b>2027/2028</b>	<b>2028/2029</b>	<b>2029/2030</b>	<b>2030/31</b>
<b>Projected CCBF Balance (at April 1)</b>	\$10,910,790	\$ 3,817,294	\$ 2,656,219	\$ 1,693,144	\$ 730,069
Estimated Annual Allocation	2,294,425	2,294,425	2,294,425	2,294,425	2,294,425
CCBF Expenditures	(9,387,922)	(3,455,500)	(3,257,500)	(3,257,500)	(2,239,000)
<b>Projected CCBF Balance (at March 31)</b>	<b>\$ 3,817,294</b>	<b>\$ 2,656,219</b>	<b>\$ 1,693,144</b>	<b>\$ 730,069</b>	<b>\$ 785,494</b>

### Municipal Long-Term Debt

As of March 31, 2026, the Municipality had outstanding long-term debt of \$8,755,495 with maturities ranging from fiscal 2026/27 to 2052/53. Current debt service obligations to maturity total \$11,634,624 representing principal repayments of \$8,755,495 and interest payments of \$2,879,129.

Year	Principal	Interest	Total
2026/27	\$ 739,385	\$ 320,889	\$ 1,060,274
2027/28	680,135	301,131	981,266
2028/29	657,630	281,883	939,513
2029/30	654,168	262,127	916,295
2030/31	654,168	241,711	895,879
2031/32 to 2052/53	5,370,009	1,471,388	6,841,397
<b>Total</b>	<b>\$ 8,755,495</b>	<b>\$ 2,879,129</b>	<b>\$ 11,634,624</b>

The Province sets a limit on a municipality’s debt service equal to 15% of that unit’s Own Source Revenue (the “Debt Service Ratio”) before a municipality is placed in the high-risk category under the Financial Condition Indicator for Debt Service. While the Municipality’s budgeted Debt thresholds were within limits for the previous budget, this has since improved on all metrics for the current budget. As a result, Debt Service is well within Provincial limits at 1.8% and is forecasted to stay within that limit, at a maximum of 5.4% over the five-year budget forecast.



## Long-term Debt

The Capital and Project Budget includes reduced reliance on debt financing, driven by external grant funding. As a result, long-term debt financing amounts to \$12,134,617 of project costs in fiscal 2026/27 and a total of \$24,760,617 over the five-year forecast ending in fiscal 2030/31. Of the total 42 projects, 12 include long-term debt (debenture financing) in their financing plan for fiscal 2026/27.

The table below examines projects that are expected to be debentured in 2026/27. Amounts exclude project spending in prior periods that will be debentured upon project completion as well as project spending where the related debenture financing will not be accessed until a future period.

Project #	Project Name	Budgeted	Estimated Annual Debt Service		
		Debt	Principal	Interest	Total
<b>Tax Rate Supported</b>					
17-1103	Fibre/Wireless Hybrid Connectivity	\$ 205,847	\$ 10,292	\$ 6,100	\$ 16,392
22-1301	Waterville Warehouse Upgrades	316,515	15,826	9,379	25,205
22-3407	Laboratory Building	1,206,720	60,336	35,757	96,093
24-3403	Electric Vehicle (EV) Charging Station & Solar/Battery Systems	317,050	15,853	9,395	25,247
<b>Sewer Rate Supported</b>					
08-3408	Lift Station Replacements	600,000	30,000	17,779	47,779
08-3409	Sewer Treatment Plant Infrastructure Renewal	4,156,150	207,808	123,152	330,960
08-3410	Sewer Collection Line Replacement	211,589	10,579	6,270	16,849
<b>User Fee Supported</b>					
17-4401	Regional STP Aeration And Desludging	2,775,000	138,750	82,227	220,977
23-4401	Regional Equipment	200,000	10,000	5,926	15,926
23-4403	Regional Lift Station Upgrades	550,000	27,500	16,297	43,797
23-4404	Regional STP Upgrades	1,319,819	65,991	39,108	105,099
<b>Water Rate Supported</b>					
11-2408	Transmission Line & Treatment Plant	275,927	11,037	8,364	19,401
		<b>\$ 12,134,617</b>	<b>\$ 603,972</b>	<b>\$ 359,754</b>	<b>\$ 963,725</b>

The annual debt service obligation has been estimated based on the Nova Scotia Treasury Board's Fall 2025 "all-in" cost for all debenture terms for an estimated interest rate of 4.91%. Actual debenture terms and rates will result in variances from these estimates.

It is important to note that only a minority of the borrowing is intended to support projects funded by the general tax rate with estimated annual debt service obligations of \$162,936 of the total estimated amount of \$963,725. As well, per [FIN-05-014](#) Surplus Allocation Policy, any operating surpluses shall be applied first to the current year's general tax rate projects to reduce long-term debt funding.

The majority, and remainder of estimated annual debt service obligations amount to \$800,789 and is contained in rate-based funds such as the Municipal Sewer, Regional Sewer, and Greenwood Water Utility. Municipal Sewer debt is funded from the Municipality's sewer rate. Debt obligations related to Regional Sewer are paid by the Regional Sewer Partners, and although the full balance of the debt is held by the Municipality on behalf of the Partners, the Municipality is only required to pay its proportional share of approximately 16%, which is also funded from the sewer rate. While not supported by the general tax rate, there is concern over the growing level of rate-based charges, specifically sewer. To address this concern, the Municipality continues to review and seek alternative sources of revenue to assist with the impact on rate-based services.

The Greenwood Water Utility was initially budgeted in 2025/26 to require \$7,685,871 of debt related to a new wellfield, water transmission mains, and treatment infrastructure. However, the Municipality has since secured substantial grant funding that has significantly reduced the total project anticipated borrowing to \$1,799,972. Given the substantial investment in the Utility, the completion of a rate study is planned for fiscal 2026/27.

## Debt Thresholds

Various debt-related thresholds are considered throughout the development of the Capital and Project Budget and are used to determine the Municipality's borrowing capacity, compliance with policy, and Financial Condition Indicator (FCI) status. The following table demonstrates the applicable thresholds and the forecasted impact of the 2026/27 Capital and Project Budget.

<b>Threshold</b>	<b>Authority</b>	<b>Requirement</b>	<b>2026/27 Forecast</b>	<b>5-Year Forecast</b>	<b>Status</b>
Debt Service Burden	Policy FIN-05-004	< 12.0%	1.8%	5.4%	On Side
Per Capita Debt	Policy FIN-05-004	< \$800	\$460	\$614	On Side
Debt to Taxable Assessment	Policy FIN-05-004	< 5.0%	0.3%	0.4%	On Side
Debt Service Ratio	Provincial FCI	< 10.0%	1.8%	5.4%	On Side

### Impact on Operating Budget

The Capital and Project Budget has direct implications on the Municipality’s Operating Budget. The three most significant impacts are in the form of direct funding from operations in the amount of \$691,848, debt service obligations estimated at \$963,725 (see Long-term Debt), and required annual capital reserve contributions of approximately \$2,167,026.

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

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

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

**Alignment with Key Strategic Priorities**

The 2025 Strategic Plan identifies Key Strategic Priorities (KSPs) for the Municipality. Projects are identified to fulfill the KSPs and are implemented through workplans and outcomes established for staff.

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

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

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

## Appendix A - Strategic Priority Alignment

Project #	Project Name	Good Governance	Environmental Stewardship	Economic Development	Strong Communities	Financial Sustainability	Supports Strategic Project	Maintains Core Program Enhancement	Mandated by Law or Contract	Asset at End of Life Cycle	Required for Health and Safety	Significant Impact	Affects Other Governments	Previously Committed
08-1101	Network Upgrades						✓	✓						
08-1102	Hardware Evergreening						✓	✓						
16-1103	Accounting & Asset Management Software			✓			✓	✓				✓		
17-1103	Fibre/Wireless Hybrid Connectivity					✓								
25-1101	Council Chambers A/V Upgrades						✓							
22-1301	Waterville Warehouse Upgrades						✓							
24-1301	Municipal Complex - Furniture & Equipment						✓							
08-1714	Pedestrian Infrastructure	✓		✓			✓		✓					
13-1702	Municipal Road Remediation						✓					✓		
15-1601	Park Facility Upgrades			✓			✓		✓	✓				
08-3408	Lift Station Replacements						✓		✓	✓	✓	✓		
08-3409	Sewer Treatment Plant Infrastructure Renewal						✓		✓	✓	✓	✓	✓	
08-3410	Sewer Collection Line Replacement						✓		✓	✓	✓	✓		
10-3409	EPW Equipment & Occupational Health/Safety						✓		✓	✓				
19-3403	SCADA System						✓		✓	✓	✓			
22-3407	Laboratory Building						✓		✓	✓		✓		
24-3401	Biosolids Management Plan						✓							
24-3402	STP Lagoon Desludging						✓		✓			✓		
10-2403	Water Distribution System Improvements						✓		✓	✓				
11-2407	Water System Equipment						✓		✓	✓				
11-2408	Transmission Line & Treatment Plant			✓			✓		✓	✓		✓	✓	
14-4401	Regional Sewerlines						✓		✓	✓		✓	✓	
17-4401	Regional STP Aeration And Desludging						✓		✓			✓	✓	
23-4401	Regional Equipment						✓		✓			✓	✓	
23-4402	Regional Consulting And Studies						✓					✓	✓	
23-4403	Regional Lift Station Upgrades						✓					✓	✓	
23-4404	Regional STP Upgrades						✓					✓	✓	
18-3403	Wind	✓		✓		✓				✓				
18-3404	Light Manufacturing Park Development Study		✓			✓								
21-3403	Regional Recreation Facility		✓	✓		✓						✓	✓	
22-3402	Municipal Accessibility Upgrades			✓		✓		✓				✓	✓	
22-3403	Active Transportation Infrastructure			✓										
22-3404	IMSA Pilot	✓	✓		✓		✓					✓	✓	
22-3405	Municipal Infrastructure Development Strategy	✓	✓											
23-3401	Climate Change Preparedness	✓				✓				✓				
23-3402	Light Manufacturing Park Construction		✓			✓								
23-3403	Municipal Fleet	✓					✓		✓	✓	✓	✓		
23-3405	Meadowview Solar Garden	✓	✓	✓	✓	✓				✓				
23-3404	Highway 101 Municipal Signage		✓	✓										
24-3403	Electric Vehicle (EV) Charging Station & Solar/Battery Systems	✓								✓				
24-3404	Wolfville Fire Hall			✓			✓		✓					
24-3405	Property Assessed Clean Energy (PACE)	✓								✓				

## Appendix B - Project Justification Sheets

<b>Municipal Infrastructure</b>		<b>Page</b>	<b>Regional Sewer</b>		<b>Page</b>
08-1101	Network Upgrades	153	14-4401	Regional Sewerlines	174
08-1102	Hardware Evergreening	154	17-4401	Regional STP Aeration And Desludging	175
16-1103	Accounting & Asset Management Software	155	23-4401	Regional Equipment	176
17-1103	Fibre/Wireless Hybrid Connectivity	156	23-4402	Regional Consulting And Studies	177
25-1101	Council Chambers A/V Upgrades	157	23-4403	Regional Lift Station Upgrades	178
22-1301	Waterville Warehouse Upgrades	158	23-4404	Regional STP Upgrades	179
24-1301	Municipal Complex - Furniture & Equipment	159			
08-1714	Pedestrian Infrastructure	160	<b>Special Projects</b>		
13-1702	Municipal Road Remediation	161	18-3403	Wind	180
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# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT

## NETWORK UPGRADES

GL ACCOUNT # 21-3-361-102

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

### DESCRIPTION

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

The following projects are planned for fiscal 2026/27: Windows Server and virtualization upgrade; new cameras and network video recorder for Municipal Complex; Networking for new lab building; Networking for new septage dump station; Networking for Aylesford STP and Sandy Court WTP; and Networking for Hants Border WWTP.

### NEED FOR PROJECT

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

### CARRYOVER DETAIL

Carryover not required.

### FUNDING SOURCE DETAIL

41-4-460-400 IT Capital Reserve \$75,000.

### STRATEGIC PLAN ALIGNMENT

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

### OTHER CONSIDERATIONS

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

### ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	15,000	28,000
<b>INDIRECT COST</b>	15,000	28,000
<b>TOTAL COST</b>	15,000	28,000
<b>REVENUE</b>	-	-
<b>NET COST</b>	15,000	28,000

### PRIOR YEAR PROJECTS

#### ESTIMATED PROJECT COST

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	10,000	-	10,000
Equipment	88,730	23,917	64,813
Construction	-	-	-
<b>TOTAL</b>	<b>98,730</b>	<b>23,917</b>	<b>74,813</b>

#### FUNDING SOURCE

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	98,730	23,917	74,813
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	<b>98,730</b>	<b>23,917</b>	<b>74,813</b>

### FIVE YEAR PROJECT FORECAST

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
-	10,000	-	-	-	-	10,000
-	65,000	65,000	65,000	70,000	70,000	335,000
-	-	-	-	-	-	-
-	75,000	65,000	65,000	70,000	70,000	345,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	75,000	65,000	65,000	70,000	70,000	345,000
-	-	-	-	-	-	-
-	75,000	65,000	65,000	70,000	70,000	345,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT HARDWARE EVERGREENING

GL ACCOUNT # 21-3-361-101

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

**DESCRIPTION**  
Ongoing program to upgrade or replace a portion of computer hardware systems, printers, and copiers.  
The following upgrades are planned for fiscal 2026/27: 25 computer systems and peripherals (laptops or desktops); 20 cell phones; 14 monitors.

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

**CARRYOVER DETAIL**  
Carryover not required.

**FUNDING SOURCE DETAIL**  
41-4-460-400 IT Capital Reserve \$61,800.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	12,360	26,000
<b>INDIRECT COST</b>	12,360	26,000
<b>TOTAL COST</b>	12,360	26,000
<b>REVENUE</b>	-	-
<b>NET COST</b>	12,360	26,000

**ESTIMATED PROJECT COST**

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	96,902	96,902	-
Construction	-	-	-
<b>TOTAL</b>	96,902	96,902	-

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	96,902	96,902	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	96,902	96,902	-

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
	-	-	-	-	-	-	-
	-	61,800	68,200	83,200	88,200	88,200	389,600
	-	-	-	-	-	-	-
	-	61,800	68,200	83,200	88,200	88,200	389,600
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	61,800	68,200	83,200	88,200	88,200	389,600
	-	-	-	-	-	-	-
	-	61,800	68,200	83,200	88,200	88,200	389,600

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT ACCOUNTING & ASSET MANAGEMENT SOFTWARE

GL ACCOUNT # 21-3-361-129

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

**DESCRIPTION**  
Implementation of the Asset Management Software is currently in progress and will be completed in fiscal 2026/27. The Municipality is also exploring new accounting software to improve functionality. Procurement for the new accounting system will proceed in late fiscal 2026/27 with the anticipation of awarding the contract in 2027/28.

**NEED FOR PROJECT**  
The current accounting software is based on a 1997 configuration and requires extensive customization to match the NS property tax system and financial reporting requirements. For example, the current program does not permit multi-year or detailed analysis. As such, review and analysis is cumbersome and labour intensive. Upgrading the system will allow the Municipality to take advantage of PVSC software developments like E-Post, automated property database updates, and internet-based services for residents. Continuing to operate the existing system poses all of the challenges of operating an aging system, which include limited support and possibility of service discontinuation.

**CARRYOVER DETAIL**  
This project is carried over from 2025/26.

**FUNDING SOURCE DETAIL**  
41-4-460-400 IT Capital Reserve \$474,600.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	94,920	136,920
<b>INDIRECT COST</b>	94,920	136,920
<b>TOTAL COST</b>	94,920	136,920
<b>REVENUE</b>	-	-
<b>NET COST</b>	94,920	136,920

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	120,000	-	120,000
Equipment	160,000	-	160,000
Construction	354,600	-	354,600
<b>TOTAL</b>	634,600	-	634,600

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	634,600	-	634,600
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	634,600	-	634,600

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
120,000	-	210,000	-	-	-	330,000
-	-	-	-	-	-	-
354,600	-	-	-	-	-	354,600
474,600	-	210,000	-	-	-	684,600
-	-	-	-	-	-	-
-	-	-	-	-	-	-
474,600	-	210,000	-	-	-	684,600
-	-	-	-	-	-	-
-	-	-	-	-	-	-
474,600	-	210,000	-	-	-	684,600

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT FIBRE/WIRELESS HYBRID CONNECTIVITY

GL ACCOUNT # 21-3-361-132

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

**DESCRIPTION**  
Ongoing program to enable connection of Municipal properties and assets to the Municipal fibre-optic network, and includes hybrid wireless connections where required. The 2026/27 fiscal year will see construction completed on projects in Aylesford and Greenwood.

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

**CARRYOVER DETAIL**  
Design, Make Ready scoping, and construction contracts awarded in 2025/26 with Make Ready and construction to carry over to 2026/27.

**FUNDING SOURCE DETAIL**  
Debt \$205,847.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	29,498	29,498
<b>DEPRECIATION</b>	10,292	10,292
<b>INDIRECT COST</b>	39,790	39,790
<b>TOTAL COST</b>	39,790	39,790
<b>REVENUE</b>	-	-
<b>NET COST</b>	39,790	39,790

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	20,000	-	20,000
Equipment	75,847	24,000	51,847
Construction	278,405	-	278,405
<b>TOTAL</b>	374,252	24,000	350,252
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	5,207	5,207	-
Reserves - Operating	-	-	-
Debt	369,045	18,793	350,252
Other Revenue	-	-	-
<b>TOTAL</b>	374,252	24,000	350,252

Carryover	FIVE YEAR PROJECT FORECAST						Total
	2026/27	2027/28	2028/29	2029/30	2030/31		
-	-	-	20,000	-	-	20,000	
25,847	-	-	33,000	-	-	58,847	
180,000	-	-	155,000	-	-	335,000	
205,847	-	-	208,000	-	-	413,847	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
205,847	-	-	208,000	-	-	413,847	
-	-	-	-	-	-	-	
205,847	-	-	208,000	-	-	413,847	

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT

## COUNCIL CHAMBERS A/V UPGRADES

GL ACCOUNT # 21-3-361-133

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

### DESCRIPTION

Upgrades to the audio-visual and meeting management systems in Council Chambers and the Orchards and Vineyards rooms. The main A/V controller for the room has reached end-of-life and there are display issues that cannot be addressed without upgrading this component.

### NEED FOR PROJECT

The Control System is end-of-life and requires updating before problems with the displays can be addressed.

### CARRYOVER DETAIL

Council Chamber upgrades will carryover to 2026/27.

### FUNDING SOURCE DETAIL

41-4-460-400 IT Capital Reserve \$77,428.

### STRATEGIC PLAN ALIGNMENT

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

### OTHER CONSIDERATIONS

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

### ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	7,743	7,743
<b>INDIRECT COST</b>	7,743	7,743
<b>TOTAL COST</b>	7,743	7,743
<b>REVENUE</b>	-	-
<b>NET COST</b>	7,743	7,743

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	25,000	7,572	17,428
Construction	-	-	-
<b>TOTAL</b>	25,000	7,572	17,428
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	25,000	7,572	17,428
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	25,000	7,572	17,428

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	
Engineering/Consulting	-	15,000	-	-	-	-	15,000
Equipment	17,428	45,000	-	-	-	-	62,428
Construction	-	-	-	-	-	-	-
<b>TOTAL</b>	17,428	60,000	-	-	-	-	77,428
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	17,428	60,000	-	-	-	-	77,428
Reserves - Operating	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	17,428	60,000	-	-	-	-	77,428

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT

## WATERVILLE WAREHOUSE UPGRADES

GL ACCOUNT # 21-3-375-127

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

**DESCRIPTION**  
Facility storage upgrades, replacement of page-wire and chain-link fencing, driveway and parking lot upgrades to permit seasonal storage of EPW and Recreation equipment.

**NEED FOR PROJECT**  
Improved site security will allow for greater utilization of the warehouse and surrounding area for storage and facilitate improved inventory control for both EPW and Recreation.

**CARRYOVER DETAIL**  
Replacement chain-link fence and connection of new electronic gate will carry forward to 2026/27.

**FUNDING SOURCE DETAIL**  
Debt \$316,515.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	45,357	45,357
<b>DEPRECIATION</b>	7,913	7,913
<b>INDIRECT COST</b>	53,269	53,269
<b>TOTAL COST</b>	53,269	53,269
<b>REVENUE</b>	-	-
<b>NET COST</b>	53,269	53,269

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	332,769	16,254	316,515
<b>TOTAL</b>	332,769	16,254	316,515

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	332,769	16,254	316,515
Other Revenue	-	-	-
<b>TOTAL</b>	332,769	16,254	316,515

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Engineering/Consulting	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Construction	316,515	-	-	-	-	-	316,515
<b>TOTAL</b>	316,515	-	-	-	-	-	316,515

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	-	-	-	-	-	-	-
Debt	316,515	-	-	-	-	-	316,515
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	316,515	-	-	-	-	-	316,515

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT MUNICIPAL COMPLEX - FURNITURE & EQUIPMENT

GL ACCOUNT # 21-3-375-125

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

**DESCRIPTION**  
As noted in Carryover Project Status, plans for the 2026/27 year include completion of furniture and signage purchases/installations. These purchases do not include small routine replacements.

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

**CARRYOVER DETAIL**  
Completion of furniture and signage purchases/installations will carry over to 2026/27.

**FUNDING SOURCE DETAIL**  
41-4-460-401 Building Capital Reserve \$24,395.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	2,440	3,240
<b>INDIRECT COST</b>	2,440	3,240
<b>TOTAL COST</b>	2,440	3,240
<b>REVENUE</b>	-	-
<b>NET COST</b>	2,440	3,240

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	24,395	-	24,395
Construction	-	-	-
<b>TOTAL</b>	24,395	-	24,395

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	24,395	-	24,395
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	24,395	-	24,395

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
-	-	-	-	-	-	-
24,395	-	8,000	10,000	12,000	-	54,395
-	-	-	-	-	-	-
24,395	-	8,000	10,000	12,000	-	54,395
-	-	-	-	-	-	-
-	-	-	-	-	-	-
24,395	-	8,000	10,000	12,000	-	54,395

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT PEDESTRIAN INFRASTRUCTURE

GL ACCOUNT # 21-3-372-101

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	08-1714	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Sidewalks
<b>NEW OR REPLACEMENT ASSET</b>	New and replacement	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	25 years		

**DESCRIPTION**  
Annual program to address sidewalk priority list approved by Council.

**NEED FOR PROJECT**  
This program supports pedestrian safety and encourages active transportation, consistent with the Strong Communities priority of the Strategic Plan.

**CARRYOVER DETAIL**  
On-going construction of the annual program will carryover to 2026/27.

**FUNDING SOURCE DETAIL**  
41-4-460-402 Transportation Capital Reserve \$380,000; Canada Community-Building Fund \$1,400,000; 61-4-460-381 Special Projects & Consulting Reserve \$50,000.  
An adjustment has been made to replace carried forward capital reserve financing with financing from the Canada Community-Building Fund.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	73,200	93,200
<b>INDIRECT COST</b>	73,200	93,200
<b>TOTAL COST</b>	73,200	93,200
<b>REVENUE</b>	-	-
<b>NET COST</b>	73,200	93,200

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	195,000	-	195,000
Equipment	60,000	-	60,000
Construction	1,000,000	7,375	992,625
<b>TOTAL</b>	1,255,000	7,375	1,247,625

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	425,000	-	425,000
Reserves - Capital	780,000	7,375	772,625
Reserves - Operating	50,000	-	50,000
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	1,255,000	7,375	1,247,625

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
195,000	-	20,000	20,000	20,000	20,000	275,000
60,000	-	-	-	-	-	60,000
992,625	582,375	480,000	480,000	480,000	480,000	3,495,000
1,247,625	582,375	500,000	500,000	500,000	500,000	3,830,000
-	-	-	-	-	-	-
850,000	550,000	-	-	-	-	1,400,000
347,625	32,375	500,000	500,000	500,000	500,000	2,380,000
50,000	-	-	-	-	-	50,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,247,625	582,375	500,000	500,000	500,000	500,000	3,830,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT

## MUNICIPAL ROAD REMEDIATION

GL ACCOUNT # 21-3-372-115

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

**DESCRIPTION**  
Annual road infrastructure replacement program to mill/pave, patch pave or microsurface roads, and to address annual stormwater infrastructure within the 25 km of Municipality-owned subdivision roads.

**NEED FOR PROJECT**  
Annual road remediation extends the useful life of Municipal roads by preventing water from entering the base and sub-base of the pavement. This program is expected to extend the useful life of existing roads by up to 10+ years thereby reducing or eliminating full-depth road replacement.

**CARRYOVER DETAIL**  
Carryover not required.

**FUNDING SOURCE DETAIL**  
41-4-460-402 Transportation Capital Reserve \$ 350,000.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	8,750	17,500
<b>INDIRECT COST</b>	8,750	17,500
<b>TOTAL COST</b>	8,750	17,500
<b>REVENUE</b>	-	-
<b>NET COST</b>	8,750	17,500

**PRIOR YEAR PROJECTS**

	Prior Year Budget	Yearend Forecast	Remaining Budget
<b>ESTIMATED PROJECT COST</b>			
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	376,175	132,626	243,549
<b>TOTAL</b>	376,175	132,626	243,549
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	376,175	132,626	243,549
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	376,175	132,626	243,549

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	350,000	350,000	350,000	350,000	350,000	1,750,000
-	350,000	350,000	350,000	350,000	350,000	1,750,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	350,000	350,000	350,000	350,000	350,000	1,750,000
-	350,000	350,000	350,000	350,000	350,000	1,750,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT PARK FACILITY UPGRADES

GL ACCOUNT # 21-3-371-115

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

### DESCRIPTION

Annual program to maintain and upgrade infrastructure at Municipal parks. Planned work includes upgrades to the beach and staff buildings, signage and site security. 2026/27 plans include upgrades to Silver Lake with the addition of a lakefront viewing platform and gazebo and design support to Kingsport Beach community group to consider canteen/washroom improvements.

### NEED FOR PROJECT

This program supports ongoing development of Municipal facilities to encourage active living, consistent with the Strong Communities priority of the Strategic Plan.

### CARRYOVER DETAIL

The Silver Lake upgrades will carry forward to 2026/27. New signage and security upgrades will also carry forward to 2026/27.

### FUNDING SOURCE DETAIL

41-4-460-406 Recreation Capital Reserve \$169,838; 61-4-460-381 Special Projects & Consulting Reserve \$41,923; Operations \$45,000.

Status is pending on a grant application to the Recreation Facility Development Grant program, which would reduce Reserve funding (requested funding contribution of \$25,000).

### STRATEGIC PLAN ALIGNMENT

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

### OTHER CONSIDERATIONS

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

### ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	8,559	9,892
<b>INDIRECT COST</b>	8,559	9,892
<b>TOTAL COST</b>	8,559	9,892
<b>REVENUE</b>	-	-
<b>NET COST</b>	8,559	9,892

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	234,838	23,077	211,761
<b>TOTAL</b>	234,838	23,077	211,761
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	169,838	-	169,838
Reserves - Operating	65,000	23,077	41,923
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	234,838	23,077	211,761

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	
Engineering/Consulting	-	25,000	-	-	-	-	25,000
Equipment	62,131	-	-	-	-	-	62,131
Construction	149,630	20,000	40,000	40,000	40,000	30,000	319,630
<b>TOTAL</b>	211,761	45,000	40,000	40,000	40,000	30,000	406,761
From Operating	-	45,000	40,000	40,000	40,000	30,000	195,000
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	169,838	-	-	-	-	-	169,838
Reserves - Operating	41,923	-	-	-	-	-	41,923
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	211,761	45,000	40,000	40,000	40,000	30,000	406,761

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT LIFT STATION REPLACEMENTS

GL ACCOUNT # 21-3-382-101

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

### DESCRIPTION

Annual program to replace lift stations, pumps, and electrical panels at or nearing end of life. 2026/27 plans include design and construction of a new lift station in Aylesford. Work also includes; aeration additions using Wet Well Wizard technology, emergency back-up generators, chamber, pump and panel upgrades at multiple lift station locations, and additional monitoring equipment for the Hants Border collection system.

### NEED FOR PROJECT

Annual plan is for the major upgrade or replacement of 2-3 lift stations per year. With numerous lift stations currently in service throughout the Municipality, lift stations are prioritized for upgrade based on safety concerns, repair and maintenance history, as well as opportunities to reduce power consumption.

### CARRYOVER DETAIL

Due to delays with construction starting in Cambridge and Coldbrook, construction in Aylesford will carry forward to 2026/27.

### FUNDING SOURCE DETAIL

41-4-460-300 Sewer Capital Reserves \$1,503,974 ; ICIP Funding \$593,396; Canada Community-Building Fund \$1,125,000; Debt \$600,000.

### STRATEGIC PLAN ALIGNMENT

- GOOD GOVERNANCE
- ENVIRONMENTAL STEWARDSHIP
- ECONOMIC DEVELOPMENT
- STRONG COMMUNITIES
- FINANCIAL SUSTAINABILITY
- SUPPORTS A STRATEGIC PROJECT
- SUPPORTS A CORE PROGRAM ENHANCEMENT
- N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED

### OTHER CONSIDERATIONS

- MAINTAINS A CORE PROGRAM OR SERVICE
- MANDATED BY LAW OR CONTRACT
- REPLACING END OF LIFE ASSET
- REQUIRED FOR HEALTH & SAFETY
- ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION
- SIGNIFICANT IMPACT IF DEFERRED
- IMPACTS OTHER GOVERNMENTS
- PREVIOUSLY COMMITTED

### ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	85,980	114,640
<b>DEPRECIATION</b>	191,119	267,619
<b>INDIRECT COST</b>	277,099	382,259
<b>TOTAL COST</b>	277,099	382,259
<b>REVENUE</b>	-	-
<b>NET COST</b>	277,099	382,259

### PRIOR YEAR PROJECTS

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	190,074	51,065	139,009
Equipment	581,414	209,931	371,483
Construction	3,715,409	1,283,531	2,431,878
<b>TOTAL</b>	4,486,897	1,544,527	2,942,370
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	1,735,280	16,884	1,718,396
Reserves - Capital	2,351,617	1,527,643	823,974
Reserves - Operating	-	-	-
Debt	400,000	-	400,000
Other Revenue	-	-	-
<b>TOTAL</b>	4,486,897	1,544,527	2,942,370

### FIVE YEAR PROJECT FORECAST

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
-	60,000	60,000	60,000	60,000	60,000	300,000
178,738	570,000	470,000	370,000	310,000	310,000	2,208,738
2,763,632	250,000	1,000,000	1,000,000	1,000,000	1,000,000	7,013,632
2,942,370	880,000	1,530,000	1,430,000	1,370,000	1,370,000	9,522,370
-	-	-	-	-	-	-
1,718,396	-	-	-	-	-	1,718,396
823,974	680,000	1,330,000	1,230,000	1,170,000	1,170,000	6,403,974
-	-	-	-	-	-	-
400,000	200,000	200,000	200,000	200,000	200,000	1,400,000
-	-	-	-	-	-	-
2,942,370	880,000	1,530,000	1,430,000	1,370,000	1,370,000	9,522,370

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT SEWER TREATMENT PLANT INFRASTRUCTURE RENEWAL

GL ACCOUNT # 21-3-382-102

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

**DESCRIPTION**  
Annual program for upgrading aging waste water treatment facility related infrastructure. Part of the 2026/27 budget includes new budget allocations to carryover projects. Actual tender results for Aylesford and Hants Border screening facilities in 2025/26 have revealed the need to increase budgets for other screening and upgrade projects. 2026/27 includes construction of new screening facilities for Aldershot, Avonport, Waterville and Canning; valve/sand filter refurbishment, clarifier and liner inspections for Greenwood; and security and fencing improvements for all treatment facilities through cameras, fencing upgrades and installation of electronic gates.

**NEED FOR PROJECT**  
Reduces risk of failures, helps ensure compliance with Federal and Provincial wastewater standards, and extends the useful life of the facilities.

**CARRYOVER DETAIL**  
The full scope of screening work planned throughout the Municipality will carry forward to 2026/27.

**FUNDING SOURCE DETAIL**  
41-4-460-300 Sewer Capital Reserves \$5,689,497; ICIP Funding \$1,176,071 ; Canada Community-Building Fund \$4,035,257; Growth and Renewal for Infrastructure Development Funding \$302,654 ; Debt \$4,156,150.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	426,005	859,642
<b>DEPRECIATION</b>	767,981	987,981
<b>INDIRECT COST</b>	1,193,987	1,847,623
<b>TOTAL COST</b>	1,193,987	1,847,623
<b>REVENUE</b>	-	-
<b>NET COST</b>	1,193,987	1,847,623

**ESTIMATED PROJECT COST**

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	730,000	270,137	459,863
Equipment	690,000	98,914	591,086
Construction	8,189,718	2,401,038	5,788,680
<b>TOTAL</b>	9,609,718	2,770,089	6,839,629

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	3,484,234	765,351	2,718,883
Reserves - Capital	3,513,493	753,796	2,759,697
Reserves - Operating	-	-	-
Debt	2,611,991	1,250,942	1,361,050
Other Revenue	-	-	-
<b>TOTAL</b>	9,609,718	2,770,089	6,839,629

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Engineering/Consulting	459,863	440,000	350,000	150,000	50,000	50,000	1,499,863
Equipment	591,086	530,000	450,000	300,000	300,000	200,000	2,371,086
Construction	5,788,680	7,550,000	3,600,000	3,350,000	1,000,000	1,000,000	22,288,680
<b>TOTAL</b>	6,839,629	8,520,000	4,400,000	3,800,000	1,350,000	1,250,000	26,159,629
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	2,718,883	2,795,100	1,435,500	1,237,500	429,000	396,000	9,011,983
Reserves - Capital	2,759,697	2,929,800	1,529,000	1,325,000	492,000	458,000	9,493,497
Reserves - Operating	-	-	-	-	-	-	-
Debt	1,361,050	2,795,100	1,435,500	1,237,500	429,000	396,000	7,654,150
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	6,839,629	8,520,000	4,400,000	3,800,000	1,350,000	1,250,000	26,159,629

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT SEWER COLLECTION LINE REPLACEMENT

GL ACCOUNT # 21-3-382-103

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

**DESCRIPTION**  
Annual program for renewal and replacement of sewer collection lines. Plans for 2026/27 include sewer refurbishment, using cured-in-place pipe lining techniques instead of conventional sewer main replacement. This advanced technique can be performed at a reduced cost and will minimize asphalt replacement costs normally associated with sewer main replacement activities. The annual capital program also includes funds for installation of new sewer laterals from the main sewer line to the property line of individual lots, which will be dependent on permits and new construction.

**NEED FOR PROJECT**  
This annual program aims to reduce inflow/infiltration within the collection system and address repairs. Video assessments are performed annually to determine project priorities to address root intrusions, blockages and avert potential sewer backups. Provision of lateral installations to the property line of individual lots supports development in Kings County and is done in accordance with policy set by Municipal Council.

**CARRYOVER DETAIL**  
Replacement of sewer infrastructure at Chapel Road in Canning will carry over to 2026/27.

**FUNDING SOURCE DETAIL**  
41-4-460-300 Sewer Capital Reserves \$850,000; ICIP Funding \$406,156; Canada Community-Building Fund \$1,012,749; Debt \$211,589.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	30,321	47,517
<b>DEPRECIATION</b>	62,012	102,012
<b>INDIRECT COST</b>	92,333	149,529
<b>TOTAL COST</b>	92,333	149,529
<b>REVENUE</b>	-	-
<b>NET COST</b>	92,333	149,529

**ESTIMATED PROJECT COST**

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	200,000	200,000	-
Equipment	-	-	-
Construction	3,516,092	2,635,598	880,494
<b>TOTAL</b>	3,716,092	2,835,598	880,494

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	1,979,172	1,190,267	788,905
Reserves - Capital	936,920	936,920	-
Reserves - Operating	-	-	-
Debt	800,000	708,411	91,589
Other Revenue	-	-	-
<b>TOTAL</b>	3,716,092	2,835,598	880,494

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Carryover	-	50,000	50,000	50,000	50,000	50,000	250,000
2026/27	-	-	-	-	-	-	-
<b>TOTAL</b>	880,494	1,550,000	1,550,000	1,550,000	1,550,000	1,550,000	8,630,494
Carryover	880,494	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,880,494
2026/27	-	50,000	50,000	50,000	50,000	50,000	250,000
2027/28	-	-	-	-	-	-	-
2028/29	-	-	-	-	-	-	-
2029/30	-	-	-	-	-	-	-
2030/31	-	-	-	-	-	-	-
<b>TOTAL</b>	880,494	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,880,494

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT EPW EQUIPMENT & OCCUPATIONAL HEALTH/SAFETY

GL ACCOUNT # 21-3-382-109

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

**DESCRIPTION**  
Annual program for the replacement of tools and equipment used to perform equipment maintenance and to meet occupational health & safety requirements. In 2026/27, the Municipality is planning upgrades to snow clearing equipment and outfitting the EPW Operations Centre with new shop equipment by repurposing an existing equipment storage bay.

**NEED FOR PROJECT**  
This annual program maintains and improves safety for employees and provides tools & equipment for reliable and efficient delivery of services.

**CARRYOVER DETAIL**  
Procurement of additional shop equipment (equipment trailer, blast cabinet, paint booth and lawn equipment) will carry forward to 2026/27.

**FUNDING SOURCE DETAIL**  
41-4-460-403 EPW Vehicle & Equipment Capital Reserve \$294,232.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	29,423	32,073
<b>INDIRECT COST</b>	29,423	32,073
<b>TOTAL COST</b>	29,423	32,073
<b>REVENUE</b>	-	-
<b>NET COST</b>	29,423	32,073

**ESTIMATED PROJECT COST**

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	480,159	340,927	139,232
Construction	-	-	-
<b>TOTAL</b>	480,159	340,927	139,232

**FUNDING SOURCE**

From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	480,159	340,927	139,232
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	480,159	340,927	139,232

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Engineering/Consulting	-	-	-	-	-	-	-
Equipment	139,232	155,000	26,500	27,500	28,500	29,500	406,232
Construction	-	-	-	-	-	-	-
<b>TOTAL</b>	139,232	155,000	26,500	27,500	28,500	29,500	406,232

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT SCADA SYSTEM

GL ACCOUNT # 21-3-382-112

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

**DESCRIPTION**  
Multi-year program to upgrade the Municipality's Supervisory Control and Data Acquisition (SCADA) monitoring system; includes new SCADA server hardware, software, control instruments and new control panels.

**NEED FOR PROJECT**  
The SCADA monitoring system is an essential part of the Municipality's environmental and regulatory compliance program. SCADA provides real-time monitoring of the operational status of each of the Municipality's water and waste water treatment facilities, and lift stations.

**CARRYOVER DETAIL**  
The SCADA Masterplan is complete and provides the 2026/27 roadmap to purchase and install the new SCADA server as well as initiate the equipment upgrades and installation of new equipment.

**FUNDING SOURCE DETAIL**  
41-4-460-300 Municipal Sewer Capital Reserve \$406,042; Canada Community-Building Fund \$590,000.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	99,604	164,604
<b>INDIRECT COST</b>	99,604	164,604
<b>TOTAL COST</b>	99,604	164,604
<b>REVENUE</b>	-	-
<b>NET COST</b>	99,604	164,604

**ESTIMATED PROJECT COST**

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	600,845	254,803	346,042
Construction	-	-	-
<b>TOTAL</b>	600,845	254,803	346,042

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	600,845	254,803	346,042
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	600,845	254,803	346,042

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2026/27	2026/27	2026/27	2026/27	Total
Engineering/Consulting	-	-	-	-	-	-	-
Equipment	346,042	650,000	650,000	650,000	500,000	300,000	3,096,042
Construction	-	-	-	-	-	-	-
<b>TOTAL</b>	346,042	650,000	650,000	650,000	500,000	300,000	3,096,042
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	590,000	590,000	590,000	380,000	240,000	2,390,000
Reserves - Capital	346,042	60,000	60,000	60,000	120,000	60,000	706,042
Reserves - Operating	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	346,042	650,000	650,000	650,000	500,000	300,000	3,096,042

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT LABORATORY BUILDING

GL ACCOUNT # 21-3-382-210

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

**DESCRIPTION**  
Work planned for 2026/27 includes renovations to the laboratory building and lab equipment.

**NEED FOR PROJECT**  
The former laboratory building was more than 40 years old and had reached the end of its useful life. The new facility has been purchased and renovations are currently underway to support laboratory, warehouse and administrative needs.

**CARRYOVER DETAIL**  
The new laboratory building was purchased in 2025/26, with plans to immediately start renovation/construction work. Work is anticipated to continue into 2026/27.

**FUNDING SOURCE DETAIL**  
Debt \$1,206,720

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	172,923	172,923
<b>DEPRECIATION</b>	30,168	30,168
<b>INDIRECT COST</b>	203,091	203,091
<b>TOTAL COST</b>	203,091	203,091
<b>REVENUE</b>	-	-
<b>NET COST</b>	203,091	203,091

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	44,523	-	44,523
Equipment	255,653	-	255,653
Construction	1,655,653	749,109	906,544
<b>TOTAL</b>	1,955,829	749,109	1,206,720

FUNDING SOURCE	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	111,306	111,306	-
Reserves - Operating	44,523	44,523	-
Debt	1,800,000	593,280	1,206,720
Other Revenue	-	-	-
<b>TOTAL</b>	1,955,829	749,109	1,206,720

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,206,720	-	-	-	-	-	1,206,720
1,206,720	-	-	-	-	-	1,206,720
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,206,720	-	-	-	-	-	1,206,720
-	-	-	-	-	-	-
1,206,720	-	-	-	-	-	1,206,720

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT BIOSOLIDS MANAGEMENT PLAN

GL ACCOUNT # 21-3-382-300

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	24-3401	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Studies (expensed)
<b>NEW OR REPLACEMENT ASSET</b>	Studies only	<b>LEVEL OF SERVICE IMPACT</b>	No change	<b>EXPECTED LIFE</b>	0 years		

**DESCRIPTION**  
Development of a biosolids plan and process for regular disposal of biosolids produced at municipal wastewater treatment facilities, including the feasibility for achieving sufficient scale to service local/neighbouring municipal units and local private industry.

**NEED FOR PROJECT**  
The Municipality has an array of wastewater treatment technologies that produce biosolids requiring disposal at differing intervals. The plan will examine and project predictable volumes by technology and quantify ongoing removal requirements. The plan will also address removal and disposal requirements and opportunities throughout neighboring municipal units and local private industry.

**CARRYOVER DETAIL**  
The full project scope, including a reduced budget estimate, will carry over to 2026/27.

**FUNDING SOURCE DETAIL**  
61-4-460-130 Municipal Sewer Operating Reserve \$150,000.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
<b>DIRECT COST</b>	<b>-</b>	<b>-</b>
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
<b>TOTAL COST</b>	<b>-</b>	<b>-</b>
REVENUE	-	-
<b>NET COST</b>	<b>-</b>	<b>-</b>

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	250,000	-	250,000
Equipment	-	-	-
Construction	-	-	-
<b>TOTAL</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	250,000	-	250,000
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	
Engineering/Consulting	150,000	-	-	-	-	-	150,000
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	150,000	-	-	-	-	-	150,000
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT STP LAGOON DESLUDGING

GL ACCOUNT # 21-3-382-116

DEPARTMENT	Engineering & Public Works	PROJECT #	24-3402	PRIORITY	High	ASSET CATEGORY	STP lagoons
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40	years	

**DESCRIPTION**  
Ongoing program for periodic desludging of a selection of Municipal waste water lagoons to improve service, optimize useful life, improve operational effectiveness, and meet regulatory discharge regulations. Bathymetric mapping of lagoons will be completed to establish a baseline for biosolids management and desludging efforts. Activity in 2026/27 will include decommissioning of the lined sludge cell and lagoon desludging in Canning, and annual desludging in Avonport (the facility in Avonport is served by a mechanical plant so does not require bathymetric mapping).

**NEED FOR PROJECT**  
A rotating Municipal desludging program has been planned to ensure biosolids are removed on an annual basis, to allow sufficient time for biosolids dewatering processes to occur.

**CARRYOVER DETAIL**  
Desludging of the Canning WWTF lagoons will carry forward to 2026/27 to coincide with planned facility upgrades.

**FUNDING SOURCE DETAIL**  
Canada Community Building Fund \$1,224,916 ; Operations \$50,000; 61-4-460-130 Municipal Sewer Operating Reserve \$83,187.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
<b>DIRECT COST</b>	-	-
FINANCING COST	-	-
DEPRECIATION	33,953	55,203
<b>INDIRECT COST</b>	33,953	55,203
<b>TOTAL COST</b>	33,953	55,203
REVENUE	-	-
<b>NET COST</b>	33,953	55,203

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	1,633,169	1,125,066	508,103
<b>TOTAL</b>	1,633,169	1,125,066	508,103
<b>FUNDING SOURCE</b>			
From Operating	133,169	49,982	83,187
Fed/Prov Grants	1,500,000	1,075,084	424,916
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	1,633,169	1,125,066	508,103

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
50,000	50,000	50,000	50,000	50,000	50,000	300,000
-	-	-	-	-	-	-
458,103	800,000	800,000	800,000	800,000	800,000	4,458,103
508,103	850,000	850,000	850,000	850,000	850,000	4,758,103
-	50,000	850,000	850,000	850,000	850,000	3,450,000
424,916	800,000	-	-	-	-	1,224,916
-	-	-	-	-	-	-
83,187	-	-	-	-	-	83,187
-	-	-	-	-	-	-
-	-	-	-	-	-	-
508,103	850,000	850,000	850,000	850,000	850,000	4,758,103

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT WATER DISTRIBUTION SYSTEM IMPROVEMENTS

GL ACCOUNT # 22-3-351-432

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	10-2403	<b>PRIORITY</b>	High	<b>ASSET CATEGORY</b>	Various
<b>NEW OR REPLACEMENT ASSET</b>	Replacement	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	20-75 years		

**DESCRIPTION**  
Annual program for improvements to the Greenwood water distribution system, replacement of aging water infrastructure, water mains, valves, and curb stops. On an annual basis, an allowance for new water meters is included to supply new water customers as well as replace aging water meter infrastructure within the Utility.

**NEED FOR PROJECT**  
Annual upgrade or replacement of existing buried infrastructure. This reduces water loss and reduces the risk for water distribution system failure.

**CARRYOVER DETAIL**  
Valve and water main upgrade work near Bridge Street and Main Street Greenwood will carry forward into 2026/27.

**FUNDING SOURCE DETAIL**  
02-2-294-200 Greenwood Water Capital out of Surplus \$335,000.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	31,526
<b>DEPRECIATION</b>	33,500	55,500
<b>INDIRECT COST</b>	33,500	87,026
<b>TOTAL COST</b>	33,500	87,026
<b>REVENUE</b>	-	-
<b>NET COST</b>	33,500	87,026

**ESTIMATED PROJECT COST**

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	30,000	-	30,000
Equipment	-	-	-
Construction	488,155	10,000	478,155
<b>TOTAL</b>	518,155	10,000	508,155

**FUNDING SOURCE**

From Operating	32,000	10,000	22,000
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	486,155	-	486,155
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	518,155	10,000	508,155

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Engineering/Consulting	15,000	20,000	20,000	20,000	20,000	20,000	115,000
Equipment	-	75,000	75,000	75,000	75,000	75,000	375,000
Construction	100,000	125,000	125,000	125,000	125,000	125,000	725,000
<b>TOTAL</b>	115,000	220,000	220,000	220,000	220,000	220,000	1,215,000

From Operating	-	-	-	-	220,000	220,000	440,000
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	115,000	220,000	-	-	-	-	335,000
Debt	-	-	220,000	220,000	-	-	440,000
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	115,000	220,000	220,000	220,000	220,000	220,000	1,215,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT WATER SYSTEM EQUIPMENT

GL ACCOUNT # 22-3-351-435

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	11-2407	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Water Treat/Pump Equip
<b>NEW OR REPLACEMENT ASSET</b>	New and replacement	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	10	years	

**DESCRIPTION**  
Annual program for upgrade or replacement of water treatment facilities and equipment as identified throughout the year, including facility upgrades, pumps, instrumentation and chemical pumps. In 2026/27, plans include building upgrades to existing pump house facilities to improve health and safety and ensure regulatory compliance is maintained. Plans for 2026/27 also include replacement of aging infrastructure of well pumps, chemical pumps and the addition of pH and chlorine sensors and automatic analyzers for chlorine contact times.

**NEED FOR PROJECT**  
Treatment plant facilities and equipment must be upgraded or replaced as it reaches the end of its useful life, additional equipment is required to accommodate increases in the user base and automatic chlorine analyzers are a part of best management practices for water treatment plant operations.

**CARRYOVER DETAIL**  
Sandy Court upgrades will carry forward to 2026/27.

**FUNDING SOURCE DETAIL**  
02-2-294-200 Greenwood Water Capital out of Surplus \$286,884.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	22,113
<b>DEPRECIATION</b>	28,688	43,188
<b>INDIRECT COST</b>	28,688	65,301
<b>TOTAL COST</b>	28,688	65,301
<b>REVENUE</b>	-	-
<b>NET COST</b>	28,688	65,301

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	26,991	3,116	23,875
Equipment	202,434	44,446	157,988
Construction	53,982	-	53,982
<b>TOTAL</b>	283,407	47,562	235,845

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	283,407	47,562	235,845
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	283,407	47,562	235,845

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
6,884	20,000	-	-	-	-	26,884
75,000	95,000	95,000	95,000	95,000	95,000	550,000
40,000	50,000	50,000	50,000	50,000	50,000	290,000
121,884	165,000	145,000	145,000	145,000	145,000	866,884
-	-	-	-	145,000	145,000	290,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
121,884	165,000	-	-	-	-	286,884
-	-	145,000	145,000	-	-	290,000
-	-	-	-	-	-	-
121,884	165,000	145,000	145,000	145,000	145,000	866,884

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT TRANSMISSION LINE & TREATMENT PLANT

GL ACCOUNT # 22-3-351-200

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	11-2408	<b>PRIORITY</b>	High	<b>ASSET CATEGORY</b>	Various
<b>NEW OR REPLACEMENT ASSET</b>	New asset	<b>LEVEL OF SERVICE IMPACT</b>	Increased level of service	<b>EXPECTED LIFE</b>	40-75 years		

**DESCRIPTION**  
This project includes construction of approximately 5 km of a new water transmission main and a new water treatment facility. The water transmission main and treatment facility will be connected to two new production wells that have already constructed. This project will allow the Utility to connect an additional 75+ customers along the main and introduces additional treatment capacity and required system redundancy.

**NEED FOR PROJECT**  
Provides the Greenwood Water Utility with an additional and independent water source to meet current and future demand, and acts as a redundant water supply for the Water Utility.

**CARRYOVER DETAIL**  
The new transmission main and treatment facility will carry over into 2026/27.

**FUNDING SOURCE DETAIL**  
02-2-294-200 Greenwood Water Capital out of Surplus \$2,238,116; Canada Housing Infrastructure Fund \$1,459,304; Investing in Canada Infrastructure Program \$223,557; Housing Accelerator Funding \$3,800,000; Debt \$275,927

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	25,523	25,523
<b>DEPRECIATION</b>	106,625	106,625
<b>INDIRECT COST</b>	132,149	132,149
<b>TOTAL COST</b>	132,149	132,149
<b>REVENUE</b>	-	-
<b>NET COST</b>	132,149	132,149

**PRIOR YEAR PROJECTS**

	Prior Year Budget	Yearend Forecast	Remaining Budget
<b>ESTIMATED PROJECT COST</b>			
Engineering/Consulting	305,000	68,986	236,014
Equipment	-	-	-
Construction	11,286,335	3,525,445	7,760,890
<b>TOTAL</b>	11,591,335	3,594,431	7,996,904
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	6,725,971	1,243,110	5,482,861
Reserves - Capital	-	-	-
Reserves - Operating	3,065,392	827,276	2,238,116
Debt	1,799,972	1,524,045	275,927
Other Revenue	-	-	-
<b>TOTAL</b>	11,591,335	3,594,431	7,996,904

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Engineering/Consulting	152,332	-	-	-	-	-	152,332
Equipment	-	-	-	-	-	-	-
Construction	7,844,572	-	-	-	-	-	7,844,572
<b>TOTAL</b>	7,996,904	-	-	-	-	-	7,996,904
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	5,482,861	-	-	-	-	-	5,482,861
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	2,238,116	-	-	-	-	-	2,238,116
Debt	275,927	-	-	-	-	-	275,927
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	7,996,904	-	-	-	-	-	7,996,904

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT

## REGIONAL SEWERLINES

GL ACCOUNT # 23-3-354-125

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	14-4401	<b>PRIORITY</b>	High	<b>ASSET CATEGORY</b>	Sewer lines
<b>NEW OR REPLACEMENT ASSET</b>	Replacement	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	40 years		

**DESCRIPTION**  
Annual review and replacement of Regional Sewer mains

**NEED FOR PROJECT**  
This annual program is intended to reduce inflow/infiltration and address repairs.

**CARRYOVER DETAIL**  
Carryover not required.

**FUNDING SOURCE DETAIL**  
23-4-461-000 Regional Sewer Depreciation Reserve \$250,000.  
Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve and debt service payments, are shared among the Regional Sewer Partners proportional to their share of the designed system demand.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	6,250	8,750
<b>INDIRECT COST</b>	6,250	8,750
<b>TOTAL COST</b>	6,250	8,750
<b>REVENUE</b>	-	-
<b>NET COST</b>	6,250	8,750

**ESTIMATED PROJECT COST**

	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	5,200,492	3,010,810	2,189,682
<b>TOTAL</b>	5,200,492	3,010,810	2,189,682

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	1,475,116	1,475,116	-
Reserves - Capital	84,879	30,110	54,769
Reserves - Operating	-	-	-
Debt	3,640,497	1,505,584	2,134,913
Other Revenue	-	-	-
<b>TOTAL</b>	5,200,492	3,010,810	2,189,682

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
-	150,000	-	150,000	-	150,000	450,000
-	-	-	-	-	-	-
-	100,000	100,000	100,000	100,000	100,000	500,000
-	250,000	100,000	250,000	100,000	250,000	950,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	250,000	100,000	250,000	100,000	250,000	950,000
-	-	-	-	-	-	-
-	250,000	100,000	250,000	100,000	250,000	950,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT REGIONAL STP AERATION AND DESLUDGING

GL ACCOUNT # 23-3-354-130

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	17-4401	<b>PRIORITY</b>	High	<b>ASSET CATEGORY</b>	STP lagoons
<b>NEW OR REPLACEMENT ASSET</b>	Replacement	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	40 years		

**DESCRIPTION**  
Annual program for desludging and aeration upgrades is required for lagoon optimization and to extend useful life. For 2026/27, plans are to continue with desludging of Cells 3, 4 & 5, sludge cell decommissioning and site Geotube removal.

**NEED FOR PROJECT**  
Annual sludge management is a necessary element of lagoon-based treatment plants and is required to support appropriate retention times and to achieve environmentally compliant plant effluent.

**CARRYOVER DETAIL**  
Carryover not required.

**FUNDING SOURCE DETAIL**  
Debt \$2,775,000  
Regional Partners will prioritize prospective Grant funding to reduce the reliance on debt for this project.  
Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve and debt service payments, are shared among the Regional Sewer Partners proportional to their share of the designed system demand.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	258,908	403,523
DEPRECIATION	69,375	108,125
INDIRECT COST	328,283	511,648
<b>TOTAL COST</b>	<b>328,283</b>	<b>511,648</b>
REVENUE	-	-
NET COST	328,283	511,648

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	50,000	-	50,000
Equipment	-	-	-
Construction	3,482,829	3,029,019	453,810
<b>TOTAL</b>	<b>3,532,829</b>	<b>3,029,019</b>	<b>503,810</b>

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	127,363	127,363	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	3,405,467	2,901,657	503,810
Other Revenue	-	-	-
<b>TOTAL</b>	<b>3,532,829</b>	<b>3,029,019</b>	<b>503,810</b>

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
-	25,000	-	-	-	-	25,000
-	-	-	300,000	-	-	300,000
-	2,750,000	1,550,000	300,000	1,250,000	1,250,000	7,100,000
-	2,775,000	1,550,000	600,000	1,250,000	1,250,000	7,425,000
-	-	-	-	1,250,000	1,250,000	2,500,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,775,000	1,550,000	600,000	-	-	4,925,000
-	-	-	-	-	-	-
-	2,775,000	1,550,000	600,000	1,250,000	1,250,000	7,425,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT REGIONAL EQUIPMENT

GL ACCOUNT # 23-3-354-118

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	23-4401	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Other equipment
<b>NEW OR REPLACEMENT ASSET</b>	New and replacement	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	10 years		

**DESCRIPTION**  
Annual program for equipment upgrades or replacements to support the operations of the Regional Sewer System. For 2026/27, plans include an upgraded automated hot water wash system and batching system for the drum screens.

**NEED FOR PROJECT**  
Annual program provides for the necessary equipment upgrades.

**CARRYOVER DETAIL**  
Carryover not required.

**FUNDING SOURCE DETAIL**  
Debt \$200,000.  
Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve and debt service payments, are shared among the Regional Sewer Partners proportional to their share of the designed system demand.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	18,660	27,990
<b>DEPRECIATION</b>	20,000	30,000
<b>INDIRECT COST</b>	38,660	57,990
<b>TOTAL COST</b>	38,660	57,990
<b>REVENUE</b>	-	-
<b>NET COST</b>	38,660	57,990

**ESTIMATED PROJECT COST**

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	361,619	72,564	289,055
Construction	-	87,064	(87,064)
<b>TOTAL</b>	361,619	159,628	201,991

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	361,619	159,628	201,991
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	361,619	159,628	201,991

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
-	-	-	-	-	-	-
-	150,000	50,000	50,000	50,000	50,000	350,000
-	50,000	50,000	50,000	50,000	50,000	250,000
-	200,000	100,000	100,000	100,000	100,000	600,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	200,000	100,000	100,000	100,000	100,000	600,000
-	-	-	-	-	-	-
-	200,000	100,000	100,000	100,000	100,000	600,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT REGIONAL CONSULTING AND STUDIES

GL ACCOUNT # 23-3-354-119

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	23-4402	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Studies (expensed)
<b>NEW OR REPLACEMENT ASSET</b>	Studies only	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	0 years		

**DESCRIPTION**  
Engage a consultant to conduct an Inflow and Infiltration (I&I) study as well as a Hydraulic Retention Time study of the Regional system.

**NEED FOR PROJECT**  
Information to assess the longer-term needs of the Regional trunk collection system given the anticipated population growth. Information such as the type of potential development, areas subject to additional influent and sources of existing I&I will be gathered and analyzed. This information will inform whether forcemains and lift stations need to be upgraded, and will support planning of long-term upgrades in the Regional system.

**CARRYOVER DETAIL**  
I&I studies were previously deferred.

**FUNDING SOURCE DETAIL**  
23-4-461-000 Regional Sewer Depreciation Reserve \$100,000.  
Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve and debt service payments, are shared among the Regional Sewer Partners proportional to their share of the designed system demand.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
<b>DIRECT COST</b>	<b>-</b>	<b>-</b>
FINANCING COST	-	-
DEPRECIATION	-	-
<b>INDIRECT COST</b>	<b>-</b>	<b>-</b>
<b>TOTAL COST</b>	<b>-</b>	<b>-</b>
REVENUE	-	-
<b>NET COST</b>	<b>-</b>	<b>-</b>

**ESTIMATED PROJECT COST**

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	90,000	-	90,000
Equipment	-	-	-
Construction	-	-	-
<b>TOTAL</b>	<b>90,000</b>	<b>-</b>	<b>90,000</b>

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	90,000	-	90,000
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	<b>90,000</b>	<b>-</b>	<b>90,000</b>

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Engineering/Consulting	90,000	10,000	-	-	-	-	100,000
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>90,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	90,000	10,000	-	-	-	-	100,000
Reserves - Operating	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>90,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT REGIONAL LIFT STATION UPGRADES

GL ACCOUNT # 23-3-354-123

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	23-4403	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Lift stations
<b>NEW OR REPLACEMENT ASSET</b>	Replacement	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	20 years		

### DESCRIPTION

Annual program to upgrade or replace end-of-life Regional lift stations, pumps and electrical panels within the Regional Sewer system. Over the 5-year capital plan Regional lift stations have been identified for pump upgrades along with a program to install Wet Well Wizards in three lift stations to improve pre-treatment aeration and to break up fats.

### NEED FOR PROJECT

The Regional Sewer System has eight lift stations that require periodic upgrades or replacement. Lift stations are identified for replacement based on safety concerns, repair history, as well as opportunities to reduce Regional power consumption.

### CARRYOVER DETAIL

Installation of a Wet Well Wizard, emergency back-up generator, and upgrades to a grit removal system will carry over to 2026/27.

### FUNDING SOURCE DETAIL

Debt \$550,000.

Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve and debt service payments, are shared among the Regional Sewer Partners proportional to their share of the designed system demand.

### STRATEGIC PLAN ALIGNMENT

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

### OTHER CONSIDERATIONS

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

### ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	78,815	130,403
<b>DEPRECIATION</b>	27,500	45,500
<b>INDIRECT COST</b>	106,315	175,903
<b>TOTAL COST</b>	106,315	175,903
<b>REVENUE</b>	-	-
<b>NET COST</b>	106,315	175,903

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	204,923	20,771	184,152
Equipment	288,093	276,177	11,916
Construction	1,189,846	122,014	1,067,832
<b>TOTAL</b>	1,682,862	418,962	1,263,900
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	400,000	-	400,000
Reserves - Capital	372,862	-	372,862
Reserves - Operating	-	-	-
Debt	910,000	418,962	491,038
Other Revenue	-	-	-
<b>TOTAL</b>	1,682,862	418,962	1,263,900

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	
	-	50,000	50,000	50,000	50,000	50,000	250,000
	150,000	200,000	210,000	100,000	100,000	100,000	860,000
	50,000	100,000	100,000	100,000	100,000	100,000	550,000
	200,000	350,000	360,000	250,000	250,000	250,000	1,660,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	200,000	350,000	360,000	250,000	250,000	250,000	1,660,000
	-	-	-	-	-	-	-
	200,000	350,000	360,000	250,000	250,000	250,000	1,660,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT REGIONAL STP UPGRADES

GL ACCOUNT # 23-3-354-124

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	23-4404	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	STP equip & headwks
<b>NEW OR REPLACEMENT ASSET</b>	New and replacement	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	20 years		

**DESCRIPTION**  
Engineering preliminary design studies relative to Regional plant optimization and environmental impact will focus on which technologies and processes will support long-term compliance and operations. These predesign studies will determine future requirements for the next 5+ years. In 2026/27, plans include a dual ultrasonic pulsar unit for algae control, upgrades required to the interior service roads, and a budget allotment to support immediate plant upgrades as determined by the in progress optimization study.

**NEED FOR PROJECT**  
Optimizing processes will support environmental compliance and will lead long-term strategic planning and operations of the Regional Waste Water Treatment Facility. With the completion of the pre-design study expected future 5-year capital outlays to be determined by 2026 Q3.

**CARRYOVER DETAIL**  
Regional optimization pre-design studies, UV bulb replacement and interior service road upgrades will all carry over to 2026/27.

**FUNDING SOURCE DETAIL**  
23-4-461-000 Regional Sewer Depreciation Reserve \$100,000; Debt \$1,319,819.  
Regional Partners will prioritize prospective Grant funding to reduce the reliance on debt for this project.  
Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve and debt service payments, are shared among the Regional Sewer Partners proportional to their share of the designed system demand.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
<b>DIRECT COST</b>	-	-
FINANCING COST	189,130	189,130
DEPRECIATION	112,500	122,500
<b>INDIRECT COST</b>	301,630	311,630
<b>TOTAL COST</b>	301,630	311,630
REVENUE	-	-
<b>NET COST</b>	301,630	311,630

**ESTIMATED PROJECT COST**

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	150,000	150,000	-
Equipment	265,237	215,237	50,000
Construction	471,269	226,450	244,819
<b>TOTAL</b>	886,506	591,687	294,819
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	886,506	591,687	294,819
Other Revenue	-	-	-
<b>TOTAL</b>	886,506	591,687	294,819

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
	-	700,000	-	-	-	-	700,000
	50,000	225,000	50,000	150,000	50,000	50,000	575,000
	244,819	200,000	50,000	50,000	50,000	50,000	644,819
	294,819	1,125,000	100,000	200,000	100,000	100,000	1,919,819
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	100,000	100,000	200,000	100,000	100,000	600,000
	294,819	1,025,000	-	-	-	-	1,319,819
	-	-	-	-	-	-	-
	294,819	1,125,000	100,000	200,000	100,000	100,000	1,919,819

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

**PROJECT**

**WIND**

GL ACCOUNT # 21-3-369-118

<b>DEPARTMENT</b>	Administration	<b>PROJECT #</b>	18-3403	<b>PRIORITY</b>	Low	<b>ASSET CATEGORY</b>	Other equipment
<b>NEW OR REPLACEMENT ASSET</b>	New asset	<b>LEVEL OF SERVICE IMPACT</b>	Increased level of service	<b>EXPECTED LIFE</b>	10 years		

**DESCRIPTION**  
Consulting services related to a Provincial license for placement of meteorological towers on Crown land, to measure, record and report wind speeds, together with the estimated cost of the test equipment.

**NEED FOR PROJECT**  
Data collection will enable the Municipality to evaluate the feasibility of developing a wind farm in a remote location.

**CARRYOVER DETAIL**  
Project is on hold while the Municipality awaits a decision from the Department of National Defense regarding the impact of wind turbines on radar.

**FUNDING SOURCE DETAIL**  
61-4-460-381 Special Projects & Consulting Reserve \$168,350.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	10,000	10,000
<b>INDIRECT COST</b>	10,000	10,000
<b>TOTAL COST</b>	10,000	10,000
<b>REVENUE</b>	-	-
<b>NET COST</b>	10,000	10,000

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	68,350	-	68,350
Equipment	100,000	-	100,000
Construction	-	-	-
<b>TOTAL</b>	168,350	-	168,350

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	168,350	-	168,350
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	168,350	-	168,350

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
68,350	-	-	-	-	-	68,350
100,000	-	-	-	-	-	100,000
-	-	-	-	-	-	-
168,350	-	-	-	-	-	168,350
-	-	-	-	-	-	-
-	-	-	-	-	-	-
168,350	-	-	-	-	-	168,350

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT

## LIGHT MANUFACTURING PARK DEVELOPMENT STUDY

GL ACCOUNT # 21-3-369-119

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	18-3404	<b>PRIORITY</b>	Low	<b>ASSET CATEGORY</b>	Studies (expensed)
<b>NEW OR REPLACEMENT ASSET</b>	Studies only	<b>LEVEL OF SERVICE IMPACT</b>	No change	<b>EXPECTED LIFE</b>	0 years		

**DESCRIPTION**  
Industrial park development study to consider use of available land adjacent to existing Municipal services, determine costs associated with development, and form strategic partner relationships.

**NEED FOR PROJECT**  
This project would support supply chain for local industry and enhance economic development to the benefit of both the Municipality and its strategic partners.

**CARRYOVER DETAIL**  
This project will carry over to 2026/27 and is currently on hold as the Municipality explores an economically viable path forward.

**FUNDING SOURCE DETAIL**  
61-4-460-381 Special Projects & Consulting Reserve \$78,903.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	-	-
<b>INDIRECT COST</b>	-	-
<b>TOTAL COST</b>	-	-
<b>REVENUE</b>	-	-
<b>NET COST</b>	-	-

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	78,903	-	78,903
Equipment	-	-	-
Construction	-	-	-
<b>TOTAL</b>	78,903	-	78,903

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	78,903	-	78,903
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	78,903	-	78,903

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Engineering/Consulting	78,903	-	-	-	-	-	78,903
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
<b>TOTAL</b>	78,903	-	-	-	-	-	78,903

From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	78,903	-	-	-	-	-	78,903
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	78,903	-	-	-	-	-	78,903

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT REGIONAL RECREATION FACILITY

GL ACCOUNT # 21-3-369-131

<b>DEPARTMENT</b>	Administration	<b>PROJECT #</b>	21-3403	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Studies (expensed)
<b>NEW OR REPLACEMENT ASSET</b>	Studies only	<b>LEVEL OF SERVICE IMPACT</b>	Increased level of service	<b>EXPECTED LIFE</b>	0 years		

**DESCRIPTION**  
This project relates to preliminary design of the Recreation Complex, design of the related road, and acquisition of land.

**NEED FOR PROJECT**  
Kings County is one of the largest geographic regions in the Province without a publicly-owned multi-use recreation facility. Other jurisdictions have constructed these types of facilities to serve the local population and act as an economic demand generator.

**CARRYOVER DETAIL**  
Unspent funds from the 2025/26 budget will carryover to 2026/27 and will be utilized to support continued project activity.

**FUNDING SOURCE DETAIL**  
61-4-460-381 Special Projects & Consulting Reserve \$133,946; 41-4-460-401 Municipal Buildings Capital Reserve \$1,363,927; 41-4-460-402 Transportation Capital Reserve \$1,191,239; Operations \$149,385; Grant Funding \$575,000; Fundraising \$143,750; and Towns of Kentville & Wolfville; \$147,919.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	-	-
<b>INDIRECT COST</b>	-	-
<b>TOTAL COST</b>	-	-
<b>REVENUE</b>	-	-
<b>NET COST</b>	-	-

**PRIOR YEAR PROJECTS**

	Prior Year Budget	Yearend Forecast	Remaining Budget
<b>ESTIMATED PROJECT COST</b>			
Engineering/Consulting	125,000	41,054	83,946
Equipment	-	-	-
Construction	-	-	-
<b>TOTAL</b>	125,000	41,054	83,946
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	-	20,527	(20,527)
Reserves - Capital	-	-	-
Reserves - Operating	125,000	20,527	104,473
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	125,000	41,054	83,946

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
<b>ESTIMATED PROJECT COST</b>							
Engineering/Consulting	83,946	1,066,054	-	-	-	-	1,150,000
Equipment	-	-	-	-	-	-	-
Construction	-	2,555,166	-	11,569,834	-	-	14,125,000
<b>TOTAL</b>	83,946	3,621,220	-	11,569,834	-	-	15,275,000
<b>FUNDING SOURCE</b>							
From Operating	-	149,385	-	-	-	-	149,385
Fed/Prov Grants	-	575,000	-	-	-	-	575,000
Reserves - Capital	-	2,555,166	-	-	-	-	2,555,166
Reserves - Operating	83,946	50,000	-	11,569,834	-	-	11,703,780
Debt	-	-	-	-	-	-	-
Other Revenue	-	291,669	-	-	-	-	291,669
<b>TOTAL</b>	83,946	3,621,220	-	11,569,834	-	-	15,275,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT MUNICIPAL ACCESSIBILITY UPGRADES

GL ACCOUNT # 21-3-369-136

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	22-3402	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Various (0-40 yrs)
<b>NEW OR REPLACEMENT ASSET</b>	New asset	<b>LEVEL OF SERVICE IMPACT</b>	Increased level of service	<b>EXPECTED LIFE</b>	20 years		

**DESCRIPTION**  
The Municipality recognizes accessibility as a human right and is committed to removing barriers to full community participation. Under the Nova Scotia Accessibility Act (2017), the Municipality of the County of Kings and its seven Villages established a Joint Accessibility Advisory Committee (JAAC) to advise Municipal Council and Village Commissions on identifying, preventing, and eliminating barriers for people with disabilities across programs, services, and facilities.

The JAAC developed an Accessibility Plan in 2021 and an updated plan in 2025. These plans set goals related to transportation, the built environment and training. An associated action plan is in progress and expected to be completed in fiscal 2026/27 which will guide future infrastructure priorities in alignment with JAAC's mandate.

**NEED FOR PROJECT**  
The *Nova Scotia Accessibility Act* requires all municipalities to be equitable and accessible by 2030. The Act outlines the role of public sector bodies in assisting the Province to achieve this goal.

**CARRYOVER DETAIL**  
Aylesford Lake Beach ramp and dock accessibility work will carry over to 2026/27.

**FUNDING SOURCE DETAIL**  
61-4-460-381 Special Projects & Consulting \$60,000; Community Access-Ability Grant \$50,000; Operations \$175,000.  
The Municipality will seek alternative funding sources for accessibility upgrades. The proposed internal financing will be directly offset or supplemented by available government or third party funding.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	14,250	23,000
<b>INDIRECT COST</b>	14,250	23,000
<b>TOTAL COST</b>	14,250	23,000
<b>REVENUE</b>	-	-
<b>NET COST</b>	14,250	23,000

**ESTIMATED PROJECT COST**

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	25,000	-	25,000
Equipment	65,000	20,937	44,063
Construction	100,000	-	100,000
<b>TOTAL</b>	190,000	20,937	169,063

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	170,000	20,937	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	20,000	-	169,063
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	190,000	20,937	169,063

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Engineering/Consulting	10,000	25,000	25,000	25,000	25,000	25,000	135,000
Equipment	-	50,000	50,000	50,000	50,000	50,000	250,000
Construction	100,000	100,000	100,000	100,000	100,000	100,000	600,000
<b>TOTAL</b>	110,000	175,000	175,000	175,000	175,000	175,000	985,000

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
From Operating	-	175,000	175,000	175,000	175,000	175,000	875,000
Fed/Prov Grants	50,000	-	-	-	-	-	50,000
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	60,000	-	-	-	-	-	60,000
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	110,000	175,000	175,000	175,000	175,000	175,000	985,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT ACTIVE TRANSPORTATION INFRASTRUCTURE

GL ACCOUNT # 21-3-369-124

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	22-3403	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Various (0-40 yrs)
<b>NEW OR REPLACEMENT ASSET</b>	New asset	<b>LEVEL OF SERVICE IMPACT</b>	Increased level of service	<b>EXPECTED LIFE</b>	20 years		

### DESCRIPTION

Annual project for the design and construction of active transportation (AT) infrastructure within the Municipality, as recommended in the Municipality's Active Transportation Plan, including consideration of construction of paved shoulder infrastructure in partnership with NSDPW annual repaving projects.

### NEED FOR PROJECT

Annual program improves regional trail and pathway connectivity and prioritizes the safety of community members who wish to access active transportation routes.

### CARRYOVER DETAIL

Applications for Safe Routes to School, Meadowview Trail, Kingston/Greenwood Bridge Assessment will carry forward to 2026/27. Harvest Moon Trail Grand Pre Extension, Harvest Moon Trail access and signage improvements will also carry over to 2026/27.

### FUNDING SOURCE DETAIL

Active Transportation Fund \$319,156; Other Fed/Prov AT Grants \$195,681; 61-4-460-270 General Operating Reserve \$626,258; Landscape of Grand Pre \$30,000; Trans Canada Trail \$20,000; Operations \$225,000.

### STRATEGIC PLAN ALIGNMENT

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

### OTHER CONSIDERATIONS

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

### ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	4,463	8,927
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	4,463	8,927
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	70,805	79,555
<b>INDIRECT COST</b>	70,805	79,555
<b>TOTAL COST</b>	75,268	88,482
<b>REVENUE</b>	-	-
<b>NET COST</b>	75,268	88,482

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	220,000	-	220,000
Equipment	50,000	-	50,000
Construction	1,021,095	100,000	921,095
<b>TOTAL</b>	1,291,095	100,000	1,191,095
<b>FUNDING SOURCE</b>			
From Operating	175,000	85,587	89,413
Fed/Prov Grants	579,250	14,413	564,837
Reserves - Capital	-	-	-
Reserves - Operating	536,845	-	536,845
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	1,291,095	100,000	1,191,095

Carryover	FIVE YEAR PROJECT FORECAST						Total
	2026/27	2027/28	2028/29	2029/30	2030/31		
220,000	15,000	15,000	15,000	15,000	15,000	295,000	
50,000	10,000	10,000	10,000	10,000	10,000	100,000	
921,095	200,000	150,000	150,000	150,000	150,000	1,721,095	
1,191,095	225,000	175,000	175,000	175,000	175,000	2,116,095	
-	225,000	175,000	175,000	175,000	175,000	925,000	
514,837	-	-	-	-	-	514,837	
-	-	-	-	-	-	-	
626,258	-	-	-	-	-	626,258	
-	-	-	-	-	-	-	
50,000	-	-	-	-	-	50,000	
1,191,095	225,000	175,000	175,000	175,000	175,000	2,116,095	

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

**PROJECT** IMSA PILOT

GL ACCOUNT # 21-3-369-137

<b>DEPARTMENT</b>	Administration	<b>PROJECT #</b>	22-3404	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Studies (expensed)
<b>NEW OR REPLACEMENT ASSET</b>	Studies only	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	0 years		

**DESCRIPTION**  
This project covers the Municipality's participation in the Interim IMSA addressing modernization efforts for the services provided by Tidal Transit Authority (TTA, formerly Kings Transit Authority / KTA) and Valley Region Solid Waste-Resource Management Authority (VW). Project activity addresses significant transit related studies, completion of an activity-based cost review with VW, advancements related to the Provincial Environmental Goals and Climate Change Reduction Act, and completion of an organizational and governance report. New project scope covers financial policy reviews at TTA and VW.

**NEED FOR PROJECT**  
Incremental resources were required at TTA and VW to guide transitional change. VW has undertaken an organization wide activity-based accounting exercise and is addressing large scale contractual matters. TTA is developing a new masterplan to address things such as: routing, accessibility, active transportation, and fleet specification. Both organizations require significant capital refreshes.

**CARRYOVER DETAIL**  
Carryover not required.

**FUNDING SOURCE DETAIL**  
Operations \$20,000.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
<b>DIRECT COST</b>	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
<b>INDIRECT COST</b>	-	-
<b>TOTAL COST</b>	-	-
REVENUE	-	-
<b>NET COST</b>	-	-

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	76,872	76,872	-
Equipment	-	-	-
Construction	-	-	-
<b>TOTAL</b>	76,872	76,872	-
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	38,182	38,182	-
Debt	-	-	-
Other Revenue	38,690	38,690	-
<b>TOTAL</b>	76,872	76,872	-

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
-	20,000	-	-	-	-	20,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	20,000	-	-	-	-	20,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	20,000	-	-	-	-	20,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT MUNICIPAL INFRASTRUCTURE DEVELOPMENT STRATEGY

GL ACCOUNT # 21-3-369-135

<b>DEPARTMENT</b>	Administration	<b>PROJECT #</b>	22-3405	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Studies (expensed)
<b>NEW OR REPLACEMENT ASSET</b>	Studies only	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	0 years		

**DESCRIPTION**  
Integrated Resource Plan will investigate current vs. future growth for Growth Centre's and Villages throughout the Municipality (Central Water and Sewer).

**NEED FOR PROJECT**  
This plan will provide information to support future development throughout the County.

**CARRYOVER DETAIL**  
Engineering design specifically related to density housing in Villages and Growth Centres will carryover into fiscal 2026/27.

**FUNDING SOURCE DETAIL**  
61-4-460-381 Special Project Reserve \$477,152.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
<b>DIRECT COST</b>	<b>-</b>	<b>-</b>
FINANCING COST	-	-
DEPRECIATION	-	-
<b>INDIRECT COST</b>	<b>-</b>	<b>-</b>
<b>TOTAL COST</b>	<b>-</b>	<b>-</b>
REVENUE	-	-
<b>NET COST</b>	<b>-</b>	<b>-</b>

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	477,152	-	477,152
Equipment	-	-	-
Construction	-	-	-
<b>TOTAL</b>	<b>477,152</b>	<b>-</b>	<b>477,152</b>

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	477,152	-	477,152
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	<b>477,152</b>	<b>-</b>	<b>477,152</b>

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
477,152	-	-	-	-	-	477,152
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>477,152</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>477,152</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
477,152	-	-	-	-	-	477,152
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>477,152</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>477,152</b>

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT CLIMATE CHANGE PREPAREDNESS

GL ACCOUNT # 21-3-382-115

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	23-3401	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Other equipment
<b>NEW OR REPLACEMENT ASSET</b>	New asset	<b>LEVEL OF SERVICE IMPACT</b>	No change	<b>EXPECTED LIFE</b>	10 years		

**DESCRIPTION**  
Pre-design studies to support and prioritize climate resilience, coastal erosion and energy reduction strategies to be implemented by the Municipality.

**NEED FOR PROJECT**  
This project will advance preliminary design and prioritize action plans for climate resilience, as well as reduced energy and renewable energy initiatives. Transitioning to renewable energy is necessary to reduce reliance on fossil fuels and mitigate environmental impacts of climate change.

**CARRYOVER DETAIL**  
Studies and preliminary design planning will carry forward to 2026/27.

**FUNDING SOURCE DETAIL**  
61-4-460-381 Special Projects & Consulting \$230,000; 41-4-460-300 Municipal Sewer Capital Reserve \$25,000; Operations \$10,000.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	4,000	4,000
<b>INDIRECT COST</b>	4,000	4,000
<b>TOTAL COST</b>	4,000	4,000
<b>REVENUE</b>	-	-
<b>NET COST</b>	4,000	4,000

**ESTIMATED PROJECT COST**

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	215,000	-	215,000
Equipment	40,000	-	40,000
Construction	-	-	-
<b>TOTAL</b>	255,000	-	255,000

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	25,000	-	25,000
Reserves - Operating	230,000	-	230,000
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	255,000	-	255,000

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Engineering/Consulting	215,000	10,000	10,000	10,000	10,000	10,000	265,000
Equipment	40,000	-	-	-	-	-	40,000
Construction	-	-	-	-	-	-	-
<b>TOTAL</b>	255,000	10,000	10,000	10,000	10,000	10,000	305,000

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
From Operating	-	10,000	10,000	10,000	10,000	10,000	50,000
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	25,000	-	-	-	-	-	25,000
Reserves - Operating	230,000	-	-	-	-	-	230,000
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	255,000	10,000	10,000	10,000	10,000	10,000	305,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT LIGHT MANUFACTURING PARK CONSTRUCTION

GL ACCOUNT # 21-3-369-139

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	23-3402	<b>PRIORITY</b>	High	<b>ASSET CATEGORY</b>	Various
<b>NEW OR REPLACEMENT ASSET</b>	New asset	<b>LEVEL OF SERVICE IMPACT</b>	Increased level of service	<b>EXPECTED LIFE</b>	40 years		

**DESCRIPTION**  
Construction of infrastructure to support development of a light manufacturing park is planned following completion of related development studies covered by Project 18-3404. This project covers pre-construction design and engineering.

**NEED FOR PROJECT**  
This project will support supply chain for local industry and enhance economic development to the benefit of both the Municipality and its strategic partners.

**CARRYOVER DETAIL**  
This project is currently on hold as the municipality explores an economically viable path forward.

**FUNDING SOURCE DETAIL**  
61-4-460-270 Special Projects & Consulting \$250,000.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	6,250	6,250
<b>INDIRECT COST</b>	6,250	6,250
<b>TOTAL COST</b>	6,250	6,250
<b>REVENUE</b>	-	-
<b>NET COST</b>	6,250	6,250

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	250,000	-	250,000
Equipment	-	-	-
Construction	-	-	-
<b>TOTAL</b>	250,000	-	250,000

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	250,000	-	250,000
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	250,000	-	250,000

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
250,000	-	-	-	-	-	250,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
250,000	-	-	-	-	-	250,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
250,000	-	-	-	-	-	250,000

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT

## MUNICIPAL FLEET

GL ACCOUNT # 21-3-382-901

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	23-3403	<b>PRIORITY</b>	High	<b>ASSET CATEGORY</b>	Vehicles
<b>NEW OR REPLACEMENT ASSET</b>	New and replacement	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	7 years		

### DESCRIPTION

As recommended in the 2020 Fleet Optimization Study, end-of-life light-duty service vehicles will be replaced with environmentally friendly alternatives. In 2026/27, EPW will replace two heavy-duty service trucks, add two light-duty service trucks required by additional service staff, along with a backhoe for shop/plant in-house facility maintenance.

### NEED FOR PROJECT

The Municipality replaces multiple vehicles each year to avoid large-scale replacements at once. Prioritization is based on condition, age, mileage and repair history; with most vehicles replaced at 200,000 km or 10 years of service. Fleet additions address increased demand, particularly during peak construction and seasonal work.

### CARRYOVER DETAIL

The EPW trails inspection EV utility vehicle will be carried forward for 2026/27.

### FUNDING SOURCE DETAIL

41-4-460-403 EPW Vehicle & Equipment Capital Reserve \$730,000.

### STRATEGIC PLAN ALIGNMENT

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

### OTHER CONSIDERATIONS

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

### ESTIMATED IMPACT ON OPERATING BUDGET

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	104,286	128,571
<b>INDIRECT COST</b>	104,286	128,571
<b>TOTAL COST</b>	104,286	128,571
<b>REVENUE</b>	-	-
<b>NET COST</b>	104,286	128,571

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	1,673,160	1,115,476	557,684
Construction	-	-	-
<b>TOTAL</b>	1,673,160	1,115,476	557,684
<b>FUNDING SOURCE</b>			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	769,654	513,119	256,535
Reserves - Operating	-	-	-
Debt	903,506	602,357	301,149
Other Revenue	-	-	-
<b>TOTAL</b>	1,673,160	1,115,476	557,684

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	
Engineering/Consulting	-	-	-	-	-	-	-
Equipment	35,000	695,000	170,000	290,000	180,000	250,000	1,620,000
Construction	-	-	-	-	-	-	-
<b>TOTAL</b>	35,000	695,000	170,000	290,000	180,000	250,000	1,620,000
From Operating	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	-	-	-
Reserves - Capital	35,000	695,000	170,000	290,000	180,000	250,000	1,620,000
Reserves - Operating	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	35,000	695,000	170,000	290,000	180,000	250,000	1,620,000

**Municipality of the County of Kings**

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

**PROJECT MEADOWVIEW SOLAR GARDEN**

GL ACCOUNT # 21-3-369-117

<b>DEPARTMENT</b>	Administration	<b>PROJECT #</b>	23-3405	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Studies (expensed)
<b>NEW OR REPLACEMENT ASSET</b>	Studies only	<b>LEVEL OF SERVICE IMPACT</b>	No change	<b>EXPECTED LIFE</b>	0 years		

**DESCRIPTION**  
Required study work to support project feasibility and form part of the application for a power purchase agreement under the Nova Scotia Community Solar Program.

**NEED FOR PROJECT**  
Development of a utility-scale solar production facility generating green energy at a brownfield site with limited options for other development.

**FUNDING SOURCE DETAIL**  
Smart Renewables and Electrification Pathways Grant \$37,000; Operations \$13,000.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
<b>DIRECT COST</b>	<b>-</b>	<b>-</b>
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
<b>TOTAL COST</b>	<b>-</b>	<b>-</b>
REVENUE	-	-
<b>NET COST</b>	<b>-</b>	<b>-</b>

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

FIVE YEAR PROJECT FORECAST	FIVE YEAR PROJECT FORECAST						Total
	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	
Engineering/Consulting	-	50,000	-	-	-	-	50,000
Equipment	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
From Operating	-	13,000	-	-	-	-	13,000
Fed/Prov Grants	-	37,000	-	-	-	-	37,000
Reserves - Capital	-	-	-	-	-	-	-
Reserves - Operating	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT HIGHWAY 101 MUNICIPAL SIGNAGE

GL ACCOUNT # 21-3-369-140

DEPARTMENT	Administration	PROJECT #	23-3404	PRIORITY	Medium	ASSET CATEGORY	Other structures
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	30 years		

**DESCRIPTION**  
The Municipality will update entrance signage at the Kings/Hants and Kings/Annapolis borders along Highway 101. A graphic designer will develop the design, and the Nova Scotia Department of Public Works Sign Shop will print, mount, and install the signs.

**NEED FOR PROJECT**  
The existing signage on Highway 101 needs to be updated to provide a visible representation of the Municipality's supporting, welcoming, and vibrant communities.

**CARRYOVER DETAIL**  
Design work is in progress and remaining project elements will carry forward to 2026/27.

**FUNDING SOURCE DETAIL**  
61-4-460-260 Economic Development Operating Reserve \$50,000.  
Specifically a portion of this reserve that was established to support branding initiatives.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	1,667	1,667
INDIRECT COST	1,667	1,667
<b>TOTAL COST</b>	<b>1,667</b>	<b>1,667</b>
REVENUE	-	-
NET COST	1,667	1,667

**ESTIMATED PROJECT COST**

	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	15,000	-	15,000
Equipment	-	-	-
Construction	35,000	-	35,000
<b>TOTAL</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>

**FUNDING SOURCE**

	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	50,000	-	50,000
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>

**FIVE YEAR PROJECT FORECAST**

	Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
Engineering/Consulting	15,000	-	-	-	-	-	15,000
Equipment	-	-	-	-	-	-	-
Construction	35,000	-	-	-	-	-	35,000
<b>TOTAL</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT ELECTRIC VEHICLE (EV) CHARGING STATION & SOLAR/BATTERY SYSTEMS

GL ACCOUNT # 21-3-382-908

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	24-3403	<b>PRIORITY</b>	Medium	<b>ASSET CATEGORY</b>	Other structures
<b>NEW OR REPLACEMENT ASSET</b>	New asset	<b>LEVEL OF SERVICE IMPACT</b>	Maintain level of service	<b>EXPECTED LIFE</b>	30 years		

**DESCRIPTION**  
This project involves the installation of solar photovoltaic (PV) arrays on the Municipal building to offset the demand from the new EV Charging Stations, as well as contribute to near-net zero power demand of the Municipal Administration Complex.

**NEED FOR PROJECT**  
Expanding the solar PV infrastructure supports the transition to cleaner transportation and aligns with sustainable energy goals. This project addresses growing demand by improving public and municipal access to EV charging.

**CARRYOVER DETAIL**  
Construction of the solar arrays on the Municipal admin building will carry forward to 2026/27.

**FUNDING SOURCE DETAIL**  
Sustainable Communities Challenge Fund \$101,250; Debt \$317,050.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	45,433	45,433
<b>DEPRECIATION</b>	13,943	13,943
<b>INDIRECT COST</b>	59,377	59,377
<b>TOTAL COST</b>	59,377	59,377
<b>REVENUE</b>	-	-
<b>NET COST</b>	59,377	59,377

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	86,504	9,008	77,496
Equipment	-	-	-
Construction	432,240	91,436	340,804
<b>TOTAL</b>	518,744	100,444	418,300

FUNDING SOURCE	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	125,601	24,351	101,250
Reserves - Capital	-	-	-
Reserves - Operating	60,762	60,762	-
Debt	332,381	15,331	317,050
Other Revenue	-	-	-
<b>TOTAL</b>	518,744	100,444	418,300

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
-	-	-	-	-	-	-
-	-	-	-	-	-	-
418,300	-	-	-	-	-	418,300
418,300	-	-	-	-	-	418,300
-	-	-	-	-	-	-
101,250	-	-	-	-	-	101,250
-	-	-	-	-	-	-
-	-	-	-	-	-	-
317,050	-	-	-	-	-	317,050
-	-	-	-	-	-	-
418,300	-	-	-	-	-	418,300

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT WOLFFVILLE FIRE HALL

GL ACCOUNT # 21-3-369-134

DEPARTMENT	Administration	PROJECT #	24-3404	PRIORITY	Medium	ASSET CATEGORY	Buildings
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40 years		

**DESCRIPTION**  
There continues to be work in the Wolfville Fire District on how to best provide the service in an effective and efficient manner. Discussions will continue on the development of a new Fire Station, with more information to follow.

**NEED FOR PROJECT**  
As fire service changes throughout Kings County, it is important to adapt the service delivery and find opportunities for efficiencies.

**CARRYOVER DETAIL**  
The project budget will be deferred to 2027/28 while the Municipality awaits the outcome of Wolfville's facility consultation.

**FUNDING SOURCE DETAIL**  
Funding sources will be re-evaluated in 2027/28.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	465,725
DEPRECIATION	-	-
INDIRECT COST	-	465,725
TOTAL COST	-	465,725
REVENUE	-	-
NET COST	-	465,725

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	428,556	-	428,556
Equipment	-	-	-
Construction	3,000,000	-	3,000,000
<b>TOTAL</b>	<b>3,428,556</b>	<b>-</b>	<b>3,428,556</b>

FUNDING SOURCE	Prior Year Budget	Yearend Forecast	Remaining Budget
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	178,566	-	178,566
Debt	3,250,000	-	3,250,000
Other Revenue	-	-	-
<b>TOTAL</b>	<b>3,428,566</b>	<b>-</b>	<b>3,428,566</b>

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
-	-	428,566	-	-	-	428,566
-	-	-	-	-	-	-
-	-	3,000,000	-	-	-	3,000,000
-	-	3,428,566	-	-	-	3,428,566
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	178,566	-	-	-	178,566
-	-	3,250,000	-	-	-	3,250,000
-	-	-	-	-	-	-
-	-	3,428,566	-	-	-	3,428,566

# Municipality of the County of Kings

Project Justification Sheet  
2026/27 to 2030/31 Capital Budget & Forecast

ONGOING PROGRAM

NEW PROJECT

CARRYOVER PROJECT

## PROJECT PROPERTY ASSESSED CLEAN ENERGY (PACE)

GL ACCOUNT # 21-3-369-141

<b>DEPARTMENT</b>	Engineering & Public Works	<b>PROJECT #</b>	24-3405	<b>PRIORITY</b>	Low	<b>ASSET CATEGORY</b>	Not applicable (expensed)
<b>NEW OR REPLACEMENT ASSET</b>	New program	<b>LEVEL OF SERVICE IMPACT</b>	Increased level of service	<b>EXPECTED LIFE</b>	0 years		

**DESCRIPTION**  
A PACE program typically provides qualified property owners with a low or interest free loan for energy retrofits which is administered as part of their property taxation. PACE programs in other jurisdictions have, to a large extent, relied on third-party grant funding to underwrite interest costs. This type of funding is currently unavailable. This project will investigate dovetailing a PACE program with other funding.

**NEED FOR PROJECT**  
PACE has been identified as an initiative of Municipal Council, with direction to implement the program.

**CARRYOVER DETAIL**  
Project carrying over to 2026/2027. The Municipality will continue to seek out enabling grant opportunities.

**FUNDING SOURCE DETAIL**  
61-4-460-381 Special Project Reserve \$20,750;  
With the exception of up front implementation costs that will enable the PACE program for all residential property owners within the Municipality, the program will be designed to be fully self funding and have no impact on the Municipality's general tax rate.

**STRATEGIC PLAN ALIGNMENT**

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

**OTHER CONSIDERATIONS**

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

**ESTIMATED IMPACT ON OPERATING BUDGET**

	1st Year	2nd Year
<b>GOODS &amp; SERVICES</b>	-	-
<b>OTHER</b>	-	-
<b>DIRECT COST</b>	-	-
<b>FINANCING COST</b>	-	-
<b>DEPRECIATION</b>	-	-
<b>INDIRECT COST</b>	-	-
<b>TOTAL COST</b>	-	-
<b>REVENUE</b>	-	-
<b>NET COST</b>	-	-

**PRIOR YEAR PROJECTS**

ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	20,750	-	20,750
Equipment	-	-	-
Construction	-	-	-
<b>TOTAL</b>	<b>20,750</b>	<b>-</b>	<b>20,750</b>
<b>FUNDING SOURCE</b>			
From Operating	5,000	-	5,000
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	15,750	-	15,750
Debt	-	-	-
Other Revenue	-	-	-
<b>TOTAL</b>	<b>20,750</b>	<b>-</b>	<b>20,750</b>

**FIVE YEAR PROJECT FORECAST**

Carryover	2026/27	2027/28	2028/29	2029/30	2030/31	Total
20,750	-	-	-	-	-	20,750
-	-	-	-	-	-	-
-	-	-	-	-	-	-
20,750	-	-	-	-	-	20,750
-	-	-	-	-	-	-
20,750	-	-	-	-	-	20,750

MUNICIPALITY *of the*  
COUNTY *of* KINGS



STRATEGIC PLAN  
2025-2029

## 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.

# INTRODUCTION

The Vision, Mission and Values of the Municipality are established by Municipal Council and have informed this Strategic Plan. Our vision and mission give us direction, and our values define the work.

These foundational elements have informed five Key Strategic Priorities (KSPs). Each of the five KSPs contain lists of focus areas and projects which are considered during budget deliberations and in the assignment of Municipal resources.

The Municipality will remain accountable for the work in this Plan by regularly updating Council and the public on progress. Council will participate in annual reviews in a workshop setting. This document is, by design, a dynamic and adaptable Plan. It positions the Municipality to achieve goals established by Council while strategically responding to emergent opportunities, and it will be central to the development of upcoming work plans and budgets.

## From the Office of the Mayor

On behalf of Municipal Council and staff of the Municipality of the County of Kings, it is my pleasure to introduce this Strategic Plan that aligns with the 2025-26 through to 2028-29 fiscal years. We are fortunate to build on the solid groundwork laid in many service areas over the last four years. This Strategic Plan provides updated Key Strategic Priorities in areas such as the [Joint Accessibility](#) and [Active Transportation](#) Plans, our Strategies for [Belonging](#) and [Economic Development](#), and the [Housing Accelerator Fund](#) Program.



Within these pages, you will find calls for action including new approaches to generating revenue; the establishment of an Engagement Strategy; upgrades to internal systems supporting service delivery; enhancements to critical infrastructure; the advancement of green energy projects; and important growth in commercial assessment.

As we set priorities based on the needs of the day, we are mindful that we can always do better. We welcome your feedback as we incorporate this Plan within upcoming budgets and staff generated work plans.

Respectfully,

A handwritten signature in black ink, which appears to read "Dave Corkum". The signature is fluid and cursive, written in a professional style.

Mayor Dave Corkum

# MAYOR AND COUNCIL



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902-692-1552

## Vision

A community of communities where all people belong.

## Mission

Respective of residents' needs, we endeavour to enhance the quality of life for all through the provision of Municipal services in an inclusive, effective, efficient, and collaborative manner.

## Values

Accountability | Diversity | Excellence | Innovation  
Integrity | Respect | Transparency | Stewardship

# OUR VALUES

**Accountability** - the obligation to accept responsibility for one's actions and decisions, and to be answerable for the outcome or impact.

**Diversity** - deliberate celebration and intentional inclusion of the full range of human experience present throughout the Municipality.

**Excellence** - consistently striving for high standards and continuous improvement.

**Innovation** - finding new or improved ways of offering municipal services.

**Integrity** - acting with honesty and being truthful in your words and deeds.

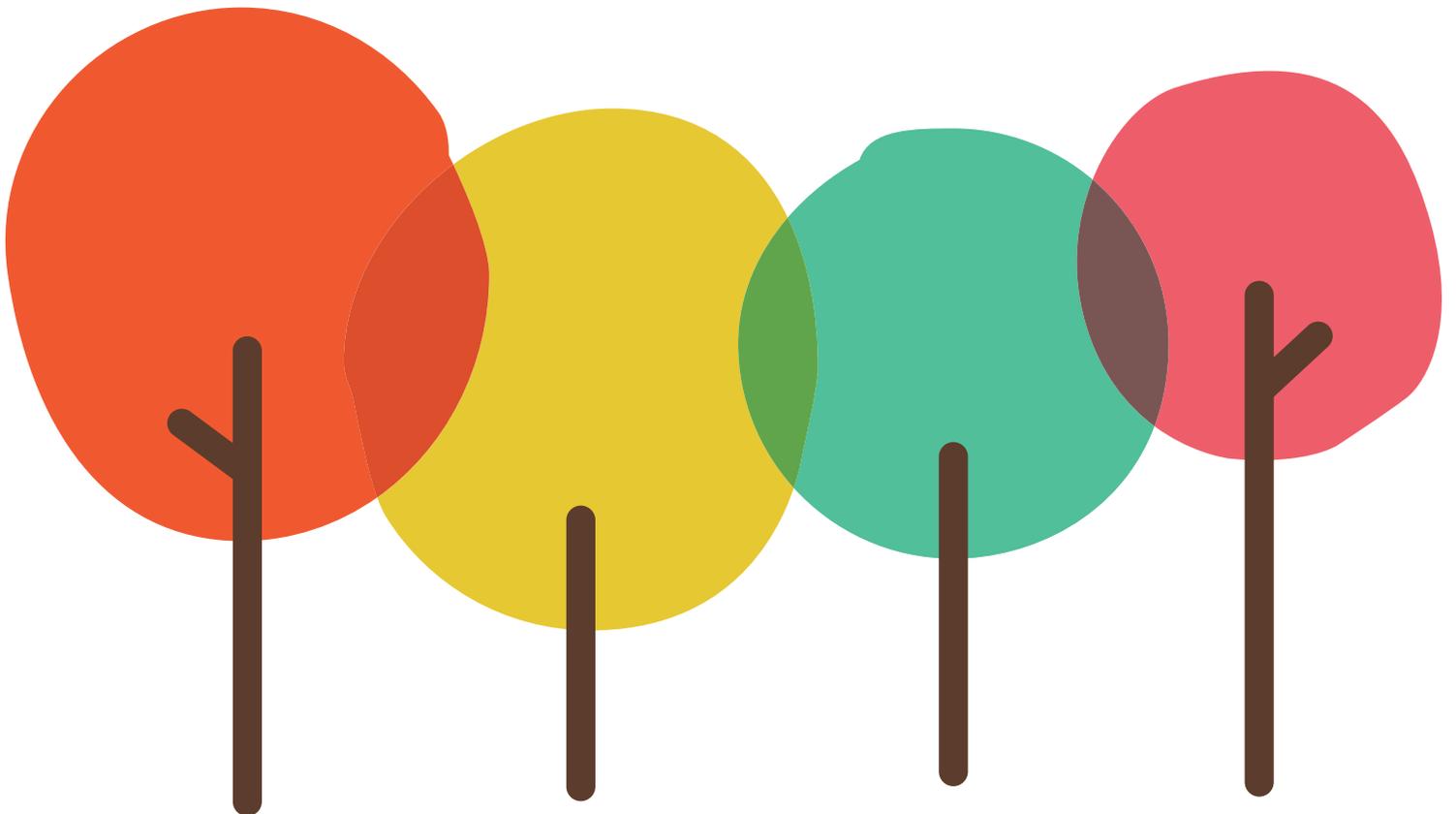
**Respect** - due regard to the wellbeing, rights, cultural practices, and value systems of others.

**Transparency** - the visible and accessible sharing of information, especially concerning decision making.

**Stewardship** - methods of operations that ensure a resource is responsibly cared for and not depleted or permanently damaged.



# KEY STRATEGIC PRIORITIES





# KEY STRATEGIC PRIORITIES

## STRONG COMMUNITIES

Support vibrant, diverse, welcoming, and sustainable communities through enhanced infrastructure, recreation programming, engagement opportunities, advocacy, and responsible land use planning.

### STRATEGIC FOCUS

- Accessibility
- Active Transportation
- Advocacy
- Belonging
- Community Facilities Development
- Critical Infrastructure Management
- Land Use Planning
- Recreation



# KEY STRATEGIC PRIORITIES

## ENVIRONMENTAL STEWARDSHIP

Integrate climate and sustainability considerations in our decision-making processes. Make significant investments in Municipal and community-based initiatives.

### STRATEGIC FOCUS

- Corporate Greening
- Renewable Energy



# KEY STRATEGIC PRIORITIES

## ECONOMIC DEVELOPMENT

Undertake or facilitate sustainable development and promotional opportunities beneficial to our economy and community.

### STRATEGIC FOCUS

- Commercial Tax Base Growth
- Economic Development Partnerships
- Economic Development Strategy



# KEY STRATEGIC PRIORITIES

## GOOD GOVERNANCE

Enhance communication with communities. Continually review and evaluate processes, agreements, and partnerships to improve efficiency and effectiveness.

### STRATEGIC FOCUS

- Communications
- Duty to Consult
- Engagement
- Indigenous Engagement



# KEY STRATEGIC PRIORITIES

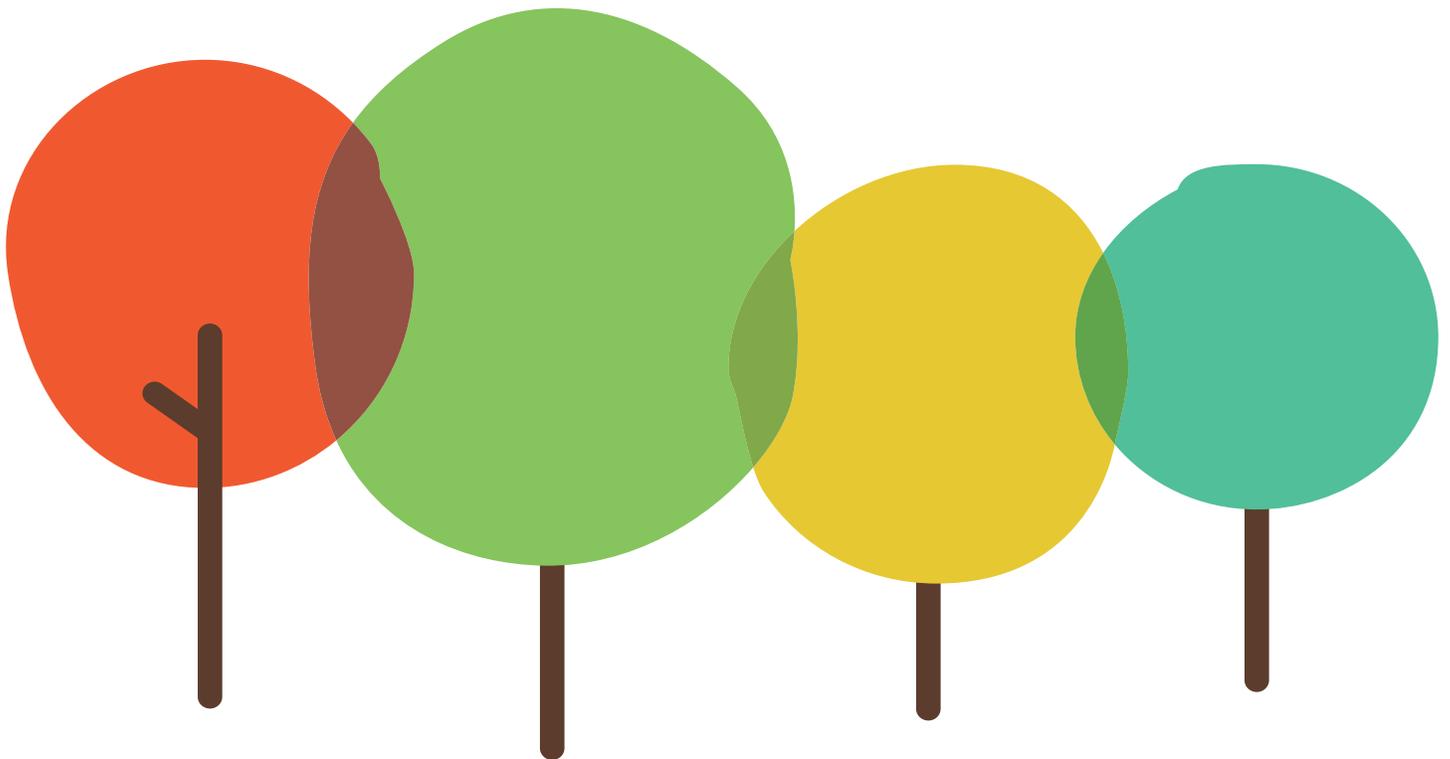
## FINANCIAL SUSTAINABILITY

Enhanced sustainability of Municipal operations through continuous improvement.

### STRATEGIC FOCUS

- Asset Management
- Cost Analysis of Strategic Projects
- Review of Municipal Revenue Sources

# KEY STRATEGIC PROJECTS



# STRONG COMMUNITIES

2025/26

2026/27

2027/28

2028/29

## Accessibility

Refine and implement actions to address Provincial accessibility standards

Connect standards to budgeting cycle through creation and use of a dedicated financial reserve

## Active Transportation

Implement [Active Transportation Plan](#), e.g., Harvest Moon extension/access points, and Safe Routes to Schools

Refresh Active Transportation Plan, e.g. alignment with Municipal Specifications

Implement Active Transportation Plan, e.g., sidewalks, and Provincial share- the-road programming

## Advocacy

Continue Municipal Council’s advocacy related to cell phone coverage, affordable housing, certain legislative changes, and work with the Nova Scotia Federation of Municipalities and the Federation of Canadian Municipalities

Explore partnership opportunities with the Provincial and Federal orders of governments

## Belonging

Implement [Strategy for Belonging](#), e.g., economic reconciliation ([Meadowview Solar](#)), and multilingual Municipal signage

Implement refreshed actions in the Strategy for Belonging, e.g., recruitment and retention of a representative workforce and integration of equity and diversity into Municipal operations

Further clarify relationships and develop partnerships with the Towns in Kings County

# STRONG COMMUNITIES

	2025/26	2026/27	2027/28	2028/29
<b>Community Facilities Development</b>		Improve support for community-owned facilities, e.g., enhanced assistance for Community Halls		
<b>Critical Infrastructure Management</b>	Undertake engineering reviews of water and wastewater systems	Seek external funding and continue Engineering, Design, and Construction for Central Services (Sewer & Water)		
	Implement <a href="#">Housing Accelerator Fund</a> program			
<b>Land Use Planning</b>	Review of Municipal Planning Documents relative to regulations governing the installation of large-scale wind turbines			
<b>Recreation</b>	Establish agreement on approach between Regional Recreation Facility Partners	Reach agreement from the Municipal partners on stepped* project elements	Design and commence construction	Construct and commission
	Review supports to recreation partners, e.g., Towns, Villages, and Community Groups	Implement recommendations		

\* Municipal Council has been approaching its decisions through a “stepped process”. Each component of the project needs to be considered before proceeding to a final decision to ensure that financial and staffing resources are not prematurely expended.

# ENVIRONMENTAL STEWARDSHIP

2025/26

2026/27

2027/28

2028/29

**Corporate Greening**

Plan and install [Net-Zero Meter and other efficiency upgrades](#) to Municipal Facilities

Transition to Plug-In Hybrid Fleet for Light Duty Vehicles

**Renewable Energy**

[Meadowview Solar](#): Continue engagement and determine procurement processes

Complete design and modelling

Execute power purchase agreement

Begin procurement processes and construction

Continue construction

Commission and Operate

[Southwest Quadrant](#): Continue to explore wind energy under as-of-right development

# ECONOMIC DEVELOPMENT

2025/26

2026/27

2027/28

2028/29

**Commercial  
Tax Base  
Growth**

Work with the Province and partners to increase the Municipality’s commercial assessment, e.g., development of the Cambridge Business Park

**Economic  
Development  
Partnerships**

Work closely with Valley REN on projects, e.g., commercial land database

**Economic  
Development  
Strategy**

Review and renew the [Economic Development Strategy](#)

Implement Economic Development Strategy

Renew Economic Development Strategy

# GOOD GOVERNANCE

	2025/26	2026/27	2027/28	2028/29
<b>Communications</b>	Implement communications survey	Update <a href="#">Communication Strategy</a> informed by District Meetings	Implement updated Communication Strategy leading to Policy development	
<b>Duty to Consult</b>	Establish working group to address Municipal obligations		Implement working group recommendations on Municipal processes	
<b>Engagement</b>	Host District Meetings	Prepare Engagement Strategy informed by District Meetings, including the role of Councillors and Staff at community and municipal events	Implement Engagement Strategy leading to Policy development	
<b>Indigenous Engagement</b>			Collaborate with the Mi'kmaq on development of consultation/consent process	Incorporate framework into Municipal processes

# FINANCIAL SUSTAINABILITY

	2025/26	2026/27	2027/28	2028/29
<b>Asset Management</b>	Improve reserve elements of capital financing	Update Wastewater Reserve Impairment (compare financial requirements to existing reserve balances)		
		Undertake a review of all Capital, Operating and Special Reserves		
	Advance a strategy to revamp the Provincial J-Class Roads funding program			
Install wastewater monitoring equipment to enable data-informed decisions	Use findings to inform decisions			
<b>Cost Analysis of Strategic Projects</b>	Develop framework	Implement framework examinations		
<b>Review of Municipal Revenue Sources</b>		Explore new revenue opportunities, e.g., management of Municipal biosolids	Enhance public communications around Municipal budgeting	



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

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## Appendix E – Glossary of Terms

### Accounting Principles

General Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and the reporting of results for financial documents.

### Accrual Accounting

The County's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the County's budget.

### Allowance

A provision for an expected loss or reduction in the value of an asset, so as to reduce the reported value of the asset to a value, which reflects its estimated realizable value. Examples of an allowance are: Allowance for Doubtful Accounts, Allowance for Uncollectable Taxes.

### Amortization

The action or process of gradually writing off the initial cost of an asset.

The action or process of reducing or paying off a debt with regular payments.

### Appropriation

The act of setting aside funds for a specific purpose.

### Approved Budget

The final budget passed by Council which will govern the operations and reporting during the fiscal year.

### Area Rate

Area rates may be used to finance all or part of the cost of any municipal service or facility that council deems to be of benefit for an area. The rate may apply to all taxable property and occupancy assessments.

### Assessment

A value established by the Assessment Office for real property for use as a basis for levying property taxes for municipal purposes.

### Audit

An official inspection of an individual's or organization's accounts, typically by an independent body.

### Balanced Budget

A balanced budget is a budget in which revenues are equal to expenditures, such that there is no budget deficit or surplus

## Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for the provision of various municipal programs and services, approved by Council.

## Budget Document

The official written statement prepared by administration, which presents the proposed budget for the fiscal year to Council.

## Budget Principles

Propositions employed in the operating and capital budget development, control and reporting.

## Capital Budget

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years [long-term] identifying each capital project and the method of financing.

## Capital Expenditure

A payment for goods or services recorded—or capitalized—on the balance sheet instead of expensed on the income statement

## Capital Projects

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or infrastructure.

## Current Taxes

Taxes that are levied and payment due within the fiscal year.

## Debenture

The payment of interest and repayment of principal to holders of the County's debt instruments, used to finance capital projects.

## Debt Limit

The total outstanding debt service charges incurred by the Municipality. This can be expressed as the Council Policy limit or the allowable Provincial Government Limit.

## Deficit

The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

### Department

A basic organizational unit of the County, which is functionally unique in its delivery of services. Departments within the County are: Legislative, Administrative, Corporate Services, Engineering and Public Works, Community Development, Protective Services.

### Depreciation

Depreciation represents the estimated reduction in value of a fixed assets within a fiscal year.

### Estimated Revenue

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by Council.

### Financial Condition Indicator

The Department of Municipal Affairs compiles municipal indicators that focus on financial matters, administration of the municipality and characteristics of the community.

### Fiscal Year

The twelve-month accounting period for recording financial transactions. The County's fiscal year is April 1 to March 31.

### Full-Time Equivalent Position (FTE)

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example two half-time positions would equate to 1 (one) FTE.

### Fund

A set of interrelated accounts to record revenues and expenses associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities and equity.

### Fund Balance

A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative revenues and other sources of funds over cumulative expenditures and other uses of funds.

### Grant

A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments. The County makes grants available to Kings County Economic Development Commission, Valley Search and Rescue, Evangeline Trail Association as well as to various local cultural, sports and community organizations and for assistance to seniors and others.

## Infrastructure

The facilities and assets employed by the Municipality to deliver services. These facilities and assets are numerous and are not limited to: roads, sewers, water plants, buildings and vehicles.

## Inter-municipal Service Agreements

Corporations providing common services to multiple municipalities. Section 60(4) Municipal Government Act allows municipalities and other listed bodies to jointly provide a municipal service by Agreement and to register a body corporate pursuant to the Agreement.

## Long-Term Debt

Borrowing, to finance capital projects, having a maturity of more than one year after the date of issue. County debt is issued by debentures through the Municipal Finance Corporation.

## Net-Tax levy

This represents the total gross expenditures required with consideration given to non-taxation revenues including all non-taxation revenue sources. The gross expenditures minus the non-tax revenue sources represents the impact on the tax rate.

## Nova Scotia Federation of Municipalities (NSFM)

NSFM is the collective voice of municipalities in the province. A non-profit organization that represents all 375 municipally elected officials and all 49

municipalities. Traditional activities include inter-government relations and policy development, information gathering and disseminating on all issues affecting municipalities.

## **Nova Scotia Regulatory and Appeals Board (NS RAB)**

The Nova Scotia Regulatory and Appeals Board regulates non-energy utilities and reviews a variety of applications and appeals. Its responsibilities include municipal water utilities, auto insurance, motor carrier licensing, and appeals related to property assessment, municipal planning, fire safety, and more.

## Operating Budget

The budget containing allocations for such expenditures as salaries and wages, materials and supplies, utilities, and insurance to provide basic government programs and services for the current fiscal year.

## Program

Group of activities, operations or organizational units directed to attain specific objectives and are accounted for as such.

## Public Sector Accounting Board (PSAB)

Is an independent body created to serve the public interest by establishing accounting standards for the public sector. They also provide guidance for financial and other performance information reported by the public sector.

## Reserves

An allocation of accumulated net revenue. It has no reference to any specific asset and does not require the physical segregation of money or assets.

## Reserve Fund

Assets segregated and restricted to meet the purpose of the reserve fund. They may be:

Obligatory – created whenever a statute requires revenues received for special purposes to be segregated. e.g. 5% Open Space Fund.

Discretionary – created whenever a municipal council wishes to earmark revenues to finance a future project for which it has authority to spend money. e.g. Economic Development Reserve.

## Revenue

Funds that a government entity receives as income. It includes such items as property tax payments, fees for specific services, receipts from other governments, fines, grants and interest income.

## Surplus

The excess that exists when expenditures at fiscal yearend are lower than had been budgeted for, or revenues are higher. Surpluses are required to be applied fully in the following year's operating budget to

reduce amounts raised through taxation, unless otherwise allocated to a reserve by Council.

## Tangible Capital Asset

As defined by the Public Sector Accounting Standards; non-financial objects having physical substance; are acquired, constructed or developed; are held for use in the production or supply of goods and services, for rental to others, for administrative purposes, or for the development, construction, maintenance or repair of other assets; have useful lives extending beyond one fiscal year; are to be used on a continuing basis; and are not for sale in the ordinary course of operations.

## Tax Levy

The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy By-Law.

## Tax Rate

The rate levied on each real property according to assessed property value and property class.

## User Fees

A fee levied for services or use of municipal property on an individual or groups of individuals benefiting from the service.

## ACRONYMS

CAO	Chief Administrative Officer
CCBF	Canada Community Building Fund
CPI	Consumer Price Index
EMO	Emergency Management Organization
FCI	Financial Condition Indicator
FCM	Federation of Canadian Municipalities
FIS	Financial Information System
FTE	Full-Time Equivalent
GFOA	Government Finance Officers Association
GMF	Green Municipal Fund
GWO	Greenwood Water Operating
GWU	Greenwood Water Utility
HAF	Housing Accelerator Funding
HR	Human Resources
HST	Harmonized Sales Tax
LUB	Land Use By-law
MFC	Municipal Finance Corporation
MGA	Municipal Government Act
NSFM	Nova Scotia Federation of Municipalities
NS RAB	Nova Scotia Regulatory and Review Board
OH&S	Occupational Health and Safety
PCAP	Provincial Capital Assistance Program
PILT	Payments in Lieu of Taxes

PJS  
PSAB  
PVSC

Project Justification Sheet  
Public Sector Accounting Board  
Property Valuation Services  
Corporation

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