



MUNICIPALITY *of the*
COUNTY *of* KINGS

Special Council - BUDGET
Wednesday, March 20, 2024
9:00 a.m.

AGENDA

Video Recording Times Noted in Red
Video is available [here](#)

1. Roll Call **4:28**
2. Approval of Agenda **5:55** Page 1
3. Disclosure of Conflict of Interest Issues **None**
4. Financial Services Page 2
 - a. Municipality of the County of Kings 2024/2025 Operating and Capital Budgets Request for Decision **6:38**
5. Other Business **46:32**
6. Comments from the Public **None**
7. Adjournment **46:50**

TO	Municipal Council
PREPARED BY	Katrina Roefs, CPA, CA, Financial Analyst
MEETING DATE	March 20, 2024
SUBJECT	2024/25 Budget Approval

ORIGIN

- [December 5, 2023, Municipal Council](#) - Approved 2024/25 Budget Timeline
- [February 28, 2024, Committee of the Whole](#) - 2024/25 Proposed Capital Budget Presentation
- [March 13, 2024, Committee of the Whole](#) - 2024/25 Proposed Operating, Utility, and Reserve Budget Presentation.

RECOMMENDATIONS

1. That Municipal Council approve the 2024/25 Operating and Capital Budget for the Greenwood Water Utility which includes \$1,084,900 of Gross Expenditures, \$127,330 in Capital out of Revenue, and a total Capital Budget of \$7,374,050 funded out of Prior Period Surplus, Long Term Debt, and Operating Revenue attached as Appendix A to the March 20, 2024 Request for Decision.
2. That Municipal Council approve the 2024/25 Operating and Capital Budget for the Regional Sewer System which includes \$2,000,500 of Gross Expenditures and a Capital Budget of \$9,268,324 attached as Appendix B to the March 20, 2024 Request for Decision.
3. That Municipal Council approve specific funding to external organizations identified in Appendix C: Schedule of Specific External Organization Funding attached to the March 20, 2024 Request for Decision totaling \$3,169,160.
4. That Municipal Council approve the grant program funding identified in Appendix D attached to the March 20, 2024 Request for Decision totaling \$2,670,300.
5. That Municipal Council approve the 2024/25 Operating Budget for the Kentville Volunteer Fire Department attached as Appendix E to the March 20, 2024 Request for Decision totaling \$757,720.
6. That Municipal Council approve the 2024/25 Municipal contribution in the amount of \$475,489 to the Kentville Volunteer Fire Department.
7. That Municipal Council approve the 2024/25 Municipal contribution in the amount of \$82,300 to the West Hants Regional Municipality for the Hantsport Volunteer Fire Department as summarized in Appendix F to the March 20, 2024 Request for Decision.
8. That Municipal Council approve the 2024/25 Capital and Project Budget with Gross Expenditures of \$41,648,151 as summarized in Appendix G to the March 20, 2024 Request for Decision.
9. That Municipal Council approve the Five-Year Capital Plan as summarized in Appendix H to the March 20, 2024 Request for Decision, and as detailed within the Project Justification Sheets of the Proposed 2024/25 Budget Document, included as Appendix L to the March 20, 2024 Request for Decision.

Request for Decision

10. That Municipal Council approve the request of a Temporary Borrowing Resolution from the Province of Nova Scotia in the amount of \$14,963,256 attached as Appendix I to the March 20, 2024 Request for Decision.
11. That Municipal Council provide seven days' notice, per s. 48(1) *Municipal Government Act*, to adopt amendments to Policy FIN-05-003, the Fees Policy, attached as Appendix J to the March 20, 2024 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 **\$590.00**;

Vacant lots be charged **\$176.00**

The flow rates be amended as follows:

Part 1 **\$3.33**

Part 2 **\$3.96**

Part 3 **\$4.61**

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.**

4.6 The fees for Street Lights be approved as follows:

Centreville properties be charged: **\$4.50**

Canaan Heights properties be charged according to By-Law 97

All other properties be charged **\$43.00**

12. That the 2024/25 Operating Budget with Gross Expenditures of \$65,333,760 be approved as summarized in Appendix K to the March 20, 2024 Request for Decision.
13. That the residential and resource property tax rate for 2024/25 be set at \$0.853 per \$100 of assessment.
14. That the commercial property tax rate for 2024/25 be set at \$2.287 per \$100 of assessment.

INTENT

For Municipal Council to approve the 2024/25 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 2024/25 fiscal year. Detailed presentations were made on February 28, 2024 and March 13, 2024.

The Municipality continues to grow as a vibrant and thriving region. There have been numerous service enhancements and special projects undertaken in order to continue to offer a high level of service to our residents and businesses. The 2024/25 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 2024/25 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. An increase is required to cover related streetlight costs and the rates proposed are as follows: General Rate - \$43.00 per dwelling, Centreville \$4.50 per dwelling. The fees for sewer charges are amended in line with the Consumer Price Index for Nova Scotia (October). This is required in order to maintain operations and ensure adequate funding for future capital requirements.

Hantsport Fire Department Budget

Council is contractually obligated to consider and approve the annual operating budget for the Hantsport Fire Department. At the time of budget deliberations, no budget had been made available for consideration by Municipal Council. The contribution as shown in Appendix F has been calculated based on the parameters set out in the funding agreement. The agreement requires Council to approve the department's annual budget. Once the budget is provided by the Region of West Hants, it will be reviewed by staff and a report will be brought to Council seeking approval.

Temporary Borrowing Resolution

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

TBRs approved by the Minister of the Department of Municipal Affairs and Housing are only valid for one year and must be renewed annually if the Municipality intends to finance projects with long-term debt. Appendix H shows the details of the proposed \$14,963,256 TBR.

Budget Changes

On March 7, 2024 the Regional Sewer Committee recommended the Regional Sewer Operating and Capital Budget for approval by Partners. The material presented to Committee of the Whole on March 13, 2024 contained preliminary budget figures which were later revised before the budget was recommended. The proposed budget book has been updated to reflect the Regional Sewer Committee's March 7, 2024 recommendation. The following is summary of the update:

- The Monitoring budget was reduced by \$2,000 related to communications.
- A Force main replacement estimated at \$875,000 was removed from the 2024/25 capital budget and 5-year forecast.
- Desludging activity estimated at \$1,050,000 was deferred from 2024/25 to year two of the capital budget.
- Upgrades of blowers and drum screens estimated at \$395,000 and originally planned for 2025/26, was moved forward to 2024/25.

Request for Decision

- Project financing allocations were adjusted to reflect the Village of New Minas' decision to fund their portion of Aeration and Desludging costs up front with Canada Community-Building Funds (gas tax) transferred by the Municipality instead of through long-term debt.

FINANCIAL IMPLICATIONS

- 2024/25 Operating Budget with Gross Expenditures of \$65,333,760
- 2024/25 Capital and Project Budget with Gross Expenditures of \$41,648,151
- 2024/25 Operating Budget for the Greenwood Water Utility which includes \$1,084,900 of Gross Expenditures, \$127,330 in Capital out of Revenue, and a total Capital Budget of \$7,374,050 funded out of Prior Period Surplus, Long Term Debt, and Operating Revenue
- 2024/25 Operating Budget for the Regional Sewer which includes \$2,000,500 of Gross Expenditures and Capital Budget of \$9,268,324

STRATEGIC PLAN ALIGNMENT

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

ALTERNATIVES

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

IMPLEMENTATION

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

ENGAGEMENT

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

- Presentations and information are posted to the Municipal website.

APPENDICES

- Appendix A: Proposed 2024/25 Greenwood Water Utility Budget
- Appendix B: Proposed 2024/25 Regional Sewer Utility Budget
- Appendix C: Schedule of Specific External Organization Funding
- Appendix D: Schedule of Grant Program Funding Amounts
- Appendix E: Kentville Volunteer Fire Department 2024/25 Budget
- Appendix F: Hantsport Volunteer Fire Department 2024/25 Contribution Calculation
- Appendix G: 2024/25 Capital & Project Budget with Financing Sources
- Appendix H: Five Year Capital Plan
- Appendix I: Temporary Borrowing Resolution 2024/25
- Appendix J: Revised FIN-05-003 Fees Policy
- Appendix K: 2024/25 Operating Budget Summary
- Appendix L: Municipality of the County of Kings Proposed 2024/25 Budget

APPROVALS

Mike Livingstone, Manager of Financial Reporting	March 15, 2024
Greg Barr, Director of Finance and IT	March 15, 2024
Scott Conrod, Chief Administrative Officer	March 18, 2024

Appendix A – Proposed 2024/25 Greenwood Water Utility Budget

Proposed Operating Budget:

	2024/25 Proposed Budget	2023/24 Approved Budget	Change (\$)	Change %	2022/23 Actual	2023/24 Forecast Actual
Revenues						
Activity Revenue	\$ 1,041,400	\$ 1,075,925	\$ (34,525)	(3.2)%	\$ 1,050,200	\$ 1,060,127
Other	43,500	55,200	(11,700)	(21.2)%	98,300	131,500
Total Revenue	1,084,900	1,131,125	(46,225)	(4.1)%	1,148,500	1,191,627
Expenditures						
Salaries, Wages, Benefits	327,200	247,000	80,200	32.5 %	194,600	242,846
Materials, Supplies, Utilities	267,070	248,300	18,770	7.6 %	214,400	221,452
Purchased Services	153,600	133,825	19,775	14.8 %	52,400	116,229
Capital out of Revenue	127,330	209,300	(81,970)	(39.2)%	9,300	408,100
Debt & Transfers to Reserves	209,700	292,700	(83,000)	(28.4)%	208,800	203,000
Total Expenditures	1,084,900	1,131,125	(46,225)	(4.1)%	679,500	1,191,626
Surplus (Deficit)	-	-	-	- %	469,000	-
Opening Surplus	2,282,900	3,125,800			2,656,800	3,125,800
Capital out of Surplus	(1,887,900)	(3,125,800)			-	(842,900)
Ending Surplus	\$ 395,000	\$ -			\$ 3,125,800	\$ 2,282,900

Proposed Capital Budget:

	2024/25	2025/26	2026/27
Capital Projects			
Water Distribution System Improvements	\$ 415,000	\$ 150,000	\$ 150,000
Water System Equipment	145,000	95,000	845,000
Production Well	6,814,050	1,914,690	-
Total	7,374,050	2,159,690	995,000
Funding Source			
Capital out of Revenue	127,330	-	-
Capital out of Surplus	1,887,880	245,000	150,000
Debt	5,358,840	1,914,690	845,000
Total	\$ 7,374,050	\$ 2,159,690	\$ 995,000

Appendix B – Proposed 2024/25 Regional Sewer Budget

Proposed Operating Budget:

Regional Sewer	Proposed Budget 2024/25	Approved Budget 2023/24	Change \$	Change %	Forecast Actual 2023/24	Actual 2022/23
Revenue	\$ 2,000,500	\$ 1,748,100	\$ 252,400	14.4 %	\$ 2,013,500	\$ 1,687,000
Expenditures						
Salaries, Wages & Benefits	348,600	232,700	115,900	49.8 %	277,400	212,700
Materials, Supplies, Utilities	864,100	739,900	124,200	16.8 %	1,012,300	756,300
Purchased Services	98,600	105,800	(7,200)	(6.8)%	54,100	80,200
Debt & Reserve Transfers	689,200	669,700	19,500	2.9 %	669,700	637,800
Total Expenditures	2,000,500	1,748,100	252,400	14.4 %	2,013,500	1,687,000
Surplus (Deficit)	\$ -	\$ -	\$ -	- %	\$ -	\$ -

Proposed Capital Budget:

	2024/25	2025/26	2026/27	2027/28	2028/29
Capital Projects					
Regional Sewerlines	\$ 6,171,500	\$ -	\$ -	\$ -	\$ -
Regional Lift Station Upgrades	415,000	200,000	200,000	200,000	200,000
Regional STP Aeration	2,072,824	1,050,000	-	-	-
Regional STP Upgrades	545,000	-	50,000	-	-
Regional Equipment	64,000	-	-	-	-
Regional Consulting & Studies	-	70,000	-	-	-
Total	9,268,324	1,320,000	250,000	200,000	200,000
Funding Source					
Capital Reserve	1,095,500	270,000	250,000	200,000	200,000
Grant	3,100,000	-	-	-	-
Debt	5,072,824	1,050,000	-	-	-
Total	\$ 9,268,324	\$ 1,320,000	\$ 250,000	\$ 200,000	\$ 200,000

Municipality of the County of Kings

March 20, 2024 - Budget Deliberation

Appendix C - Schedule of Specific External Organization
Funding Included in the 2024/25 Operating Budget

	2024/25 Funding
Line Item Funding - External Organizations	
Trans County Transportation Society	\$ 31,220
Kings Point to Point Transit Society	83,790
Valley Search & Rescue	56,700
Kings County Seniors Safety Society	25,500
Valley Community Learning Association	13,500
Annapolis Valley Trails Coalition	43,500
Total Line Item Funding - External Organizations	254,210
 Library Operating Funding Contributions	
Town of Kentville (year 6 of 10 with optional extensions)	49,680
Town of Berwick (year 5 of 15)	15,620
Canning Library & Heritage Centre	5,000
Town of Wolfville, Wolfville Library	5,000
Village of Kingston, Kingston Library	5,000
Village of Port Williams, Port Williams Library	5,000
Total Library Operating Funding Contributions	85,300
 Fire Department Operating Funding	
Aylesford District Fire Commissioners	269,200
Canning Fire Commission	244,400
Waterville Fire Department (Cornwallis Square Village)	327,100
Greenwich Fire Commission	197,200
Halls Harbour District Fire Fighters Association	111,300
Kingston District Fire Commission	282,000
New Minas Fire Department	300,000
Port Williams Fire Department	136,000
Springfield and District Fire Department	57,800
Berwick and District Fire Department	165,050
Kentville Volunteer Fire Department	475,500
Town of Hantsport Fire Department	82,300
Town of Wolfville Fire Department	181,800
Total Fire Operating Funding	2,829,650
 Total Appendix	 \$ 3,169,160

Municipality of the County of Kings
 March 20, 2024 - Budget Deliberation
 Appendix D - Schedule of Grant Program Funding
 Amounts

Grant Program	2024/25 Funding
Property Tax Exemptions	
Personal Exemptions	\$ 913,000
Not for Profit Exemptions	385,900
Day Care Exemptions	10,100
	<hr/> 1,309,000
Community Active Living Grants	
Development	150,000
Youth Travel Assistance	9,000
Community Recreation Programming Assistance	50,000
	<hr/> 209,000
Community Enhancement Grants	
Festivals and Special Events	56,000
Councillor Grants to Organizations	72,000
Community Hall Assistance	55,000
	<hr/> 183,000
Major Grant Programs	
Kings Vision Grants	600,000
	<hr/> 600,000
Recreation Grants	
Town and Village Recreation Funding	125,000
Recreation Directors Salary Grant	80,000
	<hr/> 205,000
Other Grants	
School Food Program	100,000
First Nation Community Grant	10,000
Crossing Guards	54,300
	<hr/> 164,300
Total Grant Programs	<hr/> \$ 2,670,300 <hr/>

Overview

Draft 2024/25 Budget

Revenue	2022/23	2023/24	2024/25	Variance
Municipality- Kentville	\$197,500.00	\$234,400.00	\$242,230.50	3.3%
Municipality- Kings	\$452,200.00	\$468,300.00	\$475,489.50	1.5%
Fire suppression	\$5,000.00	\$5,000.00	\$40,000.00	700.0%
Sales of service	\$0.00	\$0.00	\$0.00	0.0%
Miscellaneous revenue	\$0.00	\$0.00	\$0.00	0.0%
TOTAL REVENUE	\$654,700.00	\$707,700.00	\$757,720.00	7.1%

Expenditures

Administration	\$75,000.00	\$80,700.00	\$100,238.16	24.2%
Firefighters	\$82,000.00	\$94,000.00	\$135,000.00	43.6%
Office	\$155,000.00	\$167,400.00	\$146,300.00	-12.6%
Building	\$152,300.00	\$178,300.00	\$189,020.00	6.0%
Communications	\$11,500.00	\$11,500.00	\$10,000.00	-13.0%
Vehicle & equipment	\$173,900.00	\$170,800.00	\$176,710.00	3.5%
Other	\$5,000.00	\$5,000.00	\$0.00	-100.0%
Capital from revenue	\$0.00	\$0.00	\$0.00	0.0%
TOTAL EXPENDITURES	\$654,700.00	\$707,700.00	\$757,268.16	7.0%

KVFD Proposed 2024/25 Budget
Fire Fighting Revenue

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

Fire Fighting Expenses

	2022/2023 BUDGET	2023/2024 BUDGET	2024/2025 BUDGET	Variance	Notes
Administration					
Remuneration	\$64,600.00	\$68,300.00	\$85,000.00	19.65%	Increase to Chief and DC stipend, to my knowledge other than a COLA there has been no change in many years. Moving the Office Manager from PTE (+/- 20hrs) to FTE (37.5)
Pension	\$1,700.00	\$2,800.00	\$3,350.12	16.42%	Percentage increased based on the change in Remuneration
CPP	\$4,400.00	\$4,800.00	\$5,588.20	14.10%	Percentage increased based on the change in Remuneration
EI	\$2,400.00	\$2,500.00	\$2,852.62	12.36%	Percentage increased based on the change in Remuneration
WCB	\$1,600.00	\$2,000.00	\$2,247.22	11.00%	Percentage increased based on the change in Remuneration
Group Benefit Package	\$300.00	\$300.00	\$1,200.00	75.00%	Percentage increased based on the change in Remuneration
SUBTOTAL	\$75,000.00	\$80,700.00	\$100,238.16	19.49%	
Firefighters					
Honoraria	\$45,000.00	\$47,000.00	\$75,000.00	37.33%	Increase to reflect higher call volume the Camp Aldershot increase will underwrite this increase
Duty Pay	\$22,000.00	\$26,000.00	\$30,000.00	13.33%	
Uniforms	\$15,000.00	\$21,000.00	\$5,000.00	-320.00%	
Stores			\$25,000.00	100.00%	
SUBTOTAL	\$82,000.00	\$94,000.00	\$135,000.00	30.37%	
Office Expenditures					
Professional Fees	\$54,400.00	\$57,200.00	\$32,500.00	-76.00%	Decrease ToK Financial Contract by 50% to be offset by increase hours of the Office Manger and moving the Financial Controls in-house
Conventions	\$6,000.00	\$6,000.00	\$6,000.00	0.00%	
Annual Banquet	\$5,500.00	\$6,000.00	\$6,500.00	7.69%	
Training	\$15,600.00	\$20,300.00	\$25,000.00	18.80%	
Insurance (WCB-MEBA)	\$2,500.00	\$2,500.00	\$16,500.00	84.85%	Using the YTD and adjusted for the proposed 2024/25 rate
Insurance Liability	\$8,000.00	\$8,400.00	\$0.00	0.00%	
Supplies and Expenses	\$51,000.00	\$55,000.00	\$47,500.00	-15.79%	Re-allocation of expenses is the reason for the decrease here
Telephone	\$10,000.00	\$10,000.00	\$10,000.00	0.00%	
Taxes	\$1,300.00	\$1,300.00	\$1,300.00	0.00%	
Bank Charges	\$700.00	\$700.00	\$1,000.00	30.00%	To reflect current charges
SUBTOTAL	\$155,000.00	\$167,400.00	\$146,300.00	-14.42%	

Fire Fighting Expenses

	2022/2023 BUDGET	2023/2024 BUDGET	2024/2025 BUDGET	Variance	Notes
Building Expenses					
Custodian	\$45,200.00	\$47,700.00	\$50,085.00	4.76%	COLA increase
Pension	\$3,500.00	\$4,200.00	\$4,410.00	4.76%	COLA increase
CPP	\$2,300.00	\$2,600.00	\$2,730.00	4.76%	COLA increase
EI	\$1,000.00	\$1,100.00	\$1,155.00	4.76%	COLA increase
WCB	\$1,100.00	\$1,400.00	\$1,470.00	4.76%	COLA increase
Group Benefit Package	\$1,300.00	\$1,400.00	\$1,470.00	4.76%	COLA increase
Insurance	\$11,100.00	\$11,700.00	\$18,000.00	35.00%	Using the YTD and adjusted for the proposed 2024/25 rate
Heat, Light & Power	\$45,400.00	\$60,000.00	\$60,000.00	0.00%	
Water	\$3,200.00	\$3,200.00	\$3,200.00	0.00%	
Repairs and Maintenance	\$38,200.00	\$45,000.00	\$46,500.00	3.23%	
SUBTOTAL	\$152,300.00	\$178,300.00	\$189,020.00	5.67%	
Communications					
Answering Service	\$1,500.00	\$1,500.00	\$1,500.00	0.00%	
Communication System	\$10,000.00	\$10,000.00	\$8,500.00	-17.65%	
SUBTOTAL	\$11,500.00	\$11,500.00	\$10,000.00	-15.00%	
Vehicle					
Fleet Services	\$43,400.00	\$27,400.00	\$28,770.00	4.76%	COLA increase
Pension	\$0.00	\$0.00	\$0.00	0.00%	
CPP	\$0.00	\$1,400.00	\$1,470.00	4.76%	COLA increase
EI	\$900.00	\$600.00	\$630.00	4.76%	COLA increase
WCB	\$1,100.00	\$800.00	\$840.00	4.76%	COLA increase
Group Benefit Package	\$0.00	\$1,200.00	\$0.00	0.00%	
Insurance	\$25,600.00	\$26,900.00	\$21,500.00	-25.12%	Using the YTD and adjusted for the proposed 2024/25 rate
Gas/Diesel	\$26,400.00	\$36,000.00	\$35,000.00	-2.86%	
Repairs and Maintenance	\$56,500.00	\$56,500.00	\$63,500.00	11.02%	
R&M Equipment	\$20,000.00	\$20,000.00	\$25,000.00	20.00%	
SUBTOTAL	\$173,900.00	\$170,800.00	\$176,710.00	3.34%	
Other					
Accrued sick leave	\$5,000.00	\$5,000.00	\$0.00	0.00%	

KVFD Proposed 2024/25 Budget
Fire Fighting Expenses

	2022/2023 BUDGET	2023/2024 BUDGET	2024/2025 BUDGET	Variance	Notes
Capital purchases	\$0.00	\$0.00	\$0.00	0.00%	
SUBTOTAL	\$5,000.00	\$5,000.00	\$0.00	0.00%	
TOTAL	\$654,700.00	\$707,700.00	\$757,268.16	6.55%	

	2022/23	2023/24	2024/25	2025/26		2026/27	
Revenue							
Municipality- Kentville	\$197,500.00	\$234,400.00	\$242,230.50	\$268,700.00	9.85%	\$295,000.00	8.92%
Municipality- Kings	\$452,200.00	\$468,300.00	\$475,489.50	\$495,000.00	3.94%	\$508,950.00	2.74%
Fire suppression	\$5,000.00	\$5,000.00	\$40,000.00	\$40,000.00	0.00%	\$40,000.00	0.00%
Sales of service	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Miscellaneous revenue	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
TOTAL REVENUE	\$654,700.00	\$707,700.00	\$757,720.00	\$803,700.00	5.72%	\$843,950.00	4.77%
Exepnses							
Administration							
Remuneration	\$64,600.00	\$68,300.00	\$85,000.00	\$92,500.00	8.11%	\$95,000.00	2.63%
Pension	\$1,700.00	\$2,800.00	\$3,350.12	\$3,700.00	9.46%	\$3,750.00	1.33%
CPP	\$4,400.00	\$4,800.00	\$5,588.20	\$6,000.00	6.86%	\$6,500.00	7.69%
EI	\$2,400.00	\$2,500.00	\$2,852.62	\$3,000.00	4.91%	\$3,250.00	7.69%
WCB	\$1,600.00	\$2,000.00	\$2,247.22	\$2,500.00	10.11%	\$2,750.00	9.09%
Group Benefit Package	\$300.00	\$300.00	\$1,200.00	\$1,250.00	4.00%	\$1,500.00	16.67%
SUBTOTAL	\$75,000.00	\$80,700.00	\$100,238.16	\$108,950.00	8.00%	\$112,750.00	3.37%
Firefighters							
Honoraria	\$45,000.00	\$47,000.00	\$75,000.00	\$85,000.00	11.76%	\$90,000.00	5.56%
Duty Pay	\$22,000.00	\$26,000.00	\$30,000.00	\$32,500.00	7.69%	\$35,000.00	7.14%
Uniforms	\$15,000.00	\$21,000.00	\$5,000.00	\$5,500.00	9.09%	\$6,000.00	8.33%
Stores	\$0.00	\$0.00	\$25,000.00	\$27,500.00	9.09%	\$30,000.00	8.33%
SUBTOTAL	\$82,000.00	\$94,000.00	\$135,000.00	\$150,500.00	10.30%	\$161,000.00	6.52%
Office Expenditures							
Professional Fees	\$54,400.00	\$57,200.00	\$32,500.00	\$35,000.00	7.14%	\$40,000.00	12.50%
Conventions	\$6,000.00	\$6,000.00	\$6,000.00	\$7,000.00	14.29%	\$7,500.00	6.67%
Annual Banquet	\$5,500.00	\$6,000.00	\$6,500.00	\$7,000.00	7.14%	\$7,500.00	6.67%
Training	\$15,600.00	\$20,300.00	\$25,000.00	\$27,500.00	9.09%	\$30,000.00	8.33%
Insurance (WCB-MEBA)	\$2,500.00	\$2,500.00	\$16,500.00	\$15,000.00	-10.00%	\$15,000.00	0.00%
Insurance Liability	\$8,000.00	\$8,400.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Supplies and Expenses	\$51,000.00	\$55,000.00	\$47,500.00	\$52,500.00	9.52%	\$60,000.00	12.50%
Telephone	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0.00%	\$10,000.00	0.00%
Taxes	\$1,300.00	\$1,300.00	\$1,300.00	\$1,500.00	13.33%	\$1,750.00	14.29%
Bank Charges	\$700.00	\$700.00	\$1,000.00	\$1,200.00	16.67%	\$1,500.00	20.00%
SUBTOTAL	\$155,000.00	\$167,400.00	\$146,300.00	\$156,700.00	6.64%	\$173,250.00	9.55%
Building Expenses							
Custodian	\$45,200.00	\$47,700.00	\$50,085.00	\$52,500.00	4.60%	\$53,500.00	1.87%
Pension	\$3,500.00	\$4,200.00	\$4,410.00	\$4,500.00	2.00%	\$4,750.00	5.26%
CPP	\$2,300.00	\$2,600.00	\$2,730.00	\$3,000.00	9.00%	\$3,250.00	7.69%
EI	\$1,000.00	\$1,100.00	\$1,155.00	\$1,250.00	7.60%	\$1,500.00	16.67%
WCB	\$1,100.00	\$1,400.00	\$1,470.00	\$1,500.00	2.00%	\$1,500.00	0.00%
Group Benefit Package	\$1,300.00	\$1,400.00	\$1,470.00	\$1,500.00	2.00%	\$1,500.00	0.00%
Insurance	\$11,100.00	\$11,700.00	\$18,000.00	\$18,000.00	0.00%	\$18,000.00	0.00%
Heat, Light & Power	\$45,400.00	\$60,000.00	\$60,000.00	\$62,500.00	4.00%	\$65,000.00	3.85%
Water	\$3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	0.00%	\$3,200.00	0.00%
Repairs and Maintenance	\$38,200.00	\$45,000.00	\$46,500.00	\$50,000.00	7.00%	\$50,000.00	0.00%
SUBTOTAL	\$152,300.00	\$178,300.00	\$189,020.00	\$197,950.00	4.51%	\$202,200.00	2.10%
Communications							
Answering Service	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00	0.00%	\$1,500.00	0.00%
Communication System	\$10,000.00	\$10,000.00	\$8,500.00	\$7,500.00	-13.33%	\$7,500.00	0.00%
SUBTOTAL	\$11,500.00	\$11,500.00	\$10,000.00	\$9,000.00	-11.11%	\$9,000.00	0.00%
Vehicle							
Fleet Services	\$43,400.00	\$27,400.00	\$28,770.00	\$30,000.00	4.10%	\$32,500.00	7.69%
Pension	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
CPP	\$0.00	\$1,400.00	\$1,470.00	\$1,500.00	2.00%	\$1,500.00	0.00%
EI	\$900.00	\$600.00	\$630.00	\$700.00	10.00%	\$750.00	6.67%
WCB	\$1,100.00	\$800.00	\$840.00	\$900.00	6.67%	\$1,000.00	10.00%
Group Benefit Package	\$0.00	\$1,200.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Insurance	\$25,600.00	\$26,900.00	\$21,500.00	\$20,000.00	-7.50%	\$20,000.00	0.00%
Gas/Diesel	\$26,400.00	\$36,000.00	\$35,000.00	\$35,000.00	0.00%	\$35,000.00	0.00%
Repairs and Maintenance	\$56,500.00	\$56,500.00	\$63,500.00	\$65,000.00	2.31%	\$65,000.00	0.00%
R&M Equipment	\$20,000.00	\$20,000.00	\$25,000.00	\$27,500.00	9.09%	\$30,000.00	8.33%
SUBTOTAL	\$173,900.00	\$170,800.00	\$176,710.00	\$180,600.00	2.15%	\$185,750.00	2.77%
Other							
Accrued sick leave	\$5,000.00	\$5,000.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
Capital purchases	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
SUBTOTAL	\$5,000.00	\$5,000.00	\$0.00	\$0.00	0.00%	\$0.00	0.00%
EXPENSE TOTAL	\$654,700.00	\$707,700.00	\$757,268.16	\$803,700.00	5.78%	\$843,950.00	4.77%

Month	Total (includes Mutual Aid)							
	2020/2021		2021/2022		2022/2023		2023/2024	
	Calls	Km	Calls	Km	Calls	Km	Calls	Km
April	34	1210	29	1,568	28	874	48	710
May	37	3094	23	1,216	41	1564	59	801
June	17	728	43	1,724	26	810	28	1050
July	31	1174	34	1,454	42	1406	48	901
August	30	1614	27	1,486	36	1248	42	422
September	22	646	28	932	52	1106	50	632
October	24	946	21	560	29	924	45	562
November	28	1358	27	920	37	886	26	375
December	26	916	28	1,322	38	668	75	721
January	37	1652	40	1,752	31	406	0	0
February	16	1067	44	1,584	32	532	0	0
March	30	3270	33	956	29	581	0	0
	332	17675	377	15,474	421	11,005	421	6,174

TOK							
2020/2021		2021/2022		2022/2023		2023/2024	
Calls	Kms	Calls	Kms	Calls	Kms	Calls	Kms
11	168	10	70	16	168	13	50
9	100	7	100	17	228	23	82
5	66	17	226	13	198	10	18
8	60	15	122	12	140	17	66
10	98	11	112	15	198	30	56
8	92	13	200	22	168	26	136
12	114	9	126	9	128	26	95
12	136	8	56	18	158	13	52
7	94	10	126	16	135	24	72
16	154	12	120	14	53		
4	18	14	184	12	86		
9	239	12	102	11	67		
111	1339	138	1544	175	1,727	182	627

MOK							
2020/2021		2021/2022		2022/2023		2023/2024	
Calls	Kms	Calls	Kms	Calls	Kms	Calls	Kms
19	792	17	1,386	11	670	31	480
21	1,724	14	796	20	1,020	30	581
12	662	24	1,426	13	612	14	294
21	910	17	1,018	28	1,146	26	557
17	1,342	13	1,206	18	962	11	308
13	502	15	732	27	670	24	496
11	706	9	240	20	796	17	431
13	900	17	478	16	517	12	316
17	748	17	1,192	20	467	38	610
17	1,196	28	1,632	17	353		
11	729	25	696	19	430		
15	1,741	19	666	14	387		
187	11952	215	11468	223	8,030	203	4,073

TOTAL (W/O MUTUAL AID) TOK AND MOK	
Calls	Km
44	530
53	663
24	312
43	623
41	364
50	632
43	526
25	368
62	682
0	0
0	0
0	0
385	4,700

	Mutal Aid Given							
	2020/2021		2021/2022		2022/2023		2023/2024	
	Calls	Km	Calls	Km	Calls	Km	Calls	Km
April	4	250	2	112	1	36	4	180
May	7	1,270	2	320	4	316	6	138
June	0	0	2	72	0	0	4	738
July	2	204	2	314	2	120	5	278
August	3	174	3	168	3	88	1	58
September	1	52	0	0	3	268	0	0
October	1	126	3	194	0	0	2	36
November	3	322	2	386	3	211	1	7
December	2	74	1	4	2	66	13	39
January	4	302	0	0	0	0		
February	1	320	5	704	1	16		
March	6	1,290	2	188	4	127		
	34	4384	24	2462	23	1,248	36	1,474

Mutal Aid Called

	2020/2021	2021/2022	2022/2023	2023/2024
ToK	111	138	175	182
MoK	187	215	223	203
Mutual Aid	34	24	23	36
Total	332	377	421	421
ToK %	33.4%	36.6%	41.6%	43.2%
MoK %	56.3%	57.0%	53.0%	48.2%

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ToK
MoK
Mutual Aid
Total
ToK %
MoK %

Appendix F
Hantsport Volunteer Fire Department
Operating Contribution Calculation
2024/25

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

CPI (Nova Scotia - June - all goods)

June. 2023	1.89%
June. 2022	9.30%
June 2021	4.10%
June 2020	0.10%
June 2019	1.60%
Average	3.40%

Calculation of Net Shareable Operating Costs

	2023/24	2024/25	Change (\$)	Change (%)
Shareable Operating Costs	\$ 220,500	\$ 227,993		
Less Revenue from Glooscap First Nation	(7,065)	(7,065)		
Net Shareable Operating Costs	\$ 213,300	\$ 220,928	7,628	3.58%

Funding Calculation

	Call Volume	Share of Expense
Municipality of the County of Kings	37.2%	\$ 82,300
West Hants Regional Municipality	62.8%	138,600
Total	100.0%	\$ 220,900

Appendix G - 2024/25 Capital & Project Budget with Financing Sources

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
Information Technology							
Network Upgrades	\$ 107,000	\$ -	\$ -	\$ 107,000	\$ -	\$ -	\$ -
Hardware Evergreening	62,000	-	-	62,000	-	-	-
Accounting Software	-	-	-	-	-	-	-
Fibre/Wireless Hybrid Connectivity	316,472	-	-	71,472	-	245,000	-
Total Information Technology	\$ 485,472	\$ -	\$ -	\$ 240,472	\$ -	\$ 245,000	\$ -
Municipal Facilities							
Waterville Warehouse Upgrades	335,000	-	-	-	-	335,000	-
Municipal Complex - Furniture & Equipment	95,000	-	-	95,000	-	-	-
Total Municipal Facilities	\$ 430,000	\$ -	\$ -	\$ 95,000	\$ -	\$ 335,000	\$ -
Roads & Sidewalks							
Pedestrian Infrastructure	905,000	-	423,000	482,000	-	-	-
Municipal Road Remediation	100,000	-	-	100,000	-	-	-
Total Roads & Sidewalks	\$ 1,005,000	\$ -	\$ 423,000	\$ 582,000	\$ -	\$ -	\$ -
Parks & Recreation							
Park Facility Upgrades	135,000	-	-	135,000	-	-	-
Total Parks & Recreation	\$ 135,000	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -
Special Projects							
Wind	168,350	-	-	-	168,350	-	-
Light Manufacturing Park Development Study	125,000	-	-	-	125,000	-	-
J-Class Road Assessment	30,000	30,000	-	-	-	-	-
Water - Village of Kingston	96,809	-	-	-	46,809	-	50,000
Traffic & Pedestrian Study - Coldbrook Village Park	-	-	-	-	-	-	-
Regional Recreation Facility Study	125,000	75,000	-	-	50,000	-	-
Municipal Accessibility Upgrades	175,000	175,000	-	-	-	-	-
Active Transportation Infrastructure	905,950	175,000	414,250	-	45,000	271,700	-
IMSA Pilot	403,852	-	94,057	-	148,518	-	161,277
Municipal Infrastructure Development Strategy	546,200	-	-	-	546,200	-	-
Asset Management/Capacity Building Study	400,000	-	400,000	-	-	-	-
Climate Change Preparedness	230,000	200,000	-	-	30,000	-	-
Light Manufacturing Park Construction	-	-	-	-	-	-	-
Municipal Fleet	731,000	-	-	227,000	-	504,000	-
Municipal Entrance Signage	42,600	-	-	-	42,600	-	-
Meadowview Solar Garden	200,000	-	-	-	200,000	-	-
EV Charging Station & Solar/Battery Systems	980,000	80,000	405,000	-	60,000	435,000	-
Fire Service Delivery - Greenwich & Wolfville	200,000	200,000	-	-	-	-	-
Property Assessed Clean Energy (PACE)	15,750	15,750	-	-	-	-	-
Total Special Projects	\$ 5,375,511	\$ 950,750	\$ 1,313,307	\$ 227,000	\$ 1,462,477	\$ 1,210,700	\$ 211,277
Total Supported by the Tax Rate	\$ 7,430,983	\$ 950,750	\$ 1,736,307	\$ 1,279,472	\$ 1,462,477	\$ 1,790,700	\$ 211,277
Municipal Sewer							
Lift Station Replacements	2,952,418	-	1,892,707	659,711	-	400,000	-
Sewer Treatment Plant Infrastructure Renewal	7,792,382	-	3,275,757	2,709,063	-	1,807,562	-
Sewer Collection Line Replacement	1,924,092	-	1,520,199	403,893	-	-	-
EPW Equipment & Occupational Health/Safety	205,000	-	-	205,000	-	-	-
SCADA System	153,305	50,000	-	60,000	43,305	-	-
Municipal Specifications Manual Update	50,000	-	-	-	50,000	-	-
Laboratory Building	160,000	50,000	-	110,000	-	-	-
Biosolids Management	250,000	250,000	-	-	-	-	-
STP Lagoon Desludging	1,952,000	-	1,952,000	-	-	-	-
Greenwood Sewer Extensions	2,135,600	-	1,466,667	135,600	-	533,333	-
Total Supported by the Sewer Rate	\$ 17,574,797	\$ 350,000	\$ 10,107,330	\$ 4,283,267	\$ 93,305	\$ 2,740,895	\$ -
Regional Sewer							
Regional Sewerlines	6,171,500	-	3,100,000	71,500	-	3,000,000	-
Regional STP Aeration and Desludging	2,072,824	-	-	-	-	2,072,824	-
Regional Equipment	64,000	-	-	64,000	-	-	-
Regional Consulting and Studies	-	-	-	-	-	-	-
Regional Lift Station Upgrades	415,000	-	-	415,000	-	-	-
Regional STP Upgrades	545,000	-	-	545,000	-	-	-
Total Supported by User Fees	\$ 9,268,324	\$ -	\$ 3,100,000	\$ 1,095,500	\$ -	\$ 5,072,824	\$ -
Greenwood Water Utility							
Water Distribution System Improvements	415,000	-	-	-	415,000	-	-
Water System Equipment	145,000	127,330	-	-	17,670	-	-
Production Well	6,814,047	-	-	-	1,455,210	5,358,837	-
Total Supported by the Water Rate	\$ 7,374,047	\$ 127,330	\$ -	\$ -	\$ 1,887,880	\$ 5,358,837	\$ -
Total - All Purposes	\$ 41,648,151	\$ 1,428,080	\$ 14,943,637	\$ 6,658,239	\$ 3,443,662	\$ 14,963,256	\$ 211,277
Percentage of Total	100%	3%	36%	16%	8%	36%	1%

Appendix H - Five-year Capital and Project Budget Forecast

The table below summarizes forecasted capital spending over the next five-years.

Individual projects within the 2024/25 proposed Capital and Project Budget and their funding sources are detailed in upcoming tables.

Department	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Municipal Infrastructure						
Information Technology	\$ 485,472	\$ 309,000	\$ 430,000	\$ 160,000	\$ 110,000	\$ 1,494,472
Municipal Facilities	430,000	-	-	-	-	430,000
Roads & Sidewalks	1,005,000	1,050,000	800,000	800,000	800,000	4,455,000
Parks & Recreation	135,000	105,000	30,000	30,000	30,000	330,000
Special Projects	5,375,511	6,680,000	730,000	500,000	380,000	13,665,511
Total supported by the Tax Rate	7,430,983	8,144,000	1,990,000	1,490,000	1,320,000	20,374,983
Municipal Sewer	17,574,797	3,180,000	2,090,000	2,492,500	1,990,000	27,327,297
Regional Sewer	9,268,324	1,370,000	250,000	300,000	250,000	11,438,324
Greenwood Water Utility	7,374,047	2,159,691	995,000	245,000	295,000	11,068,738
Total - All Purposes	\$ 41,648,151	\$ 14,853,691	\$ 5,325,000	\$ 4,527,500	\$ 3,855,000	\$ 70,209,342

MUNICIPAL COUNCIL OF THE

TEMPORARY BORROWING RESOLUTION

Amount: \$_____

Capital Projects: Detailed in Schedule "A"

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

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

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

BE IT THEREFORE RESOLVED

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

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

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

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

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

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

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the _____

held on the ____ day of _____, 2024.

GIVEN under the hands of the Clerk and under the seal of the Council of the _____

this ____ day of _____, 2024.

Clerk

Appendix I

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

Amount: \$14,963,256

Capital Projects: Detailed in Schedule "A"

SCHEDULE "A"
CAPITAL PROJECTS

		Estimates \$
Heading / Category: Project #17-1103		
Item	FIBRE/WIRELESS HYBRID CONNECTIVITY	316,472
Item	LESS: CAPITAL RESERVES	-71,472
Item		
Item		
Heading Sub Total:		245,000
Heading / Category: Project #22-1301		
Item	WATERVILLE WAREHOUSE UPGRADES	335,000
Item		
Item		
Item		
Heading Sub Total:		335,000
Heading / Category: Project #08-3408		
Item	LIFT STATION REPLACEMENTS	2,952,418
Item	LESS: CAPITAL RESERVES	-659,711
Item	LESS: GRANT FUNDING	-1,892,707
Item		
Heading Sub Total:		400,000
Heading / Category: Project #08-3409		
Item	SEWER TREATMENT PLANT INFRASTRUCTURE RENEWAL	7,792,382
Item	LESS: CAPITAL RESERVES	-2,709,063
Item	LESS: GRANT FUNDING	-3,275,757
Item	LESS: OPERATING FUNDS	
Heading Sub Total:		1,807,562
Heading / Category: Project #11-2408		
Item	PRODUCTION WELL	6,814,047
Item	LESS: OPERATING RESERVES	-1,455,210
Item		
Item		
Heading Sub Total:		5,358,837
Heading / Category: Project #14-4401		
Item	REGIONAL SEWERLINES	6,171,500
Item	LESS: CAPITAL RESERVES	-71,500
Item	LESS: GRANT FUNDING	-3,100,000
Item		
Heading Sub Total:		3,000,000

Appendix I

Heading / Category: Project #17-4401		
Item	REGIONAL STP AERATION AND DESLUDGING	2,072,824
Item		
Item		
Item		
Heading Sub Total:		2,072,824
Heading / Category: Project #20-3405		
Item	GREENWOOD SEWER EXTENSIONS	2,135,600
Item	LESS: CAPITAL RESERVES	-135,600
Item	LESS: GRANT FUNDING	-1,466,667
Item		
Heading Sub Total:		533,333
Heading / Category: Project #22-3403		
Item	ACTIVE TRANSPORTATION INFRASTRUCTURE	905,950
Item	LESS: OPERATING FUNDS	-175,000
Item	LESS: OPERATING RESERVES	-45,000
Item	LESS: GRANT FUNDING	-414,250
Heading Sub Total:		271,700
Heading / Category: Project #23-3403		
Item	MUNICIPAL FLEET	731,000
Item	LESS: CAPITAL RESERVES	-227,000
Item		
Item		
Heading Sub Total:		504,000
Heading / Category: Project #24-3403		
Item	EV CHARGING STATION & SOLAR/BATTERY SYSTEMS	980,000
Item	LESS: OPERATING FUNDS	-80,000
Item	LESS: OPERATING RESERVES	-60,000
Item	LESS: GRANT FUNDING	-405,000
Heading Sub Total:		435,000
TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION		\$14,963,256

POLICY

FIN-05-003



Municipality of the County of Kings

Fees

Policy Category	Finance	Most Recent Amendment	March 19, 2024
First Council Approval	May 1, 2007	Future Review Date	March 2025

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 ~~\$570.00~~ \$590.00 for a frontage up to but not exceeding a maximum of 250 feet.

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- 4.2.2 In the case of lots upon which no building has been constructed the annual sum of ~~\$171.00~~ \$176.00.
- 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 ~~\$171.00~~ \$176.00;
- 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 ~~\$570.00~~ \$590.00 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 ~~\$570.00~~ \$590.00 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 ~~\$570.00~~ \$590.00 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 ~~\$3.23~~ \$3.33 for each and every 1,000 gallons or fraction thereof exceeding the volume of 40,000 gallons per year up to and including 100,000 gallons per year; and
- 4.3.2 ~~\$3.84~~ \$3.96 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 ~~\$4.47~~ \$4.61 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.

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- 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
 - 4.5.2 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: ~~\$35.00~~ \$43.00 per annum;
 - 4.6.2 Multiple dwelling units including apartment buildings in any one building: each residential unit shall be charged the single dwelling rate, up to a maximum of five units and any units beyond five units shall have no charge applied to them;
 - 4.6.3 Commercial dwellings: ~~\$35.00~~ \$43.00 per annum;
 - 4.6.4 Row housing or duplex: each dwelling unit shall be charged the single dwelling rate;
 - 4.6.5 Single dwellings, multiple dwelling units, commercial dwellings, and row housing or duplexes within the Growth Centre of Centreville: ~~\$4.00~~ \$4.50 per annum per unit for intersection pedestrian lighting.

Fees for Taxis and Taxi Licenses

- 4.7 The fees for taxis and taxi licenses shall be:
- 4.7.1 Taxi/Limousine Owners License Plate \$25.00
 - 4.7.2 Replacement Plate \$ 5.00
 - 4.7.3 Taxi/Limousine Driver's License \$10.00
 - 4.7.4 Replacement License \$ 5.00

Fees for Dog Licenses and Impounding

- 4.8 The annual registration fee shall be \$10.00 for each spayed or neutered dog and \$30.00 for each dog which has not been spayed or neutered, or as amended by Policy of Council.
- 4.8.1 For the purposes of this Policy, the registration year shall mean the period indicated in Dog By-law 71A.
 - 4.8.2 The registration fee shall be reduced by 50% in the year of acquisition where the owner acquires ownership of the dog after the mid-point of the registration year.
- 4.9 A dog that is trained to assist and assists a person with a disability is exempt from paying a registration fee but not from registration.
- 4.10 The annual registration fee for a kennel shall be \$50.00, or such other fee set by Policy of Council.
- 4.11 Except in the case where a dog is impounded for being fierce or dangerous, or is rabid or appears to be rabid or exhibits symptoms of canine madness, the owner of a dog which has been impounded, upon proof of ownership of the dog, may redeem the dog after payment to the Pound Keeper of the following costs and fees:
- 4.11.1 An impounding fee of \$35.00;
 - 4.11.2 A boarding fee of \$5.00 for each day during any part of which the dog was impounded;
 - 4.11.3 Any extraordinary expenses incurred by the Pound Keeper in relation to the dog.

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Fees for Building Permits

4.12 Fees for building permits shall be as follows:

- 4.12.1 New construction of and additions to residential buildings, community centres, and churches: \$20.00 plus \$0.11 per square foot based on all usable floor area of the new construction or addition.
- 4.12.2 New construction of and additions to commercial, industrial and other buildings not otherwise specified: \$20.00 plus 15.4 cents per square foot based on all usable floor area of the new construction or addition.
- 4.12.3 New construction of and additions to sheds, decks, shell storage buildings, garages, barns and other farm, forestry or fishing buildings not designed for human occupancy: \$20.00 plus 4.4 cents per square foot based on all usable floor area of the new construction or addition.
- 4.12.4 Repairs, renovations or alterations to all existing buildings: \$20.00 plus \$2.20 per \$1,000 of estimated value of construction work.
- 4.12.5 Location or relocation of an existing structure, or mobile home: \$75.00.
- 4.12.6 Construction or location of a solar panels or a swimming pool including required fencing and decking: \$50.00.
- 4.12.7 Renewal of an approved permit: \$15.00.
- 4.12.8 Development Permit shall be \$20.00 if no Building Permit is triggered.
- 4.12.9 Erection of any sign: \$15.00.
- 4.12.10 Building or structure demolition: \$30.00.
- 4.12.11 To amend a permit in force: \$15.00.
- 4.12.12 All square footage under this Section shall be calculated as follows:
 - 4.12.12.1 Buildings intended for human occupancy shall include all floor space of all floors;
 - 4.12.12.2 Buildings not intended for human occupancy shall be based on the area of the main floor.
- 4.6.13 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.

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

POLICY

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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:

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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
March 20, 2024	Sewer charges and street light fees amended

Appendix K – 2024/25 Operating Budget Summary

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Property Tax Revenue	\$ 50,680,400	\$ 46,420,900	9.2 %	\$ 46,556,845	\$ 41,626,545	\$ 38,993,599
Property Tax In lieu (PIIT)	3,831,550	3,376,850	13.5 %	3,534,420	3,070,381	3,006,785
Interest on Investments/Taxes	1,502,000	1,414,800	6.2 %	1,278,590	1,213,242	543,743
Area Rates collected for Other Organizations	5,636,200	5,149,000	9.5 %	5,149,000	4,600,689	4,353,413
less Area Rates paid to Other Organizations	(5,594,200)	(5,107,000)	9.5 %	(5,107,000)	(4,600,689)	(4,353,413)
Departmental Revenue	7,407,080	6,955,365	6.5 %	6,950,085	6,445,446	6,225,032
Transfers from Other Funds	1,870,730	1,237,835	51.1 %	261,815	1,553,234	393,687
Total Revenue	65,333,760	59,447,750	9.9 %	58,623,755	53,908,848	49,162,846
Expenditures						
Education Contribution	15,668,200	14,072,600	11.3 %	14,082,580	13,131,756	12,818,112
RCMP & Prosecution	9,722,500	9,125,800	6.5 %	9,130,275	9,365,920	7,759,308
Other Mandatory Services	2,018,700	2,989,100	(32.5)%	2,993,830	2,817,946	2,893,314
Inter-Municipal Service Agreements	6,340,700	6,118,000	3.6 %	5,317,620	5,554,409	5,402,370
Salaries, Wages, Benefits	9,605,600	8,724,770	10.1 %	8,412,880	6,938,063	6,523,574
Materials, Supplies, Utilities	3,851,320	3,159,285	21.9 %	3,058,950	2,513,111	2,454,094
Purchased Services	3,621,880	2,819,925	28.4 %	2,558,780	2,448,086	2,339,237
Special Projects	2,413,230	1,405,070	71.8 %	222,850	292,775	216,507
Fire Protection Funding	2,829,650	2,689,555	5.2 %	2,689,555	3,598,769	2,528,947
Grants	3,009,810	2,779,720	8.3 %	2,849,060	2,446,830	2,252,913
Debt & Transfers to Reserves	6,252,170	5,563,925	12.4 %	5,644,880	2,959,133	3,074,170
Total Expenditures	65,333,760	59,447,750	9.9 %	56,961,260	52,066,798	48,262,546
Surplus (Deficit)	\$ -	\$ -		\$ 1,662,495	\$ 1,842,050	\$ 900,300
Surplus (Deficit) as a percent of total budget				2.8%	3.4%	1.8%

DRAFT BUDGET 2024-25



Operating
Capital
Utility
Reserve



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, 2023

Christopher P. Morrell

Executive Director

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, 2023. 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 2024/25 Operating Budget features no change in prior year tax rates. The maintained rate paired with the increase in average property assessment results in an average residential tax bill of \$1,657 for 2024/25. Key components of the proposed budget include residential assessment growth of 8.2%, increasing mandatory expenditures, enhanced reserve contributions to support smoothing of future budgets, and capacity expansion in response to development growth.

Increases in Mandatory Payments

The Municipality's mandatory payments, which include items such as education and policing transfers, are non-discretionary expenses. These transfers are budgeted at \$27,409,400, representing 42.0% of overall budgeted expenditures and a year-over-year increase of 4.7%.

Municipal Reform (2023) Act - Bill 340 received Royal Assent on November 9, 2023 and removed the requirement for municipalities to fund Regional Housing and Corrections; resulting in a decrease in mandatory payments of \$1,008,800. However, this financial benefit is more than offset by the significant increases budgeted for education and policing; \$1,595,600 and \$596,700 respectively.

Further increases in mandatory payments are expected beyond fiscal 2024/25 due to increases in the Municipality's Uniform Assessment. Uniform Assessment is a fundamental metric in the determination of several mandatory payments, most notably in the education contribution. Uniform Assessment is used as a proxy for ability to pay and those with a larger amount are required to pay a larger share of mandatory costs.

Provincial Service Exchange will have an unknown impact on future mandatory payments. The Province has outlined a number additional areas to be negotiated with municipalities; including local roads.

Enhanced Reserve Contributions

Like the 2023/24 budget, the proposed 2024/25 Operating Budget includes an additional contribution to the capital reserve to address the capital reserve deficit. A \$2,000,000 contribution is proposed to bring the capital

reserve closer to the Policy-recommended balance and to support longer-term asset management objectives. Future policy revisions and changes to the approach to reserve management will need to be considered to optimize the capital reserve.

An operating reserve contribution of \$900,000 is also being made and is intended to help offset unknown future expenditures related to continued Provincial Service Exchange negotiations. This contribution will also provide flexibility for the municipality to use these funds to support a wide variety of future initiatives. With this transfer, the operating reserve will be able to return to comparable pre-COVID levels of approximately 30% of expenditures.

Increased Staffing Complement

Development growth, increased service demands, and resources needed to implement long-term municipal plans and to operationalize the strategic priorities of Municipal Council have created a need for an expanded human resource complement. The 2024/25 budget contains 100 full time equivalent (FTE) staff positions, an increase of 3.5 FTEs from 2023/2024. The staffing summary on pages 109-110 provides further detail.

Increases in Fire Department Operating Funding

Overall funding for fire departments that provide services to the Municipality are increasing by 5.2% from the previous fiscal year, from \$2,689,555 to \$2,829,700.

Grants Programs and Funding to External Service Providers

The Municipality has a robust grant policy, which provides funding to a wide range of programs targeting individuals and organizations. The projection for fiscal 2024/25 is to expend over \$3.0 million for various programs and funding streams.

Total Budget Expenditures

The Municipality has budgeted total expenditures of \$65,333,760, a 9.9% increase over the 2023/24 approved budget. Current economic factors, specifically elevated consumer price index and interest rates, have had a

profound impact on the Municipality's budget. Key expenditure variances totaling more than \$5.1 million, include increases in:

- Mandatory payments - \$1,221,900 / 4.7%
- Salaries, wages, and benefits - \$880,830 / 10.1%.
- Purchased Services – \$801,955 / 28.4%.
- Special Projects - \$1,008,160 / 71.8%
- Materials, supplies, and utilities - \$723,835 / 22.9%
- Debt & reserve transfers - \$527,455 / 12.4%

Budget Influences

The \$5,886,010 budget increase is driven by, among other factors; externally determined amounts that are outside of the direct influence of the Municipality, adherence to Municipal Policy, contract obligations, and delivering on objectives of the Municipality's Strategic Plan. The accompanying table breaks down these significant budget influences.

Item	Amount	% Increase
Non-discretionary influence		
Externally set expenditures	\$ 1,444,600	25%
Policy & contract related expenditures	1,120,685	19%
Debt & Reserve Obligations	688,245	12%
	3,253,530	55%
Strategic plan influence		
Capital and special project expenditure	1,358,160	23%
Human resource requirements	246,044	4%
	1,604,204	27%
Other budget influence		
Material, supplies, & utilities	342,035	6%
Purchased services & human resources	686,241	12%
	1,028,276	17%
Total Budget Increase	\$ 5,886,010	100%

Introduction

Municipal Council and staff remain committed to their strategic direction and the efficient delivery of quality municipal services to citizens and businesses. The 2024/25 Proposed Budget supports this commitment and provides comprehensive detail of the Municipality's operating and capital budgets.

Assessment Lift

Growth in property assessment remains strong across the Province and has resulted in larger than usual revenue growth for the Municipality. This revenue growth comes in the form of assessment lift¹ which has been seen in both the residential and commercial assessment bases for 2024/25. The total increase in property tax revenue from assessment lift is estimated at \$4,259,500. Municipal staff have performed a detailed examination of potential use of the assessment lift, and similar to 2023/24, budget recommendations prioritize the Municipality's ongoing fiscal sustainability.

Residents of the Municipality continue to face increasing cost of living, however low income households are eligible for ratepayer relief through the personal property tax reduction program. In 2024/25 the program offers tax reductions up to \$560 for households with total income below \$46,000, an increase of \$50 over the 2023/24 reduction amount.

The Municipality's residential tax rate is competitive with other municipal units throughout the province, and is among the most affordable across rural Nova Scotia municipalities, see pages 46 and 47. The Municipality property tax affordability is demonstrated by the calculation of residential tax effort on page 48. The Municipality's current residential tax effort of 2.0% is below the Provincial average of 2.1% and well below the 4.0% provincial threshold.

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

A significant portion of residential assessment growth is subject to the Province's Capped Assessment Program (CAP). CAP sets an upper limit on assessment growth for qualifying properties based on the measurement of Nova Scotia October CPI rate for all items. For 2024/25 this upper limit is 3.2% as shown in figure 12 on page 43. This is a significant decrease from the 7.7% CAP rate of 2023/24. The 2024/25 CAP is more in line with historic rates. Additional assessment growth related to property sales, new construction, major renovations, and properties that are ineligible for CAP have resulted in overall assessment lift of 8.2%. Starting in 2020 and continuing through to 2022, home prices have increased substantially. Prices continue to grow, however sales activity has fallen in 2023 with a year-over-year drop of 23.3%. These home pricing trends are demonstrated in figure 13 on page 44 which shows average residential sales prices in Nova Scotia between January 2014 and January 2024. Prices are beginning to fall from 2022 highs, and as a result 2023/24 may represent the peak of assessment growth.

Commercial assessments also experienced significant growth of 10.3% as demonstrated by figure 14 on page 45. The Municipality has a single sizable account that makes up 13.8% of the commercial tax base. The highest assessed five percent of commercial accounts generate more than 53.8% of the Municipality's commercial tax revenue. Therefore, adjustments to the commercial tax rate would most significantly impact larger commercial enterprises.

Adjustments to the residential tax rate has a minimal impact on the average residential account. The average assessment of a single-family dwelling in 2024/25 is \$194,208, which equates to an average bill of \$1,657 (excluding area rate charges). A one cent rate adjustment represents \$19.42 on the average bill and impacts total residential tax revenue by \$451,200. The Municipality's residential tax rate is below the provincial average, and a rate reduction is not being proposed in the 2024/25 fiscal budget.

As previously stated, the Municipality must continue to prioritize long-term financial sustainability and continue to strive toward reserve management objectives established in the 2023/24 budget. There are several key items that have been considered when reaching the decision to hold the tax rate in 2024/25:

- Inflationary pressures on general municipal expenditures;
- Provincial mandatory costs (accounting for 42.0% of total Municipal spend) will increase in response to assessment growth as predicted in past budgets;
- Provincial Service Exchange will have an unknown impact on annual operating costs in subsequent years;
- The landscape for capital assets is expanding to include accessibility, climate change, and housing demand;
- Additional staff resources are required to meet operating requirements; and
- Incorporating asset management best practices into the funding of capital reserves.

Inflationary Pressure

The Joint Statement of the Government of Canada and the Bank of Canada on the Renewal of the Monetary Policy Framework² announced that the annual inflation target will continue to be the 2 percent mid-point of the 1 to 3 percent inflation-control range. 12-month inflation (December 2022 to December 2023) as measured by the Consumer Price Index, Canada, All-items was 3.4%. Inflationary pressures are a key point of uncertainty when developing multi-year budget forecasts. The presence of inflation means that year-over-year, the buying power of municipal funds is diminished.

Mandatory Costs Increase

The Municipality is experiencing increased expenses due to Growth in Uniform Assessment (UA). For example there is an increase of almost \$1,600,000 in the contribution to the Annapolis Valley Regional Centre for Education (11.3% increase). Provincial mandatory costs that are tied to UA have grown 12.1% for fiscal 2024/25. There is a one-year lag in the application of UA which means 2024/25 cost increases are reflective of 2023/24 assessment increases.

² <https://www.bankofcanada.ca/2021/12/joint-statement-of-the-government-of-canada-and-the-bank-of-canada-on-the-renewal-of-the-monetary-policy-framework/>

Service Exchange

The renegotiation of Service Exchange, being referred to as the Memorandum of Understanding (MOU) between the Province and municipalities, is part of the Premier's mandate letter to the Minister of Municipal Affairs and Housing.

Municipal Reform (2023) Act - Bill 340 received Royal Assent on November 9, 2023 and removed the requirement for municipalities to fund Regional Housing and Corrections; resulting in a decrease in mandatory payments of \$1,008,800.

Despite the reduction in 2024/25, outstanding items contained in the MOU Schedule A have continued potential to result in a significant exchange of programs between the Province and municipalities. The future financial impact to municipalities is currently unknown. Future Service Exchange may have a material impact on the Municipality. For example, funding for roads is explicitly stated as part of the MOU renegotiations in the Minister's mandate letter. The Municipality has significantly more local roads than all of its rural municipal counterparts and could be disproportionately impacted. Due to the broad scope of items contained in Schedule A that are eligible for exchange, there is a great deal of uncertainty about future impacts.

Future Capital

The 2024/25 capital and special project budget is the largest single year budget in Municipal history and includes over \$41,648,151 worth of projects and nearly \$70,500,000 over the five-year forecast. In addition to maintaining critical Municipal infrastructure for the continued provision of core municipal services, such as upgrades and extensions to municipal sewers to support housing growth, the capital budget will routinely incorporate more and more spending in the areas of accessibility, population growth, and climate change mitigation and adaptation.

Staff Resource

Previously described non-CAP assessment increases are partially driven by construction and development activity within the Municipality. There has been substantial growth in local development and as a result the Municipality

is experiencing increased demand on human resources needed to provide both statutory compliance and development related services. Three positions have been added to directly support this growing development through the establishment of a dedicated permitting team.

In addition, an expanded human resource complement is needed to ensure the successful implementation of several long-term municipal plans and to operationalize the strategic priorities of Municipal Council. These include significant capital and generational projects such as alternative energy development and the potential multi-purpose recreation complex. For this reason, one FTE has been added to the Corporate Services Department to support Financial Reporting, and an additional 0.5 FTE has been added to increase administrative assistance capacity within the Environmental Services and Climate Resilience Department.

Capital Reserve Stability

Capital reserves are an essential part of smoothing the tax rate impact of annual capital spending. In the absence of an appropriately funded reserve, large capital asset replacements could significantly impact annual tax requirements.

In November 2021, Council received a report that identified the existing shortfall in capital reserves related to Municipal wastewater infrastructure. The reported shortfall was factored into the 2022/23 budget through a plan to close the shortfall. The plan was further enabled through amended Policy.

A similar process is currently being undertaken for the Municipality's remaining asset classes. Until this work is complete, there are steps that must be taken to move the capital reserve toward Policy requirements of:

“An amount equivalent to Accumulated Depreciation charge of capital assets for asset replacement, plus funding for specific projects or new infrastructure (as opposed to asset replacement)”. (s.8.3)

At the end of fiscal 2022/23, the Municipality's general rate capital reserve balance totaled \$7,988,400 making up 80% of accumulated amortization of \$9,956,860. The reserve shortfall is further exacerbated by the on-going utilization of reserve funds for asset replacements where present-day costs exceed historical costs. Future Policy

review will need to consider appropriate limitations on reserve utilization and adjustments to required reserve contributions.

The more recent approach to annual capital reserve contributions is in keeping with the balance recommended in the Reserve Policy. Unfortunately this approach to funding the reserve has not always been utilized. The Municipality began enhancing annual reserve contributions in the 2023/24 fiscal year. To meet the Policy-prescribed balance, this practice will need to continue.

Attaining the current Policy recommended balance is only the first step in the achievement of a sustainable long-term capital replacement program, and on its own will take multiple years to resolve. 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. Funding capital reserves at a rate equivalent to the amortization of the Municipality's Tangible Capital Assets fails to address increasing asset replacement costs. Reserve contributions will need to be tied to replacement cost which in turn will extend the time it takes for capital reserves to reach an acceptable balance. The reserve balance at 80% of accumulated depreciation is understating the scale of the existing deficit once the elevated cost of asset replacements is taken into consideration.

Replacement of Municipal fleet vehicles is a prime example of the shortcomings of the existing approach. The 2024/25 capital budget includes vehicle replacements at an average cost of roughly \$75,000. Generally, fleet vehicles are replaced after ten years of service. In 2013/14 the Municipality purchased three vehicles at an average price of just over \$20,000. Over the life of the three vehicles purchased in 2013/14 the Municipality would have contributed a little over \$60,000 to the related capital reserve; not enough to replace one of the three vehicles to be purchased in 2024/25.

The Municipality's tax base between 2013/14 and 2023/24 should have been tied to the cost of replacing the vehicles that provided service over that period. Since the capital reserve was under funded, a significant component of asset replacement cost will fall to ratepayers today or in the future. Reserve shortfalls are either

funded from annual tax revenues (current ratepayers) or could be financed with debt that will be repaid with tax revenues over the term of the debt (future ratepayers).

The 2023/24 approved budget was the first step of the multi-year approach to addressing the reserve deficit relative to accumulated depreciation targets. Efforts will continue in 2024/25 to narrow the general rate capital reserve gap by including a \$2,000,000 enhancement to the reserve. The transfer is forecasted to bring that reserve to 92% of accumulated depreciation. Policy revisions and changes to reserve management methods will also need to be considered to enhance financial and asset management practices, achieve annual reserve contributions that reflect alignment of asset service periods with related cost responsibilities, eliminate the asset replacement “unfunded liability”, and sustain tax rate stability for current and future residents of the Municipality.



Strategic Plan

Introduction

Council approved the adoption of Strategic Plan 2021–2024 in September 2021 which was later updated it in March 2023. The plan outlines strategic priorities that, in turn, guide the development of budgets, measurable goals, work plans and projects shaping day-to-day operations. All projects identified in the Strategic Plan support the Municipality’s Vision, Mission and Values.

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

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

Priorities



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

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

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

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

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

Community Profile

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

Living in Kings

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

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

Population and Dwellings

According to Statistic Canada's 2021 Census, population in the Municipality increased by 1.27% between 2016 and 2021, from 47,625 to 48,229. At the time of the 2021 Census count there were 23,091 total private dwellings in the Municipality and 20,853 private dwellings considered to be 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 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, 2021³

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

Employment by Industry, top three

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

³ 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 school offerings, The Booker School in Port Williams is a not-for-profit independent school serving students from Pre-Primary to Grade 8; and Landmark East, located in the neighboring Town of Wolfville, is a not-for-profit day and boarding school for students with learning differences.

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

Transportation

The Municipality supports a municipally owned public transit service operated by the Kings Transit Authority. Kings Transit offers a number of fixed route schedules running in Kings County and serves a larger network spanning from Hants West to Digby 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 rural routes. To encourage human-powered modes of travel, the Municipality plans to continually build on existing Active Transportation options through the ongoing implementation of the newly adopted Active Kings County: An Active Transportation Plan.

Health care

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

Sewer and Greenwood Water Utility

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

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

Public Safety

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

Recreation

Visit the parks and trails in Kings County to explore one natural oasis after another. Recreation Services staff focus on making diverse and accessible recreational opportunities for all ages in all seasons. Visit Aylesford Lake Beach to check out a fan-favourite 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 Canada⁴.

Figure 1: Population and Dwellings

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

Notes:

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

Figure 2: Educational Attainment

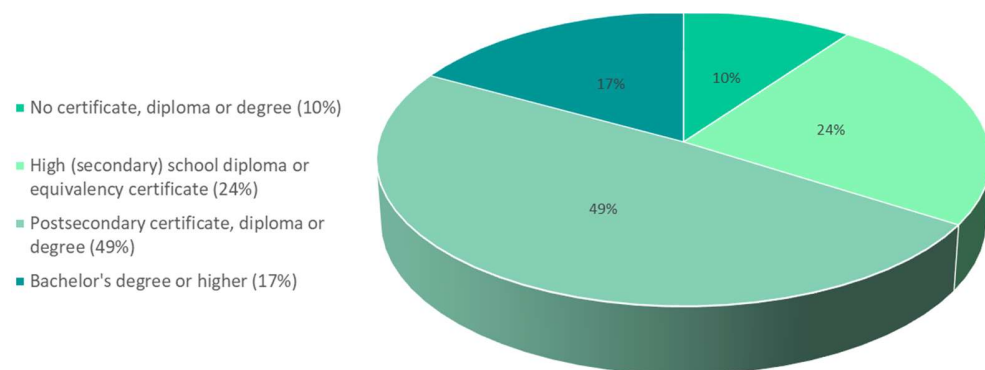


Figure 3: Population by age category

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

Notes:

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



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

Local History

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

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

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

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

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

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

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 equalled by urban growth. Towns in the County of Kings have continued to develop as financial, government, and commercial centres as the appeal of rural living continues to bring new residents to the area.

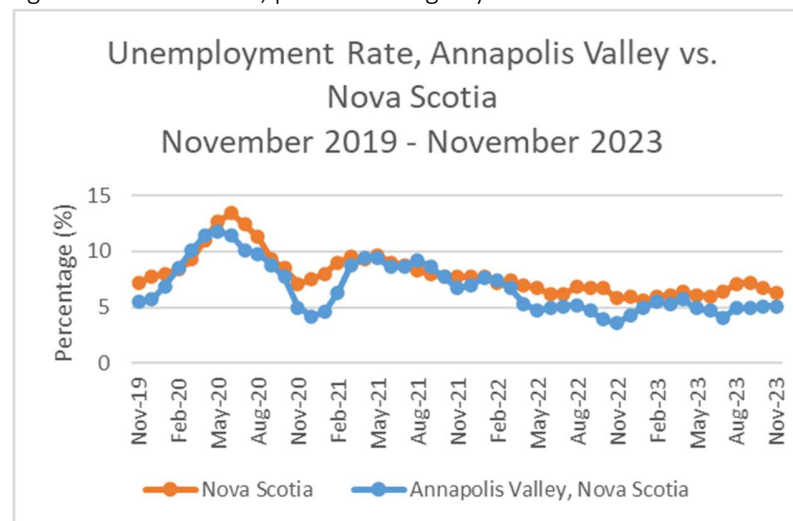
A look into the history of this region shows change over time and recognizes distinct groups of people who have shaped the development of Kings County. This brief overview is far from exhaustive and complete, and the Municipality of the County of Kings remains committed to truth and reconciliation which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

Local Economic Update

The Annapolis Valley economic region (comprising Kings, Annapolis, and Hants counties) is one of the Province's largest economic forces outside of the Halifax Regional Municipality.

The labour force in the Annapolis Valley region (Kings, Hants, and Annapolis counties) measured 67.3 thousand people as of November 2023, up from 66.0 thousand in November 2022 but a decrease compared to a high of 68.6 thousand people in July 2023⁶. The unemployment rate in the Annapolis Valley was 5.1% in November 2023, more than a full percentage point lower than the Provincial rate of 6.3% but an increase over the 3.7% unemployment rate in November 2022⁷. Despite the growing unemployment rate, the number of people receiving employment insurance benefits in the County of Kings decreased slightly from October 2022 (1,250 people) to October 2023 (1,190 people) and remains below historical rates⁸.

Figure 4: Labour force, percent change by month⁵



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

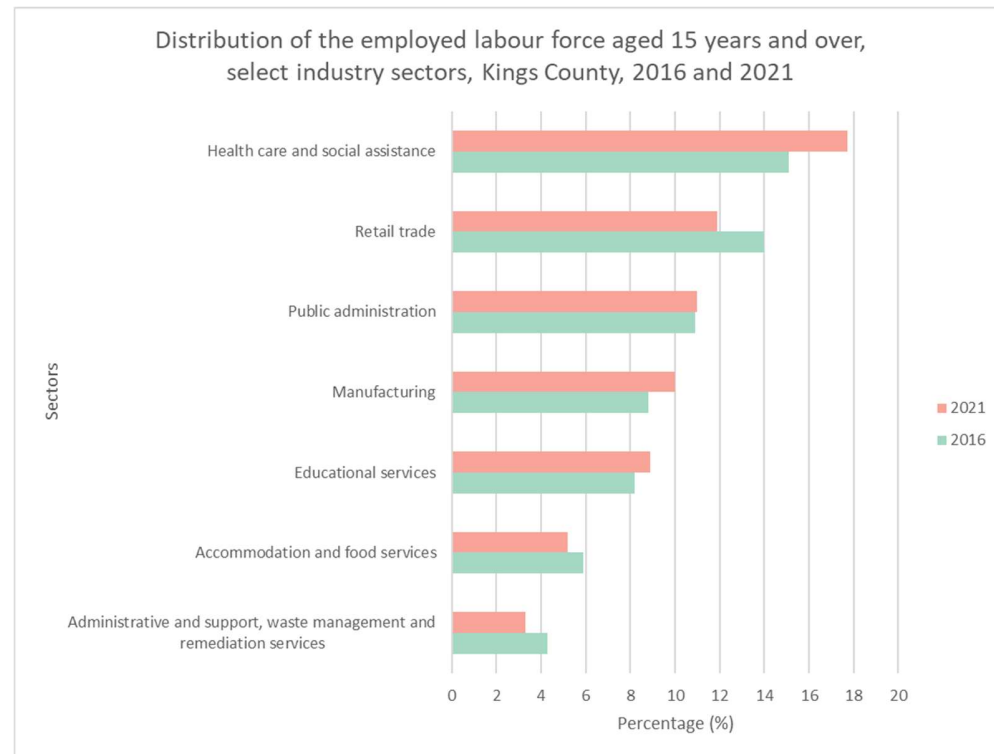
⁶ Statistics Canada [Table 14-10-0387-01 Labour force characteristics, three-month moving average, unadjusted for seasonality, last 5 months](#)

⁷ Statistics Canada [Table 14-10-0387-01 Labour force characteristics, three-month moving average, unadjusted for seasonality, last 5 months](#)

⁸ Statistics Canada [Table 14-10-0323-01 Employment insurance beneficiaries by census division, monthly, unadjusted for seasonality](#)

As reported in the 2021 Census, Kings County (including the Towns of Berwick, Kentville and Wolfville, as well as the Annapolis Valley First Nation and Glooscap First Nation) saw an increase in the number of people employed in the Health Care and Social Assistance (+625 people, or +2.6% of the total workforce), Manufacturing (+275, +1.2%) and Educational Services (+145, +0.7%) industry sectors compared to the 2016 Census. These employment gains were offset by employment losses in the Retail Trade (-635, -2.1%), Administrative Support, Waste Management and Remediation Services (-285, -1.0%) and Accommodation and Food Services (-210, -0.7%) sectors. Health Care and Social Assistance remains the largest sector of employment in Kings County, employing 17.7% of the workforce in 2021, followed by Retail Trade (11.9%) and Public Administration (11.0%)¹⁰.

Figure 5: Employment by Sector⁹



⁹ 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>

¹⁰ 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>

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

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

Operating Budget Control Process:

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

- Services approved by Council are carried out within the service area net expenditure approvals, and that deviations from this policy are reported to and reviewed by the CAO or Council, as set out therein.

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

Capital Budget Control Process:

The following points highlight the capital budget control process:

- Council, in adopting the Capital Budget, shall determine the sums required for each Capital Project listed in the Capital Budget. The Treasurer shall certify that funding for the Capital Projects in the Capital Budget is within the Municipality’s updated financial debt limit prescribed by the Province of Nova Scotia.
- All Capital Budgets and departmental reports to Council seeking authority for the release of funds and commencement of the capital project 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 and controlled to steer activity throughout the period in line with budget and achieve a balanced year-end result. As such, all budgeted revenues must equal total budgeted expenditures and reserve transfers. A Surplus Allocation policy was put in place in 2014 which outlines the annual process for allocation of any surplus or deficit positions. The policy allocates a surplus first in the reduction of long-term debt for capital projects and then to Council's strategic plan initiatives. A deficit is immediately funded from operating reserves.
- **Long Range Perspective** – All budgets are prepared with a long-term perspective to ensure affordability and equity to the ratepayers. As such, all programs and projects within the operating and capital budgets must be realistic.
- **User Pay** – The Municipality has a practice to ensure that services that are identifiable to specific users are charged to them (either through user charges or specific area rates) instead of levying a general tax to all property owners.
- **Proactive Asset Management** – The infrastructure of the Municipality is reviewed on an ongoing basis to assess its condition. Proactive maintenance and rehabilitation programs are then programmed into the budget process.
- **Reserves and Reserve Funds** – The Municipality maintains reserve funds to assist in financial planning.
- **Financial Policies** (Council approved) are posted on the [Municipal website](#).

Basis of Budgeting:

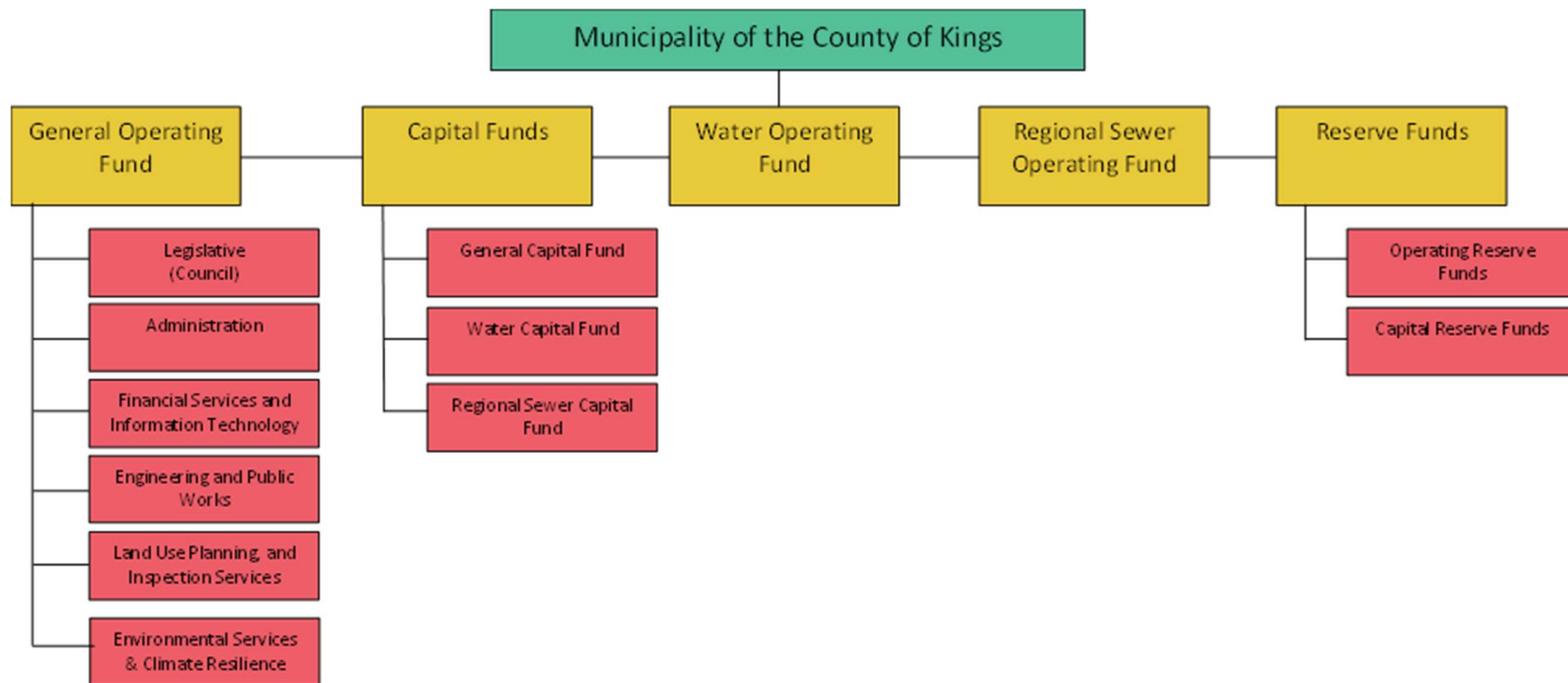
The Municipality prepares its financial information in accordance with the Canadian Public Sector Accounting Standards (PSAS), as prescribed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada; prescribed policies issued by the Nova Scotia Department of Municipal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



Municipal Funds

The Municipality's resources and operations are separated into various funds made up of their own discrete set of balancing general ledger accounts. Each fund is a separate accounting entity organized by their intended purpose. They 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. Legal restrictions and contractual agreements prevent it from being used or diverted 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:

Figure 6: Municipal Fund Structure



General Fund – This fund includes all municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through municipal property taxes, user fees and other revenue sources. The General Fund also includes a provision for contributions to Reserve Funds. For example, in an election year, election expenditures are financed by a transfer from the Election Reserve; conversely in non-election years contributions are made to the Election Reserve.

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

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

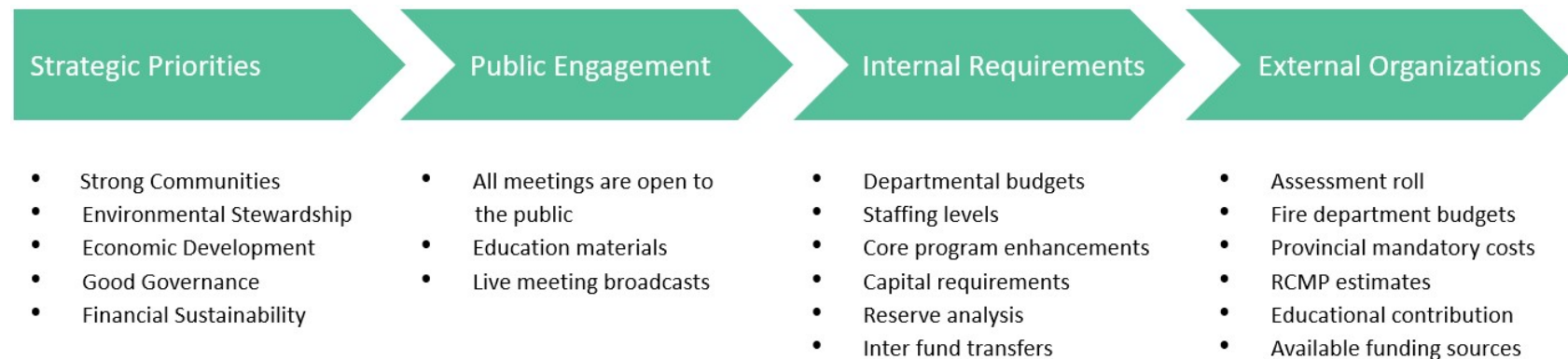
Capital Funds – These funds account for capital projects related to the delivery of services and programs. The Capital Budget is presented on the basis of funding source (Tax Supported, Sewer Rate Supported and Water Rate Supported). Various inter-fund transactions are reflected to achieve the separation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

Reserve Funds – Capital reserve funds are set aside as a result of budget deliberations, legislation, agreement or Council bylaw 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 approved amendments are incorporated into the budget before the presentation of a final budget for Council approval.

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

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

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

Consolidated Budget

























For Fiscal Year Ending March 31, 2025

	General Operating	Greenwood Water Utility Operating	Regional Sewer Operating	Capital Funds	Reserve Funds	Inter Fund Eliminations	Total
Revenues							
Tax Revenue	\$ 50,680,400	\$ -	\$ -	\$ -	\$ -	\$ (13,000)	50,667,400
Payments in Lieu of Taxes	3,831,550	-	-	-	-	-	3,831,550
Interest on Investments/Taxes	1,502,000	-	-	-	1,096,227	-	2,598,227
Area Rates collected for Other Units	5,636,200	-	-	-	-	-	5,636,200
Less Area Rates paid to Other Organizations	(5,594,200)	-	-	-	-	-	(5,594,200)
Departmental/ Activity Revenue	7,407,080	1,084,900	2,000,500	211,277	40,828	(857,250)	9,887,335
Transfers From Other Funds	1,870,730	-	-	8,021,251	5,814,804	15,706,785	31,413,570
Intergovernmental Transfers	-	-	-	14,943,637	-	-	14,943,637
Total Revenue	65,333,760	1,084,900	2,000,500	23,176,165	6,951,859	14,836,535	113,383,719
Expenditures							
Contribution to Provincial Services	27,409,400	-	-	-	-	-	27,409,400
Inter-Municipal Service Agreements	6,340,700	-	-	-	-	-	6,340,700
Salaries, Wages, Benefits	9,605,600	327,200	348,600	-	-	-	10,281,400
Materials, Supplies, Utilities	3,851,320	267,070	864,100	-	-	397,000	5,379,490
Purchased Services	3,621,880	153,600	98,600	-	-	473,250	4,347,330
Special Projects	2,413,230	-	-	-	-	-	2,413,230
Fire Protection Funding	2,829,650	-	-	-	-	-	2,829,650
Grants	3,009,810	-	-	-	-	-	3,009,810
Capital Projects	-	-	-	39,234,921	-	-	39,234,921
Debt & Transfers to Other Funds	6,252,170	337,030	689,200	-	7,433,469	(15,706,785)	(994,916)
Total Expenditures	65,333,760	1,084,900	2,000,500	39,234,921	7,433,469	(14,836,535)	100,251,015
Excess (Deficiency) of Revenues over Expenditures	-	-	-	(16,058,756)	(481,610)	29,673,070	13,132,704
Fund Balance – Beginning	-	2,282,900	-	57,457,000	39,597,513	-	99,337,413
Capital out of surplus	-	(1,887,900)	-	-	-	1,887,900	-
Fund Balance – Ending	\$ -	\$ 395,000	\$ -	\$ 41,398,244	\$ 39,115,903	\$ 31,560,970	\$ 112,470,117

Municipal Financial Condition Indicators

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

Figure 8: Municipal Financial Condition Index

Base	2022-23	2021-22	+/-	Threshold
3-year Change in Tax Base	 7.9%	 8.1%		> CPI
Reliance on a Single Business or Institution	 2.3%	 2.4%		< 10%
Residential Tax Effort	 2.0%	 1.9%		< 4%
Structure				
Uncollected Taxes	 3.3%	 3.2%		< 10%
Operating Reserves	 33.5%	 40.4%		> 20%
Debt Service	 1.7%	 1.6%		< 10%
Outstanding Operating Debt	 0.4%	 0.3%		< 25%
Undepreciated Assets	 52.0%	 53.4%		> 50%
Roof				
Deficits in the Last 5 Years	 0/5	 0/5		0/5
Liquidity	 1.6	 1.9		> 1.5
Reliance on Government Transfers	 0.9%	 1.6%		< 15%
Combined Reserve	 81.5%	 86.7%		> 40%

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, 2021 is available [here](https://beta.novascotia.ca/sites/default/files/documents/1-3236/municipality-county-kings-municipal-profile-and-financial-condition-indicators-results-2021-en.pdf)¹¹. At the time of budget release the March 31, 2022 and March 31, 2023 FCI reports had yet to be released. The 2023 figures above have been prepared internally and are based on audited financial information.

¹¹ Municipal Report, Municipality of the County of Kings <https://beta.novascotia.ca/sites/default/files/documents/1-3236/municipality-county-kings-municipal-profile-and-financial-condition-indicators-results-2021-en.pdf>

Operating Budget

The following section provides a detailed 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 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 approved budget maintains high levels of service while supporting Council's Strategic Plan and Key Strategic Priorities. Sound fiscal planning and long-term financial sustainability play key parts in budget development. Residential tax burden and affordability are also key drivers in the Municipality's approved budget.



General Operating Fund Budget Overview

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Property Tax Revenue	\$ 50,680,400	\$ 46,420,900	9.2 %	\$ 46,556,845	\$ 41,626,545	\$ 38,993,599
Property Tax In lieu (PIIT)	3,831,550	3,376,850	13.5 %	3,534,420	3,070,381	3,006,785
Interest on Investments/Taxes	1,502,000	1,414,800	6.2 %	1,278,590	1,213,242	543,743
Area Rates collected for Other Organizations	5,636,200	5,149,000	9.5 %	5,149,000	4,600,689	4,353,413
less Area Rates paid to Other Organizations	(5,594,200)	(5,107,000)	9.5 %	(5,107,000)	(4,600,689)	(4,353,413)
Departmental Revenue	7,407,080	6,955,365	6.5 %	6,950,085	6,445,446	6,225,032
Transfers from Other Funds	1,870,730	1,237,835	51.1 %	261,815	1,553,234	393,687
Total Revenue	65,333,760	59,447,750	9.9 %	58,623,755	53,908,848	49,162,846
Expenditures						
Education Contribution	15,668,200	14,072,600	11.3 %	14,082,580	13,131,756	12,818,112
RCMP & Prosecution	9,722,500	9,125,800	6.5 %	9,130,275	9,365,920	7,759,308
Other Mandatory Services	2,018,700	2,989,100	(32.5)%	2,993,830	2,817,946	2,893,314
Inter-Municipal Service Agreements	6,340,700	6,118,000	3.6 %	5,317,620	5,554,409	5,402,370
Salaries, Wages, Benefits	9,605,600	8,724,770	10.1 %	8,412,880	6,938,063	6,523,574
Materials, Supplies, Utilities	3,851,320	3,159,285	21.9 %	3,058,950	2,513,111	2,454,094
Purchased Services	3,621,880	2,819,925	28.4 %	2,558,780	2,448,086	2,339,237
Special Projects	2,413,230	1,405,070	71.8 %	222,850	292,775	216,507
Fire Protection Funding	2,829,650	2,689,555	5.2 %	2,689,555	3,598,769	2,528,947
Grants	3,009,810	2,779,720	8.3 %	2,849,060	2,446,830	2,252,913
Debt & Transfers to Reserves	6,252,170	5,563,925	12.4 %	5,644,880	2,959,133	3,074,170
Total Expenditures	65,333,760	59,447,750	9.9 %	56,961,260	52,066,798	48,262,546
Surplus (Deficit)	\$ -	\$ -		\$ 1,662,495	\$ 1,842,050	\$ 900,300
Surplus (Deficit) as a percent of total budget				2.8%	3.4%	1.8%

Explanation for budget variances +/- 5%

1. Property Tax Revenue (+9.2%): As detailed on pages 40-50 residential assessment lift continues to increase for the 2024/25 fiscal year however not at the same pace seen in 2023/24.
2. Payments in Lieu of Taxes (PILT) (+13.5%): Related to assessment lift and updated property information.
3. Interest on Investments & Taxes (+6.2%): Interest earned on bank accounts is growing due to increased bank balances, and interest rate rises in 2023/24 beyond those anticipated in the 2023/24 budget. Interest is tied to the Bank of Canada Overnight Target Rate. The budget assumes that the current rate will drop 0.75 basis points in 2024 and a further drop of 1.25 basis points in 2025.
4. Area Rates (+9.5%): The Municipality collects area rates for a variety of organizations for services such as fire capital, private road maintenance, and village rates. These revenues are also impacted by assessment lift, as well as additional organizations requesting collection services.
5. Departmental Revenue: (+6.5%) Variances are detailed in individual departmental sections on pages 59-107. Primary drivers include increased sewer and streetlight revenue.
6. Transfers from Other Funds (+51.1%): the following chart compares budgeted transfers from reserves:

Description	2024/25 Proposed Budget	2023/24 Approved Budget
Transfer from Open Space Reserve for Park Development and Maintenance funding.	\$ 46,200	\$ 46,200
Transfer from Unpaid Grant Reserve - Civilian Airpark Lease	31,800	30,900
Transfer from Special Project Reserve, Economic Development Reserve, and General Operating Reserve to fund special project activity.	1,492,480	1,065,735
Transfer from Sewer Operating Reserve to fund special project activity	102,360	95,000
Transfer from Election Reserve to fund 2024 Municipal Election.	197,890	-
Total Transfers from Other Funds	\$ 1,870,730	\$ 1,237,835

7. Education (+11.3%): the 2024/25 budget is based on UA data and preliminary enrollment figures provided by AVRCE; the increase is in relation to UA growth.
8. RCMP & Prosecution Services (+6.5%): estimated contribution increase based on best estimates using available information and historic trends.
9. Other Mandatory Services (-32.5%): beginning in 2024/25 municipalities will no longer be required to provide funding for public housing or correctional services.
10. Salaries & Benefits (+10.1%): Development growth, increased service demands, and resources needed to implement long-term municipal plans and to operationalize the strategic priorities of Municipal Council have created a need for an expanded human resource complement. The 2024/25 budget contains 100 full time equivalent (FTE) positions, an increase of 3.5 FTEs. Also included in the salary and benefits budget are approved 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. Remuneration for the incoming Council has been adjusted based on the July 5, 2022, approved Council motion.
11. Materials, Supplies, and Utilities (+21.9%): Variances are detailed in individual departmental sections on pages 59-107. Primary drivers include rising vehicle, insurance, utility, and supply costs.
12. Purchased Services (+28.4%): Variances are detailed in individual departmental sections on pages 59-107. drivers include increases to legal and consultant fees.
13. Special Projects (+71.8%): A breakdown of project funding is on page 72.
14. Fire Protection Funding (+5.2%): Fire department funding is detailed on page 98-99; adjustments have been made to each department based on individual agreements or through Council approval.
15. Grants (+8.3%): Primarily driven by increased application volume for personal tax exemptions.
16. Debt Service & Transfers to Reserve (+12.4%): A portion of 2024/25 Assessment Lift will be used to enhance reserve balances.

Description	2024/25 Proposed Budget	2023/24 Approved Budget
Debt Service - Principal & Interest	\$ 437,400	\$ 501,650
Transfer to Operating Reserve Fund	1,034,700	565,400
Transfer to Capital Reserve Fund	4,780,070	4,496,875
Total Transfers from Other Funds	\$ 6,252,170	\$ 5,563,925

Revenue Overview

The Municipality has six revenue areas within general operations. The most significant source of revenue is property tax, which comprises 77.6% of the total budget.

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Property Tax Revenue	\$ 50,680,400	\$ 46,420,900	9.2 %	\$ 46,556,845	\$ 41,626,545	\$ 38,993,599
Payments in lieu of Taxes	3,831,550	3,376,850	13.5 %	3,534,420	3,070,381	3,006,785
Interest on Investments/Taxes	1,502,000	1,414,800	6.2 %	1,278,590	1,213,242	543,743
Area Rates collected for Other Organizations	5,636,200	5,149,000	9.5 %	5,149,000	4,600,689	4,353,413
Less Area Rates paid to Other Organizations	(5,594,200)	(5,107,000)	9.5 %	(5,107,000)	(4,600,689)	(4,353,413)
Departmental Revenue	7,407,080	6,955,365	6.5 %	6,950,085	6,445,446	6,225,032
Transfers from Other Funds	1,870,730	1,237,835	51.1 %	261,815	1,365,117	393,687
Total Revenue	\$ 65,333,760	\$ 59,447,750	9.9 %	\$ 58,623,755	\$ 53,720,731	\$ 49,162,846

The following pages detail each revenue stream, including the basis of budgeting for each. Further details on property tax rates and trends are available on pages 40-50.



Property Tax

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

Property Tax	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Residential	\$ 36,758,900	\$ 33,965,900	8.2 %	\$ 33,967,435	\$ 30,172,433	\$ 27,778,639
Commercial	10,628,100	9,615,800	10.5 %	9,618,400	8,785,243	8,701,442
Resource	1,806,600	1,573,300	14.8 %	1,571,610	1,418,444	1,328,776
Farm Property Acreage	385,400	369,100	4.4 %	351,080	332,092	319,847
Special Tax Arrangements				-		-
NS Power Incorporated	915,200	710,600	28.8 %	886,810	751,234	686,252
Bell Canada	186,200	186,200	- %	161,510	167,098	178,643
Total Property Tax Revenue	\$ 50,680,400	\$ 46,420,900	9.2 %	\$ 46,556,845	\$ 41,626,544	\$ 38,993,599

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

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

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

Payments in Lieu of Taxes (PILT)

Payments in lieu of taxes are funds collected on Provincially and Federally owned and assessed properties in the Municipality. The budget is based on existing properties and assessment levels.

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 five-year historic average.

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Payments in Lieu of Taxes						
Provincial Properties	\$ 257,900	\$ 244,600	5.4 %	\$ 249,980	\$ 210,289	\$ 193,671
Federal Properties	3,456,450	3,017,850	14.5 %	3,126,500	2,752,707	2,708,349
HST Offset Funding	117,200	114,400	2.4 %	157,940	107,385	104,765
Total Payment in Lieu of Taxes	\$ 3,831,550	\$ 3,376,850	13.5 %	\$ 3,534,420	\$ 3,070,381	\$ 3,006,785

Interest Revenue

Interest revenue includes deposit interest earned on the Municipality's bank balances, as well as interest collected on overdue tax accounts. Deposit interest is budgeted based on average bank balances, and interest rate assumptions using forecasts published by Scotiabank which show the BOC rate dropping 0.75 basis points in 2024 and a further drop of 1.25 basis points in 2025.¹²

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Interest on Investments/Taxes						
Interest on Overdue Accounts	\$ 331,500	\$ 331,200	0.1 %	\$ 306,300	\$ 333,255	\$ 322,571
Net Operations Interest	1,170,500	1,083,600	8.0 %	972,290	879,987	221,172
Total Payment in Lieu of Taxes	\$ 1,502,000	\$ 1,414,800	6.2 %	\$ 1,278,590	\$ 1,213,242	\$ 543,743

¹² Scotiabank Economic Forecast Snapshot, Policy Rates Table, forecast as of February 6, 2024, accessed February 13, 2024:
<https://www.scotiabank.com/ca/en/about/economics/forecast-snapshot.html>

Departmental Revenue

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

Departmental Revenue	Proposed Budget 2024/25	2023/24 Approved Budget	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Intermunicipal Service Agreements	\$ -	\$ -	- %	\$ -	\$ 51,420	\$ 198,180
Legislative	10,800	10,800	- %	10,800	9,000	10,500
Administrative	203,150	215,550	(5.8)%	162,306	246,442	330,271
Finance & IT	361,100	338,400	6.7 %	338,400	307,351	308,442
Engineering & Public Works	788,730	844,185	(6.6)%	847,910	613,364	506,502
Environmental Services & Climate Resiliancy	-	-	- %	-	-	-
Municipal Sewer	5,496,250	5,033,430	9.2 %	5,076,970	4,706,364	4,377,102
Planning & Development	1,600	43,000	(96.3)%	43,000	50,377	53,206
Inspection & Enforcement	476,550	452,200	5.4 %	452,900	443,137	422,836
Permitting	51,000	-	- %	-	-	-
Emergency Management & Fire Protection	17,900	17,800	0.6 %	17,800	17,990	17,990
Total Departmental Revenue	\$ 7,407,080	\$ 6,955,365	6.5 %	\$ 6,950,086	\$ 6,445,445	\$ 6,225,029

Further details on departmental revenues are included on the individual departmental pages 59-107.

Property Tax Rates and Trends

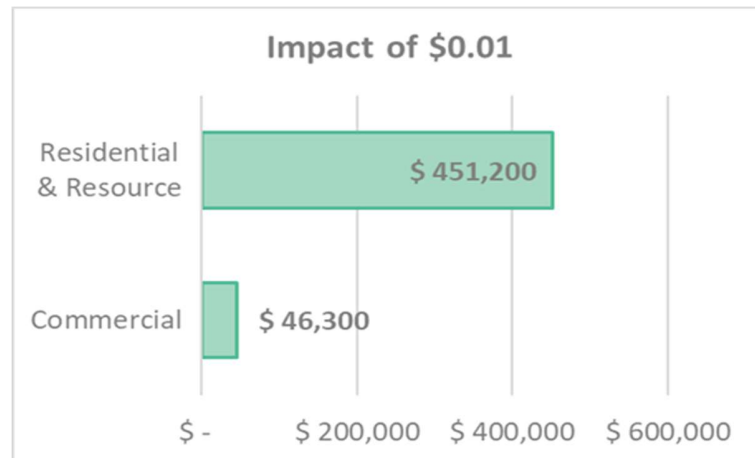
The following rates are in place for properties in the Municipality:

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



The following table illustrates the impact of a one cent rate change on property tax revenue:

Figure 9: Tax rate impact (\$0.01)



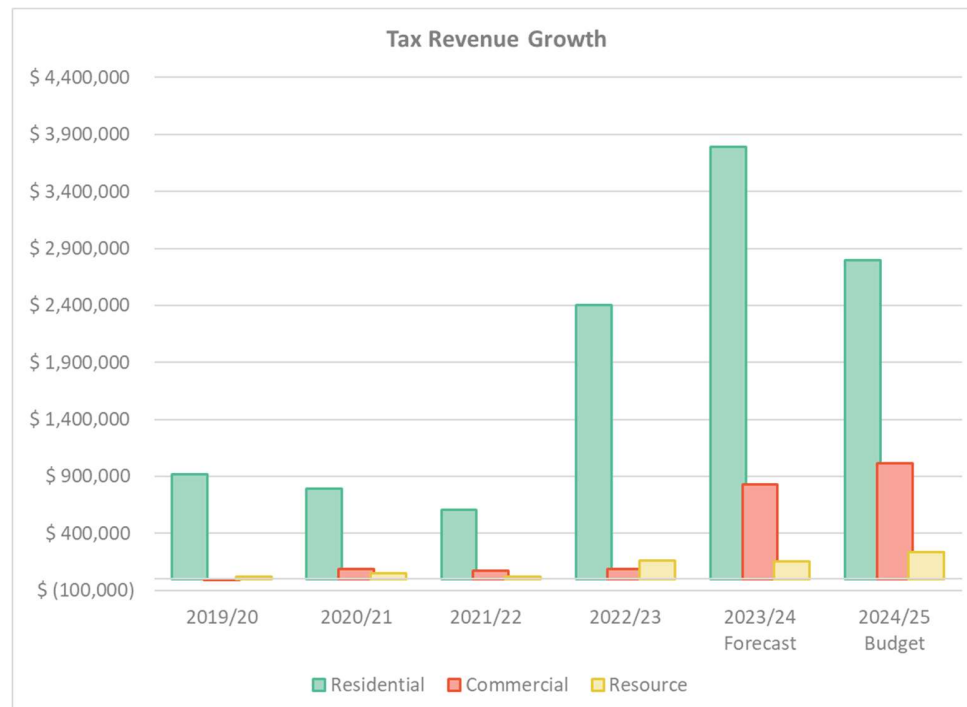
The average residential taxable assessment is \$194,208 per single family dwelling which equates to an average bill of \$1,657 (excluding area rate charges). Based on the average residential assessment there would be an additional levy of \$19.42 for each \$0.01 rate increase.

Annual Property Tax Revenue Growth

Shown below, property tax revenue is calculated based on current year assessments factoring in the existing tax rate and an average appeal rate. Growth in residential assessments stands to be the most significant contributor to the increase in revenues.

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

Figure 10: Annual Property Tax Growth¹³



Property Class	2024/25 Budget Growth	Cumulative Five Year Growth
Residential	8.2%	36.3%
Commercial	10.5%	23.4%
Resource	15.6%	42.0%

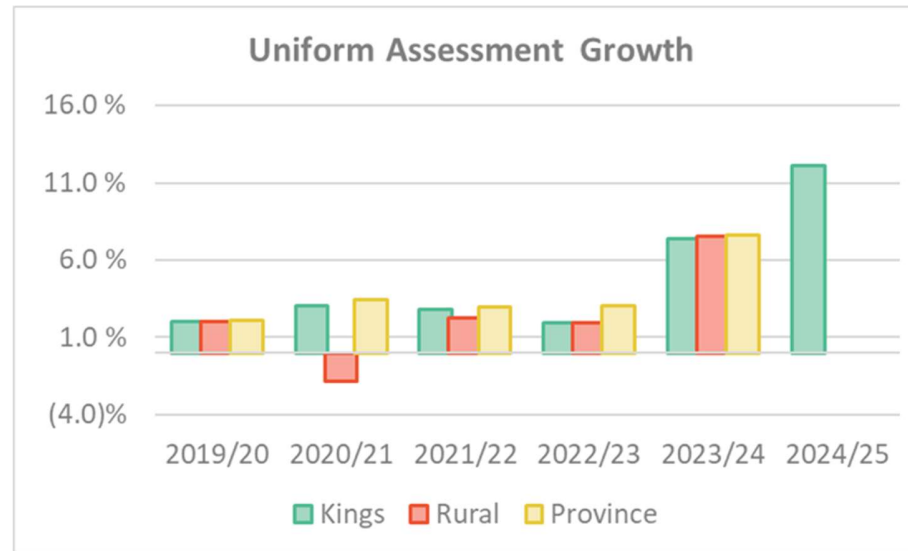
¹³ This table factors in estimated assessment appeals

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 education contribution. For 2024/25 the Municipality's UA is \$4,840,996,127.

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

Figure 11: Change in Uniform Assessment



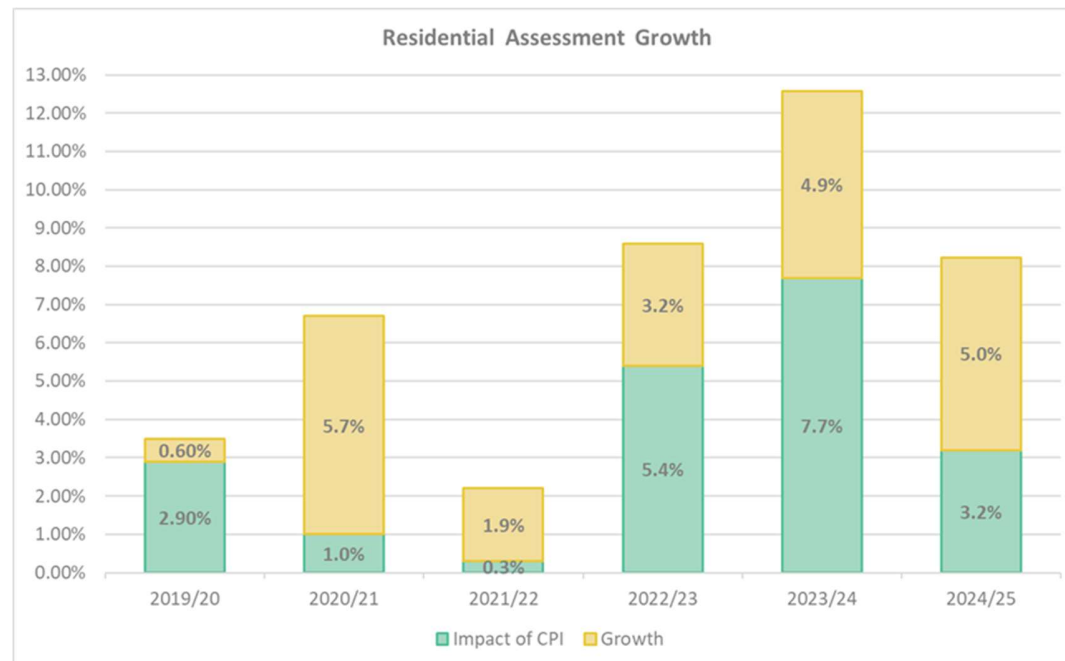
The Municipality will have 12.1% growth in UA for the 2024/25 fiscal year. Information for other municipalities is not yet available. This increase in UA for 2024/25 is attributable to the significant assessment increase in the Municipality experienced in 2023/24.

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 twelve 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 2024/25, the CAP increase has been set at 3.2%. Additional growth related to property sales, new construction, and major renovation resulted in total assessment growth of 8.2%.

Figure 12: Annual Residential Assessment Growth¹⁴

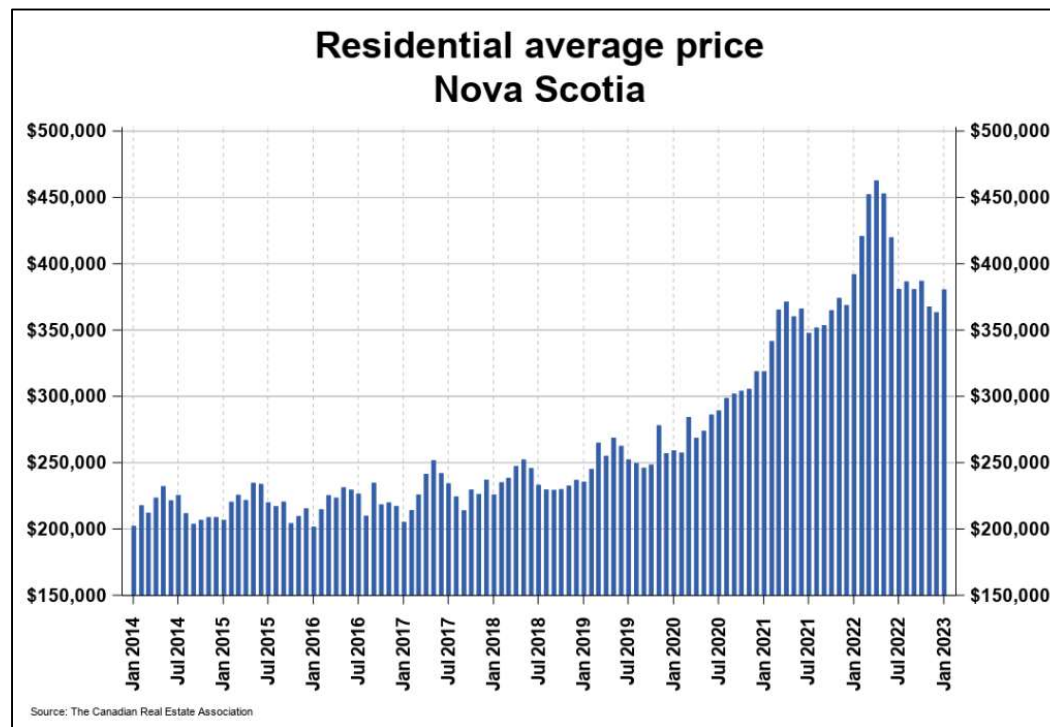


The increase in CAP assessment for 2024/25 will result in an increase of \$49.58 on the annual tax bill of the Municipality's average residential property assessment.

¹⁴ This table does not factor in assessment appeals

Home prices have seen a significant increase from 2020 through 2023, but are beginning to slow. The chart below from the Canadian Real Estate Association shows average residential sales prices for Nova Scotia. In the Annapolis Valley, home sales year-to-date as of December 2023 had fallen by 23.3%¹⁵ over the previous year. However, the average residential price rose by 2.6%.¹⁶ Continued assessment growth is expected, but the Municipality believes it is unlikely to remain at recently observed levels.

Figure 13: Residential Average Home Prices Nova Scotia¹⁷



¹⁵ Nova Scotia Year to Date Summary, The Canadian Real Estate Association; <https://creastats.crea.ca/board/nsar>, accessed January 22, 2024

¹⁶ Nova Scotia Year to Date Summary, The Canadian Real Estate Association; <https://creastats.crea.ca/board/nsar>, accessed January 22, 2024

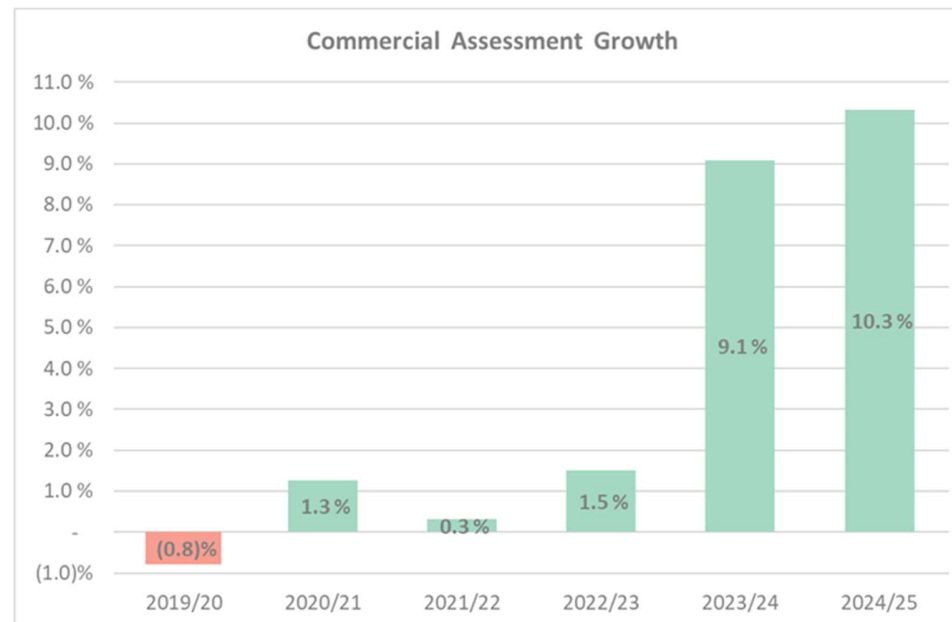
¹⁷ Residential Average Price Nova Scotia, The Canadian Real Estate Association; <https://creastats.crea.ca/board/nsar>, accessed February 15, 2023

Commercial Assessment Growth

Commercial property is not subject to CAP legislation. Assessments are based on a combination of market value on January 1 of the previous year (the Base Date of the assessment) and the condition of the property on December 1 of the previous year (the State Date). For example: a commercial property assessment in February 2024 would be based on market value determined as of January 2023 and the property's condition as of December 2023. For properties whose value is closely tied to the ability to generate income such as office buildings and retail establishments, there is an option for an income-based approach to calculate assessed value.

Figure fourteen demonstrates the five-year history of the commercial assessment growth. For fiscal 2024/25, commercial assessments within the Municipality have increased by 10.3%.

Figure 14: Annual Commercial Assessment¹⁸

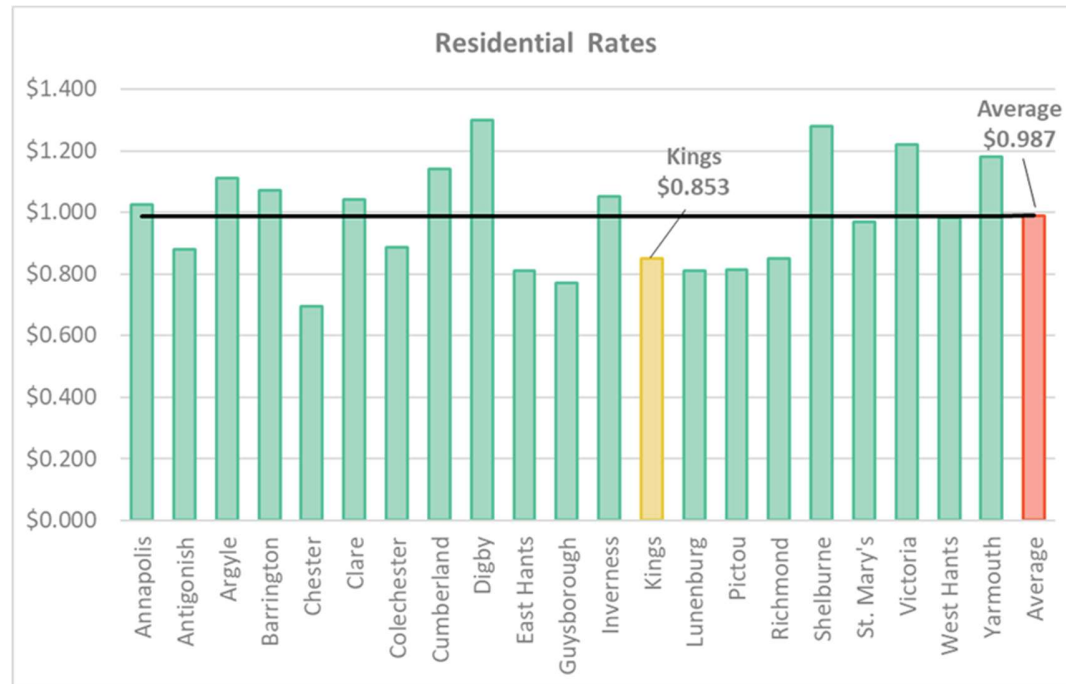


¹⁸ This table does not factor in assessment appeals

Residential Property Tax Rates

The 2024/25 proposed operating budget maintains the residential property tax rate at \$0.853/\$100 of assessed value. The residential rate for Kings is 13.4 cents below the provincial average of \$0.987/\$100 for rural municipalities.

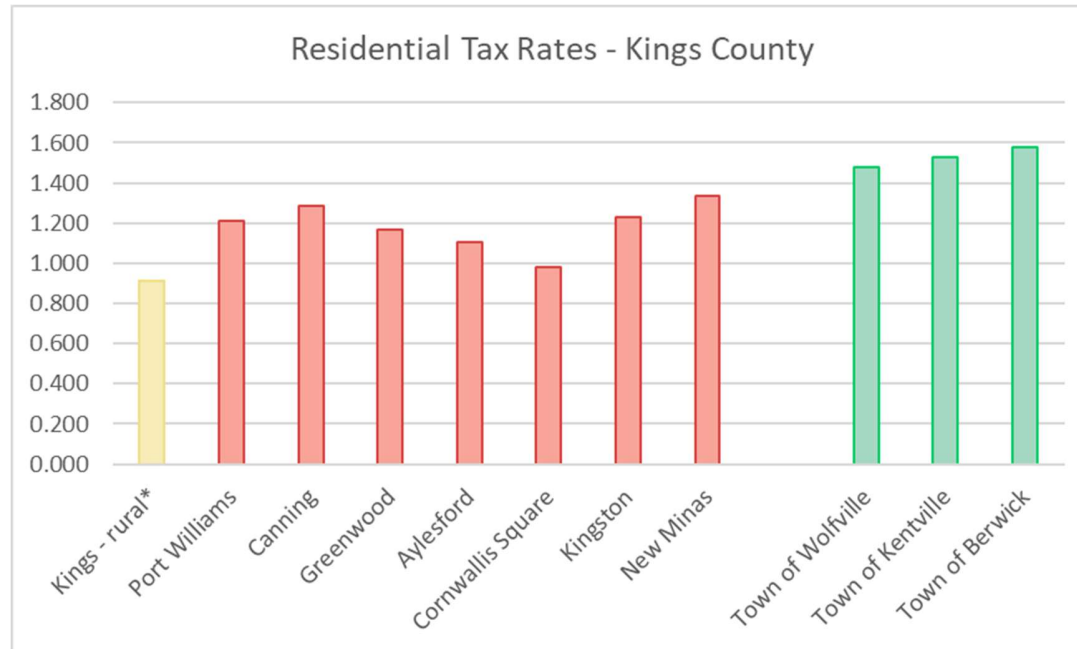
Figure 15: Residential Tax Rates 2023/24¹⁹



¹⁹ The rates included in the figure are as approved for fiscal 2023/24 and do not include area rates.

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

Figure 16: Residential Tax Rates by Location within the County of Kings²⁰



²⁰ * The Kings rural rate includes an average fire capital area rate

** The rates included in the figure are as approved for fiscal 2023/24

Residential Tax Effort

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

This indicator also depicts the Municipality's capacity to increase or lower taxes depending on the tax burden. A high percentage indicates that residents are directing a larger portion of their annual income toward property taxes. The Province considers residential tax effort below 4% as the threshold for low risk. The Municipality was at 1.9% in 2021/22 which is below the rural average and well within the Provincial Threshold. For the 2022/23 fiscal year the Municipality is at 2.0% based on audited financial information and preliminary provincial reporting results.

Figure 17: Residential Tax Effort²¹

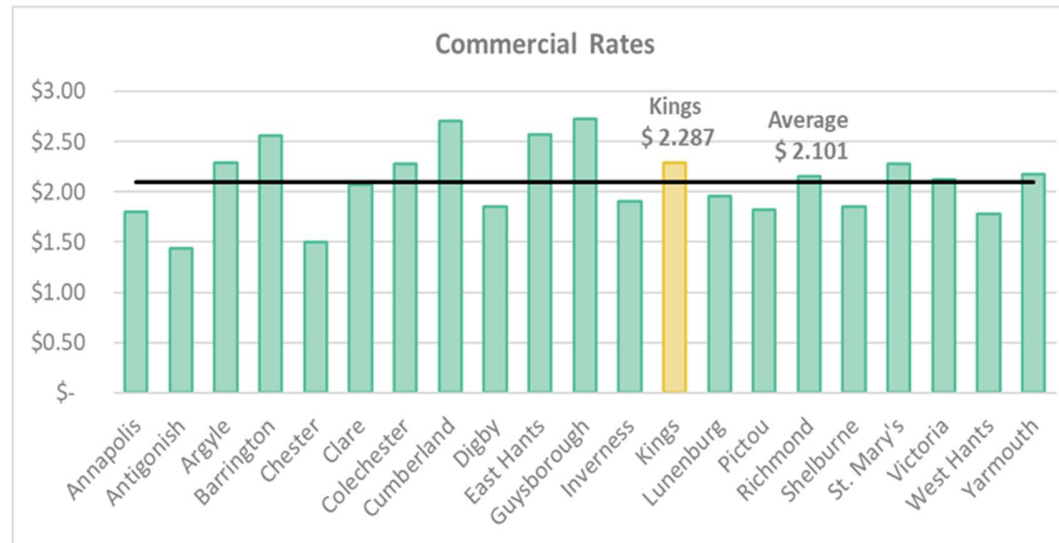


²¹ Residential tax effort relates to the 2020/21 fiscal year for municipalities other than Kings which is based on information from the 2022/23 fiscal year, Municipal Fiscal Statistics, accessed January 26, 2024; <https://data.novascotia.ca/Municipalities/Municipal-Fiscal-Statistics-Financial-Condition-Inr>,

Commercial Property Tax Rates

The 2024/25 proposed operating budget maintains the commercial property tax rate at \$2.287/\$100 of assessed value. The Municipality's commercial tax rate is 18.6 cents above the provincial average, \$2.101/\$100 of assessed value, for rural municipalities based on 2023/24 approved rates.

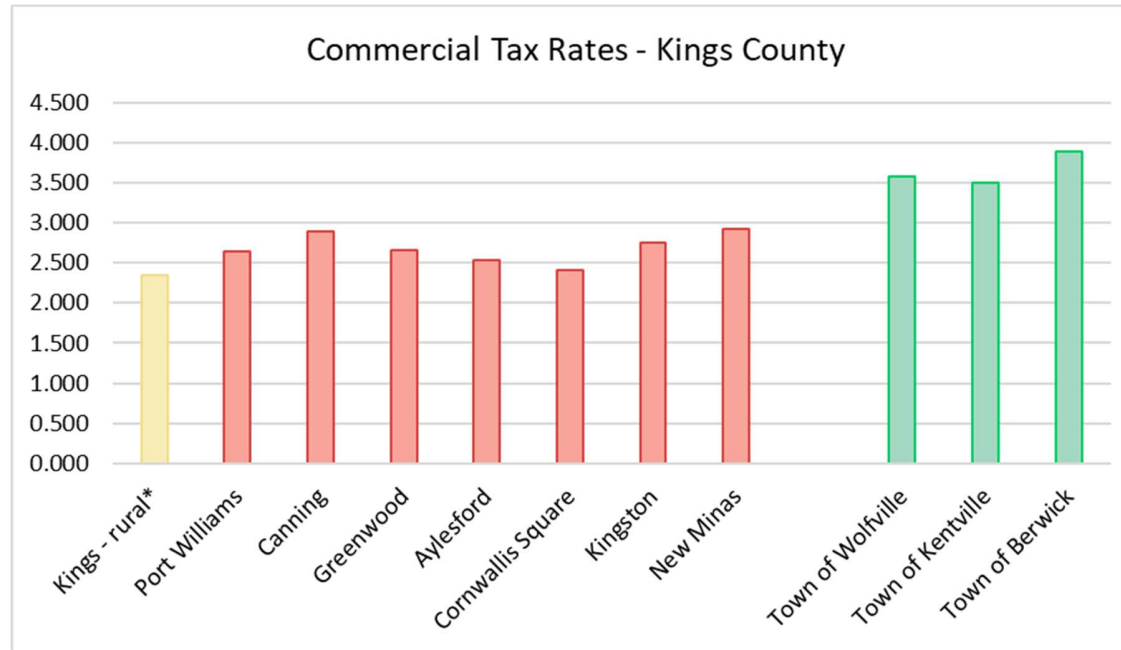
Figure 18: Commercial Tax Rates 2023/24²²



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 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.

²² The rates included in the figure are as approved for fiscal 2023/24 and do not include area rates

Figure 19: Commercial Tax Rates by Location within the County of Kings²³



The Municipality has a single sizable commercial account that makes up 13.8% of the commercial tax base. The highest assessed five percent of commercial accounts generate more than 53.8% of the Municipality's commercial tax revenue. Therefore, adjustments to the commercial tax rate would most significantly impact larger commercial enterprises.

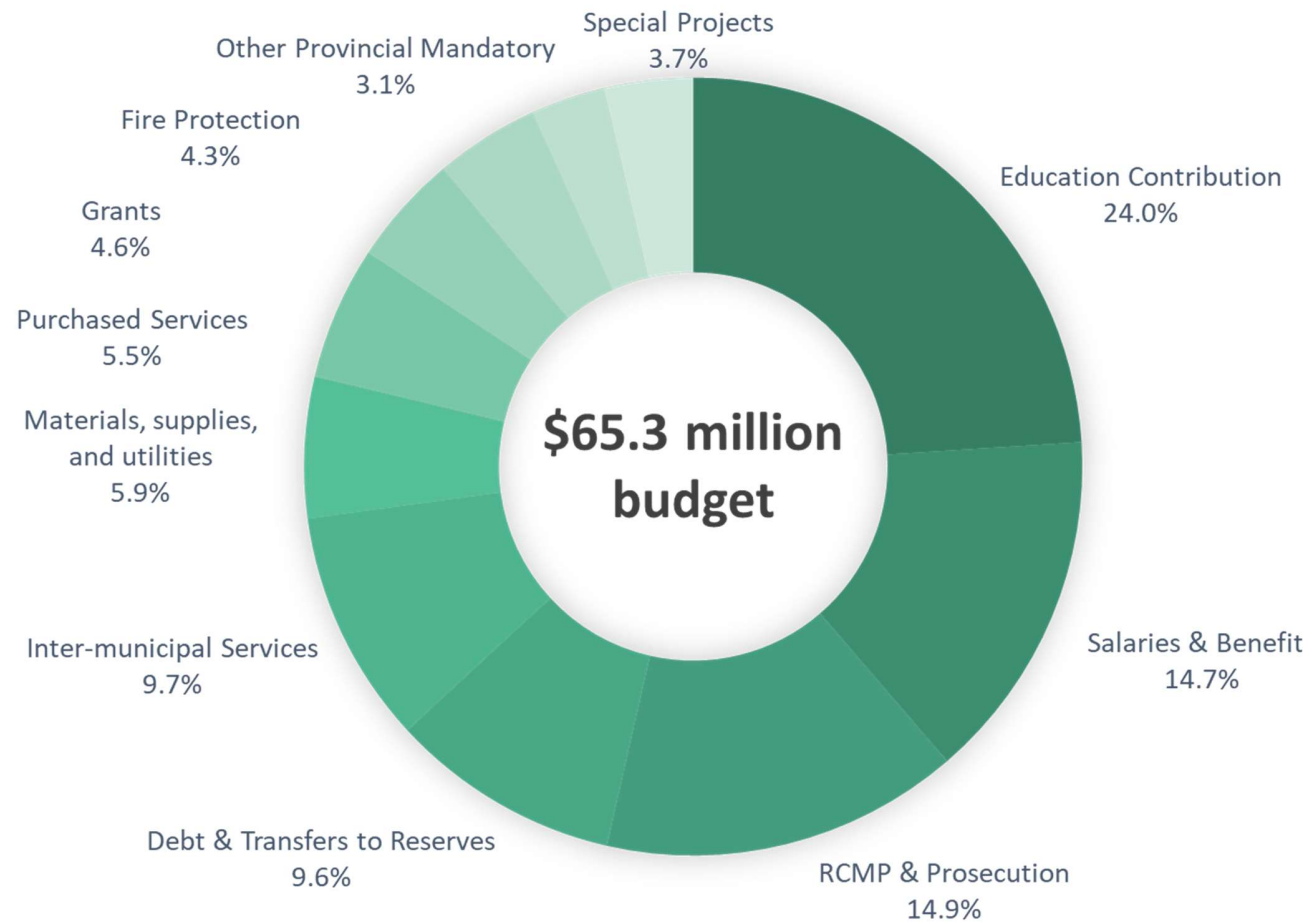
²³ The Kings rural rate includes an average fire capital area rate.
The rates included in the figure are as approved for fiscal 2023/24

Operating Expenditures

Gross Expenditures provided for in the 2024/25 operating budget total \$65,333,760 representing an increase of 9.9%. The following pages provide a breakdown of these expenditures, including departmental budgets.

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Expenditures						
Education Contribution	\$ 15,668,200	\$ 14,072,600	11.3 %	14,082,580	\$ 13,131,756	\$ 12,818,112
RCMP	9,722,500	9,125,800	6.5 %	9,130,275	9,365,920	7,759,308
Other Mandatory Services	2,018,700	2,989,100	(32.5)%	2,993,830	2,817,946	2,893,314
Inter-Municipal Service Agreements	6,340,700	6,118,000	3.6 %	5,317,620	5,554,409	5,402,370
Salaries, Wages, Benefits	9,605,600	8,724,770	10.1 %	8,412,880	6,938,063	6,523,574
Materials, Supplies, Utilities	3,851,320	3,159,285	21.9 %	3,058,950	2,513,111	2,454,094
Purchased Services	3,621,880	2,819,925	28.4 %	2,558,780	2,448,086	2,339,237
Special Projects	2,413,230	1,405,070	71.8 %	222,850	292,775	216,507
Fire Protection Funding	2,829,650	2,689,555	5.2 %	2,689,555	3,598,769	2,528,947
Grants	3,009,810	2,779,720	8.3 %	2,849,060	2,446,830	2,252,913
Debt & Transfers to Reserves	6,252,170	5,563,925	12.4 %	5,644,880	2,959,133	3,074,170
Total Expenditures	\$ 65,333,760	\$ 59,447,750	9.9 %	\$ 56,961,260	\$ 52,066,798	\$ 48,262,546

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.

Municipal Reform (2023) Act - Bill 340 received Royal Assent on November 9, 2023 and removed the requirement of municipalities to fund Regional Housing and Corrections. This represents a decrease of \$1,008,800 in the 2024/25 budget. Even with this reduction, the Municipality is forecasting more than a \$1,200,000 increase in overall mandatory payments for 2024/25 due to significant increases in education and policing related costs.

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Contributions to Provincial Services						
Property Valuation Services	\$ 819,100	\$ 814,800	0.5 %	\$ 814,800	\$ 815,115	\$ 827,268
Correctional Services	-	636,300	(100.0)%	633,890	636,343	632,398
Regional Housing	-	372,500	(100.0)%	372,500	243,752	347,147
Regional Library	331,600	331,600	- %	331,600	331,600	331,600
Regional Centre for Education	15,668,200	14,072,600	11.3 %	14,082,580	13,131,756	12,818,112
Municipal Highway Contribution	868,000	833,900	4.1 %	841,040	791,136	754,901
RCMP & Prosecution Services	9,722,500	9,125,800	6.5 %	9,130,275	9,365,920	7,759,308
Total Contributions	27,409,400	26,187,500	4.7 %	26,206,685	25,315,622	23,470,734
Tax Levy Requirement	\$ 27,409,400	\$ 26,187,500	4.7 %	\$ 26,206,685	\$ 25,315,622	\$ 23,470,734

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

	Proposed Budget 2024/25	Approved Budget 2023/24
Total Revenue	\$ 65,333,760	\$ 59,447,750
Total Mandatory Payments	(27,409,400)	(26,187,500)
Remaining Revenue	37,924,360	33,260,250
Mandatory as a % of Total Budget	42.0%	44.1%

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 assessment accounts.

Regional Library

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

Education Contribution

The Municipality is required to make annual contributions to the 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 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 the Agreement.

Policing

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

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



Inter-Municipal Service Agreements (Municipal Corporations)

Section 60(4) *Municipal Government Act* allows municipalities and other listed bodies to jointly provide a municipal service by agreement and to register the Agreement pursuant to the Act as a body corporate.

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

- Kings Transit Authority – 60%
- Valley Region Solid Waste-Resource Authority – 73.40%
- Valley Community Fibre Network Authority – 66.35%
- Valley Regional Enterprise Network – 55.6%
- Kings County Regional Emergency Management Organization – 76.8%²⁴

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.

Kings Transit Authority (KTA)

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

The Municipality's contribution to KTA has increased 6.1% in 2024/25 to \$1,085,500. Key budget influences include growth in fare revenue, increased salary costs due to cost-of-living adjustments, expanded administrative

²⁴ 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.

positions, insurance, maintenance, and fuel costs which better reflect actual rates and usage. Budget details were presented at the [January 23, 2024 Committee of the Whole](#) meeting.

Valley Region Solid Waste-Resource Management Authority (VWRM)

VWRM is an inter-municipal service corporation owned by six municipalities created for the purpose of managing solid waste-resource in the region.

The Municipality's contribution to VWRM has increased 3.6% in 2024/25 to \$5,035,200. Key budget influences include rising costs of major contracts, landfill diversion credits, and salary increases. Budget details were presented at the [January 23, 2024 Committee of the Whole](#) meeting.

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* (EMA).

Inter-Municipal Service Agreements (Municipal Corporations) Budget

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Grants	\$ -	\$ -		\$ -	\$ 51,420	\$ 198,180
Total Revenue	-	-			51,420	198,180
Contributions						
Kings Transit Authority	1,085,500	1,023,400	6.1 %	962,400	789,857	789,530
Valley Waste Resource Management	5,035,200	4,860,500	3.6 %	4,137,285	4,539,250	4,391,083
Valley Community Fibre Network	20,900	20,900	- %	20,900	13,978	13,978
Valley Regional Enterprise Network	148,000	164,200	(9.9)%	148,035	164,171	164,171
Regional Emergency Management Organizatic	51,100	49,000	4.3 %	49,000	47,153	43,608
Total Contributions	6,340,700	6,118,000	3.6 %	5,317,620	5,554,409	5,402,370
Tax Levy Requirement	\$ 6,340,700	\$ 6,118,000	3.6 %	\$ 5,317,620	\$ 5,502,989	\$ 5,204,190



Departmental 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. The Councillors are elected one 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 November 2020 and will end when the new or returning members of Council are sworn in after the October 2024 election.

The Municipality's legislative structure includes the Council, the standing and special committees of Council, and 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 2020-2024

Mayor Peter Muttart

Councillor June Granger – District 1

Councillor Lexie Burgess – District 2

Councillor Dick Killam – District 3

Councillor Martha Armstrong – District 4

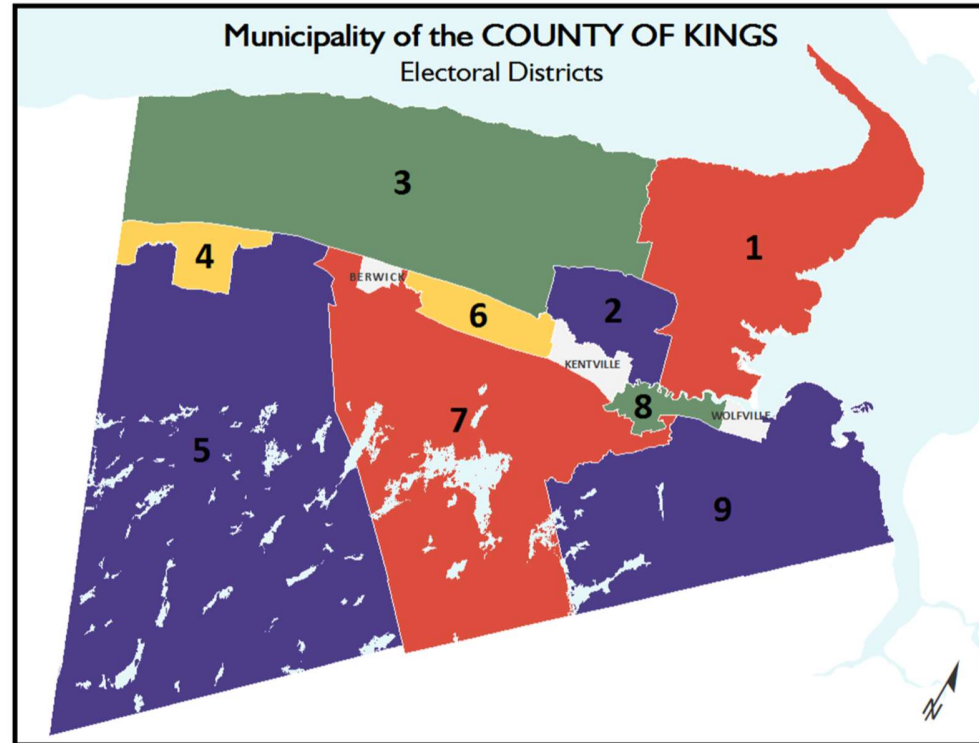
Councillor Tim Harding – District 5

Councillor Joel Hirtle – District 6

Deputy Mayor Emily Lutz – District 7

Councillor Kevin Davison – District 8

Councillor Peter Allen – District 9



Legislative Budget

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Other Revenues	\$ 10,800	\$ 10,800	- %	\$ 10,800	\$ 9,000	\$ 10,500
Transfer from Other Funds	197,890	-	- %	31,225	-	31,225
Total Revenue	208,690	10,800	- %	42,025	9,000	41,725
Expenditures						
Salaries, Wages, Benefits	540,400	470,200	14.9 %	470,200	447,531	425,131
Materials, Supplies, Utilities, Services	196,600	186,700	5.3 %	181,700	135,956	105,683
Purchased Services	197,890	-		31,225	-	-
Debt & Transfer to Reserves	26,000	26,000	- %	26,000	26,000	26,000
Total Expenditures	960,890	682,900	40.7 %	709,125	609,487	556,814
Tax Levy Requirement	\$ 752,200	\$ 672,100	11.9 %	\$ 667,100	\$ 600,487	\$ 515,089

Other revenue includes funding for committee honorariums received from Kings Regional Rehabilitation Centre. This revenue is not provided directly to Council, it is accounted for in general revenue. Transfer from other funds relates to funding from the election operating reserve to fund municipal elections.

Salaries and benefits are budgeted to increase based on Policy [FIN-05-002: Council & Committee Remuneration](#). Remuneration for the incoming Council has been adjusted based on the July 5, 2022, approved Council motion.

Materials, Supplies & Utilities include committee costs such as citizen honorariums and meeting costs; membership dues; Council travel and conference costs; telephone; and office supplies. Budgeted amounts reflect actual usage. An increase to the Councillor travel budget has been included in 2024/25 to reflect the return to in-person conferences and increased travel costs.

Purchased Services includes amounts related to elections. The following page details the budget related to the 2024 municipal election.

Election Budget

Council has approved the use of electronic voting for the 2024 municipal election. Electronic voting is an uncomplicated method of voting and the most convenient: it can be done from any electronic device from any location or by telephone (mobile or landline). Electronic voting will be available for a period of 10 days: from the first Advance Polling Day (October 10, 2024) until the closing of the polls on Ordinary Polling Day (October 19, 2024). For voters who still prefer to vote in-person, require assistance with electronic voting, or who do not have access to internet or phone, a Voter Help Centre will be made available in each District on Ordinary Polling Day. Computer equipment will be available at each Voter Help Centre with Help Desk Staff to assist voters. These Voter Help Centers will be located at fully accessible, central premises in each District, with reliable internet connections.

The 2024 election will be funded from operating reserves. Annually an amount is contributed to fund elections held every four years.

Category	Budget
E-voting contract	\$ 110,000
Advertising & public engagement	20,000
Supplies, phone, printing	3,000
Hall rentals	1,350
Election audit	1,500
Voter help centre staff	10,780
Returning Officer, including assistant	51,260
	\$ 197,890



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 Kings County. The Administration Department is comprised of the Office of the Chief Administrative Officer, the Office of the Deputy Chief Administrative Officer, 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.

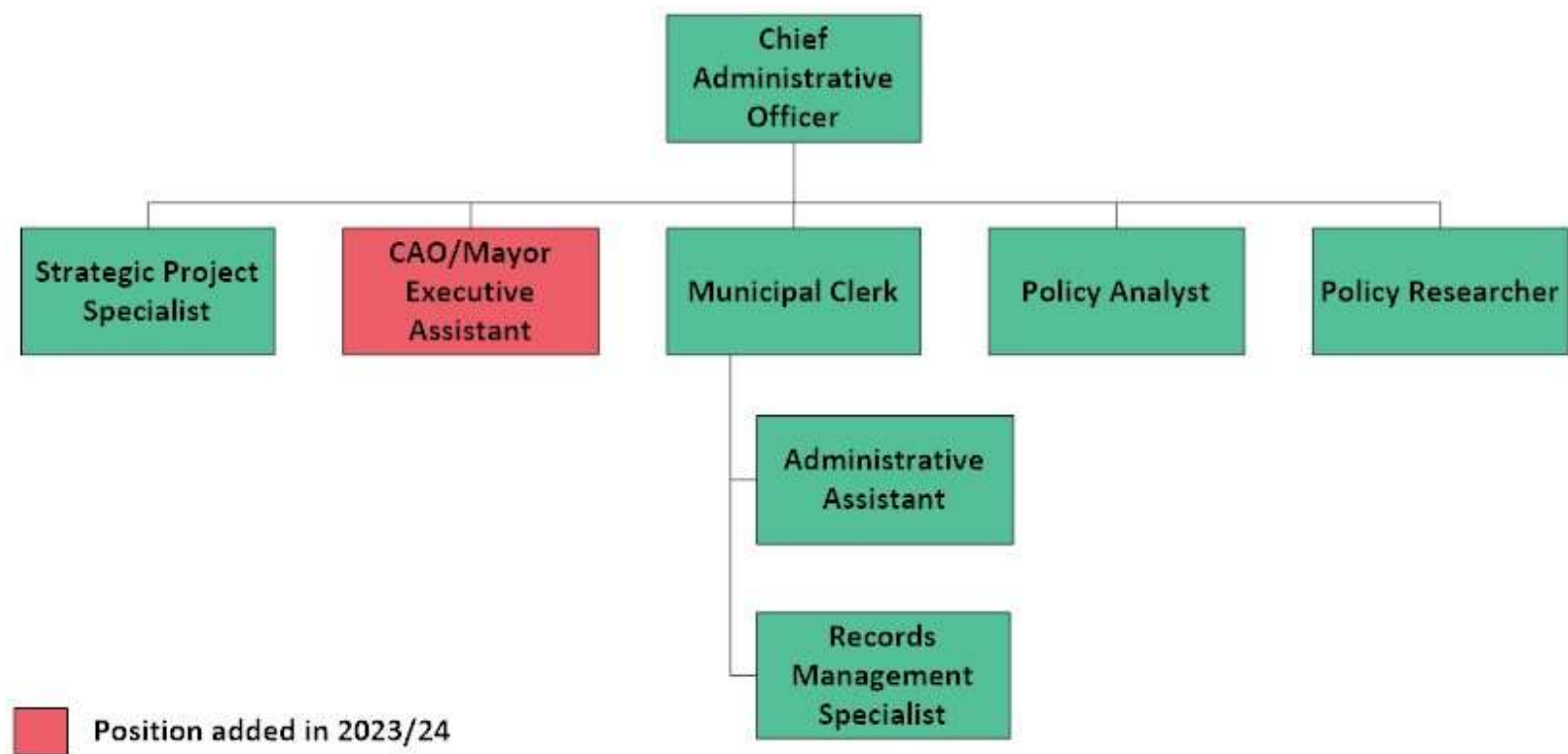
Within the Office of the CAO is the Municipal Clerk who is responsible for all administrative matters related to Council and the Municipality as a whole. The Policy Analyst, Policy Researcher, and the Strategic Projects Specialist report directly to the CAO and perform tasks related to their area of expertise.

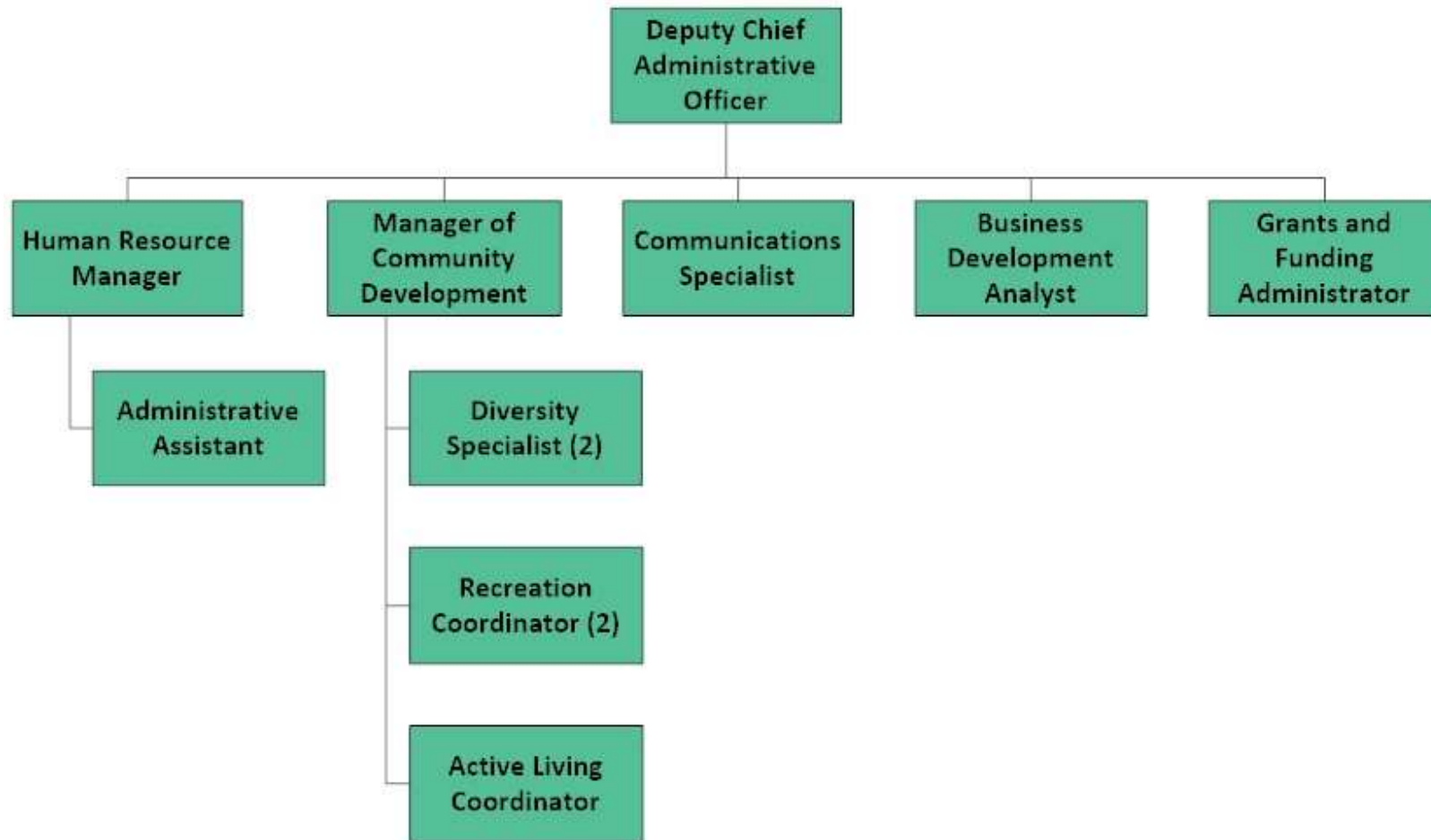
The Office of the DCAO has specific functions related to Human Resources, Communications, Economic Development, and Community Development. The Community Development division provides Diversity and Recreation services. The Human Resources Division provides support to the organization in the areas of labour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

Key Performance Indicators

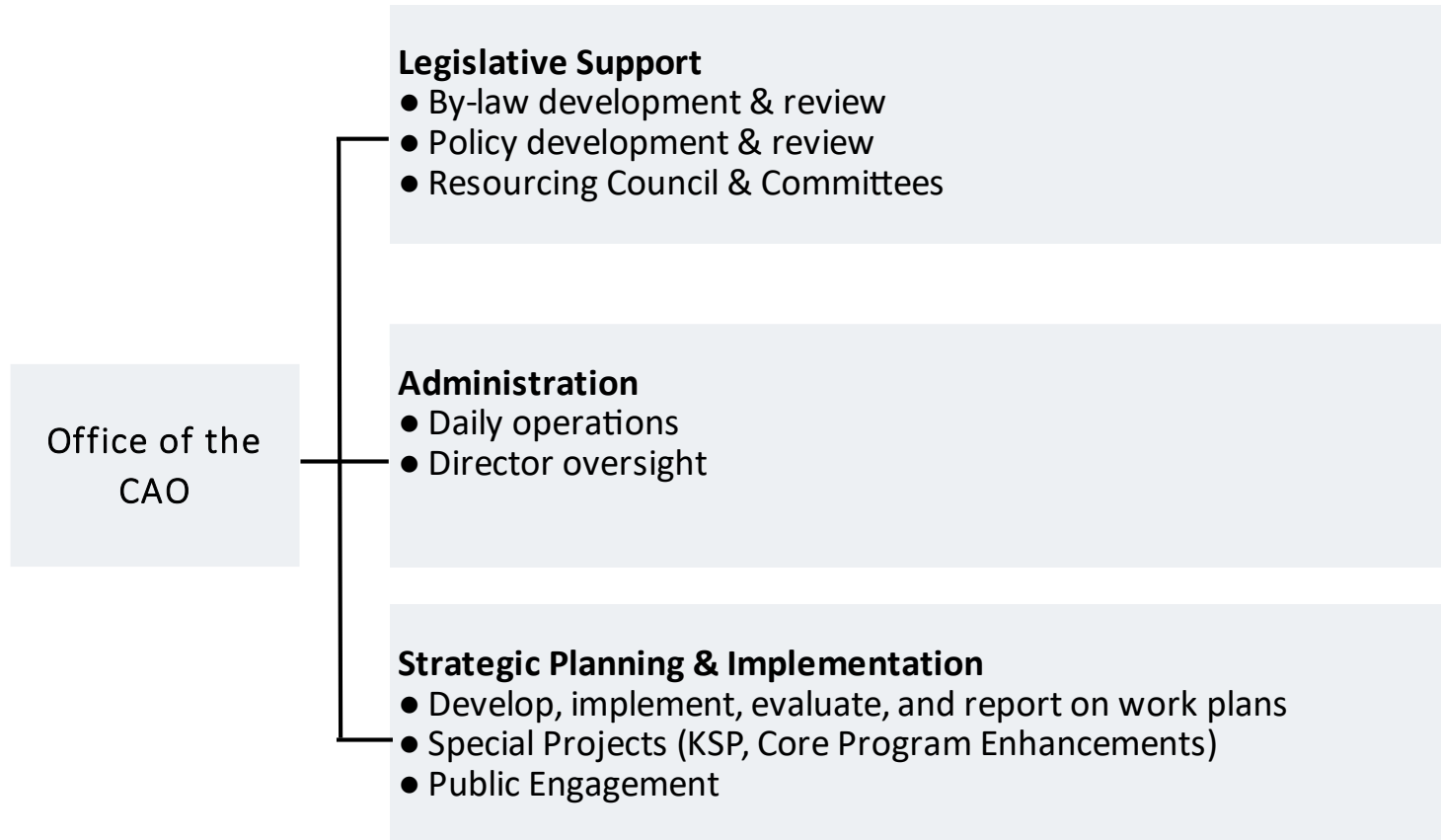
Key Performance Indicator	Status 2023/24	Status 2022/23
Timely posting of meeting agenda packages and minutes	Achieved	Achieved
Registered online participants in recreational programs	1,334 (April – December 2023)	728 (September 2022 – March 2023)

Additionally, 46 events, community engagement sessions and committee meetings related to Diversity services took place in 2023.

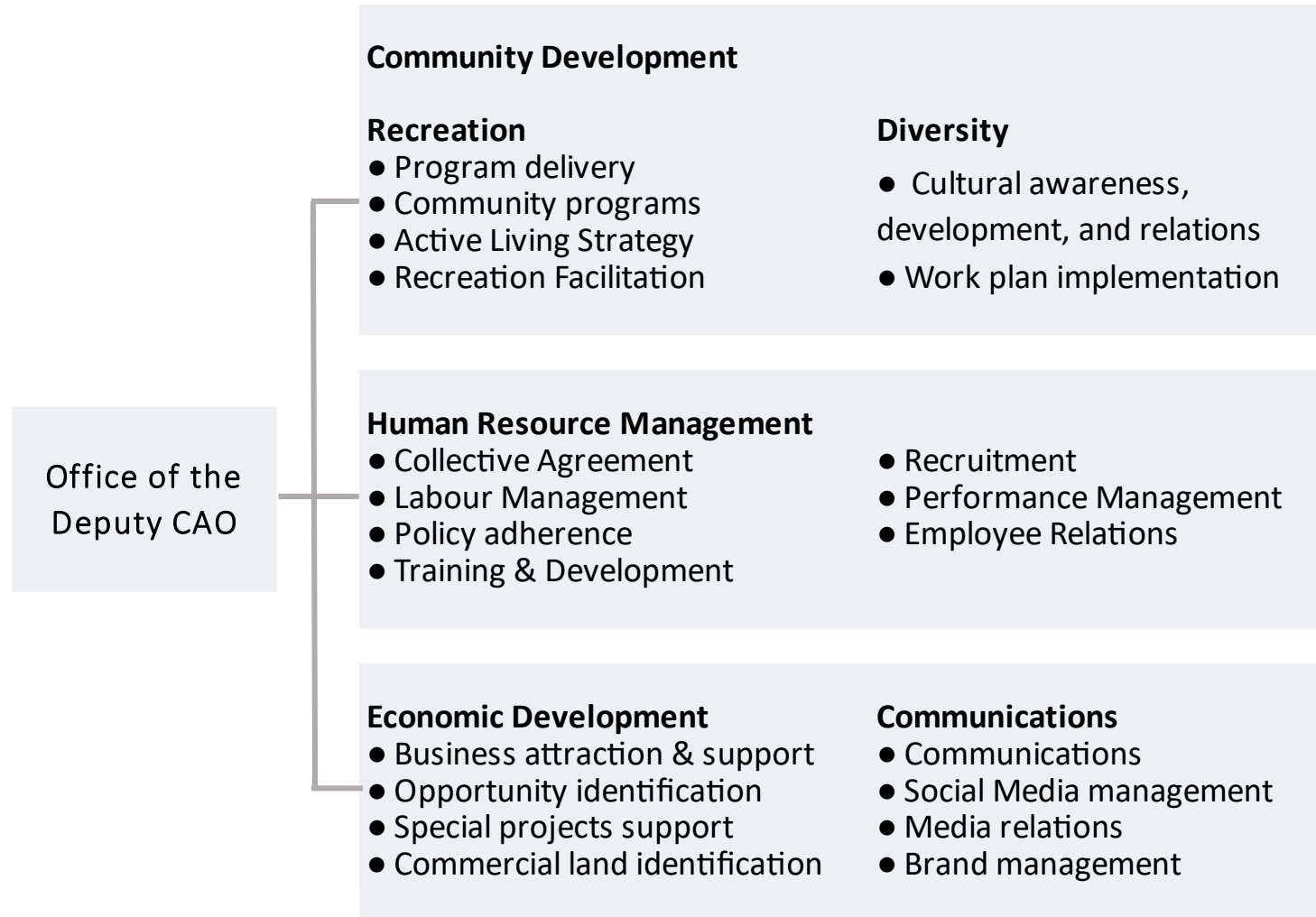




Primary Functions – Office of the CAO



Primary Functions – Office of the Deputy CAO



Administration & Community Development –Key Strategic Projects

The 2021-2024 Strategic Plan contains numerous projects that support the Municipality's Key Strategic Priorities and Strategic Focus areas. Completion or timely progress with the strategic projects provides a tangible measurement of the successful implementation of the Municipality's Strategic Plan.

KSP	Description	Status
Committees of Council Terms of Reference Review	Council passed a motion on April 5, 2022 requesting that the terms of reference, policies or related by-laws be reviewed prior to March 31, 2023. The Municipality has 16 Committees of Council, some governed by terms of reference, some by by-law and others by policy. The documents for most committees are still under review.	10% COMPLETED
Internal and External Communications Strategy	On March 10, 2022 Council passed the following motion thereby adopting the Communications Strategy, "That Municipal Council adopt A Communications Strategy for the Municipality of the County of Kings as attached to the February 15, 2022 Request for Decision." Council also adopted a new Communications Policy on April 5, 2022, "That Municipal Council adopt Policy COMM-02-005: Communications as attached to the April 5, 2022 Council agenda." - (Policy COMM-02-005 Communications)	100% COMPLETED
Solar Power Project - Meadowview	Development of a utility-scale solar energy generation facility at the closed landfill (brownfield) site in Meadowview, Kings County. Project components include:	60% COMPLETED

Human Resources – Key Performance Indicators

KSP	Description	Status
HR Policy Update	Review current HR Policies with a Equity, Diversity and Inclusion lens	25% COMPLETED

Community Development, Recreation & Diversity Services – Key Performance Indicators

KSP	Description	Status
Equity, Diversity, and Inclusion Training and Improvements for all Staff and Council	The Municipality will continue to do internal work to ensure we are a work place where all people belong. This will include ongoing training and learning opportunities related to equity, diversity, and Inclusion. A series of trainings have occurred to date, including Overcoming History Training, KAIROS Blanket Exercises, additional EDI and Leadership in EDI training. Diversity staff are working on internal training modules for use by staff and Council.	25 % COMPLETED
Implementation of the Strategy for Belonging	On December 7, 2021, Municipal Council adopted “Toward Equity and Diversity: A Strategy for Belonging in the Municipality of the County of Kings” (the Strategy). The Strategy was developed in strong partnership with community and is a pathway toward justice and belonging within the Municipality. The success of the Strategy is dependent on the completion of the Implementation Plan which was adopted by Council in September 2022. The Implementation Plan is designed to address and redress systemic inequities; and strengthen relationships with community through the integration of the three lenses and operationalization of six comprehensive action development pillars.	30 % COMPLETED
Phase 1.5 of Regional Recreation Facility	This phase of the study will entail further information gathering related to site development, funding opportunities, partner opportunities, and plans for community engagement. Discussions are occurring to determine final costs so that partnership agreements can be finalized and discussions with respective Councils to proceed can happen.	80 % COMPLETED
Recreation Services Review	Commence and complete comprehensive review of how recreation services and programming are delivered within and by the Municipality.	10 % COMPLETED

A full listing of Key Strategic Projects is found in Appendix E.

Administration Budget

	Proposed Budget 2024/25	Approved Budget 2023/24	Change %	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 118,500	\$ 122,000	(2.9)%	\$ 111,530	\$ 108,742	\$ 31,012
Grants	84,650	93,550	(9.5)%	50,776	137,700	299,259
Transfer from Other Funds	1,492,480	1,065,735	40.0 %	-	373,968	98,399
Total Revenue	1,695,630	1,281,285	32.3 %	162,306	620,410	428,670
Expenditures						
Salaries, Wages, Benefits	2,306,700	2,437,580	(5.4)%	2,036,575	1,640,918	1,368,682
Materials, Supplies, Utilities	283,200	256,850	10.3 %	165,590	191,175	146,532
Purchased Services	932,290	740,900	25.8 %	672,155	820,624	414,005
Special Projects	2,413,230	1,405,070	71.8 %	222,850	292,775	216,507
Debt & Transfer to Reserves	104,000	117,900	(11.8)%	235,675	233,624	513,309
Total Expenditures	6,039,420	4,958,300	21.8 %	3,332,845	3,179,116	2,659,035
Tax Levy Requirement	\$ 4,343,790	\$ 3,677,015	18.1 %	\$ 3,170,539	\$ 2,558,706	\$ 2,230,365

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 governments 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 funds for consulting and studies required for ongoing projects. Reserve transfers are fully detailed within the operating reserve section of this document on pages 134-138.

Salaries & Benefits in the Administrative Department are decreasing 5.4% over prior year. The change primarily relates to the reallocation of positions amongst departments. The 2023/24 budget included an allowance of \$250,000 under HR Salaries to enable the Municipality to action recommendations from the independent salary

and benefit review taking place at the time. This allowance has now been allocated throughout the departments based on the results of that review.

Also included in the salary and benefits budget are approved non-union rate increases set out in policy [HR-06-019 Non-Union Salary Administration](#), unionized increases per the collective agreement, and an allowance for vacant positions. Included with HR Salaries expense are the annual adjustments to the non-vested sick leave accrual, and the employee vacation banks, which total \$50,400 (2023/24 \$39,100) the increase relates to an updated actuarial report received in 2023. Within the recreation budget programming salaries have increased by \$8,900 related to enhanced kayak and paddling programming, and updates to active school programming, aquatics, and general programming.

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. Included within this group of accounts is a decreased public engagement budget which removed funding related to district meetings, due to the 2024 election. Also included are increased recreation programming, including greater emphasis being placed on active living programming and, “try-it” events that will create exposure and further reduce barriers to sport, recreation and leisure activities for residents.

Purchased Services includes 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. Legal fees are increasing by \$95,000; this is primarily driven by increased activity in relation to planning and development appeals. The training budget is increasing by \$45,000, as it had been lowered in response to the pandemic, due to fewer training sessions attended or available. The budget is based on the level of activity seen in the 2023/24 fiscal year which has risen with an enhanced staffing compliment, and a return to in-person conferences and sessions. The collective agreement will be renegotiated in 2024, funds have been budgeted for bargaining related costs. Consultant fees

are increased due to a planned review of the non-union pension program, and planned consulting work around recreation services.

Debt and Transfers to Reserve relate to funds required for debt service and reserve transfers based on [FIN-05-017 Reserves Policy](#). Debt service is decreasing in 2024/25, while reserve transfers remain at levels consistent with prior years.

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

	Project	Operating Reserve	Tax Rate	Total Budget
18-3403	Wind	\$ 168,350	\$ -	\$ 168,350
18-3404	Light Manufacturing Park Development Study	125,000	-	125,000
18-3406	J-Class Road Assessment	30,000	-	30,000
18-3407	Water - Village of Kingston	46,810	-	46,810
21-3403	Regional Recreation Facility Study	50,000	75,000	125,000
22-3402	Municipal Accessibility Upgrades	-	175,000	175,000
22-3403	Active Transportation	45,000	175,000	220,000
22-3404	IMSA Pilot	148,520	-	148,520
22-3405	Municipal Infrastructure Development Strategy	546,200	-	546,200
23-3401	Climate Change Preparedness	30,000	200,000	230,000
24-3403	EV Charging Station & Solar/Battery Systems	60,000	80,000	140,000
23-3404	Municipal Entrance Signage	42,600	-	42,600
23-3405	Meadowview Solar Garden	200,000	-	200,000
24-3405	Property Assessed Clean Energy	-	15,750	15,750
24-3404	Fire Service Delivery - Greenwich & Wolfville	-	200,000	200,000
Total Special Projects included in Operations		\$ 1,492,480	\$ 920,750	\$ 2,413,230



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

Administrative Services	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 8,600	\$ 9,700	(11.3)%	\$ 9,700	\$ 9,525	\$ 11,232
Grants	-	2,900	(100.0)%	-	65,784	246,377
Transfer from Other Funds	1,492,480	1,065,735	40.0 %	-	373,968	98,399
Total Revenue	1,501,080	1,078,335	39.2 %	9,700	449,277	356,008
Expenditures						
Salaries, Wages, Benefits	1,164,600	1,155,400	0.8 %	1,218,995	911,465	761,934
Materials, Supplies, Utilities	43,700	61,000	(28.4)%	39,190	79,716	67,919
Purchased Services	745,990	571,700	30.5 %	605,700	757,745	375,591
Special Projects	2,413,230	1,405,070	71.8 %	222,850	292,775	216,507
Debt & Transfer to Reserves	86,300	101,500	(15.0)%	219,275	218,524	496,909
Total Expenditures	4,453,820	3,294,670	35.2 %	2,306,010	2,260,225	1,918,860
Tax Levy Requirement	\$ 2,952,740	\$ 2,216,335	33.2 %	\$ 2,296,310	\$ 1,810,947	\$ 1,562,852

Human Resources	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Expenditures						
Salaries, Wages, Benefits	\$ 236,300	\$ 445,800	(47.0)%	\$ 197,220	\$ 149,126	\$ 146,180
Materials, Supplies, Utilities	11,300	10,800	4.6 %	11,100	4,010	3,778
Purchased Services	59,000	26,600	121.8 %	27,595	17,897	9,827
Debt & Transfer to Reserves	5,200	4,700	10.6 %	4,700	3,400	3,400
Total Expenditures	311,800	487,900	(36.1)%	240,615	174,433	163,185
Tax Levy Requirement	\$ 311,800	\$ 487,900	(36.1)%	\$ 240,615	\$ 174,433	\$ 163,185

Economic Development	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Expenditures						
Salaries, Wages, Benefits	\$ 93,600	\$ 87,600	6.8 %	\$ 91,040	\$ 49,404	\$ 49,938
Materials, Supplies, Utilities	800	1,100	(27.3)%	1,100	490	669
Purchased Services	12,000	12,000	- %	2,000	6,731	6,065
Debt & Transfer to Reserves	2,600	2,600	- %	2,600	2,600	2,600
Total Expenditures	109,000	103,300	5.5 %	96,740	59,225	59,272
Tax Levy Requirement	\$ 109,000	\$ 103,300	5.5 %	\$ 96,740	\$ 59,225	\$ 59,272
Community Development Recreation & Diversity Services	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 109,900	\$ 112,300	(2.1)%	\$ 101,830	\$ 99,217	\$ 19,780
Grants	84,650	90,650	(6.6)%	50,776	71,916	52,882
Total Revenue	194,550	202,950	(4.1)%	152,606	171,133	72,662
Expenditures						
Salaries, Wages, Benefits	812,200	748,780	8.5 %	529,320	530,923	410,630
Materials, Supplies, Utilities	227,400	183,950	23.6 %	114,200	106,959	74,166
Purchased Services	115,300	130,600	(11.7)%	36,860	38,251	22,522
Debt & Transfer to Reserves	9,900	9,100	8.8 %	9,100	9,100	10,400
Total Expenditures	1,164,800	1,072,430	8.6 %	689,480	685,233	517,718
Tax Levy Requirement	\$ 970,250	\$ 869,480	11.6 %	\$ 536,874	\$ 514,100	\$ 445,056

Diversity related costs have been reallocated to the Community Development budget from the Administration budget above for years 2023/24 and 2024/25.

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

Departmental Summary – Finance & IT

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

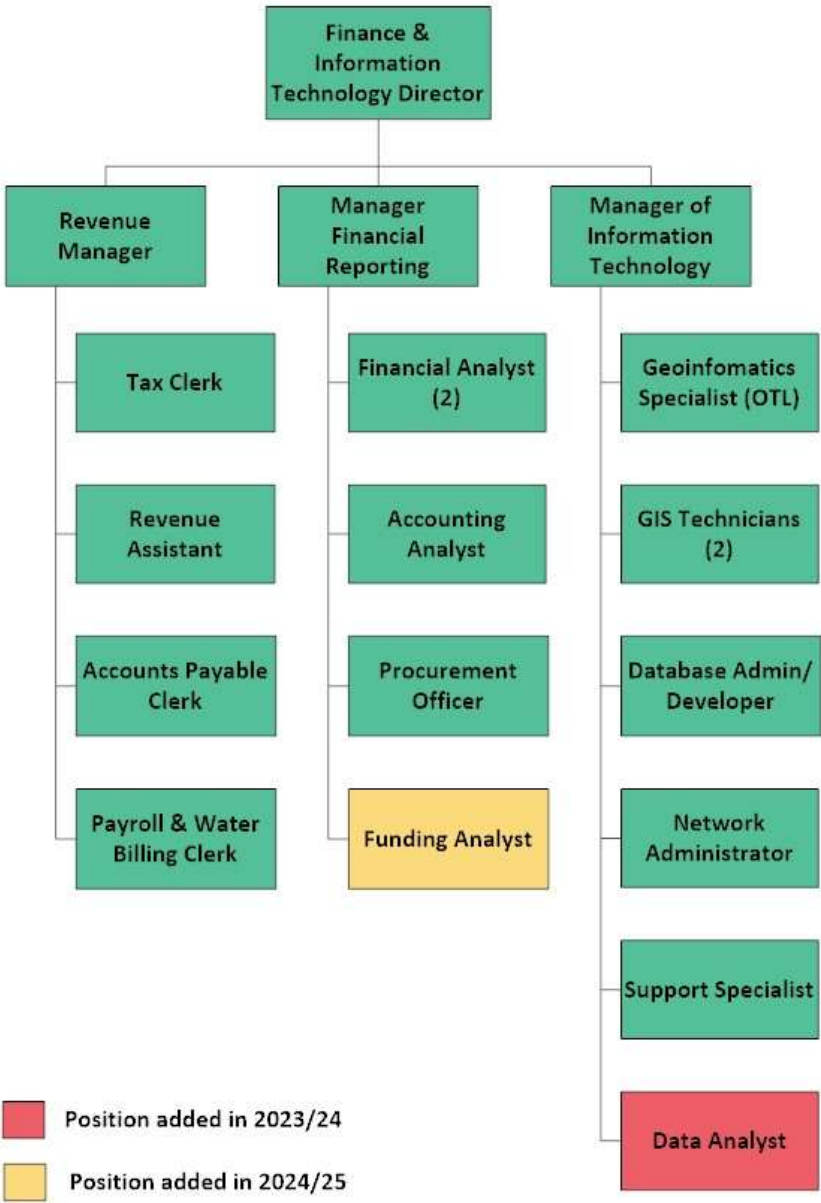
The Information Technology Division provides support for all information system and telecommunications requirements of the Municipality, and to other government entities when requested, including: Valley Region Solid Waste-Resource Management Authority, Town of Berwick, Village of Kingston, Kings Regional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

Key Performance Indicators

Key Performance Indicator	Status 2023/24	Status 2022/23
Unqualified audit opinion with no reported adjustments, uncorrected misstatements, or disclosure matters.	Achieved	Achieved
No identified reportable internal control observations.	Achieved	Achieved
All significant provincial financial reporting deadlines met.	Partially Achieved	Achieved
Average resolved IT related help desk requests per month	130	85

During July 2023 the Municipality had a cyber security incident which resulted in the loss of financial reporting and accounting systems. These systems were not fully restored until late October which resulted in the delay of the 2022/23 financial statement audit. Therefore, the Provincial deadline of September 30th for submission of audited financial statements was not met. This was outside the control of Municipal staff and was communicated to the province who approved the delayed filing. All other provincial financial reporting deadlines were met.





Primary Functions – Finance and Information Technology



Finance – Key Strategic Projects (KSP)

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

KSP	Description	Status
New Minas Commercial Street development and tax revenue analysis	A review of the land use profile of the New Minas Commercial Street Corridor was undertaken to determine the potential of higher density development for the Village.	100 % COMPLETED
Consolidation of Budget & Finance and Audit Committees	Eliminate redundancy between committees and streamline responsibilities.	100 % COMPLETED
Utility Billing Policy	With the intent of reducing delinquency and streamlining the administration process, a utility billing policy will provide clarity and guidance to employees as well as customers of the Greenwood Water Utility and any potential future utility operated by the Municipality.	50 % COMPLETED
Broadband Buildout	Connect to Innovate project to enable third party ISPs to service the under-served communities of North Grand Pre, Woodville, Canada Creek, Black Rock and surrounding areas.	100 % COMPLETED

Finance and Information Technology Budget

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 259,600	\$ 237,300	9.4 %	\$ 237,300	\$ 217,395	\$ 215,213
Other Revenue	101,500	101,100	0.4 %	101,100	89,956	93,229
Total Revenue	361,100	338,400	6.7 %	338,400	307,351	308,442
Expenditures						
Salaries, Wages, Benefits	1,940,900	1,789,600	8.5 %	1,834,845	1,650,488	1,545,304
Materials, Supplies, Utilities	169,810	165,600	2.5 %	162,850	151,200	132,300
Purchased Services	510,850	380,600	34.2 %	539,350	310,876	245,079
Debt & Transfer to Reserves	273,300	717,440	(61.9)%	717,440	52,330	53,298
Enhanced Reserve Contributions	2,900,000	1,385,000	- %	1,385,000	-	-
Total Expenditures	5,794,860	4,438,240	30.6 %	4,639,485	2,164,894	1,975,981
Tax Levy Requirement	\$ 5,433,760	\$ 4,099,840	32.5 %	\$ 4,301,085	\$ 1,857,543	\$ 1,667,539

Activity Revenue includes commissions charged for the collection of area rates. The current rate is 4% per Policy FIN-05-007. Also included are administrative fees generated through the provision of payroll and IT services.

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

Salaries & Benefits are increasing 8.5% over prior year. The change primarily relates to the addition of a Funding Analyst. Also included in the salary and benefits budget are approved 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 include tax sale expenses (primarily legal costs), external audit fees, equipment contracts, and IT consulting have increased in line with contract requirements. Licensing and maintenance contracts within the IT department budget account for the increase in purchased services. where an additional amount has been budgeted for rising fees and for new required software licenses. A Human Resources Information System (HRIS) is budgeted to be acquired and is software to manage all aspects of human resources activity within an organization including recruitment, onboarding, payroll, scheduling, time and attendance, benefits administration, and performance management. External audit fees are anticipated to have some additional charges related to increased testing due to the cyber incident.

In 2024/25 the Municipality will conduct a cybersecurity audit to confirm that appropriate system and process changes are in place following the cybersecurity incident in 2023. To facilitate this, \$50,000 has been budgeted for IT consulting.

The decrease to debt and transfer to reserves relates to the information technology capital reserve. The 2023/24 budget included replacement of funds previously diverted to the COVID-19 Reserve, this was a one-time measure.

Enhanced reserve contributions include \$2,000,000 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 \$900,000 has also been allocated to the operating reserve to maintain recommended balances and enable the municipality the flexibility to use these funds on a variety of future initiatives.



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

Financial Services	Proposed Budget 2024/25	Approved Budget 2023/24	Change %	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 242,400	\$ 216,300	12.1 %	\$ 216,300	\$ 196,420	\$ 194,206
Other Revenue	101,500	101,100	0.4 %	101,100	89,956	93,229
Total Revenue	343,900	317,400	8.3 %	317,400	286,376	287,435
Expenditures						
Salaries, Wages, Benefits	1,165,400	1,089,800	6.9 %	1,159,580	991,312	897,044
Materials, Supplies, Utilities	109,710	104,900	4.6 %	104,900	98,097	88,823
Purchased Services	118,950	98,600	20.6 %	98,600	81,250	84,750
Debt & Transfer to Reserves	89,000	499,640	(82.2)%	499,640	34,000	34,998
Enhanced Reserve Contributions	2,900,000	1,385,000		1,385,000	-	-
Total Expenditures	4,383,060	3,177,940	37.9 %	3,247,720	1,204,659	1,105,615
Tax Levy Requirement	\$ 4,039,160	\$ 2,860,540	41.2 %	\$ 2,930,320	\$ 918,283	\$ 818,180
Information Technology Services	Proposed Budget 2024/25	Approved Budget 2023/24	Change %	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 17,200	\$ 21,000	(18.1)%	\$ 21,000	\$ 20,975	\$ 21,007
Total Revenue	17,200	21,000	(18.1)%	21,000	20,975	21,007
Expenditures						
Salaries, Wages, Benefits	775,500	699,800	10.8 %	675,265	659,176	648,260
Materials, Supplies, Utilities	60,100	60,700	(1.0)%	57,950	53,100	43,481
Purchased Services	391,900	282,000	39.0 %	440,750	229,626	160,329
Debt & Transfer to Reserves	184,300	217,800	(15.4)%	217,800	18,330	18,300
Total Expenditures	1,411,800	1,260,300	12.0 %	1,391,765	960,232	870,370
Tax Levy Requirement	\$ 1,394,600	\$ 1,239,300	12.5 %	\$ 1,370,765	\$ 939,257	\$ 849,363

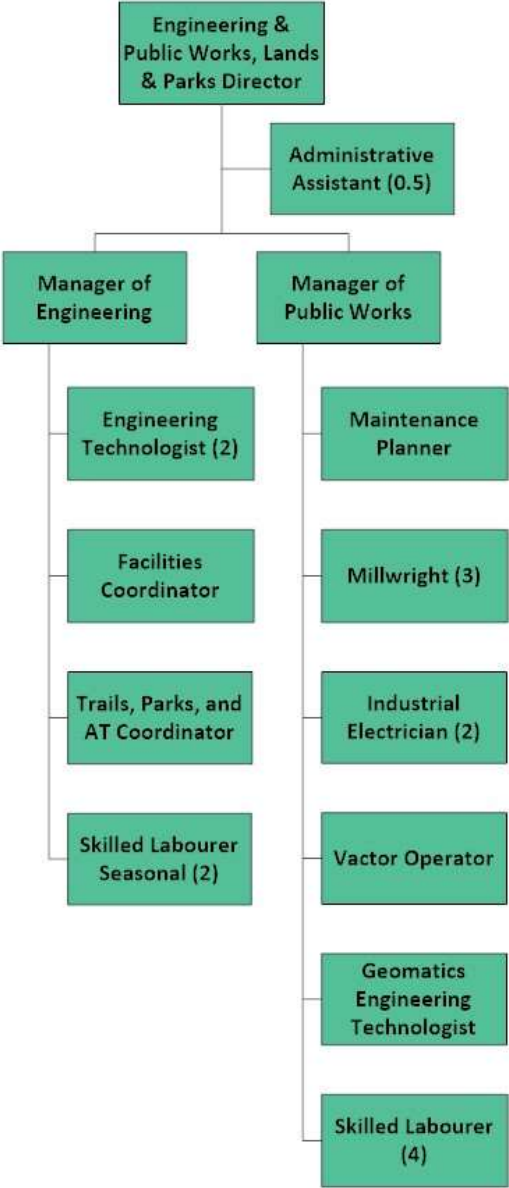
Departmental Summary – Engineering & Public Works

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
- Capital infrastructure program delivery
- Snow removal and maintenance of roads and sidewalks
- Municipal facilities and property management
- Park facility management
- Engineering support services to the Municipality and Council supported initiatives.

Annual Highlights

- Ongoing development of asset management and operational workflow practices
- Construction of several sewer infrastructure upgrade projects, as a result of 2023/24 Investing in Canada Infrastructure Program funding
- Launch of new AT, Parks & Trails Division with the start of a new division coordinator
- Realignment of Engineering and Public Works Division responsibilities to focus on primary functions and assigned capital projects, to streamline overall level of service, turnaround and response time
- Start to build equipment parts stock and safety-related equipment for EPW staff







Engineering and Public Works – Primary Functions



Engineering and Public Works – Key Strategic Projects

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

KSP	Description	Status
Asset Management Software	Replacement of existing Asset Management software to meet current standards and enhance functionality to support the broader Asset Management initiative	 95 % COMPLETED
Accessibility Upgrades	Province of Nova Scotia passed the Accessibility Act in 2018 to improve access to public facilities and services. Municipalities are to upgrade their infrastructure by 2030 to improve access.	 20 % COMPLETED
Update of Municipal Specifications Manual	Update of Municipal Specifications Manual, governing design requirements for infrastructure owned or to be transferred to the ownership of the Municipality. Primarily applicable to developers	 50 % COMPLETED
Community Based Facility Upgrades	Ongoing program to maintain & upgrade infrastructure in park facilities including Aylesford Lake, Veterans Viewpark, McMaster Mill, and several boat launch locations, including Black River Lake. Options for additional parking at Baxters Harbour will continue to be investigated in partnership with the Province.	 60 % COMPLETED

Engineering and Public Works Budget

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 788,730	\$ 844,185	(6.6)%	\$ 847,910	\$ 490,660	\$ 486,839
Grants	-	-		-	122,704	19,663
Transfer from Other Funds	31,800	30,900	2.9 %	30,500	28,555	96,954
Total Revenue	820,530	875,085	(6.2)%	878,410	641,919	603,456
Expenditures						
Salaries, Wages, Benefits	867,200	844,500	2.7 %	822,585	616,048	605,666
Materials, Supplies, Utilities	518,070	462,600	12.0 %	528,120	425,029	408,835
Purchased Services	1,226,800	1,285,500	(4.6)%	954,760	965,624	1,280,209
Debt & Transfer to Reserves	1,188,500	1,409,860	(15.7)%	1,409,860	849,630	727,478
Total Expenditures	3,800,570	4,002,460	(5.0)%	3,715,325	2,856,331	3,022,188
Tax Levy Requirement	\$ 2,980,040	\$ 3,127,375	(4.7)%	\$ 2,836,915	\$ 2,214,412	\$ 2,418,732

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

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

Salaries & benefits have a 2.7% increase in budget, there have been reallocations of FTE within the organization as detailed in the staffing summary section on page 108. Also included in the salary and benefits budget are approved 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 have increased due to the treatment of costs related to the EPW complex, which are now recouped through administrative charges to the utilities versus a direct allocation. Maintenance, vehicle, utility, and supplies budgets reflect actual usage. Power rates, including street light charges, have seen significant increases.

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 decrease relates primarily to J-Class road paving, for which the budget is based on the Council approved priority list along with an estimated cost per km.

Transfers to Reserves & Debt Service have decreased 15.7%, the 2023/24 budget included additional capital reserve contributions to replenish funds previously diverted to the COVID-19 Reserve this was a one-time transfer.

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

Public Works Administration	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 621,150	\$ 689,865	(10.0)%	\$ 690,320	\$ 341,432	\$ 340,136
Grants	-	-		-	122,704	19,663
Transfer from Other Funds	31,800	30,900	2.9 %	30,500	28,555	26,850
Total Revenue	652,950	720,765	(9.4)%	720,820	492,691	386,649
Expenditures						
Salaries, Wages, Benefits	545,400	559,500	(2.5)%	550,445	409,390	407,461
Materials, Supplies, Utilities	199,290	140,000	42.4 %	180,790	141,823	129,070
Purchased Services	81,800	67,400	21.4 %	47,000	100,942	76,170
Debt & Transfer to Reserves	357,600	352,885	1.3 %	352,885	22,800	19,400
Total Expenditures	1,184,090	1,119,785	5.7 %	1,131,120	674,955	632,101
Tax Levy Requirement	\$ 531,140	\$ 399,020	33.1 %	\$ 410,300	\$ 182,264	\$ 245,452

Municipal Building	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 27,600	\$ 27,700	(0.4)%	\$ 22,300	\$ 23,951	\$ 5,636
Total Revenue	27,600	27,700	- %	22,300	23,951	5,636
Expenditures						
Salaries, Wages, Benefits	101,600	94,200	7.9 %	97,915	89,863	87,225
Materials, Supplies, Utilities	99,000	124,400	(20.4)%	142,060	85,647	72,446
Purchased Services	118,300	97,600	21.2 %	111,395	80,862	89,360
Debt & Transfer to Reserves	288,800	365,800	(21.0)%	365,835	305,230	213,978
Total Expenditures	607,700	682,000	(10.9)%	717,205	561,602	463,009
Tax Levy Requirement	\$ 580,100	\$ 654,300	11.3 %	\$ 694,905	\$ 537,651	\$ 457,373

Municipal Roads & Sidewalks	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 139,980	\$ 126,620	10.6 %	\$ 135,290	\$ 125,277	\$ 141,067
Transfer from other funds	-	-	- %	-	-	70,104
Total Revenue	139,980	126,620	10.6 %	135,290	125,277	211,171
Expenditures						
Salaries, Wages, Benefits	173,800	150,700	15.3 %	\$ 137,815	\$ 78,480	\$ 77,290
Materials, Supplies, Utilities	145,180	134,100	8.3 %	141,760	126,698	144,476
Purchased Services	964,600	1,063,400	(9.3)%	737,800	727,100	1,058,142
Debt & Transfer to Reserves	457,700	619,805	(26.2)%	619,770	446,500	420,600
Total Expenditures	1,741,280	1,968,005	(11.5)%	1,637,145	1,378,778	1,700,508
Tax Levy Requirement	\$ 1,601,300	\$ 1,841,385	(13.0)%	\$ 1,501,855	\$ 1,253,501	\$ 1,489,337

Municipal Parks & Trails	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Expenditures						
Salaries, Wages, Benefits	\$ 46,400	\$ 40,100	15.7 %	\$ 36,410	\$ 38,315	\$ 33,690
Materials, Supplies, Utilities	74,600	64,100	16.4 %	63,510	70,861	62,843
Purchased Services	62,100	57,100	8.8 %	58,565	56,720	56,537
Debt & Transfer to Reserves	84,400	71,370	18.3 %	71,370	75,100	73,500
Total Expenditures	267,500	232,670	15.0 %	229,855	240,996	226,570
Tax Levy Requirement	\$ 267,500	\$ 232,670	15.0 %	\$ 229,855	\$ 240,996	\$ 226,570



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 fee is 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.

Escalating power rates in 2023 of 10.8%, which were unknown at time of budget preparation have resulted in a projected deficit in the streetlight accounts. Streetlight rates require adjustment due to the NSP rate increase, as well as the need to fund this deficit. Assuming continued moderate growth in dwelling units, and factoring in estimated average NSP increases of 3% per year, it is estimated that the rates in the following charts will be required:

General Rate:

2023/24 (approved)	\$35.00
2024/25 (proposed)	\$43.00
2025/26 (forecast)	\$49.00
2026/27 (forecast)	\$49.00
2027/28 (forecast)	\$49.00

Centreville Rate:

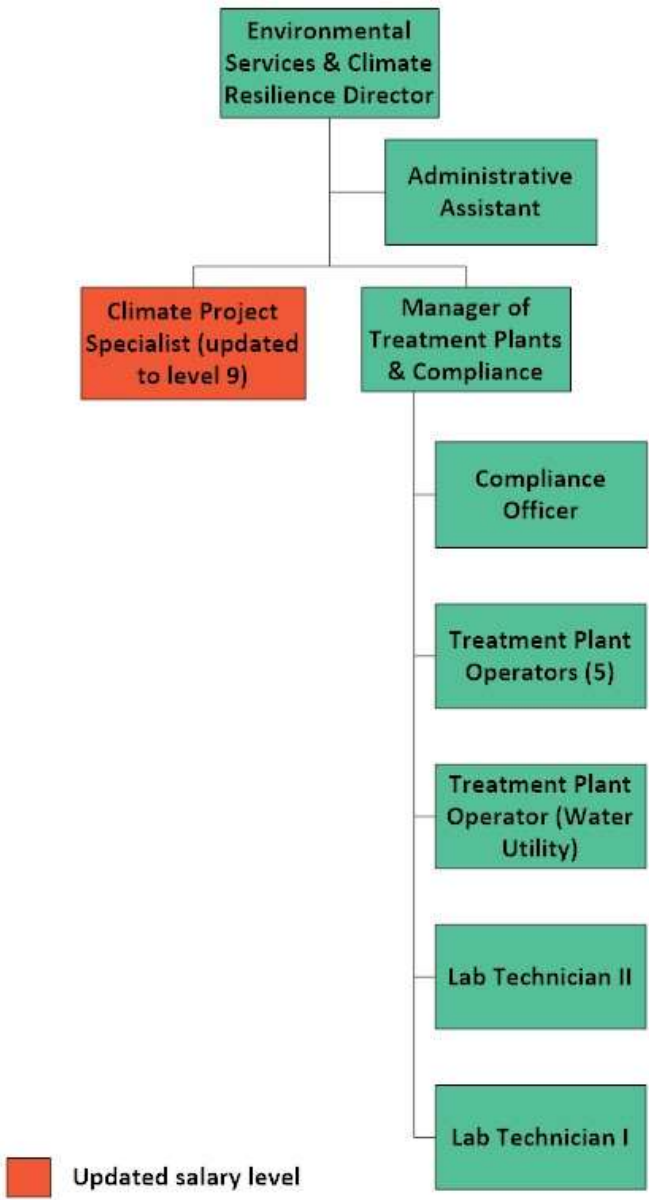
2023/24 (approved)	\$4.00
2024/25 (proposed)	\$4.50
2025/26 (forecast)	\$5.00
2026/27 (forecast)	\$5.50
2027/28 (forecast)	\$5.50

Departmental Summary Environmental Services & Climate Resilience

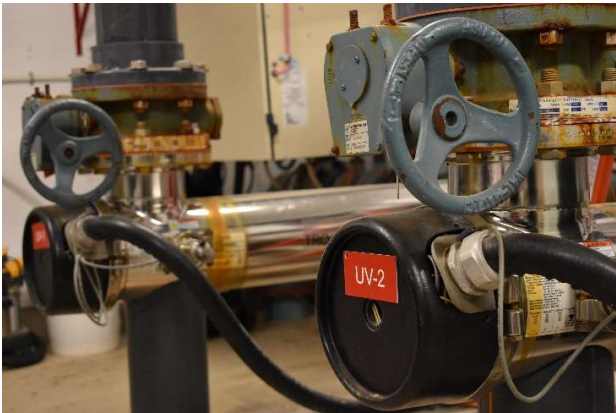
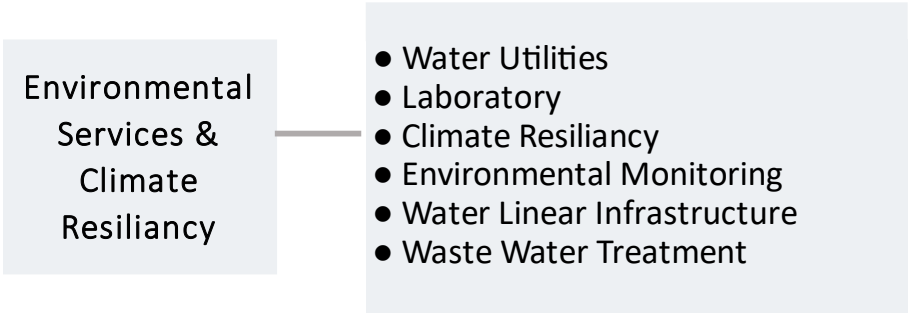
The Environmental Services & Climate Resilience Department provides municipal infrastructure services. The following core service delivery areas are the primary focus of this department.

- Wastewater treatment
- Environmental Regulatory Compliance
- Capital infrastructure program delivery.
- Climate resiliency





Environmental Services and Climate Resiliency – Primary Functions



Environmental Services and Climate Resiliency – Key Strategic Projects

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

KSP	Description	Status
Development of a EV Municipal fleet.	Ongoing program for the replacement of end-of-life EPW service vehicles and introducing new "green" vehicles as recommended by the 2020 Fleet Optimization Study	<div><div></div><div>50 % COMPLETED</div></div>

Environmental Services and Climate Resiliency Budget

Environmental Services and Climate Resiliency	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Expenditures						
Salaries, Wages, Benefits	265,500	-	- %	-	-	-
Materials, Supplies, Utilities	38,800		- %			
Purchased Services	264,500	-	- %	-	-	-
Debt & Transfer to Reserves	6,600	-	- %	-	-	-
Total Expenditures	575,400	-		-	-	-
Tax Levy Requirement	\$ 575,400	\$ -	- %	\$ -	\$ -	\$ -

This department is newly created during the 2023/24 fiscal year with the 2024/25 year being the first budget presented. Certain accounts have been reallocated to this department and new accounts created to support it.

Materials, Supplies, and Utilities include office supplies, phone and travel for the department, water costs and fire protection related to the former landfill site at Meadowview.

Purchased services include monitoring at the former landfill site, and the lake water quality monitoring program which has an enhanced consultation budget. Funds to support projects led by the Climate Project Specialist have been budgeted at \$150,000 for project related consultant work.

Municipal Sewer

The Municipal Sewer is not an individual fund like the other utilities therefore it is incorporated into the General Operating Fund of the Municipality. Further details on the Municipal Sewer are found later in this document with the other utilities starting on page 118.

Municipal Sewer	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 5,496,250	\$ 5,033,430	9.2 %	\$ 5,076,970	\$ 4,706,364	\$ 4,377,102
Transfer from Operating Reserve	102,360	95,000		22,650	-	38,750
Total Revenue	5,598,610	5,128,430	9.2 %	5,099,620	4,706,364	4,415,852
Expenditures						
Salaries, Wages, Benefits	1,396,300	1,329,500	5.0 %	1,413,230	1,077,358	1,126,121
Materials, Supplies, Utilities	2,549,240	2,001,800	27.3 %	1,934,960	1,523,361	1,607,746
Debt & Transfer to Reserves	1,653,070	1,797,130	(8.0)%	1,760,310	1,727,049	1,681,985
Total Expenditures	5,598,610	5,128,430	9.2 %	5,108,500	4,327,768	4,415,852
Net Reserve Impact	\$ -	\$ -	- %	\$ (8,880)	\$ 378,596	\$ -



Emergency Management and Fire Protection

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Grants	\$ 15,500	\$ 15,400	0.6 %	\$ 15,400	\$ 15,554	\$ 15,554
Other	2,400	2,400	- %	2,400	2,436	2,436
Transfer from Other Funds	-	-	- %	-	1,055,610	-
Total Revenue	17,900	17,800	0.6 %	17,800	1,073,600	17,990
Expenditures						
Salaries, Wages, Benefits	118,700	103,000	15.2 %	64,740	41,294	39,223
Materials, Supplies, Utilities	4,000	3,600	11.1 %	3,600	3,212	2,812
Purchased Services	215,450	208,675	3.2 %	168,200	166,631	166,028
Fire Station Capital Contribution	-	-	- %	-	1,055,610	-
Fire Department Funding	2,829,650	2,689,555	5.2 %	2,689,555	2,543,159	2,528,947
Debt & Transfer to Reserves	4,800	19,595	(75.5)%	19,595	14,300	14,300
Total Expenditures	3,172,600	3,024,425	4.9 %	2,945,690	3,824,206	2,751,310
Tax Levy Requirement	\$ 3,154,700	\$ 3,006,625	4.9 %	\$ 2,927,890	\$ 2,750,606	\$ 2,733,320

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

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

Salaries include an Emergency Management Coordinator position added in the 2023/24 year and a portion of the Inspection & Enforcement Division Manager who facilitates the Municipal relationship with Fire Departments.

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

Fire Department Funding

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

The Fire Services Advisory Committee is a standing committee of Council that provides advice on fire services. Municipal Council considered recommendations from the Fire Services Advisory Committee and approved a maximum increase of 6.0% to operating contributions for those departments not under contract for the 2024/25 fiscal year.

Individual department funding details are shown on the following page.



Fire Department Operating Funding Summary

	2024/25 Proposed Budget	2023/24 Approved Budget	Change	Change (%)
Fire Department Funding				
Aylesford District Fire Commissioners	\$ 269,200	\$ 254,000	\$ 15,200	6.0%
Canning Fire Commission	244,400	230,532	13,868	6.0%
Waterville Fire Department (Cornwallis Square Village)	327,100	308,545	18,555	6.0%
Greenwich Fire Commission	197,200	186,075	11,125	6.0%
Halls Harbour District Fire Fighters Association	111,300	104,970	6,330	6.0%
Kingston District Fire Commission	282,000	280,000	2,000	0.7%
New Minas Fire Department	300,000	282,975	17,025	6.0%
Port Williams Fire Department	136,000	128,300	7,700	6.0%
Springfield & District Fire Department	57,800	57,835	(35)	-0.1%
Contracted Departments:				
Berwick & District Fire Department	165,050	149,563	15,487	10.4%
Town of Wolfville Fire Department	181,800	166,860	14,940	9.0%
Kentville Volunteer Fire Department	475,500	468,300	7,200	1.5%
Hantsport Fire Department	82,300	71,600	10,700	14.9%
Total	\$ 2,829,650	\$ 2,689,555	\$ 140,095	5.2%

Departmental Summary – Land Use Planning & Inspection Services

The Land Use Planning & Inspection Services department is divided into two service areas.

The Planning and Development Services team includes Planners and Development Officers. The core services delivered by the service team are:

- Processing of applications to amend Planning Documents (Municipal Planning Strategy & Land Use By-law)
- Processing of applications to enter into Development Agreements
- Implementation of planning projects prioritized by Council
- Land Use By-law administration (i.e. Zoning, site plans, variances, compliance)
- Administration of Subdivision By-law i.e. Subdivision approval

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

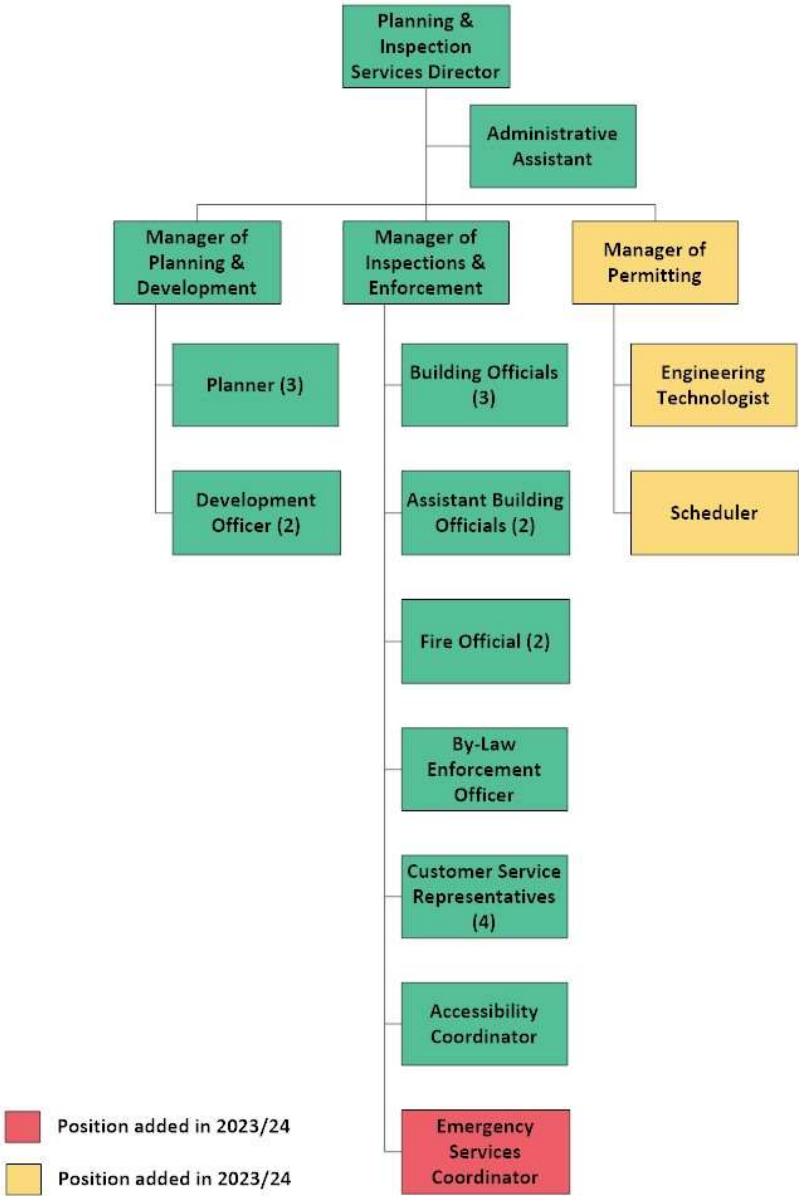
- Building Inspection
- Fire Inspection
- By-law Enforcement (i.e., Dangerous or Unsightly Premises, Burning By-law)
- Frontline service to all Municipal customers

A Permitting division is being newly developed, and includes a Permitting Manager, is projected to include an Engineering Technologist, and a support staff position such as a Scheduler. This team will be tasked with implanting the recommendations of a third-party report which includes researching and implanting a new permitting system to replace the in-house program. The division will also review and improve processing of all permits issued by the Municipality (sewer, water, building and development) and establish a process to ensure maintained of oversight of all permits.

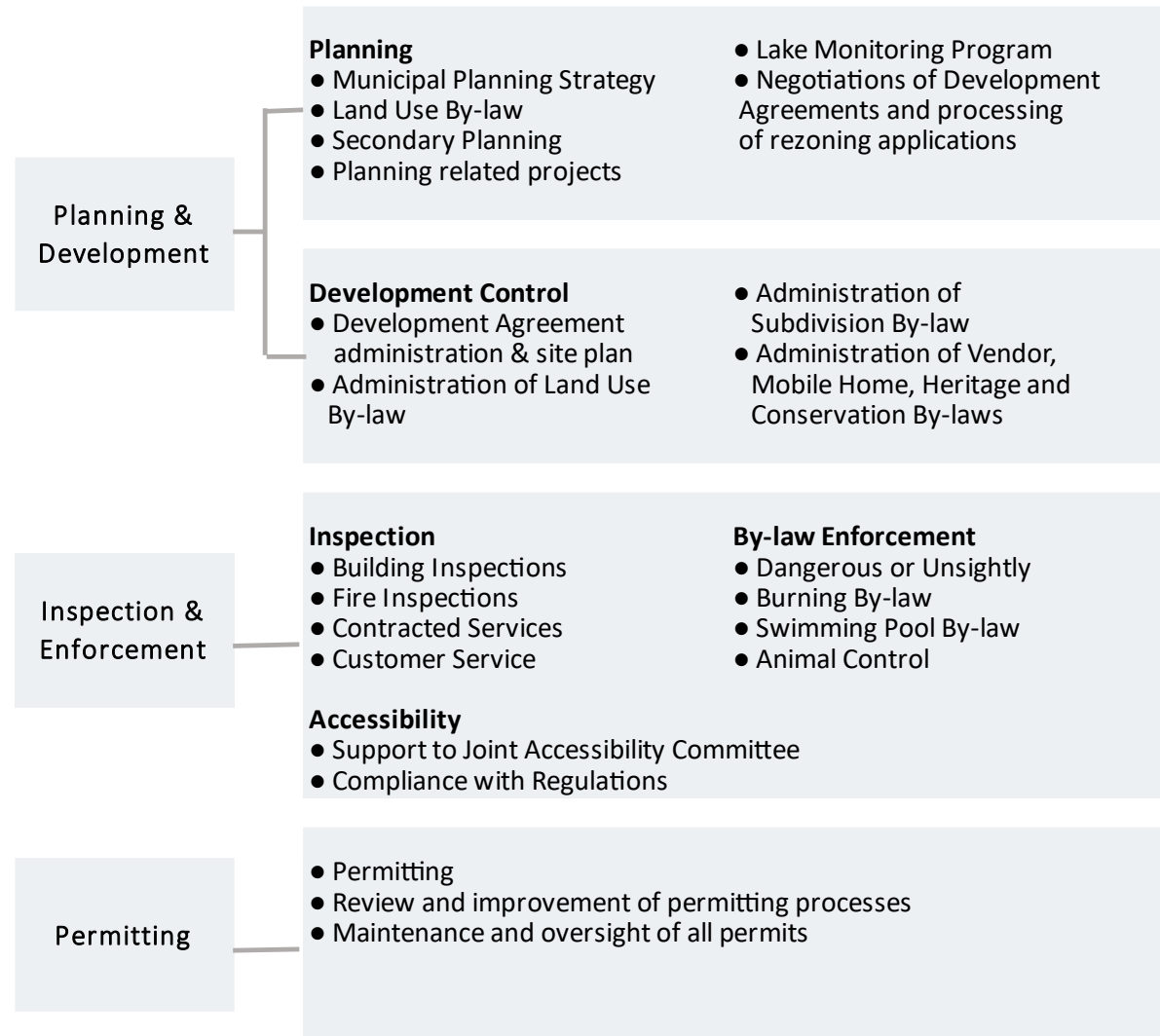
Key Performance Indicators

	Permit Applications	Dwelling Units Created	Inspections Performed	Open Permits
2019	924	192	2,789	280
2020	1,041	352	2,942	302
2021	1,167	420	3,236	420
2022	1,175	357	3,689	587
2023	1,062	314	3,549	809





Land Use Planning & Inspection Services – Primary Functions



Land Use Planning and Inspection Services – Key Performance Indicators

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

KSP	Description	Status
Municipal-wide Complaint Tracking System	As the Municipality progresses, it's important to ensure that all complaints/inquiries received from customers are taken seriously and kept track of. The Municipality recognizes that we can do better with keeping track of complaints/inquiries in order to best serve the public and internal staff. With this, we are committed to developing a system that will assist both the public and staff to ensure continuity is maintained and investigations are logged appropriately until the file can be closed.	100 % COMPLETED
Inclusionary Zoning/Density Bonusing	Exploration of planning tools known as Inclusionary Zoning and Density Bonusing that can be used to increase the development of Community Benefits including, but not limited to, the development of affordable housing.	80 % COMPLETED
Rezoning DND Land in Greenwood	Involve amendments to the Municipal Planning Strategy (MPS) and Land Use By-law (LUB) to include lands that are presently owned by the Department of National Defence (known as Clements Park) within the boundaries of the Growth Centre of Greenwood.	100 % COMPLETED
Accessibility Plan	Develop an accessibility plan by April 1, 2022. In partnership with the seven villages, the Municipality will develop a suitable accessibility plan with the assistance of a hired consultant, our Joint Accessibility Committee (JAAC) and Municipal Council. The objective of the accessibility plan is to achieve accessibility by preventing and removing barriers for the disabled.	100 % COMPLETED

Land Use Planning & Development Services Budget

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 1,600	\$ 43,000	(96.3)%	\$ 43,000	\$ 50,377	\$ 53,206
Total Revenue	1,600	43,000	(96.3)%	43,000	50,377	53,206
Expenditures						
Salaries, Wages, Benefits	809,800	718,600	12.7 %	705,400	654,438	635,068
Materials, Supplies, Utilities	10,000	8,900	12.4 %	8,900	25,210	6,511
Purchased Services	52,000	24,000	116.7 %	24,000	21,685	11,017
Debt & Transfer to Reserves	20,800	19,500	6.7 %	19,500	19,500	19,500
Total Expenditures	892,600	771,000	15.8 %	757,800	720,833	672,096
Tax Levy Requirement	\$ 891,000	\$ 728,000	22.4 %	\$ 714,800	\$ 670,456	\$ 618,890

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

Salaries, Wages and Benefits reflect estimates for approved 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 and supplies; budgets are adjusted to reflect anticipated actual costs.

Purchased Services include consultant and meeting costs. A budget for consultant fees has been added to the 2024/25 budget to facilitate ongoing increased demands on the planning department.

Inspection & Enforcement Budget

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 476,550	\$ 452,200	5.4 %	\$ 452,900	\$ 443,137	\$ 422,836
Total Revenue	476,550	452,200	5.4 %	452,900	443,137	422,836
Expenditures						
Salaries, Wages, Benefits	1,158,100	1,031,790	12.2 %	1,065,305	809,987	778,379
Materials, Supplies, Utilities	79,600	73,230	8.7 %	73,230	57,968	43,676
Purchased Services	222,100	180,250	23.2 %	169,090	162,646	222,899
Debt & Transfer to Reserves	67,300	71,500	(5.9)%	71,500	36,700	38,300
Total Expenditures	1,527,100	1,356,770	12.6 %	1,379,125	1,067,301	1,083,254
Tax Levy Requirement	\$ 1,050,550	\$ 904,570	16.1 %	\$ 926,225	\$ 624,164	\$ 660,418

Activity Revenue comprises building permit revenue, amounts received from other municipal units for providing inspection services, Village contributions to the Joint Accessibility Advisory Committee, dog tag revenue, and other licenses. The budget factors in historic trends and anticipated activity levels.

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

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

Purchased services relate primarily to an animal control contract with an external service provider, and costs of the Joint Accessibility Advisory Committee; this budget has been adjusted to reflect anticipated actual costs including an increase due to the reissued animal control contract. Additionally, \$15,000 has been added to allow for accommodations for the public to access public meeting and events, this will be implemented by the Accessibility Coordinator.

Permitting Budget

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Revenues						
Activity Revenue	\$ 51,000	\$ -		\$ -	\$ -	\$ -
Total Revenue	51,000	-		-	-	-
Expenditures						
Salaries, Wages, Benefits	202,000	-		-	-	-
Materials, Supplies, Utilities	2,000	-		-	-	-
Purchased Services	-	-		-	-	-
Debt & Transfer to Reserves	7,800	-		-	-	-
Total Expenditures	211,800	-		-	-	-
Tax Levy Requirement	\$ 160,800	\$ -		\$ -	\$ -	\$ -

A new division dedicated to permitting is responsible for the efficient and effective operation of all the Municipality's permitting processes. Overseeing the processes, ensuring compliance with all relevant regulations and bylaws, and facilitating the timely issuance of permits for construction, renovations, land use changes, and other related activities.

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

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

Staffing Summary

The Municipality's 2024/25 operating budget includes 100 full time equivalent (FTE) positions (including 3.5 new FTEs) allocated among the divisions as follows:

Division	2024/25	2023/24	New Positions	Reallocations	2022/23
Administration (Offices of the CAO and Deputy CAO)					
Administration Services	11.00	13.5		(2.5)	11.5
Human Resources	2.00	1.8		0.2	1.3
Economic Development	1.00	1.0			1.0
Community Development	6.30	3.5		2.8	3.5
Finance and Information Technology					
Finance	12.60	13.1	1.0	(1.5)	13.1
Information Technology	8.05	8.05			7.1
Engineering & Public Works, Lands & Parks					
Engineering	4.75	5.0	(0.75)	0.50	4.3
Municipal Building	1.00	1.0			1.0
Municipal Parks & Trails	1.00	1.0			1.0
Municipal Roads & Sidewalks	1.95	2.00	(0.25)	0.20	1.3
Environmental Services and Climate Resilience	2.55	-	0.50	2.05	
Sewer and Water Utility	23.00	22.05		1.0	21.1
Land Use Planning & Inspection Services					
Inspection & Enforcement	12.65	12.7			10.7
Planning & Development	11.00	7.5	3.0	0.5	7.5
Emergency Management	1.15	0.4		0.8	0.3
Allocation TBD	-	4.0		(4.0)	
Total	100.0	96.5	3.5	-	84.5

Needs have been identified for additional staffing to fulfill service delivery responsibilities, operationalize the Strategic Priorities of Municipal Council, and respond to unprecedented development growth and related resource demands.

New Position	Department
Funding Analyst	Corporate Services - Financial Reporting
Permitting Manager	Planning & Inspection Services
Engineering Technologist - Permitting	Planning & Inspection Services
Permitting Scheduler	Planning & Inspection Services
Administrative Assistant (0.5)	Environmental Services and Climate Resilience
Project Engineer (Removed)	Engineering & Public Works (EPW)

The Budget also includes the following summer student positions:

Position	Department
Inclusive Community Intern	Administration - Community Development
Recreation Programming Intern	Administration - Community Development
Recreation Assistant (2)	Administration - Community Development
Play Specialist Team Lead	Administration - Community Development
Play Specialist (2)	Administration - Community Development
Lake Programming/Kayak Camp Team Lead	Administration - Community Development
Lake Programming/Kayak Camp Leader	Administration - Community Development
Engineering Student - Data Analyst	Environmental Services and Climate Resilience
Engineering Student - Sustainability	Environmental Services and Climate Resilience
Engineering (2)	Engineering & Public Works (EPW)
General Maintenance	EPW - Transportation

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



Grant Programs and Funding to External Service Providers

The Municipality has a robust grant policy, which provides funding to a wide range of programs targeting individuals and organizations. The budget for fiscal 2024/25 expends more than \$3,000,000 for various programs and funding streams.

The [Community Grants Policy](#) provides additional details on grant programs summarized in the following figure:

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Property Tax Reductions	\$ 1,309,000	\$ 1,136,000	15.2 %	\$ 1,213,340	\$ 899,099	\$ 730,576
Community Active Living Grants	209,000	209,000	- %	201,000	182,999	183,367
Community Enhancement Grants	183,000	177,000	3.4 %	177,000	158,357	157,252
Malor Grant Programs	600,000	600,000	- %	600,000	541,672	585,251
Recreation Grants	205,000	205,000	- %	205,000	201,669	199,531
Other Grant Programs	249,600	219,800	13.6 %	219,800	266,741	202,560
Funding to External Service Providers	254,210	232,920	9.1 %	232,920	196,293	194,376
Total Grant Funding	\$ 3,009,810	\$ 2,779,720	8.3 %	\$ 2,849,060	\$ 2,446,830	\$ 2,252,913



Property Tax Reductions

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Property Tax Reductions						
Personal Property Tax Reductions	\$ 913,000	\$ 740,000	23.4 %	\$ 809,895	\$ 544,979	\$ 389,342
Not for Profit Property Tax Exemptions	385,900	385,900	- %	395,380	346,265	332,468
Day Care Property Tax Exemptions	10,100	10,100	- %	8,065	7,855	8,766
Total Property Tax Exemptions	\$ 1,309,000	\$ 1,136,000	15.2 %	\$ 1,213,340	\$ 899,099	\$ 730,576

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

Personal property tax reductions are available to property owners within the Municipality who qualify based on specific income thresholds. Eligible recipients who complete the annual application process receive a rebate to their property tax account. Pursuant to the Policy, the eligible income threshold increased to \$46,000 and the maximum exemption to \$560 for fiscal 2024/25. The number of applicants budgeted has increased from prior year due to promotion of this program in fiscal 2023/24 which resulted in a 19% increase in reductions. The 2024/25 budget anticipates 1,630 reductions.

Non-Profit Tax Exemption – [By-law 99](#)

By-law 99 establishes tax exemptions for qualified properties used solely by non-profit organizations. The recommended budget is based on properties listed in the By-law and related 2023 assessed values.

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

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

Community Active Living Grants

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

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Community Active Living Grants						
Park, Playground, Trail Maintenance and Development	\$ 150,000	\$ 150,000	- %	\$ 150,000	\$ 140,847	\$ 145,949
Youth Travel Assistance Program	9,000	9,000	- %	9,000	4,000	2,600
Community Recreation Programming	50,000	50,000	- %	42,000	38,152	34,818
Total Community Active Living Grant	\$ 209,000	\$ 209,000	0.0%	\$ 201,000	\$ 182,999	\$ 183,367

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



Community Enhancement Grants

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

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Community Enhancement Grants						
Festivals and Special Events	\$ 56,000	\$ 50,000	12.0 %	\$ 50,000	\$ 48,000	\$ 36,300
Councillor Grants to Organizations	72,000	72,000	- %	72,000	69,848	72,000
Community Hall Assistance	55,000	55,000	- %	55,000	40,509	48,952
Total Community Enhancement Grants	\$ 183,000	\$ 177,000	3.4%	\$ 177,000	\$ 158,357	\$ 157,252

The budget for the Festivals and Special Events funding stream has been enhanced to provide targeted funding set out in the Strategy for Belonging to ensure equitable access to municipal financial supports for events reflecting the diversity of the Kings Region.

Major Grant Programs

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

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Major Grant Program						
Kings Vision Grants	\$ 600,000	\$ 600,000	- %	\$ 600,000	\$ 541,672	\$ 585,251
Total Major Grant Program	\$ 600,000	\$ 600,000	0.0%	\$ 600,000	\$ 541,672	\$ 585,251



Recreation Grants

	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Recreation Grant Programs						
Town and Village Recreation Funding	\$ 125,000	\$ 125,000	- %	\$ 125,000	\$ 125,000	\$ 124,961
Recreation Directors Salary Grant	80,000	80,000	- %	80,000	76,669	74,570
Total Community Enhancement Grants	\$ 205,000	\$ 205,000	0.0%	\$ 205,000	\$ 201,669	\$ 199,531

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

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

Recreation Directors Salary Grant:

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



Other Grant Programs

Other Grant Programs	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Library Operating Grants	\$ 85,300	\$ 78,800	8.2 %	\$ 78,800	\$ 78,911	\$ 76,577
School Crossing Guard Funding	54,300	31,000	75.2 %	31,000	28,928	25,982
First Nations Communities Grant	10,000	10,000	- %	10,000	10,000	-
School Food Program	100,000	100,000	- %	100,000	100,001	100,001
COVID-19 Support for Community Groups	-	-		-	48,901	-
Total Community Enhancement Grants	\$ 249,600	\$ 219,800	13.6%	\$ 219,800	\$ 266,741	\$ 202,560

Library Grants

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

Crosswalk Guard – ADMIN-01-004

This program provides funds to organizations, Villages, and Towns for the provision of crosswalk guard services to assist in the safety of elementary school students. This program is being reviewed, it is anticipated that funding under this program will increase, a preliminary estimate of the increase has been included in the 2024/25 budget.

First Nations Communities Contribution

Funding to the Annapolis Valley First Nation and Glooscap First Nation for legacy projects.

School Food:

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

Funding to External Service Partners

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

Funding of External Organizations	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Valley Search & Rescue	\$ 56,700	\$ 56,100	1.1 %	\$ 56,100	\$ 55,600	\$ 55,100
Kings County Senior Safety	25,500	25,000	2.0 %	25,000	18,600	18,400
Kings Point to Point Transit	83,790	83,110	0.8%	83,110	67,733	66,776
Trans County Transportation	31,220	30,910	1.0%	30,910	30,300	30,300
Valley Community Learning Association	13,500	13,500	-	13,500	-	-
Annapolis Valley Trails Coalition	43,500	24,300	79.0 %	24,300	24,060	23,800
Total Funding of External Organizations	\$ 254,210	\$ 232,920	9.1%	\$ 232,920	\$ 196,293	\$ 194,376

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 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.

Annapolis Valley Trails Coalition

The Coalition brings together partners interested in trail development, including municipal units and trail groups in the Annapolis Valley. The Trails Coordinator provides support to trail groups and builders and supports a variety of trail types from rail to trails to hiking trails.



Wastewater

Municipal Sewer

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

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

Annual Highlights

- In 2023, the flow discharged from the Municipality's eight wastewater treatment facilities totaled 4,770 megalitres, or 13 million litres per day.



Municipal Sewer	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23	Actual 2021/22
Activity Revenue	\$ 5,496,250	\$ 5,033,430	9.2 %	\$ 5,076,970	\$ 4,706,364	\$ 4,377,102
Transfer from Operating Reserve	102,360	95,000	7.7 %	22,650	-	
Total Revenue	5,598,610	5,128,430	9.2 %	5,099,620	4,706,364	4,377,102
Expenditures						
Salaries & Benefits	1,396,300	1,329,500	5.0 %	1,413,230	1,077,361	1,126,121
Maintenance	391,350	318,100	23.0 %	395,350	308,840	322,810
Vehicle	145,130	129,700	11.9 %	129,700	124,380	112,430
Lift Station & Treatment Plant	1,002,800	865,000	15.9 %	881,350	849,966	917,486
Administration	1,009,960	689,000	46.6 %	528,560	240,170	255,020
Debt Service	185,400	238,000	(22.1)%	238,000	189,015	222,075
Transfer to Reserves	1,467,670	1,559,130	(5.9)%	1,522,310	1,538,034	1,459,910
Total Expenditures	5,598,610	5,128,430	9.2 %	5,108,500	4,327,766	4,415,852
Surplus (deficit)	\$ -	\$ -	- %	\$ (8,880)	\$ 378,598	\$ (38,750)

Activity Revenues which factor in residential, commercial, and other sources of revenue are increasing by 9.2%. In addition to a rate escalation in line with NS October CPI for all items, discussed further below, there are approximately 63 additional connections, as well as increases to sales of service agreements which are directly tied to specific costs.

Transfers from sewer operating reserve of \$102,360 relates to carry over funds for three projects, SCADA system, laboratory building assessment, and municipal specifications manual update.

Salaries and benefits are projected to increase due to reallocation of management salaries previously factored into the administrative fees collected by the municipality. Starting in 2024/25 management salaries including the new Director of Environmental Services and Climate Resilience, will be allocated as direct salaries. Also included

in the salary and benefits budget are approved 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 maintenance and vehicle budgets represent the best estimate of annual requirements and activity levels based on a review of historic routine spending, inflationary indexing, and planned upcoming maintenance projects.

Lift Station and Treatment Plant increases are primarily driven by rising facility power costs which factor in an 8.5% rate increase for 2024. Additionally, the cost of disposal services has increased based on updated contract pricing, and the service fee paid to Regional Sewer has increased.

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

The increase in administrative costs is driven primarily by the addition of \$50,000 in consulting fees related to Overall Responsible Direct Charge (ORDC) required to ensure regulatory compliance. The increased budget for consulting and project costs is shown in the chart below.

	Project	Operating Reserve	Sewer Rate	Total Budget
19-3403	SCADA System	\$ 43,305	\$ 50,000	\$ 93,305
22-3406	Municipal Specifications Manual Update	50,000	-	50,000
22-3407	Laboratory Building Assessment	9,052	40,948	50,000
24-3401	Biosolids Management	-	250,000	250,000
		\$ 102,357	\$ 340,948	\$ 443,305

Transfer to reserves accounts for 26.2% of the budget, these transfers are required to ensure funds will be available for future capital requirements.

Sewer Modelling

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



Unlike the Municipality's general tax rates, the sewer rate is not tied to property assessment, and therefore sewer revenue does not increase or decrease from changes in assessments. Therefore, the sewer rate needs to be adjusted to keep pace with annual operating costs and ensure adequate capital reserve contributions are maintained. As approved in Policy FIN-05-003 the sewer charge is indexed annually based on the prior year's October Nova Scotia CPI rate for all items. For fiscal 2024/25 this is an increase of 3.2% with rates as follows:

Sewer Base Rates

Per Dwelling	\$	590
Vacant Lot	\$	176

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

Regional Sewer

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

The Regional Sewer Committee recommended the budget for approval to individual partners on March 7, 2024.

Regional Sewer	Proposed Budget 2024/25	Approved Budget 2023/24	Change	Forecast Actual 2023/24	Actual 2022/23
Revenue	\$ 2,000,500	\$ 1,748,100	14.4 %	\$ 2,013,500	\$ 1,687,000
Expenditures					
Salaries, Wages & Benefits	348,600	232,700	49.8 %	277,400	212,700
Materials, Supplies, Utilities	864,100	739,900	16.8 %	1,012,300	756,300
Purchased Services	98,600	105,800	(6.8)%	54,100	80,200
Debt & Reserve Transfers	689,200	669,700	2.9 %	669,700	637,800
Total Expenditures	2,000,500	1,748,100	14.4 %	2,013,500	1,687,000
Surplus (Deficit)	\$ -	\$ -	- %	\$ -	\$ -

Overall budget costs of the Regional Sewer System have increased by 14.4% from fiscal 2023/24. Salaries, Wages & Benefits have a 49.8% increase due to reallocation of management salaries previously factored into the administrative fees collected by the municipality as well as newly allocated positions required to respond to the planning and recapitalization requirements of the regional system. Materials, Supplies, and Utilities have a 16.8% increase related to monitoring and communications, maintenance, rising electricity rates, and EPW Operations Centre costs. Budgets represent the best estimate of annual requirements and activity levels based on a review of historic routine spending and planned upcoming projects. Purchased services have a 6.8% decrease relating to the reduced need for equipment cleaning in the STP. The budget also includes a 2.9% increase for capital, including a contribution to the capital reserve.

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

Partner	2024/25 Contribution	2023/24 Contribution
Municipality of Kings	\$316,100	\$262,200
Town of Kentville	1,031,200	895,400
Village of New Minas	366,700	362,800
PepsiCo Inc.	286,500	227,700
Total	\$2,000,500	\$1,748,100

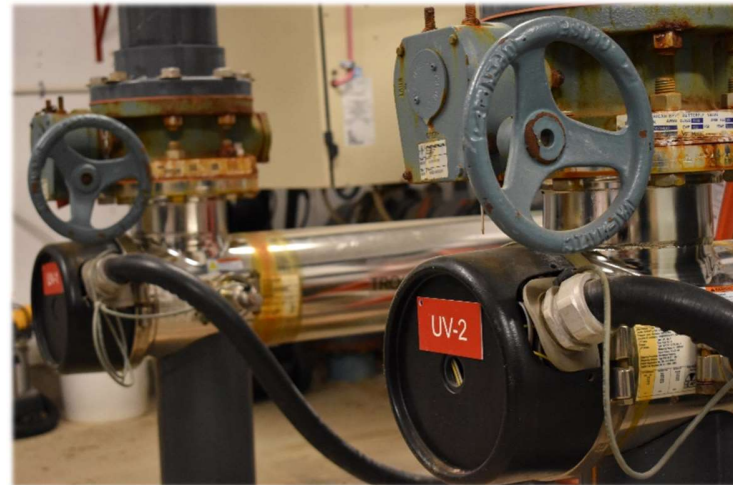


Water Utility

Greenwood Water Utility

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

The Greenwood Water Utility supplies water to approximately 687 residential dwellings and 45 commercial properties. Approximately 900m³, or 900,000l, of water is treated at the Greenwood Water Treatment Plant daily in the late fall and winter months, compared to approximately 1,200m³ (1,200,000l) in the warmer months.



	2024/25 Proposed Budget	2023/24 Approved Budget	Change (\$)	Change %	2022/23 Actual	2023/24 Forecast Actual
Revenues						
Activity Revenue	\$ 1,041,400	\$ 1,075,925	\$ (34,525)	(3.2)%	\$ 1,050,200	\$ 1,060,127
Other	43,500	55,200	(11,700)	(21.2)%	98,300	131,500
Total Revenue	1,084,900	1,131,125	(46,225)	(4.1)%	1,148,500	1,191,627
Expenditures						
Salaries, Wages, Benefits	327,200	247,000	80,200	32.5 %	194,600	242,846
Materials, Supplies, Utilities	267,070	248,300	18,770	7.6 %	214,400	221,452
Purchased Services	153,600	133,825	19,775	14.8 %	52,400	116,229
Capital out of Revenue	127,330	209,300	(81,970)	(39.2)%	9,300	408,100
Debt & Transfers to Reserves	209,700	292,700	(83,000)	(28.4)%	208,800	203,000
Total Expenditures	1,084,900	1,131,125	(46,225)	(4.1)%	679,500	1,191,626
Surplus (Deficit)	-	-	-	- %	469,000	-
Opening Surplus	2,282,900	3,125,800			2,656,800	3,125,800
Capital out of Surplus	(1,887,900)	(3,125,800)			-	(842,900)
Ending Surplus	\$ 395,000	\$ -			\$ 3,125,800	\$ 2,282,900

Activity Revenue is projected to decrease due to lower consumption by one major commercial customer. This is partially offset by projected growth from new residential connections.

Other Revenue represents interest earned on the Utility's bank balances.

Salaries and benefits are projected to increase due to reallocation of management salaries previously factored into the administrative fees collected by the Municipality. Also included in the salary and benefits budget are approved 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 includes items such as power, chemicals, maintenance, and vehicles, which are increasing due to rising fuel and power costs, increasing chemical costs, and additional required maintenance.

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

There is no projected change to the rates for the upcoming year. However, with rising operating costs, decreased commercial revenue, and the level of capital being expended in upcoming years with the resulting debt service, a rate study will be required which may result in an increase to current rates. Funds for a rate study have also been budgeted under purchased services.

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

Budgeted Capital Projects

	2024/25	2025/26	2026/27
Capital Projects			
Water Distribution System Improvements	\$ 415,000	\$ 150,000	\$ 150,000
Water System Equipment	145,000	95,000	845,000
Production Well	6,814,050	1,914,690	-
Total	7,374,050	2,159,690	995,000
Funding Source			
Capital out of Revenue	127,330	-	-
Capital out of Surplus	1,887,880	245,000	150,000
Debt	5,358,840	1,914,690	845,000
Total	\$ 7,374,050	\$ 2,159,690	\$ 995,000

Looking Forward

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

Multi-year projections have shown that there will be additional service enhancements, and projects to meet Council's Strategic Priorities. Assessment growth, specifically residential, is strong in the 2024/25 year but has decreased from the highs seen in 2022/23.

Numerous factors outside of the Municipality's control will affect future budgets, including interest rates, annual assessment lift, and inflation. Mandatory payments continue to increase and make up close to half of total budgeted operating expenditures. The Municipality has no discretion on the amount charged for those budget items. Other pressures such as increasing insurance rates, electricity rates, and rising fuel and supply costs will continue to have an impact on future budgets.

Being mindful and preparing for possible future budget opportunities is important, specifically regarding maintaining healthy reserves and considering required tax rates.

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

Multiyear Operating Forecast	Forecast Actual 2023/24	Proposed Budget 2024/25	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Forecast Budget 2029/30
Revenues							
Tax Revenue	\$ 46,556,845	\$ 50,680,400	\$ 54,886,900	\$ 59,387,600	\$ 64,257,400	\$ 69,526,500	\$ 75,227,700
PILT	3,534,420	3,831,550	3,953,900	4,080,500	4,211,600	4,347,400	4,488,000
Interest on Investments/Taxes	1,278,590	1,502,000	1,492,300	1,482,800	1,473,200	1,463,800	1,454,400
Area Rates (net)	42,000	42,000	42,000	42,000	42,000	42,000	42,000
Departmental Revenue	6,950,085	7,407,080	7,681,000	7,969,500	8,268,500	8,590,400	8,918,200
Transfers from Reserves	261,815	1,870,730	640,300	641,200	642,200	843,300	644,400
Total Revenue	58,623,755	65,333,760	68,696,400	73,603,600	78,894,900	84,813,400	90,774,700
Expenditures							
Education Contribution	14,082,580	15,668,200	17,055,900	18,471,500	19,986,200	21,625,100	23,398,300
RCMP	9,130,275	9,722,500	10,442,300	11,215,400	12,045,700	12,937,500	13,895,300
Other Mandatory Services	2,993,830	2,018,700	2,080,000	2,163,300	2,250,800	2,342,800	2,439,500
Inter-Municipal Service Agreements	5,317,620	6,340,700	6,532,000	6,664,100	7,078,200	7,078,201	7,078,202
Salaries, Wages, Benefits	8,412,880	9,605,600	10,397,200	11,196,500	12,016,800	12,822,800	13,640,200
Materials, Supplies, Utilities	3,058,950	3,851,320	3,721,200	3,837,100	3,960,700	4,005,100	4,128,300
Purchased Services	2,558,780	3,621,880	3,453,700	3,544,500	3,638,500	3,961,600	3,855,200
Special Projects	222,850	2,413,230	750,000	750,000	750,000	750,000	750,000
Fire Protection Funding	2,689,555	2,829,650	2,914,500	3,002,000	3,092,000	3,184,800	3,280,300
Grants	2,849,060	3,009,810	3,133,500	3,325,100	3,467,000	3,619,600	3,783,800
Debt & Transfers to Reserves	5,644,880	6,252,170	8,216,100	9,434,100	10,609,000	12,485,899	14,525,598
Total Expenditures	56,961,260	65,333,760	68,696,400	73,603,600	78,894,900	84,813,400	90,774,700
Surplus (Deficit)	\$ 1,662,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Multi-year Assumptions

Forecast CPI 2024/25: 3.2%, subsequent years at 3.0%

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

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

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

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

PILT: Increasing in line with commercial property tax.

Interest revenue: 0.75% annual decrease based on anticipated increases to balances and decreases to rates, three-year average growth for interest on overdue accounts.

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

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

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

RCMP: Five-year average growth

Other mandatory services: Five-year average growth apart from the Annapolis Valley Regional Library which will remain constant through the 2024/25 year, after which indexing by 10.0% in 2025/26 and constant for subsequent years.

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

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

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

Materials, supplies & utilities: 2024/25 Budget plus estimated CPI for most accounts with the exception of known factors such as contract pricing.

Purchased services: 2024/25 Budget indexed by forecast CPI for most accounts with the exception of 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 2026/27 for most programs

Debt & Transfer to Reserves: Debt service costs are based on forecast debt schedule. Transfers to capital reserves are based on 2024/25 levels, except for transfers to the Municipal Sewer Capital Reserve which is based on the balance of the Municipal Sewer revenue and expense accounts. Surplus operating funds are allocated towards capital reserve contributions.

Municipal Sewer – Multi-year Forecast

Municipal Sewer	Forecast Actual 2023/24	Proposed Budget 2024/25	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28
Revenues					
Activity Revenue	\$ 5,099,620	\$ 5,598,610	\$ 5,661,138	\$ 5,830,972	\$ 6,005,901
Total Revenue	5,099,620	5,598,610	5,661,138	5,830,972	6,005,901
Expenditures					
Salaries, Wages, Benefits	1,413,230	1,396,300	1,553,936	1,695,636	1,842,262
Materials, Supplies, Utilities	1,934,960	2,549,240	2,368,210	2,439,256	2,512,434
Debt & Transfer to Reserves	1,760,310	1,653,070	1,738,991	1,696,080	1,651,204
Total Expenditures	5,108,500	5,598,610	5,661,138	5,830,972	6,005,901
Net Reserve Impact	\$ (8,880)	\$ -	\$ -	\$ -	\$ -

Municipal Sewer – Multi-year Assumptions

Forecast CPI 2024/25: 3.2%, subsequent years at 3.0%

Activity Revenue: Increasing by annual forecast CPI.

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

Materials, supplies & utilities: Based on 2024/25 Budget excluding special projects, plus estimated CPI for most accounts apart from known factors such as contract pricing.

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

Greenwood Water Utility – Multi-year Forecast

Greenwood Water Utility	2023/24 Forecast Actual	2024/25 Proposed Budget	2025/26 Forecast Budget	2026/27 Forecast Budget
Revenues				
Activity Revenue	\$ 1,060,127	\$ 1,041,367	\$ 1,355,200	\$ 1,619,700
Other	131,500	43,500	6,000	7,000
Total Revenue	1,191,627	1,084,867	1,361,200	1,626,700
Expenditures				
Salaries, Wages, Benefits	242,846	327,200	339,600	353,100
Materials, Supplies, Utilities	221,452	267,070	276,700	286,700
Purchased Services	116,229	153,591	133,500	122,800
Capital out of Revenue	408,100	127,330	-	-
Debt & Transfers to Reserves	203,000	209,700	611,400	864,100
Total Expenditures	1,191,626	1,084,891	1,361,200	1,626,700
Surplus (Deficit)	-	-	-	-
Opening Surplus	3,125,800	2,282,900	395,000	150,000
Capital out of Surplus	(842,900)	(1,887,900)	(245,000)	(150,000)
Ending Surplus	\$ 2,282,900	\$ 395,000	\$ 150,000	\$ -

Greenwood Water Utility Multi-year Assumptions

Activity Revenue: It is assumed that the residential base will grow by 10 dwellings in 2024/25 and 2025/26, and 70 in 2026/27. This is based on historic growth trends. Commercial growth assumes no annual changes. Additional revenue has been included in 2025/26 and 2026/27 to fund increasing operating expenditures and to fund debt service related to ongoing capital work. It is anticipated a rate study will result in increased rates beginning with these years.

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

Materials, supplies & utilities: 2024/25 Budget plus estimated CPI for most accounts unless there are known factors such as contract pricing.

Purchased services: 2024/25 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 are based on the prescribed requirements established by the Nova Scotia Utility and Review Board.



Operating Reserves

Reserve Funds established by Municipal Council promote long-term financial stability and assist with financial planning. These funds are authorized under provisions set out in the *Municipal Government Act* and are generally used to fund operations, smooth tax levy impacts, and help maintain the Municipality's sound financial position.

Operating Reserves are used primarily in conjunction with general operations but can be used for both operating and capital expenditures. The 2024/25 Operating Budget includes funding from Operating Reserves of \$1,870,730, as detailed on the following pages. Policy FIN-05-017 requires Council approval of all reserve withdrawals. Council's resolution to approve the 2024/25 Operating Budget will enable the use of these funds as shown in the chart on the following page.



Operating Reserve Balances

	Balance	Budgeted	Forecast	Forecast	Estimated	Budgeted	Budgeted	Estimated
Operating Reserve	March 31, 2023	Activity	Actual Activity	Operating Surplus (deficit)	Balance March 31, 2024	Transfers In 2024/25	Transfers out 2024/25	Balance March 31, 2025
Municipal Sewer Operating	\$ 537,100	\$ (26,755)	\$ 125,960	(8,880)	654,180	\$ 69,485	\$ (102,360)	\$ 621,305
EMO	151,900	-	-	-	151,900	-	-	151,900
Trails	24,200	-	-	-	24,200	-	-	24,200
Municipal Elections	115,400	57,700	26,940	-	142,340	57,700	(197,890)	2,150
Economic Development	103,800	(42,600)	-	-	103,800	-	(42,600)	61,200
General Operating Reserve	6,923,000	702,468	732,468	1,671,375	9,326,843	1,298,050	(355,970)	10,268,923
Village Sidewalk Construction	284,600	-	-	-	284,600	-	-	284,600
Insurance	33,700	-	-	-	33,700	-	-	33,700
VWRM	1,999,300	(266,870)	(266,870)	-	1,732,430	-	(355,550)	1,376,880
Open Space	164,400	8,400	4,530	-	168,930	49,410	(46,200)	172,140
Special Project Reserve	491,500	(488,135)	675,009	-	1,166,509	-	(1,093,910)	72,599
Unpaid Grants - Civilian Air Park	627,500	975	965	-	628,465	31,900	(31,800)	628,565
J-Class Paving Reserve	98,900	-	-	-	98,900	-	-	98,900
COVID-19 Reserve	1,025,800	(1,025,800)	(1,025,800)	-	-	-	-	-
Total Operating Reserves	\$ 12,581,100	\$ (1,080,617)	\$ 273,202	\$ 1,662,495	\$ 14,516,797	\$ 1,506,545	\$ (2,226,280)	\$ 13,797,062



2024/25 Operating Reserve Transfers

Reserve Details	Proposed Budget 2024/25
Municipal Sewer Operating Reserve	
SCADA System project carry forward	\$ 43,300
Municipal Specifications Manual project carry forward	50,000
Laboratory Building Assessment project carry forward	9,060
	<u>102,360</u>
Economic Development Operating Reserve	
Municipal Entrance Signage	42,600
	<u></u>
Open Space Reserve	
Park, Playground, and Trail Maintenance and Development	46,200
	<u></u>
Special Project Reserve - Carryover funds	
Wind	168,350
Light Manufacturing Park Development Study	125,000
Water - Village of Kingston	46,810
Regional Recreation Facility Study	50,000
IMSA Pilot	108,300
Municipal Infrastructure Development Strategy	546,200
EV Charging Station & Solar/Battery Systems	60,000
	<u>1,104,660</u>
General Operating Reserve	
Active Transportation Infrastructure	45,000
J-Class Road Assessment	30,000
IMSA Pilot	40,220
Meadowview Solar Garden	200,000
Climate Change Preparedness	30,000
	<u>345,220</u>
Unpaid Grants- Civilian Air Park	
Annual Lease Payment	31,800
	<u></u>
Election Reserve	
2024 Municipal Election	197,890
	<u></u>
Total Transfers from Operating Reserves to General Operations	<u>1,870,730</u>
Valley Waste Resource Management Reserve	
Transfer excess funds and retained surplus to General Operating Reserve	355,550
	<u>355,550</u>
Total Inter Reserve Transfers	<u>355,550</u>
Total Transfers from Reserve	<u>\$ 2,226,280</u>



2024/25 Operating Reserve Contributions

Reserve Details	Proposed Budget 2024/25
Repayment of Hantsport Fire Department capital contribution (funded by Area Rate revenue)	\$ 42,500
Enhanced contribution General Operating Reserve	900,000
Open Space Reserve interest and developer contributions	49,410
Contribution to Election Reserve	57,700
Contribution to Municipal Sewer Operating Reserve, to maintain required threshold	34,500
Interest on Municipal Sewer Operating Reserve	34,985
Interest on Unpaid Grant Reserve	31,900
Total Operating Reserve Contributions	<u>1,150,995</u>
Transfer excess funds and retained surplus to General Operating Reserve	355,550
Total Inter Reserve Transfers	<u>355,550</u>
Total Transfers to Reserve	<u>\$ 1,506,545</u>

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

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

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

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

Figure 21: Operating Reserve Financial Condition Index

<u>2018/19 Actual</u>		
Total Operating Reserves	<u>9,465,320</u>	30.1%
Total Operating Expenses	31,440,908	
<u>2019/20 Actual</u>		
Total Operating Reserves	<u>10,804,030</u>	34.0%
Total Operating Expenses	31,791,569	
<u>2020/21 Actual</u>		
Total Operating Reserves	<u>12,501,700</u>	36.7%
Total Operating Expenses	34,109,100	
<u>2021/22 Actual</u>		
Total Operating Reserves	<u>13,382,400</u>	40.4%
Total Operating Expenses	33,157,100	
<u>2022/23 Actual</u>		
Total Operating Reserves	<u>12,581,100</u>	33.5%
Total Operating Expenses	37,536,259	
<u>2023/24 Forecast</u>		
Total Operating Reserves	<u>14,516,797</u>	36.6%
Total Operating Expenses	39,685,000	
<u>2024/25 Budget</u>		
Total Operating Reserves	<u>13,797,062</u>	29.8%
Total Operating Expenses	46,324,400	

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

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

Current and projected reserve balances are within these thresholds.

Figure 22: FIN-05-017 Operating Reserve Thresholds

<u>2022/23 Actual</u>			<u>2022/23 Actual</u>		
<u>Minimum Threshold (10%)</u>			<u>Optimal Threshold (10%)</u>		
Total Operating Reserves	<u>12,581,100</u>	31.0%	General Operating Reserve	<u>6,923,000</u>	17.1%
Total Own Source Revenue & Debt Service	40,586,560		Total Own Source Revenue & Debt Service	40,586,560	
<u>2023/24 Forecast</u>			<u>2023/24 Forecast</u>		
Total Operating Reserves	<u>14,516,797</u>	30.9%	General Operating Reserve	<u>9,326,843</u>	19.9%
Total Own Source Revenue & Debt Service	46,979,100		Total Own Source Revenue & Debt Service	46,979,100	
<u>2024/25 Budget</u>			<u>2024/25 Budget</u>		
Total Operating Reserves	<u>13,797,062</u>	26.9%	General Operating Reserve	<u>10,268,923</u>	20.0%
Total Own Source Revenue & Debt Service	51,269,200		Total Own Source Revenue & Debt Service	51,269,200	

Capital and Project Budget

Introduction

The Municipality's proposed Capital and Project Budget contains a variety of initiatives ranging from programs that maintain core services and infrastructure, to projects that deliver on key strategic priorities established by Municipal Council.

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

The proposed 2024/25 budget consists of 47 projects covering Municipal assets such as buildings, roads, sidewalks, and vehicles; sewer infrastructure and equipment; and infrastructure and equipment related to the Greenwood Water Utility.

Five projects represent new undertakings and include activity relating to:

- Fire Services Delivery
- PACE Program Implementation
- Biosolids Management
- Sewer Lagoon Desludging
- Municipal Complex Furniture & Equipment

In addition, several continuing projects have been updated to reflect new project stages, scopes of work, or revised cost estimates. These changes are detailed in the Project Justification Sheets (PJS) attached as Appendix A. In 2024/25, the Municipality is budgeting to spend \$41,648,151 and will utilize combinations of tax and area rate revenue, sewer rate revenue, water utility rate revenue, federal and provincial grants, reserves, long-term debt, and other third-party funding sources.

Building Capacity for the Future

The proposed 2024/25 Capital and Project Budget contains numerous projects within the common theme of Building Capacity for the Future. Whether through increases in the actual service capacity of Municipal infrastructure, development of asset management and maintenance plans, delivering on decarbonization and energy efficiency targets, supporting communities with enhanced accessibility features, or expanding opportunities for recreation, these projects aim to achieve capacity growth in a variety of unique ways.

Capacity growth goes beyond the initiatives contained in the individual project budgets and extends into the Municipality's approach to financing, in particular as it relates to reserve balances and utilization, and the long-term health of Municipal reserve funds.

Capital Reserves

In 2021/22, Council received a report that identified the existing shortfall in capital reserves related to Municipal wastewater infrastructure. At that time a plan was established to close the shortfall. A similar process is being undertaken for the Municipality's remaining asset classes. Until this work is complete, there are steps that must be undertaken to bring capital reserves in line with the balance prescribed by Policy.

Reserve shortfalls are further exacerbated when reserves based on depreciated assets fall short of current day replacement costs. Future Policy review will need to consider appropriate limitations on reserve utilization and required contributions and adjustments to reflect the difference between replacement cost and historical cost.

Continuing with current reserve contribution and utilization practices, although meeting the minimum requirements outlined within Municipal Policy, will create significant tax rate pressure for future ratepayers. The Municipality made improvements to its Capital Reserve contributions for the 2023/24 fiscal year and this has continued within the 2024/25 budget.

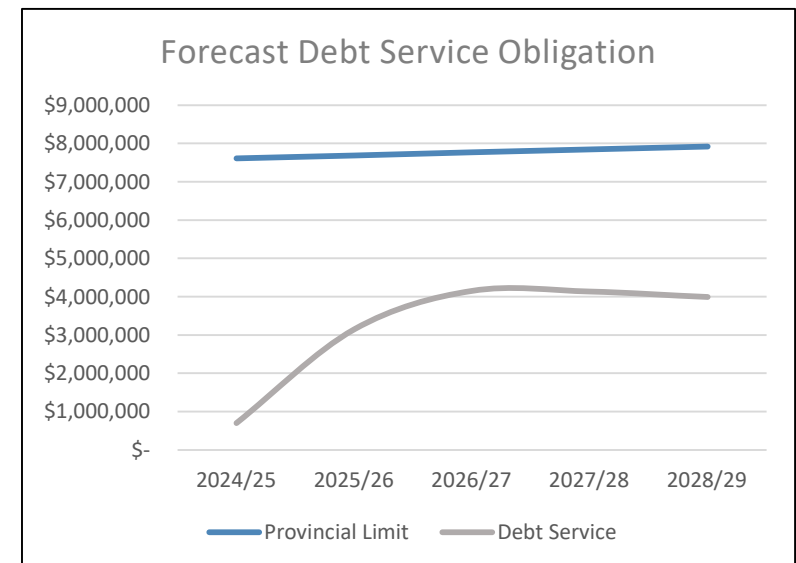
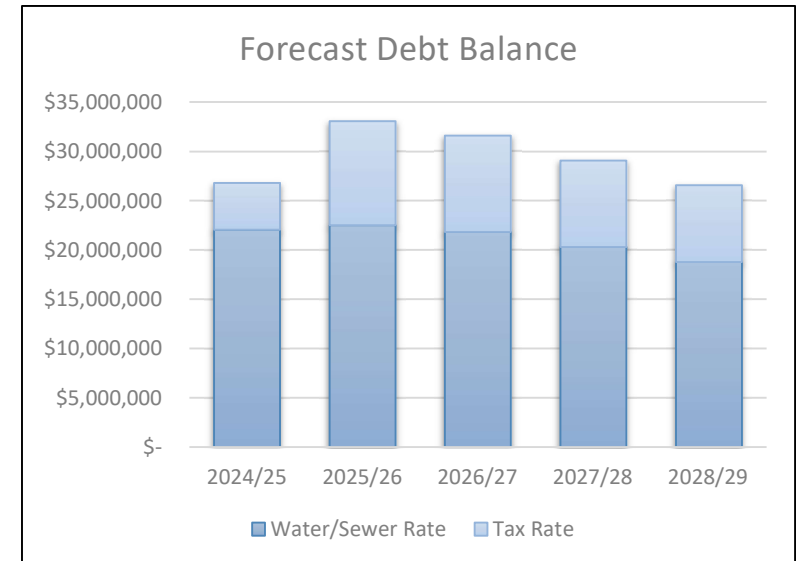
Municipal Debt

As of March 31, 2024 the Municipality had debt of \$5,361,865 with maturities ranging from fiscal 2024/25 to 2037/38. Current debt service obligations to maturity total \$6,560,404 representing principal repayments of \$5,361,865 and interest payments of \$1,198,539.

Year		Principal		Interest		Total
2024/25	\$	544,685	\$	157,896	\$	702,581
2025/26		526,685		145,787		672,472
2026/27		504,385		133,251		637,636
2027/28		445,135		121,549		566,684
2028/29		422,630		110,408		533,038
2029/30 to 2050/51		2,918,345		529,649		3,447,994
Total	\$	5,361,865	\$	1,198,539	\$	6,560,404

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"). The Municipality's budgeted Debt Service Ratio is well within Provincial limits at 1.4% and is forecasted to stay within that limit, at a maximum of 8.0% over the 5-year budget forecast.

\$2,746,385 of the total current debt relates to projects funded from the general tax rate, and approximately \$2,615,480 is related to projects funded from water or sewer rates.



Five-year Capital and Project Budget Forecast

The table below summarizes forecasted capital spending over the next five-years.

Individual projects within the 2024/25 proposed Capital and Project Budget and their funding sources are detailed in upcoming tables.

Department	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Municipal Infrastructure						
Information Technology	\$ 485,472	\$ 309,000	\$ 430,000	\$ 160,000	\$ 110,000	\$ 1,494,472
Municipal Facilities	430,000	-	-	-	-	430,000
Roads & Sidewalks	1,005,000	1,050,000	800,000	800,000	800,000	4,455,000
Parks & Recreation	135,000	105,000	30,000	30,000	30,000	330,000
Special Projects	5,375,511	6,680,000	730,000	500,000	380,000	13,665,511
Total supported by the Tax Rate	7,430,983	8,144,000	1,990,000	1,490,000	1,320,000	20,374,983
Municipal Sewer	17,574,797	3,180,000	2,090,000	2,492,500	1,990,000	27,327,297
Regional Sewer	9,268,324	1,370,000	250,000	300,000	250,000	11,438,324
Greenwood Water Utility	7,374,047	2,159,691	995,000	245,000	295,000	11,068,738
Total - All Purposes	\$ 41,648,151	\$ 14,853,691	\$ 5,325,000	\$ 4,527,500	\$ 3,855,000	\$ 70,209,342

Project Financing 2024/25

Tables on the current and following two pages detail individual project costs and financing for fiscal 2024/25.

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
Information Technology							
Network Upgrades	\$ 107,000	\$ -	\$ -	\$ 107,000	\$ -	\$ -	\$ -
Hardware Evergreening	62,000	-	-	62,000	-	-	-
Accounting Software	-	-	-	-	-	-	-
Fibre/Wireless Hybrid Connectivity	316,472	-	-	71,472	-	245,000	-
Total Information Technology	\$ 485,472	\$ -	\$ -	\$ 240,472	\$ -	\$ 245,000	\$ -
Municipal Facilities							
Waterville Warehouse Upgrades	335,000	-	-	-	-	335,000	-
Municipal Complex - Furniture & Equipment	95,000	-	-	95,000	-	-	-
Total Municipal Facilities	\$ 430,000	\$ -	\$ -	\$ 95,000	\$ -	\$ 335,000	\$ -
Roads & Sidewalks							
Pedestrian Infrastructure	905,000	-	423,000	482,000	-	-	-
Municipal Road Remediation	100,000	-	-	100,000	-	-	-
Total Roads & Sidewalks	\$ 1,005,000	\$ -	\$ 423,000	\$ 582,000	\$ -	\$ -	\$ -
Parks & Recreation							
Park Facility Upgrades	135,000	-	-	135,000	-	-	-
Total Parks & Recreation	\$ 135,000	\$ -	\$ -	\$ 135,000	\$ -	\$ -	\$ -

Project Financing 2024/25 (cont.)

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
Special Projects							
Wind	\$ 168,350	\$ -	\$ -	\$ -	\$ 168,350	\$ -	\$ -
Light Manufacturing Park Development Study	125,000	-	-	-	125,000	-	-
J-Class Road Assessment	30,000	30,000	-	-	-	-	-
Water - Village of Kingston	96,809	-	-	-	46,809	-	50,000
Traffic & Pedestrian Study - Coldbrook Village Park	-	-	-	-	-	-	-
Regional Recreation Facility Study	125,000	75,000	-	-	50,000	-	-
Municipal Accessibility Upgrades	175,000	175,000	-	-	-	-	-
Active Transportation Infrastructure	905,950	175,000	414,250	-	45,000	271,700	-
IMSA Pilot	403,852	-	94,057	-	148,518	-	161,277
Municipal Infrastructure Development Strategy	546,200	-	-	-	546,200	-	-
Asset Management/Capacity Building Study	400,000	-	400,000	-	-	-	-
Climate Change Preparedness	230,000	200,000	-	-	30,000	-	-
Light Manufacturing Park Construction	-	-	-	-	-	-	-
Municipal Fleet	731,000	-	-	227,000	-	504,000	-
Municipal Entrance Signage	42,600	-	-	-	42,600	-	-
Meadowview Solar Garden	200,000	-	-	-	200,000	-	-
EV Charging Station & Solar/Battery Systems	980,000	80,000	405,000	-	60,000	435,000	-
Fire Service Delivery - Greenwich & Wolfville	200,000	200,000	-	-	-	-	-
Property Assessed Clean Energy (PACE)	15,750	15,750	-	-	-	-	-
Total Special Projects	\$ 5,375,511	\$ 950,750	\$ 1,313,307	\$ 227,000	\$ 1,462,477	\$ 1,210,700	\$ 211,277
Total Supported by the Tax Rate	\$ 7,430,983	\$ 950,750	\$ 1,736,307	\$ 1,279,472	\$ 1,462,477	\$ 1,790,700	\$ 211,277

Project Financing 2024/25 (cont.)

Department	Gross Cost	From Operating	Federal or Provincial Grants	Capital Reserve	Operating Reserve	Long-term Debt	Other Revenue
Municipal Sewer							
Lift Station Replacements	\$ 2,952,418	\$ -	\$ 1,892,707	\$ 659,711	\$ -	\$ 400,000	\$ -
Sewer Treatment Plant Infrastructure Renewal	7,792,382	-	3,275,757	2,709,063	-	1,807,562	-
Sewer Collection Line Replacement	1,924,092	-	1,520,199	403,893	-	-	-
EPW Equipment & Occupational Health/Safety	205,000	-	-	205,000	-	-	-
SCADA System	153,305	50,000	-	60,000	43,305	-	-
Municipal Specifications Manual Update	50,000	-	-	-	50,000	-	-
Laboratory Building	160,000	50,000	-	110,000	-	-	-
Biosolids Management	250,000	250,000	-	-	-	-	-
STP Lagoon Desludging	1,952,000	-	1,952,000	-	-	-	-
Greenwood Sewer Extensions	2,135,600	-	1,466,667	135,600	-	533,333	-
Total Supported by the Sewer Rate	\$ 17,574,797	\$ 350,000	\$ 10,107,330	\$ 4,283,267	\$ 93,305	\$ 2,740,895	\$ -
Regional Sewer							
Regional Sewerlines	6,171,500	-	3,100,000	71,500	-	3,000,000	-
Regional STP Aeration and Desludging	2,072,824	-	-	-	-	2,072,824	-
Regional Equipment	64,000	-	-	64,000	-	-	-
Regional Consulting and Studies	-	-	-	-	-	-	-
Regional Lift Station Upgrades	415,000	-	-	415,000	-	-	-
Regional STP Upgrades	545,000	-	-	545,000	-	-	-
Total Supported by User Fees	\$ 9,268,324	\$ -	\$ 3,100,000	\$ 1,095,500	\$ -	\$ 5,072,824	\$ -
Greenwood Water Utility							
Water Distribution System Improvements	415,000	-	-	-	415,000	-	-
Water System Equipment	145,000	127,330	-	-	17,670	-	-
Production Well	6,814,047	-	-	-	1,455,210	5,358,837	-
Total Supported by the Water Rate	\$ 7,374,047	\$ 127,330	\$ -	\$ -	\$ 1,887,880	\$ 5,358,837	\$ -
Total - All Purposes	\$ 41,648,151	\$ 1,428,080	\$ 14,943,637	\$ 6,658,239	\$ 3,443,662	\$ 14,963,256	\$ 211,277
Percentage of Total	100%	3%	36%	16%	8%	36%	1%

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 \$1,428,080, debt service obligations estimated at \$1,399,543 (see Long-term Debt), and required annual capital reserve contributions of approximately \$1,404,458.

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

Where reasonably possible, the operating impact of individual projects is presented on the Project Justification Sheet. To demonstrate, the following is an excerpt of project 22-3403 Active Transportation Infrastructure.

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

Long-term Debt

The proposed Capital and Project Budget includes long-term debt financing for \$14,963,256 of project costs in fiscal 2024/25 and a total of \$25,122,947 over the five-year forecast ending with fiscal 2028/29. Of the total 47 projects, 11 include long-term debt (debenture financing) in their financing plan for fiscal 2024/25.

The table below examines projects that are expected to be debentured in 2024/25. 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
Tax Rate Supported					
17-1103	Fibre/Wireless Hybrid Connectivity	\$ 245,000	\$ 24,500	\$ 7,615	\$ 32,115
22-1301	Waterville Warehouse Upgrades	335,000	33,500	10,412	43,912
22-3403	Active Transportation Infrastructure	271,700	27,170	8,445	35,615
24-3403	EV Charging Station & Solar/Battery Systems	435,000	43,500	13,520	57,020
Sewer Rate Supported					
08-3408	Lift Station Replacements	400,000	40,000	12,433	52,433
08-3409	Sewer Treatment Plant Infrastructure Renewal	1,807,562	180,756	56,182	236,938
20-3405	Greenwood Sewer Extensions	533,333	53,333	16,577	69,910
User Fee Supported					
14-4401	Regional Sewerlines	3,000,000	150,000	95,857	245,857
17-4401	Regional STP Aeration and Desludging	2,072,824	103,641	66,231	169,873
Water Rate Supported					
11-2408	Production Well	5,358,837	214,353	175,452	389,805
Combination					
23-3403	Municipal Fleet	504,000	50,400	15,665	66,065
		\$ 14,963,256	\$ 921,154	\$ 478,389	\$ 1,399,543

The annual debt service obligation has been estimated based on the Nova Scotia Treasury Board's Fall 2023 "all-in" cost for all debenture terms for an estimated interest rate of 5.25%. Actual debenture terms and rates will result in variances from these estimates.

The 2024/25 budget includes significant growth in the Municipality's use of debt financing, however only a small portion of the borrowing is intended to support projects funded by the general tax rate and are estimated to produce annual debt service obligations of just under \$170,000.

The majority of the borrowing is contained in rate-based funds such as the Municipal Sewer, Regional Sewer, and Greenwood Water Utility. Municipal Sewer debt is funded from the Municipality's sewer rate. Debt obligations related to Regional Sewer are paid by the Regional Sewer Partners, and although the full balance of the debt is held by the Municipality on behalf of the Partners, the Municipality is only required to pay its proportional share of approximately 22%, which is also funded from the sewer rate.

The Greenwood water utility is budgeted to take on a substantial amount of debt related to a new wellfield, water transmission mains, and treatment infrastructure. The Utility has anticipated this project for several years and has included completion of a water rate study in its operating plan for 2024/25.

Debt Thresholds

Various debt-related thresholds are taken into consideration throughout the development of the Capital and Project Budget and are used to determine the Municipality's borrowing capacity, compliance with policy, and Financial Condition Indicator (FCI) status. The following table demonstrates the applicable thresholds and the forecasted impact of the 2024/25 Capital and Project Budget.

Threshold	Authority	Requirement	2024/25 Forecast	5-Year Forecast	Status
Debt Service Burden	Policy FIN-05-004	< 12.0%	1.4%	8.0%	On Side
Per Capita Debt	Policy FIN-05-004	< \$800	\$531	\$684	On Side
Debt to Taxable Assessment	Policy FIN-05-004	< 5.0%	0.4%	0.6%	On Side
Debt Service Ratio	Provincial FCI	< 10.0%	1.4%	8.0%	On Side

Capital Reserves

The proposed Capital and Project Budget includes utilization of \$6,658,239 worth of capital reserves in fiscal 2024/25, and a total of \$16,877,989 over the five-year forecast to 2028/29.

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

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

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

The table on the following page demonstrates the forecast capital reserve balances at the end of 2024/25 relative to the total accumulated depreciation. Overall capital reserves represent slightly under 58% of accumulated depreciation. Accordingly, the capital reserves are funded above the minimum Policy threshold, are substantially below the recommended threshold, and it can be reasonably assumed that capital reserves are even further below the optimal threshold.

The Municipality is undertaking an Asset Management initiative that will result in improved estimates of expected asset useful lives and future replacement costs. It will also consider elements of infrastructure risk and opportunities for risk mitigation through activities such as key milestone maintenance or mid-life refurbishment. The outcome for this initiative will establish the sufficiency of each reserve.

Reserve	Forecast March 31, 2024			Forecast March 31, 2025		
	Reserve Balance	Accumulated Depreciation	Difference	Reserve Balance	Accumulated Depreciation	Difference
IT Capital	\$ 1,629,429	\$ 2,062,948	\$ (433,519)	\$ 2,200,488	\$ 2,409,510	\$ (209,023)
Municipal Buildings Capital	1,416,413	1,216,737	199,676	1,540,966	1,517,680	23,286
Office Furniture & Equipment Capital	191,732	303,106	(111,374)	317,144	347,269	(30,125)
EMO Capital	158,968	198,065	(39,098)	180,883	198,065	(17,182)
Cambridge Business Park	57,021	-	57,021	59,889	-	59,889
Tax Sale Surplus - Over 20 years	56,155	-	56,155	73,127	-	73,127
Transportation Capital	5,125,472	6,211,905	(1,086,434)	6,114,808	6,695,650	(580,842)
EPW Vehicles & Equipment Capital	1,112,813	1,510,680	(397,867)	1,498,507	1,640,849	(142,342)
KRRC Building	-	2,194,853	(2,194,853)	-	2,194,853	(2,194,853)
Parks & Recreation Capital	956,104	965,788	(9,684)	958,435	1,049,476	(91,041)
Building & Development Services Vehicle Capital	207,794	322,147	(114,353)	353,320	386,882	(33,562)
Total General Rate Capital Reserves	10,911,900	14,986,230	(4,074,330)	13,297,567	16,440,235	(3,142,668)
Greenwood Sewer	1,761,370	3,646,129	(1,884,759)	1,998,004	3,788,437	(1,790,433)
Waterville Sewer	453,612	939,115	(485,503)	531,561	978,281	(446,720)
Municipal Sewer Capital	11,953,834	23,534,196	(11,580,362)	9,491,709	24,457,318	(14,965,608)
Total Sewer Rate Capital Reserves	14,168,816	28,119,440	(13,950,624)	12,021,274	29,224,036	(17,202,762)
Total Capital Reserves	\$ 25,080,716	\$ 43,105,670	\$ (18,024,954)	\$ 25,318,841	\$ 45,664,271	\$ (20,345,430)

Building on the recommendations related to capital reserve management outlined in the 2023/24 budget, the proposed 2024/25 Operating Budget includes an additional \$2,000,000 contribution to capital reserves beyond the Policy-prescribed contribution. This additional contribution will be used to enhance capital reserve balances as part of the continued efforts to bring them in line with the Policy-recommended balances and to support longer-term asset management objectives.

The enhanced contribution described above will bring the average general rate capital reserve balance to 92% of accumulated depreciation (2023/24: 84%). The average sewer rate capital reserve is budgeted to end at 41% (2023/24: 50%), a temporary decline in a longer-term sewer capital reserve accumulation strategy.

Alignment with Key Strategic Priorities

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

Projects in this Budget have been evaluated against the Strategic Plan and its KSPs, which is identified on each Project Justification Sheet. To demonstrate how project alignment is identified, the following is an excerpt of project 21-3403 Regional Recreation Facility Study.

FUNDING SOURCE DETAIL		61-4-460-381 Special Projects & Consulting Reserve \$50,000; 01-2-212-122	
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	
		M	
		M	
		R	
		R	
		E	
		S	
		I	
		P	
ESTIMATED PROJECT COST		PRIOR YEAR PROJECTS	
	Prior Year	Yearend	Remaining

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

Appendix A - Project Justification Sheets

Municipal Infrastructure

08-1101	Network Upgrades	153
08-1102	Hardware Evergreening	154
16-1103	Accounting Software	155
17-1103	Fibre/Wireless Hybrid Connectivity	156
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Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☒ NEW PROJECT ☐ CARRYOVER PROJECT ☐

PROJECT NETWORK UPGRADES

GL ACCOUNT # 21-3-361-102

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

DESCRIPTION	Ongoing program to replace and add system and network components, including cabling, operating system upgrades (software licenses), servers, firewalls, network drops and remote site connections. Replacement of the entire core network switch stack is planned for fiscal 2024/25.
NEED FOR PROJECT	Required to maintain continued functionality and reliability of core IT network.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	41-4-460-400 IT Capital Reserve \$107,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	21,400	37,200
INDIRECT COST	21,400	37,200
TOTAL COST	21,400	37,200
REVENUE	-	-
NET COST	21,400	37,200

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	26,000	10,374	15,626
Equipment	72,000	28,000	44,000
Construction	-	-	-
TOTAL	98,000	38,374	59,626
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	98,000	38,374	59,626
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	98,000	38,374	59,626

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	12,000	10,000	-	-	-	22,000
-	95,000	69,000	45,000	50,000	50,000	309,000
-	-	-	-	-	-	-
-	107,000	79,000	45,000	50,000	50,000	331,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	107,000	79,000	45,000	50,000	50,000	331,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	107,000	79,000	45,000	50,000	50,000	331,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☒

NEW PROJECT

☐

CARRYOVER PROJECT

☐

PROJECT HARDWARE EVERGREENING

GL ACCOUNT # 21-3-361-101

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

DESCRIPTION	Ongoing program to upgrade or replace a portion of the computer hardware systems, printers and copiers each year. For fiscal 2024/25, planned purchases include 10 replacement systems for new Council (laptops or tablets), 20 replacement workstations, 20 replacement cellphones, 12 replacement monitors, and a replacement drone.
NEED FOR PROJECT	Required to ensure continued functionality and reliability of IT equipment across all departments.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	41-4-460-400 IT Capital Reserve \$62,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	12,400	26,400
INDIRECT COST	12,400	26,400
TOTAL COST	12,400	26,400
REVENUE	-	-
NET COST	12,400	26,400

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	69,750	23,575	46,175
Construction	-	-	-
TOTAL	69,750	23,575	46,175
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	69,750	23,575	46,175
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	69,750	23,575	46,175

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	-	-	-	-	-
-	62,000	70,000	60,000	60,000	60,000	312,000
-	-	-	-	-	-	-
-	62,000	70,000	60,000	60,000	60,000	312,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	62,000	70,000	60,000	60,000	60,000	312,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	62,000	70,000	60,000	60,000	60,000	312,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROJECT

☐

NEW PROJECT

☐

CARRYOVER PROJECT

☒

PROJECT ACCOUNTING SOFTWARE

GL ACCOUNT # 21-3-361-129

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

DESCRIPTION	Recovery efforts following the cyber security incident resulted in the Municipality entering into a three year agreement with Central Square for a cloud-hosted iCity environment. The new environment provides benefits over the previous environment, but does not meet all of the functional enhancements the Municipality would have targeted with a replacement product. This project will see the replacement of the present system with a fully modern accounting software suite upon the expiration of the three year hosting agreement.
NEED FOR PROJECT	Although the current system is hosted in a new cloud environment, the functionality of the core system modules is still based on the original 1997 configuration. The current package has required extensive customization to match the NS property tax system and financial reporting requirements. The current program does not permit multi-year analysis or drill-down through a financial report to view the details of the underlying transactions. As a result, review and analysis is cumbersome and labour intensive. The account structure is focused on financial reporting requirements rather than departmental, service, or project-based analysis. Upgrading the system could allow the Municipality to take advantage of PVSC software developments like E-Post and automated property database updates.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	41-4-460- 400 IT Capital Reserve in a future year.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	56,000
INDIRECT COST	-	56,000
TOTAL COST	-	56,000
REVENUE	-	-
NET COST	-	56,000

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	134,136	14,854	119,282
Equipment	160,000	-	160,000
Construction	-	-	-
TOTAL	294,136	14,854	279,282
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	294,136	14,854	279,282
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	294,136	14,854	279,282

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	120,000	50,000	-	-	170,000
-	-	160,000	-	-	-	160,000
-	-	-	-	-	-	-
-	-	280,000	50,000	-	-	330,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	280,000	50,000	-	-	330,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	280,000	50,000	-	-	330,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM



NEW PROJECT



CARRYOVER PROJECT



PROJECT FIBRE/WIRELESS HYBRID CONNECTIVITY

GL ACCOUNT # 21-3-361-132

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

DESCRIPTION	Ongoing program to enable connection of Municipal properties and assets to the Municipal fibre-optic network, and includes hybrid wireless connections where required. In addition to the items described in the carryover detail, in 2025/26 the Municipality plans to connect the facilities in Aldershot and in 2026/27 to connect the facilities in Canning.
NEED FOR PROJECT	The installation of high-speed network connections to water and wastewater treatment facilities will permit secure connections to the Municipal network, directly within our firewall, rather than through a VPN tunnel. This will improve speed of access to data stored on network servers, and response time of computer programs used by staff. The transmission speed for downloading and uploading of information and reports will also be improved. In addition, connecting to the Valley Community Fibre Network will provide staff with WIFI hot spots to improve their ability to send and receive email instructions, work orders, infrastructure information, and to query supplier information without using cell phone data plans, as well as enable connection of the SCADA equipment to the Municipal network via secure fibre instead of radio.
CARRYOVER DETAIL	Connection of the Aylesford water and wastewater plants to the Municipal network and connection of the Greenwood wellfield will carry over to 2024/25.
FUNDING SOURCE DETAIL	41-4-460-400 IT Capital Reserve \$71,472; Debt \$245,000.

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 checked="" type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	37,363	53,375
DEPRECIATION	15,824	23,824
INDIRECT COST	53,186	77,199
TOTAL COST	53,186	77,199
REVENUE	-	-
NET COST	53,186	77,199

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	20,000	-	20,000
Equipment	110,000	6,373	103,627
Construction	192,845	-	192,845
TOTAL	322,845	6,373	316,472
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	77,845	6,373	71,472
Reserves - Operating	-	-	-
Debt	245,000	-	245,000
Other Revenue	-	-	-
TOTAL	322,845	6,373	316,472

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
20,000	-	20,000	-	-	-	40,000
103,627	-	40,000	20,000	-	-	163,627
192,845	-	100,000	25,000	-	-	317,845
316,472	-	160,000	45,000	-	-	521,472
-	-	-	-	-	-	-
-	-	-	-	-	-	-
71,472	-	55,000	-	-	-	126,472
-	-	-	-	-	-	-
245,000	-	105,000	45,000	-	-	395,000
-	-	-	-	-	-	-
316,472	-	160,000	45,000	-	-	521,472

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROJECT ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT WATERVILLE WAREHOUSE UPGRADES

GL ACCOUNT # 21-3-375-127

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

DESCRIPTION	Upgrades to the Waterville warehouse and surrounding area to allow for additional equipment and record storage. In addition to the items in the Carryover Detail, In 2024/25 the Municipality plans to install a climate control system and insulation for the building.
NEED FOR PROJECT	The area surrounding the Waterville warehouse is currently accessible to the public. Improved site security would allow for greater utilization of the warehouse and surrounding area for storage, and facilitate improved inventory management.
CARRYOVER DETAIL	Installation of 230m chain-link fence, security system and FOB-operated electronic gate will carry forward to 2024/25.
FUNDING SOURCE DETAIL	Debt \$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 checked="" type="checkbox"/>
SUPPORTS A CORE PROGRAM ENHANCEMENT	<input type="checkbox"/>
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	<input type="checkbox"/>

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	51,088	51,088
DEPRECIATION	8,375	8,375
INDIRECT COST	59,463	59,463
TOTAL COST	59,463	59,463
REVENUE	-	-
NET COST	59,463	59,463

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	200,000	25,000	175,000
TOTAL	200,000	25,000	175,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	200,000	25,000	175,000
Other Revenue	-	-	-
TOTAL	200,000	25,000	175,000

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	-	-	-	-	-
-	10,000	-	-	-	-	10,000
175,000	150,000	-	-	-	-	325,000
175,000	160,000	-	-	-	-	335,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
175,000	160,000	-	-	-	-	335,000
-	-	-	-	-	-	-
175,000	160,000	-	-	-	-	335,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☒

CARRYOVER PROJECT ☐

PROJECT MUNICIPAL COMPLEX - FURNITURE & EQUIPMENT

GL ACCOUNT # 21-3-375-125

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

DESCRIPTION	Purchase of two sets of new office furniture, and up to ten new workstations to accommodate existing and additional staff. Purchases will include workstation furniture, monitor arms, delivery and installation. The Municipality also plans to engage an acoustic consultant to determine a plan for improved acoustics within Council Chambers, and installation of roadside aluminum box signage for the Administration Building and EPW Buildings with proper civic numbering identification.
NEED FOR PROJECT	The Administrative Building is nearing full capacity, solutions have been identified to facilitate additional space for new staff however those spaces need to be adequately furnished to support productive work. Other upgrades such as exploring improved acoustics in Council Chambers and roadside signage are intended to fill identified needs.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	41-4-460-401 Building Capital Reserve \$95,000.

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

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

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

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

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	10,000	-	-	-	-	10,000
-	70,000	-	-	-	-	70,000
-	15,000	-	-	-	-	15,000
-	95,000	-	-	-	-	95,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	95,000	-	-	-	-	95,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	95,000	-	-	-	-	95,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☒

NEW PROJECT

☐

CARRYOVER PROJECT

☐

PROJECT PEDESTRIAN INFRASTRUCTURE

GL ACCOUNT # 21-3-372-101

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

DESCRIPTION	Ongoing program to construct sidewalks from the Sidewalk Priority List approved by Council. 2024/25 includes design work for future sidewalk(s) from the Sidewalk Priority List. New project plans for 2024/25 include sidewalk from Kentville Town Line (Anderson Boulevard) under Highway #101 to Needs FastFuel.
NEED FOR PROJECT	To improve pedestrian safety and encourage active transportation. This project supports delivery of the Strong Communities priority of the 2021-24 Strategic Plan.
CARRYOVER DETAIL	Scott Drive sidewalk splash pool work will carry over and be completed in 2024/25. Work is seasonal specific by environmental permit. West Kings School concrete sidewalk and sod/hydroseed carry forward for 2024/25 Q1 (approx \$250K) as work is seasonal specific. Horton school sidewalk: Project design is deferred pending the outcome of a traffic study being commissioned jointly by the Municipality and Nova Scotia Public Works.
FUNDING SOURCE DETAIL	41-4-460-402 Transportation Capital Reserve \$482,000; Canada Community-Building Fund \$423,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	36,200	74,200
INDIRECT COST	36,200	74,200
TOTAL COST	36,200	74,200
REVENUE	-	-
NET COST	36,200	74,200

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
	Engineering/Consulting	250,000	250,000
	Equipment	-	-
	Construction	1,934,022	1,729,022
TOTAL	2,184,022	1,979,022	205,000
FUNDING SOURCE			
From Operating	50,000	50,000	-
Fed/Prov Grants	1,117,369	994,369	123,000
Reserves - Capital	816,653	734,653	82,000
Reserves - Operating	-	-	-
Debt	200,000	200,000	-
Other Revenue	-	-	-
TOTAL	2,184,022	1,979,022	205,000

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	70,000	320,000	70,000	70,000	70,000	600,000
-	30,000	30,000	30,000	30,000	30,000	150,000
205,000	600,000	600,000	600,000	600,000	600,000	3,205,000
205,000	700,000	950,000	700,000	700,000	700,000	3,955,000
-	-	-	-	-	-	-
123,000	300,000	400,000	200,000	200,000	200,000	1,423,000
82,000	400,000	550,000	500,000	500,000	500,000	2,532,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
205,000	700,000	950,000	700,000	700,000	700,000	3,955,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☒

NEW PROJECT

☐

CARRYOVER PROJECT

☐

PROJECT MUNICIPAL ROAD REMEDIATION

GL ACCOUNT # 21-3-372-115

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

DESCRIPTION	Ongoing annual preventive maintenance program to crack seal, micro-surface, and patch pave the roughly 25 km of subdivision roads owned by the Municipality.
NEED FOR PROJECT	To slow deterioration of Municipal roads, treatment will be undertaken during their lifespan to prevent water from entering the base and sub-base of the pavement. This preventive maintenance/remediation program is expected to extend the useful life of the pavement by 3 to 5 years. The cost of road resurfacing is estimated at \$350,000 or more per km. Applying less invasive treatments to the pavement pushes that major expenditure further into the future. The cost per km per year of useful life for remediation is \$3,000 to \$5,000, while the cost per km per year of useful life for resurfacing is \$14,000 or more.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	41-4-460-402 Transportation Capital Reserve \$100,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	2,500	5,000
INDIRECT COST	2,500	5,000
TOTAL COST	2,500	5,000
REVENUE	-	-
NET COST	2,500	5,000

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

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	100,000	100,000	100,000	100,000	100,000	500,000
-	100,000	100,000	100,000	100,000	100,000	500,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	100,000	100,000	100,000	100,000	100,000	500,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	100,000	100,000	100,000	100,000	100,000	500,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☒

NEW PROJECT ☐

CARRYOVER PROJECT ☐

PROJECT PARK FACILITY UPGRADES

GL ACCOUNT # 21-3-371-115

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

DESCRIPTION	Ongoing program to maintain and upgrade infrastructure in park facilities including Aylesford Lake, Veterans Viewpark, McMaster Mill, and several boat launch locations, including Black River Lake. Planned facility upgrades at Aylesford Lake Beach for 2024/25 include security cameras and signage, future plans include road and parking upgrades, and boat launch dredging. In 2024/25 the Municipality also plans to upgrade signage with branded signs at all park sites, and upgrades to the pool facilities currently utilized by the Municipality. Options for additional parking at Baxters Harbour will continue to be investigated in partnership with the Province.
NEED FOR PROJECT	This program supports ongoing development of core Municipal recreation facilities to encourage active living, consistent with the Strong Communities priority of the 2021-24 Strategic Plan.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	41-4-460-406 Recreation Capital Reserve \$135,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	4,500	8,000
INDIRECT COST	4,500	8,000
TOTAL COST	4,500	8,000
REVENUE	-	-
NET COST	4,500	8,000

	PRIOR YEAR PROJECTS		
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	50,000	50,000	-
Equipment	-	-	-
Construction	543,703	543,703	-
TOTAL	593,703	593,703	-
FUNDING SOURCE			
From Operating	65,000	65,000	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	528,703	528,703	-
Other Revenue	-	-	-
TOTAL	593,703	593,703	-

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	-	-	-	-	-
-	40,000	-	-	-	-	40,000
-	95,000	105,000	30,000	30,000	30,000	290,000
-	135,000	105,000	30,000	30,000	30,000	330,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	135,000	105,000	30,000	30,000	30,000	330,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	135,000	105,000	30,000	30,000	30,000	330,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☐

NEW PROJECT

☐

CARRYOVER PROJECT

☒

PROJECT WIND

GL ACCOUNT # 21-3-369-118

DEPARTMENT	Administration	PROJECT #	18-3403	PRIORITY	Medium	ASSET CATEGORY	Other equipment
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service		EXPECTED LIFE	10 years	

DESCRIPTION	Consulting services related to a provincial license for placement of meteorological towers on Crown land, to measure, record and report wind speeds, together with the estimated cost of the test equipment.
NEED FOR PROJECT	Data collection will enable the Municipality to evaluate the feasibility of developing a wind farm in a remote location.
CARRYOVER DETAIL	Project is on hold while the Municipality explores project enabling requirements.
FUNDING SOURCE DETAIL	61-4-460-381 Special Projects & Consulting \$168,350.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	10,000	10,000
INDIRECT COST	10,000	10,000
TOTAL COST	10,000	10,000
REVENUE	-	-
NET COST	10,000	10,000

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
	Engineering/Consulting	68,350	68,350
	Equipment	100,000	100,000
	Construction	-	-
TOTAL	168,350	-	168,350
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	168,350	-	168,350
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	168,350	-	168,350

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
68,350	-	-	-	-	-	68,350
100,000	-	-	-	-	-	100,000
-	-	-	-	-	-	-
168,350	-	-	-	-	-	168,350
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
168,350	-	-	-	-	-	168,350
-	-	-	-	-	-	-
-	-	-	-	-	-	-
168,350	-	-	-	-	-	168,350

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT LIGHT MANUFACTURING PARK DEVELOPMENT STUDY

GL ACCOUNT # 21-3-369-119

DEPARTMENT	Engineering & Public Works	PROJECT #	18-3404	PRIORITY	High	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0 years		

DESCRIPTION	Industrial park development study to consider use of available land adjacent to existing municipal services, determine costs associated with development, and form strategic partner relationships. Construction of the industrial park is planned for 2025/26 (see project #23-3402).
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	Detailed design of a phased internal road alignment, lot layout and servicing, market analysis, and additional environmental studies related to wetland alteration will carry over to 2024/25. An economic impact study by Annapolis Valley First Nation, and additional work in regards to the local highway interchange, and will also carry over to 2024/25.
FUNDING SOURCE DETAIL	61-4-460-381 Special Projects & Consulting Reserve \$125,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	125,000	-	125,000
Equipment	-	-	-
Construction	-	-	-
TOTAL	125,000	-	125,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	125,000	-	125,000
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	125,000	-	125,000

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
125,000	-	-	-	-	-	125,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
125,000	-	-	-	-	-	125,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
125,000	-	-	-	-	-	125,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☒

NEW PROJECT

☐

CARRYOVER PROJECT

☐

PROJECT J-CLASS ROAD ASSESSMENT

GL ACCOUNT # 21-3-369-121

DEPARTMENT	Engineering & Public Works	PROJECT #	18-3406	PRIORITY	Medium	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0	years	

DESCRIPTION	Ongoing program for third party wearing surface condition evaluations of 135km of J-class roads located in the Municipality that are owned by the Province. Every two years, the road condition and traffic count studies will be updated. An assessment was last completed in 2022/23 and the next assessments are planned for 2024/25, 2026/27, and 2028/29.
NEED FOR PROJECT	Under a cost sharing agreement, on an annual basis the Municipality may submit a list of roads to the Province to be considered for resurfacing. The Municipality uses an evidence-based approach to evaluate and prioritize all eligible roads to determine which roads are submitted for consideration. These third party wearing surface condition evaluations provide a consistent and neutral assessment of road conditions, which is a critical factor in the overall evaluation process.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	01-2-212-122 Consultant & Study Fees \$30,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

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

	FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total	
-	30,000	-	30,000	-	30,000	90,000	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	30,000	-	30,000	-	30,000	90,000	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	30,000	-	30,000	-	30,000	90,000	

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT WATER - VILLAGE OF KINGSTON

GL ACCOUNT # 21-3-369-123

DEPARTMENT	Environmental Services & Climate Resilience	PROJECT #	18-3407	PRIORITY	Medium	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0 years		

DESCRIPTION	This project explores a municipal water source to serve the Village of Kingston, including the viability of expanding the Greenwood Water Utility as a potential option.
NEED FOR PROJECT	A request has been made by the Village of Kingston to establish municipal water service. The project may address the water quality of existing private wells.
CARRYOVER DETAIL	The project has been put on hold and will carry over to 2024/25 while the Municipality considers go forward plans.
FUNDING SOURCE DETAIL	61-4-460-381 Special Projects & Consulting Reserve \$46,809; Village of Kingston \$50,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	96,809	-	96,809
Equipment	-	-	-
Construction	-	-	-
TOTAL	96,809	-	96,809
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	46,809	-	46,809
Debt	-	-	-
Other Revenue	50,000	-	50,000
TOTAL	96,809	-	96,809

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
96,809	-	-	-	-	-	96,809
-	-	-	-	-	-	-
-	-	-	-	-	-	-
96,809	-	-	-	-	-	96,809
-	-	-	-	-	-	-
-	-	-	-	-	-	-
46,809	-	-	-	-	-	46,809
-	-	-	-	-	-	-
50,000	-	-	-	-	-	50,000
96,809	-	-	-	-	-	96,809

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT TRAFFIC & PEDESTRIAN STUDY - COLDBROOK VILLAGE PARK

GL ACCOUNT # 21-3-369-130

DEPARTMENT	Engineering & Public Works	PROJECT #	19-3405	PRIORITY	Low	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0 years		

DESCRIPTION	The study would consider improvements such as new vehicle turning lanes, a new crosswalk, and a new bus stop. The study would also consider pedestrian connectivity from the Municipal Complex to the existing Coldbrook sidewalk west of the Highway #101 Exit 14 interchange and connecting to future Town of Kentville sidewalk. The Province has indicated that it will be a number of years before this area is examined. Nova Scotia Department of Public Works (NSPW) analysis in this area may result in a complete redesign of the ramps leading to and from Highway #101 and realignment of the Coldbrook Village Park Drive intersection. Current plans are to implement a temporary solution for sidewalk connectivity from Anderson Boulevard under the Hwy #101 overpass to Needs FastFuel (see Project 08-1714).
NEED FOR PROJECT	This project is needed to create better pedestrian pathways in the area. In the future this project will evaluate traffic congestion and pedestrian access, and develop potential solutions for discussion with NSPW.
CARRYOVER DETAIL	The original project scope had been delayed, awaiting NSPW examination of traffic patterns and access in this area.
FUNDING SOURCE DETAIL	61-4-460-381 Special Projects & Consulting Reserve in a future year.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

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

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	50,000	-	-	-	50,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	50,000	-	-	-	50,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	50,000	-	-	-	50,000
-	-	-	-	-	-	-

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT REGIONAL RECREATION FACILITY STUDY

GL ACCOUNT # 21-3-369-131

DEPARTMENT	Administration	PROJECT #	21-3403	PRIORITY	Medium	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0	years	

DESCRIPTION	Study work to examine opportunities for a Municipal recreation facility. Phase one study work has been completed, as well as additional "phase 1.5" information gathering. In 2024/25 the Municipality will continue study work including finalizing location, cost sharing, and operating agreements for participating councils which will then decide whether they intend to proceed. Project spending will also include legal work and site assessments as required.
NEED FOR PROJECT	Kings County is one of the largest geographic regions in the Province without a publicly owned multi-use recreation facility. Other jurisdictions have constructed these types of facilities to serve the local population and act as an economic demand generator. Municipal Council provided direction to proceed with the release of a Request for Proposal to complete a Regional Recreation Facility Feasibility Study in partnership with participating Towns.
CARRYOVER DETAIL	Unspend funds from the 2023/24 budget will carry over to 2024/25 and be utilized to support the described project activity.
FUNDING SOURCE DETAIL	61-4-460-381 Special Projects & Consulting Reserve \$50,000; 01-2-212-122 Consulting & Special Projects \$75,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	50,000	-	50,000
Equipment	-	-	-
Construction	-	-	-
TOTAL	50,000	-	50,000
FUNDING SOURCE			
From Operating	11,261	-	11,261
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	38,739	-	38,739
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	50,000	-	50,000

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
50,000	75,000	-	-	-	-	125,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,000	75,000	-	-	-	-	125,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	75,000	-	-	-	-	75,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,000	-	-	-	-	-	50,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,000	75,000	-	-	-	-	125,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☒

NEW PROJECT

☐

CARRYOVER PROJECT

☐

PROJECT MUNICIPAL ACCESSIBILITY UPGRADES

GL ACCOUNT # 21-3-369-136

DEPARTMENT	Engineering & Public Works	PROJECT #	22-3402	PRIORITY	High	ASSET CATEGORY	Various (0-40 yrs)
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	20	years	

DESCRIPTION	The Municipality recognizes that accessibility is a human right and has been mandated by the Province to become accessible to everyone by 2030. This requires avoiding and removing barriers that restrict people from fully participating in society. The Joint Accessibility Advisory Committee (JAAC) has developed an accessibility plan which has been approved by Municipal Council. An accessibility action plan is being prepared to prioritize the required accessibility infrastructure projects. This will be an ongoing program for the construction of specific accessibility infrastructure projects as prioritized in the JAAC action plan. Accessibility projects related to the built environment will commence once standards are finalized and released as a regulation to the Provincial Statute. In 2024/25 the Municipality plans to make accessibility upgrades to the Aylesford Lake Beach ramp and dock, as well as installing a covered structure and accessible picnic tables.
NEED FOR PROJECT	The <i>Nova Scotia Accessibility Act</i> requires all municipalities to be equitable and accessible by 2030. The Act outlines the role of public sector bodies in assisting the Province achieve this goal.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	01-2-212-122 Consulting & Special Projects \$175,000. The Municipality will seek alternative funding sources for accessibility upgrades. The proposed financing from operations will be directly offset or supplemented by available government or third party funding.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	8,750	17,500
INDIRECT COST	8,750	17,500
TOTAL COST	8,750	17,500
REVENUE	-	-
NET COST	8,750	17,500

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	25,000	-	25,000
Equipment	50,000	-	50,000
Construction	100,000	-	100,000
TOTAL	175,000	-	175,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	175,000	-	175,000
Other Revenue	-	-	-
TOTAL	175,000	-	175,000

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	25,000	25,000	25,000	25,000	25,000	125,000
-	50,000	50,000	50,000	50,000	50,000	250,000
-	100,000	100,000	100,000	100,000	100,000	500,000
-	175,000	175,000	175,000	175,000	175,000	875,000
-	175,000	175,000	175,000	175,000	175,000	875,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	175,000	175,000	175,000	175,000	175,000	875,000
-	-	-	-	-	-	-
-	175,000	175,000	175,000	175,000	175,000	875,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☒

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT ACTIVE TRANSPORTATION INFRASTRUCTURE

GL ACCOUNT # 21-3-369-124

DEPARTMENT	Engineering & Public Works	PROJECT #	22-3403	PRIORITY	Medium	ASSET CATEGORY	Various (0-40 yrs)
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	20	years	

DESCRIPTION	Ongoing project for the design and construction of active transportation (AT) infrastructure within the Municipality, as recommended in the Municipality's Active Transportation Plan. Planned infrastructure improvements/additions include construction of trailhead upgrades and other trail improvements along the Harvest Moon Trail (between Grand Pre and Kingston) as well as extension of the trail easterly towards Wharf Road and Horton Landing, other trail upgrades in North Kentville, and purchase of signage to be installed at various locations in the Municipality. A feasibility study for an AT/pedestrian bridge linking the Villages of Kingston and Greenwood is also planned.
NEED FOR PROJECT	To improve regional connections, expand local connections, create welcoming public spaces, and prioritize the safety and comfort of community members who wish to access active transportation. The implementation of this project will support community resilience.
CARRYOVER DETAIL	Funding applications for Safe Routes to School, Meadowview Trail, Bridge Assessment (Kingston/Greenwood), and Harvest Moon Trailhead Access Points Expansion (Grand Pre to Kingston) have been approved. Work on all of these projects will carry over to 2024/25 and be tasked to a new AT, Parks & Trails Coordinator working within the EPW department.
FUNDING SOURCE DETAIL	Active Transportation Fund \$333,750; Other AT Grants \$80,500; 61-4-460-270 General Operating Reserve \$45,000; Debt \$271,700; 01-2-212-122 Consulting & Special Projects \$175,000.

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

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

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

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	195,000	-	195,000
Equipment	-	-	-
Construction	535,950	-	535,950
TOTAL	730,950	-	730,950
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	414,250	-	414,250
Reserves - Capital	-	-	-
Reserves - Operating	45,000	-	45,000
Debt	271,700	-	271,700
Other Revenue	-	-	-
TOTAL	730,950	-	730,950

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
195,000	25,000	25,000	25,000	25,000	25,000	320,000
-	50,000	50,000	50,000	50,000	50,000	250,000
535,950	100,000	100,000	100,000	100,000	100,000	1,035,950
730,950	175,000	175,000	175,000	175,000	175,000	1,605,950
-	175,000	175,000	175,000	175,000	175,000	875,000
414,250	-	-	-	-	-	414,250
-	-	-	-	-	-	-
45,000	-	-	-	-	-	45,000
271,700	-	-	-	-	-	271,700
-	-	-	-	-	-	-
730,950	175,000	175,000	175,000	175,000	175,000	1,605,950

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT IMSA PILOT

GL ACCOUNT # 21-3-369-137

DEPARTMENT	Administration	PROJECT #	22-3404	PRIORITY	Medium	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0	years	

DESCRIPTION	The Municipality has entered into a two year Interim Intermunicipal Services Agreement (IMSA) with other local municipal units, relating to Kings Transit Authority (KTA), and Valley Region Solid Waste-Resource Management Authority (VWRM). The Interim IMSA will lead modernization efforts for the services provided by KTA and VWRM, significant transit related studies, complete an activity-based cost review with VWRM, support advancements related to the Provincial Environmental Goals and Climate Change Reduction Act, and completion of an organizational and governance report.
NEED FOR PROJECT	Incremental resources are required at Valley Waste and Kings Transit to guide transitional change. Valley Waste needs to undertake an organization wide activity based accounting exercise and address large scale contractual matters. Kings Transit needs to develop a new masterplan to address things such as: routing, accessibility, active transportation, and fleet specification. Both organizations require significant capital refreshes.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	61-4-460-381 Special Projects & Consulting Reserve \$97,549; 61-4-460-270 General Operating Reserve \$50,971; ICIP \$94,057; Contributions by other municipal partners \$161,277. This project sheet represents the total gross cost of the IMSA Pilot.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS			
	Prior Year Budget	Yearend Forecast	Remaining Budget	
	Engineering/Consulting	530,434	126,582	403,852
	Equipment	-	-	-
	Construction	-	-	-
	TOTAL	530,434	126,582	403,852
	FUNDING SOURCE			
	From Operating	195,069	46,551	148,518
	Fed/Prov Grants	123,538	29,481	94,057
	Reserves - Capital	-	-	-
Reserves - Operating	-	-	-	
Debt	-	-	-	
Other Revenue	211,827	50,550	161,277	
TOTAL	530,434	126,582	403,852	

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
403,852	-	-	-	-	-	403,852
-	-	-	-	-	-	-
-	-	-	-	-	-	-
403,852	-	-	-	-	-	403,852
-	-	-	-	-	-	-
94,057	-	-	-	-	-	94,057
-	-	-	-	-	-	-
148,518	-	-	-	-	-	148,518
-	-	-	-	-	-	-
161,277	-	-	-	-	-	161,277
403,852	-	-	-	-	-	403,852

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT MUNICIPAL INFRASTRUCTURE DEVELOPMENT STRATEGY

GL ACCOUNT # 21-3-369-135

DEPARTMENT	Administration	PROJECT #	22-3405	PRIORITY	High	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0	years	

DESCRIPTION	This project relates to engineering design specific to nine projects, all of which are related to density housing in Villages and Growth Centres.
NEED FOR PROJECT	Motions adopted by Council on January 18, 2022 as part of deliberations regarding housing and the Municipality's role in supporting development, primarily through the provision of central services.
CARRYOVER DETAIL	The balance of all project work initially scheduled for 2022/23 and 2023/24 will carry over to 2024/25.
FUNDING SOURCE DETAIL	61-4-460-383 COVID-19 Reserve \$546,200.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	547,555	1,355	546,200
Equipment	-	-	-
Construction	-	-	-
TOTAL	547,555	1,355	546,200
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	547,555	1,355	546,200
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	547,555	1,355	546,200

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
546,200	-	-	-	-	-	546,200
-	-	-	-	-	-	-
-	-	-	-	-	-	-
546,200	-	-	-	-	-	546,200
-	-	-	-	-	-	-
-	-	-	-	-	-	-
546,200	-	-	-	-	-	546,200
-	-	-	-	-	-	-
-	-	-	-	-	-	-
546,200	-	-	-	-	-	546,200

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT ASSET MANAGEMENT/CAPACITY BUILDING STUDY

GL ACCOUNT # 21-3-369-138

DEPARTMENT	Engineering & Public Works	PROJECT #	22-3408	PRIORITY	High	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0	years	

DESCRIPTION	Commissioning of an asset management/capacity building study to assess several areas relative to the maintenance and potential growth of critical infrastructure. Study work will include, without limitation: review and prioritization of projects contained in long-term capital investment plans, evaluation of current asset management plans, capacity review, analysis of rates and fund utilization, gap analysis, and governance considerations.
NEED FOR PROJECT	The Municipality could be in the position to approve new housing developments in excess of 1,650 units, however all of these units will require central services. The Municipality and Villages own or operate central water and/or wastewater infrastructure that is essential for community sustainability and continued growth. An asset management/capacity building study will determine whether existing infrastructure can support heightened demand.
CARRYOVER DETAIL	Work with local Villages has commenced and is expected to be completed in 2024/25, this along with the balance of project activity planned for 2023/24 will carry over to 2024/25.
FUNDING SOURCE DETAIL	Canada Community-Building Fund \$400,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS			
	Prior Year Budget	Yearend Forecast	Remaining Budget	
	Engineering/Consulting	400,000	-	400,000
	Equipment	-	-	-
	Construction	-	-	-
	TOTAL	400,000	-	400,000
	FUNDING SOURCE			
	From Operating	-	-	-
	Fed/Prov Grants	400,000	-	400,000
	Reserves - Capital	-	-	-
Reserves - Operating	-	-	-	
Debt	-	-	-	
Other Revenue	-	-	-	
TOTAL	400,000	-	400,000	

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
400,000	-	-	-	-	-	400,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
400,000	-	-	-	-	-	400,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
400,000	-	-	-	-	-	400,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT CLIMATE CHANGE PREPAREDNESS

GL ACCOUNT # 21-3-382-115

DEPARTMENT	Environmental Services & Climate Resilience	PROJECT #	23-3401	PRIORITY	High	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0	years	

DESCRIPTION	This project will encompass feasibility studies for climate change related initiative such as wastewater-to-energy solutions and options for renewable energy.
NEED FOR PROJECT	The need for wastewater-to-energy and renewable energy development projects is underscored by the pressing challenges posed by climate change and the imperative to transition to sustainable energy sources. With rising greenhouse gas emissions contributing to global warming and environmental degradation, there is an urgent need to reduce reliance on fossil fuels and mitigate the impacts of climate change. Renewable energy developments are pivotal in climate change mitigation strategies, aiming to curb greenhouse gas emissions and foster sustainable energy sources.
CARRYOVER DETAIL	The balance of project funds from the scope of work budgeted in 2023/24 will carry over and be utilized to support the 2024/25 project work.
FUNDING SOURCE DETAIL	61-4-460-270 General Operating Reserve \$30,000; 01-2-212-122 Consulting & Special Projects \$200,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	30,000	-	30,000
Equipment	-	-	-
Construction	-	-	-
TOTAL	30,000	-	30,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	30,000	-	30,000
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	30,000	-	30,000

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
30,000	200,000	-	-	-	-	230,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,000	200,000	-	-	-	-	230,000
-	200,000	-	-	-	-	200,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,000	-	-	-	-	-	30,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,000	200,000	-	-	-	-	230,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☐

PROJECT LIGHT MANUFACTURING PARK CONSTRUCTION

GL ACCOUNT # 21-3-369-139

DEPARTMENT	Engineering & Public Works	PROJECT #	23-3402	PRIORITY	High	ASSET CATEGORY	Various
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service		EXPECTED LIFE	40 years	

DESCRIPTION	Construction of infrastructure to support development of a light manufacturing park is planned following completion of related development studies (see project #18-3404).
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	NA
FUNDING SOURCE DETAIL	Debt in a future year.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	320,250
DEPRECIATION	-	52,500
INDIRECT COST	-	372,750
TOTAL COST	-	372,750
REVENUE	-	-
NET COST	-	372,750

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

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	100,000	-	-	-	100,000
-	-	-	-	-	-	-
-	-	2,000,000	-	-	-	2,000,000
-	-	2,100,000	-	-	-	2,100,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,100,000	-	-	-	2,100,000
-	-	-	-	-	-	-
-	-	2,100,000	-	-	-	2,100,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☒

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT MUNICIPAL FLEET

GL ACCOUNT # 21-3-382-901

DEPARTMENT	Environmental Services & Climate Resilience	PROJECT #	23-3403	PRIORITY	High	ASSET CATEGORY	Vehicles
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	7	years	

DESCRIPTION	As recommended in the 2020 Fleet Optimization Study, end-of-life service vehicles are to be replaced with environmentally friendly alternatives. In addition to items described in Carryover Detail, In 2024/25 the Municipality plans to purchase a new crane truck, a replacement (non-electric) for unit #24 Ford F-450, and two new F-150 half-ton vehicles.
NEED FOR PROJECT	The Municipality avoids the need to replace a large number of vehicles in a given year by regularly replacing one or two vehicles each year. Vehicle replacements are prioritized based on several factors including: age, mileage, and repair history. Vehicles are typically driven about 20,000km/year, for about 10 years, and are replaced upon reaching either 200,000km or 10 years of age. Fleet additions are needed due to increased demand for vehicles, in particular during periods of high construction activity and other seasonal work.
CARRYOVER DETAIL	Vehicle purchases carrying over to 2024/25 include three hybrid F-150 half-ton trucks for Engineering and Public Works; two of these vehicles represent additions to the fleet and the third will replace unit #32.
FUNDING SOURCE DETAIL	41-4-460-403 EPW Vehicle & Equipment Capital Reserve \$227,000; Debt \$504,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	76,860	183,610
DEPRECIATION	104,429	237,286
INDIRECT COST	181,289	420,896
TOTAL COST	181,289	420,896
REVENUE	-	-
NET COST	181,289	420,896

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
	Engineering/Consulting	-	-
	Equipment	858,477	627,477
	Construction	-	-
TOTAL	858,477	627,477	231,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	333,477	256,477	77,000
Reserves - Operating	-	-	-
Debt	525,000	371,000	154,000
Other Revenue	-	-	-
TOTAL	858,477	627,477	231,000

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	-	-	-	-	-
231,000	500,000	930,000	350,000	150,000	-	2,161,000
-	-	-	-	-	-	-
231,000	500,000	930,000	350,000	150,000	-	2,161,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
77,000	150,000	230,000	200,000	150,000	-	807,000
-	-	-	-	-	-	-
154,000	350,000	700,000	150,000	-	-	1,354,000
-	-	-	-	-	-	-
231,000	500,000	930,000	350,000	150,000	-	2,161,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT MUNICIPAL ENTRANCE 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	Update of Municipal entrance signage at the Kings/Hants and Kings/Annapolis borders along Highway #101. A graphic designer will be engaged to design the signage and arrangements will be made with the Nova Scotia Department of Public Works Sign Shop to print, mount, and install the new signs.
NEED FOR PROJECT	The existing signage on Highway #101 has been in service for many years and should be consistent with the Municipality's new visual identity. Updated signage aligns with the Municipality's strategic priorities for Strong Communities and Economic Development by providing a visible representation of the Municipality's supporting, welcoming, and vibrant communities, and encouraging economic development through tourism, business attraction, and promotion.
CARRYOVER DETAIL	This project was not actioned in 2023/24 in favor of higher priority projects. It will carry over to 2024/25.
FUNDING SOURCE DETAIL	61-4-460-260 Economic Development Operating Reserve \$42,600. 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	1,420	1,420
INDIRECT COST	1,420	1,420
TOTAL COST	1,420	1,420
REVENUE	-	-
NET COST	1,420	1,420

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS			
	Prior Year Budget	Yearend Forecast	Remaining Budget	
	Engineering/Consulting	12,600	-	12,600
	Equipment	-	-	-
	Construction	30,000	-	30,000
	TOTAL	42,600	-	42,600
	FUNDING SOURCE			
	From Operating	-	-	-
	Fed/Prov Grants	-	-	-
	Reserves - Capital	-	-	-
Reserves - Operating	42,600	-	42,600	
Debt	-	-	-	
Other Revenue	-	-	-	
TOTAL	42,600	-	42,600	

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
12,600	-	-	-	-	-	12,600
-	-	-	-	-	-	-
30,000	-	-	-	-	-	30,000
42,600	-	-	-	-	-	42,600
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,600	-	-	-	-	-	42,600
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,600	-	-	-	-	-	42,600

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☐

NEW PROJECT

☐

CARRYOVER PROJECT

☐

PROJECT MEADOWVIEW SOLAR GARDEN

GL ACCOUNT # 21-3-369-117

DEPARTMENT	Administration	PROJECT #	23-3405	PRIORITY	Medium	ASSET CATEGORY	Other structures
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service		EXPECTED LIFE	30 years	

DESCRIPTION	Design and construction of a solar facility located at the closed landfill site in Meadowview, North Kentville, as informed by study work described in the former project #18-3402. The Municipality is awaiting enabling regulations to be enacted by the Province of Nova Scotia, and will undertake public consultation before proceeding with the project. This project is intended to be advanced through a partnership with First Nations, which is likely to take the form of an Inter-Municipal Service Agreement (IMSA) Corporation. In 2024/25 consulting and other pre-construction project costs will be incurred.
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	61-4-460-270 General Operating Reserve \$200,000. An SREP grant application has been submitted that will directly offset the required financing from the general operating reserve and remaining costs are expected to be shared among project partners. The gross budget of \$200,000 from operating reserves will enable continued project advancement including determination of the ultimate financing split. The Meadowview Solar Phase 2 Feasibility Assessment contains a Class B capital cost estimate of \$19,000,000 (updated in 2023). Securing significant third-party financing is a critical component of project feasibility. This project will not move forward until the financing structure is confirmed and approved by Council and the project partners.

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	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

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

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	200,000	-	-	-	-	200,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	200,000	-	-	-	-	200,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	200,000	-	-	-	-	200,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	200,000	-	-	-	-	200,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☐

NEW PROJECT

☐

CARRYOVER PROJECT

☒

PROJECT EV CHARGING STATION & SOLAR/BATTERY SYSTEMS

GL ACCOUNT # 21-3-382-908

DEPARTMENT	Environmental Services & Climate Resilience	PROJECT #	24-3403	PRIORITY	High	ASSET CATEGORY	Other structures
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	30	years	

DESCRIPTION	This project involves the implementation of an electric vehicle (EV) charging infrastructure, encompassing both public and private components. The Municipal Office will house eight Level 2 charging stations and two Level 3 charging stations. Private charging stations will be distributed across various Municipal facilities such as the engineering and public work building and sewage treatment plants. Additionally, there are plans to integrate solar photovoltaic arrays and/or battery energy storage systems for charging infrastructure at various locations.
NEED FOR PROJECT	The project aims to enhance EV accessibility and align with sustainable energy solutions. The need for such initiatives is critical in fostering a transition towards cleaner transportation options and reducing the carbon footprint associated with traditional vehicles. By establishing an extensive EV charging infrastructure, both publicly and privately, the project addresses the growing demand for electric transportation while promoting the use of sustainable energy sources.
CARRYOVER DETAIL	Although this is a newly introduced project sheet in 2024/25, the project scope is carrying over from project #23-3403 due to feasibility studies and engineering designs delays in the current fiscal year. In 2023/24 the project encountered delays in completion of feasibility studies and engineering design.
FUNDING SOURCE DETAIL	01-2-212-122 Consulting & Special Projects \$80,000; 61-4-460-381 Special Project & Consulting Reserve \$60,000; Sustainable Communities Challenge Fund \$405,000; Debt \$435,000. Actual grant funding was less than initial budget estimates. Carryover financing has been adjusted through an increase in long-term debt.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	66,338	66,338
DEPRECIATION	32,667	32,667
INDIRECT COST	99,004	99,004
TOTAL COST	99,004	99,004
REVENUE	-	-
NET COST	99,004	99,004

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting Equipment	-	-	-
Construction	900,000	-	900,000
TOTAL	900,000	-	900,000
FUNDING SOURCE			
From Operating	60,000	-	60,000
Fed/Prov Grants	540,000	-	540,000
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	300,000	-	300,000
Other Revenue	-	-	-
TOTAL	900,000	-	900,000

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	80,000	-	-	-	-	80,000
-	-	-	-	-	-	-
900,000	-	-	-	-	-	900,000
900,000	80,000	-	-	-	-	980,000
-	80,000	-	-	-	-	80,000
405,000	-	-	-	-	-	405,000
-	-	-	-	-	-	-
60,000	-	-	-	-	-	60,000
435,000	-	-	-	-	-	435,000
-	-	-	-	-	-	-
900,000	80,000	-	-	-	-	980,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☒

CARRYOVER PROJECT ☐

PROJECT FIRE SERVICE DELIVERY - GREENWICH & WOLFVILLE

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	An agreement was reached in Spring of 2023 to merge the Greenwich and Wolfville fire districts and construct a new fire station to serve both areas. Beginning in fiscal 2024/25, a project manager will be hired to work with Greenwich and Wolfville representatives to finalize and implement all necessary transition plans, with the fire station build targeted for fiscal 2025/26.
NEED FOR PROJECT	As fire services change throughout Kings County it is important to adapt the service delivery as well. Studies completed in 2022 have shown that service can be maintained by a single department accross a the combined districts.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	01-2-212-122 Consulting & Special Projects \$200,000; Debt \$3,250,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	81,250
INDIRECT COST	-	81,250
TOTAL COST	-	81,250
REVENUE	-	-
NET COST	-	81,250

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

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	200,000	250,000	-	-	-	450,000
-	-	-	-	-	-	-
-	-	3,000,000	-	-	-	3,000,000
-	200,000	3,250,000	-	-	-	3,450,000
-	200,000	-	-	-	-	200,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	3,250,000	-	-	-	3,250,000
-	-	-	-	-	-	-
-	200,000	3,250,000	-	-	-	3,450,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☒

CARRYOVER PROJECT ☐

PROJECT PROPERTY ASSESSED CLEAN ENERGY (PACE)

GL ACCOUNT # 21-3-369-141

DEPARTMENT	Environmental Services & Climate Resilience	PROJECT #	24-3405	PRIORITY	Low	ASSET CATEGORY	Not applicable (expensed)
NEW OR REPLACEMENT ASSET	New program	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	0 years		

DESCRIPTION	A Property Assessed Clean Energy (PACE) program is to be designed and implemented in a manner that supports Key Performance Indicators (KPIs) approved and set out by Municipal Council within a Climate Change Adaptation Plan (referenced within the March 17, 2020 Committee of the Whole recommendation specific to the Municipality's Climate Crisis Declaration).
NEED FOR PROJECT	PACE has been identified as an initiative of Municipal Council, and direction has been provided to implement a program.
CARRYOVER DETAIL	Municipal staff have considered various methods to implement PACE, eventually leading to the issuance of a Request for Expression of Interest followed by a Request for Proposals. Decisions on many elements of program design are yet to be made and will be resolved during the lead up to implementation in fiscal 2024/25.
FUNDING SOURCE DETAIL	01-2-212-122 Consulting & Special Projects \$15,750. 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. From time to time the PACE program will borrow from Municipal reserves and repayments will be made plus interest at the Municipality's deposit interest rate.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

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

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	15,750	-	-	-	-	15,750
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	15,750	-	-	-	-	15,750
-	15,750	-	-	-	-	15,750
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	15,750	-	-	-	-	15,750

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM



NEW PROJECT



CARRYOVER PROJECT



PROJECT LIFT STATION REPLACEMENTS

GL ACCOUNT # 21-3-382-101

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

DESCRIPTION	Ongoing program to replace end-of-life lift stations, pumps and electrical panels. In addition to the items in the Carryover Detail, in 2024/25 the Municipality plans to purchase upgrade/replacement equipment, such as chamber, pump and/or panel upgrades, across a variety of municipal lift stations, and complete project design for lift station KT1.
NEED FOR PROJECT	The Municipality has 72 lift stations and it is expected that 2 to 3 lift stations per year will require major upgrades or replacement. Lift stations are identified for replacement based on repair & maintenance history, safety concerns, as well as opportunities to reduce power consumption, among other factors.
CARRYOVER DETAIL	Construction carried-forward for lift stations AD2, CK4, AT3, and CB2. Equipment carry-forward for AP7 and CG2. These project elements were delayed until project financing could be finalized.
FUNDING SOURCE DETAIL	41-4-460-300 Sewer Capital Reserves \$659,711; ICIP Funding \$1,643,707; Canada Community-Building Fund \$249,000; Debt \$400,000

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	61,000	61,000
DEPRECIATION	147,621	214,871
INDIRECT COST	208,621	275,871
TOTAL COST	208,621	275,871
REVENUE	-	-
NET COST	208,621	275,871

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	120,000	95,000	25,000
Equipment	199,457	160,457	39,000
Construction	2,550,949	77,531	2,473,418
TOTAL	2,870,406	332,988	2,537,418
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	1,643,707	-	1,643,707
Reserves - Capital	826,699	332,988	493,711
Reserves - Operating	-	-	-
Debt	400,000	-	400,000
Other Revenue	-	-	-
TOTAL	2,870,406	332,988	2,537,418

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
25,000	40,000	40,000	40,000	40,000	40,000	225,000
39,000	275,000	105,000	55,000	55,000	55,000	584,000
2,473,418	100,000	1,200,000	600,000	600,000	600,000	5,573,418
2,537,418	415,000	1,345,000	695,000	695,000	695,000	6,382,418
-	-	-	-	-	-	-
1,643,707	249,000	807,000	417,000	417,000	417,000	3,950,707
493,711	166,000	538,000	278,000	278,000	278,000	2,031,711
-	-	-	-	-	-	-
400,000	-	-	-	-	-	400,000
-	-	-	-	-	-	-
2,537,418	415,000	1,345,000	695,000	695,000	695,000	6,382,418

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM



NEW PROJECT



CARRYOVER PROJECT



PROJECT SEWER TREATMENT PLANT INFRASTRUCTURE RENEWAL

GL ACCOUNT # 21-3-382-102

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

DESCRIPTION	Ongoing program for replacing Sewage Treatment Plant (STP) equipment and related infrastructure. In addition to the items in the Carryover Detail, 2024/25 includes amounts estimated to offset inflationary increases. 2024/25 will also include design, construction and purchasing of the new screens for Aldershot, Avonport, and Waterville; sand filter refurbishment for the Greenwood STP; UV sensors, sleeves, and bulb replacements for Hants Border, Avonport, Canning, and Aylesford; and improving the security and monitoring for all STPs. Finally, optimization studies across the Municipality's STPs will be initiated in 2024/25.
NEED FOR PROJECT	Upgrades or replacement of existing infrastructure or equipment at each of the 7 STPs reduces the risk of critical failures, helps ensure compliance with Federal/Provincial wastewater standards, and reduces the need for major plant renewal projects as facilities age. Lagoon-based STPs must be equipped with screening equipment to remove wipes and other inorganic items that impair system performance and increase odours. The STPs also require UV replacements every three years to maintain compliance.
CARRYOVER DETAIL	Nearly the full scope of 2023/24 project spending will carry over to 2024/25 including construction of new screening systems in Aylesford and Hants Border, construction of a new STP related water supply well in Aylesford, design of new screening systems in Aldershot, Avonport, and Waterville, expansion of the Canning STP, and refurbishment of sand filters in the Greenwood STP.
FUNDING SOURCE DETAIL	41-4-460-300 Sewer Capital Reserves \$2,709,063; ICIP Funding \$1,953,590; Canada Community-Building Fund \$1,322,167; Debt \$1,807,562

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	275,653	275,653
DEPRECIATION	389,619	394,619
INDIRECT COST	665,272	670,272
TOTAL COST	665,272	670,272
REVENUE	-	-
NET COST	665,272	670,272

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	445,000	69,836	375,164
Equipment	330,000	-	330,000
Construction	3,134,026	13,308	3,120,718
TOTAL	3,909,026	83,144	3,825,882
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	1,953,590	-	1,953,590
Reserves - Capital	1,470,040	83,144	1,386,896
Reserves - Operating	-	-	-
Debt	485,396	-	485,396
Other Revenue	-	-	-
TOTAL	3,909,026	83,144	3,825,882

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
375,164	200,000	50,000	-	-	-	625,164
330,000	547,500	50,000	-	437,500	-	1,365,000
3,120,718	3,219,000	-	100,000	-	-	6,439,718
3,825,882	3,966,500	100,000	100,000	437,500	-	8,429,882
-	-	-	-	-	-	-
1,953,590	1,322,167	50,000	50,000	218,750	-	3,594,507
1,386,896	1,322,167	50,000	50,000	218,750	-	3,027,813
-	-	-	-	-	-	-
485,396	1,322,166	-	-	-	-	1,807,562
-	-	-	-	-	-	-
3,825,882	3,966,500	100,000	100,000	437,500	-	8,429,882

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM



NEW PROJECT



CARRYOVER PROJECT



PROJECT SEWER COLLECTION LINE REPLACEMENT

GL ACCOUNT # 21-3-382-103

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

DESCRIPTION	Ongoing program for the renewal or replacement of sewer collection lines. In addition to the items in the Carryover Detail, in 2024/25 the Municipality has budgeted for future project design, an increase in the budget requirement for the Mee Road/Governor Court sewer main and an annual amount for installation of new sewer laterals from the main sewer line to the property line of individual lots; increased from \$50,000 to \$80,000 to reflect increasing prices and potentially increased volume of activity.
NEED FOR PROJECT	This program is for upgrades or replacement of existing buried infrastructure according to multi-year asset management planning. This activity reduces inflow/infiltration into the collection system and the risk for critical failures. Provision of lateral installations to the property line of individual lots supports development in Kings County and is done in accordance with policy set by Municipal Council.
CARRYOVER DETAIL	Replacement of the sewer line on Chapel Road in Canning, as part of a joint project with the Village of Canning, was on hold until project financing could be finalized. Funding has been approved and construction will carry over to 2024/25. Sewer main replacement of 365m of 12" sewer main running from 123 Mee Road to 1053 Governor Court in North Kentville will also carry over to 2024/25.
FUNDING SOURCE DETAIL	41-4-460-300 Sewer Capital Reserves \$; ICIP Funding \$; Canada Community-Building Fund \$.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	48,102	77,602
INDIRECT COST	48,102	77,602
TOTAL COST	48,102	77,602
REVENUE	-	-
NET COST	48,102	77,602

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS			
	Prior Year Budget	Yearend Forecast	Remaining Budget	
	Engineering/Consulting	50,000	-	50,000
	Equipment	-	-	-
	Construction	1,734,751	80,659	1,654,092
	TOTAL	1,784,751	80,659	1,704,092
	FUNDING SOURCE			
	From Operating	-	-	-
	Fed/Prov Grants	1,520,199	-	1,520,199
	Reserves - Capital	264,552	80,659	183,893
Reserves - Operating	-	-	-	
Debt	-	-	-	
Other Revenue	-	-	-	
TOTAL	1,784,751	80,659	1,704,092	

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
50,000	100,000	100,000	100,000	100,000	100,000	550,000
-	-	-	-	-	-	-
1,654,092	120,000	1,080,000	1,080,000	1,080,000	1,080,000	6,094,092
1,704,092	220,000	1,180,000	1,180,000	1,180,000	1,180,000	6,644,092
-	-	-	-	-	-	-
1,520,199	-	590,000	590,000	590,000	590,000	3,880,199
183,893	220,000	590,000	590,000	590,000	590,000	2,763,893
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,704,092	220,000	1,180,000	1,180,000	1,180,000	1,180,000	6,644,092

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☒

NEW PROJECT ☐

CARRYOVER PROJECT ☐

PROJECT EPW EQUIPMENT & OCCUPATIONAL HEALTH/SAFETY

GL ACCOUNT # 21-3-382-109

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

DESCRIPTION	Ongoing program for the replacement of end-of-life tools and equipment used to perform repairs & maintenance procedures, or to meet occupational health & safety requirements. In 2024/25, the Municipality plans to purchase gas detection equipment, dissolved oxygen and potential hydrogen meters for treatment plant operations, an ammonia measuring instrument for the laboratory, lock-out/tag-out kits, geo-tracking tabs, and shop equipment for the EPW Operations Centre. Additional equipment may be purchased as needs arise during the year.
NEED FOR PROJECT	Program maintains and improves safety for employees and provides tools & equipment for reliable and efficient delivery of services.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	41-4-460-403 EPW Vehicle & Equipment Capital Reserve \$205,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	20,500	26,000
INDIRECT COST	20,500	26,000
TOTAL COST	20,500	26,000
REVENUE	-	-
NET COST	20,500	26,000

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	55,000	15,000	40,000
Construction	-	-	-
TOTAL	55,000	15,000	40,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	55,000	15,000	40,000
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	55,000	15,000	40,000

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	-	-	-	-	-
-	205,000	55,000	55,000	55,000	55,000	425,000
-	-	-	-	-	-	-
-	205,000	55,000	55,000	55,000	55,000	425,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	205,000	55,000	55,000	55,000	55,000	425,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	205,000	55,000	55,000	55,000	55,000	425,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☒

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT SCADA SYSTEM

GL ACCOUNT # 21-3-382-112

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

DESCRIPTION	Ongoing program to upgrade the Municipality's Supervisory Control and Data Acquisition (SCADA) monitoring system, including new control panels, software, and other equipment. In 2024/25, the Municipality will complete a SCADA master plan to lay out the framework and roadmap to install new equipment and software planned for 2025/26.
NEED FOR PROJECT	The SCADA monitoring system is a critical part of the Municipality's environmental and regulatory compliance program. SCADA provides real-time monitoring of the operational status of each of the Municipality's water treatment plants, sewage treatment plants, and lift stations. The SCADA system is integral to the health & safety within the Municipality, and to protecting the environment by alerting staff to potential issues with key equipment.
CARRYOVER DETAIL	Evaluation of the Municipal existing system relative to the current state of the industry will carry over to 2024/25.
FUNDING SOURCE DETAIL	61-4-460-130 Municipal Sewer Operating Reserve \$43,305; 41-4-460-300 Municipal Sewer Capital Reserve \$60,000; 01-2-242-890 Sewer Projects & Studies \$50,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	50,000
INDIRECT COST	-	50,000
TOTAL COST	-	50,000
REVENUE	-	-
NET COST	-	50,000

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS			
	Prior Year Budget	Yearend Forecast	Remaining Budget	
	Engineering/Consulting	50,000	6,695	43,305
	Equipment	60,000	-	60,000
	Construction	-	-	-
	TOTAL	110,000	6,695	103,305
	FUNDING SOURCE			
	From Operating	-	-	-
	Fed/Prov Grants	-	-	-
	Reserves - Capital	60,000	-	60,000
Reserves - Operating	50,000	6,695	43,305	
Debt	-	-	-	
Other Revenue	-	-	-	
TOTAL	110,000	6,695	103,305	

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
103,305	50,000	-	-	-	-	153,305
-	-	500,000	60,000	60,000	60,000	680,000
-	-	-	-	-	-	-
103,305	50,000	500,000	60,000	60,000	60,000	833,305
-	50,000	-	-	-	-	50,000
-	-	-	-	-	-	-
60,000	-	500,000	60,000	60,000	60,000	740,000
43,305	-	-	-	-	-	43,305
-	-	-	-	-	-	-
-	-	-	-	-	-	-
103,305	50,000	500,000	60,000	60,000	60,000	833,305

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☐

NEW PROJECT

☐

CARRYOVER PROJECT

☒

PROJECT GREENWOOD SEWER EXTENSIONS

GL ACCOUNT # 21-3-382-113

DEPARTMENT	Engineering & Public Works	PROJECT #	20-3405	PRIORITY	High	ASSET CATEGORY	Sewer lines
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service	EXPECTED LIFE	40	years	

DESCRIPTION	Extension of sewer infrastructure in the Village of Greenwood along Rocknotch Road and Hwy 201 from Howe Avenue to the Village boundary, a distance of 1.35km. Includes construction of a lift station, culvert, sewer gravity mains, and force mains.
NEED FOR PROJECT	Rocknotch Road and Hwy 201 are are not currently serviced by central sewer. Extension of the central sewer service to these areas will allow for growth in adjacent parcels of land zoned for development.
CARRYOVER DETAIL	Project activity will carry over to 2024/25 due to delays in finalizing project financing.
FUNDING SOURCE DETAIL	41-4-460-300 Sewer Capital Reserves \$135,600; ICIP Funding \$1,466,667; Debt \$533,333.

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 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
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	54,667	54,667
DEPRECIATION	53,390	53,390
INDIRECT COST	108,057	108,057
TOTAL COST	108,057	108,057
REVENUE	-	-
NET COST	108,057	108,057

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	155,316	19,716	135,600
Equipment	-	-	-
Construction	2,000,000	-	2,000,000
TOTAL	2,155,316	19,716	2,135,600
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	1,466,667	-	1,466,667
Reserves - Capital	155,316	19,716	135,600
Reserves - Operating	-	-	-
Debt	533,333	-	533,333
Other Revenue	-	-	-
TOTAL	2,155,316	19,716	2,135,600

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
135,600	-	-	-	-	-	135,600
-	-	-	-	-	-	-
2,000,000	-	-	-	-	-	2,000,000
2,135,600	-	-	-	-	-	2,135,600
-	-	-	-	-	-	-
1,466,667	-	-	-	-	-	1,466,667
135,600	-	-	-	-	-	135,600
-	-	-	-	-	-	-
533,333	-	-	-	-	-	533,333
-	-	-	-	-	-	-
2,135,600	-	-	-	-	-	2,135,600

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT MUNICIPAL SPECIFICATIONS MANUAL UPDATE

GL ACCOUNT # 21-3-382-114

DEPARTMENT	Engineering & Public Works	PROJECT #	22-3406	PRIORITY	High	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0	years	

DESCRIPTION	Update of the 1997 Municipal Specifications Manual and Municipal Subdivision By-law to current standards.
NEED FOR PROJECT	The current Specifications Manual and Subdivision By-law are out-dated and require updating.
CARRYOVER DETAIL	Review and update of the Municipal Specifications Manual and Subdivision By-law will carry over and be completed in 2024/25.
FUNDING SOURCE DETAIL	61-4-460-130 Municipal Sewer Operating Reserve \$50,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	100,000	50,000	50,000
Equipment	-	-	-
Construction	-	-	-
TOTAL	100,000	50,000	50,000
FUNDING SOURCE			
From Operating	80,000	50,000	30,000
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	20,000	-	20,000
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	100,000	50,000	50,000

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
50,000	-	-	-	-	-	50,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,000	-	-	-	-	-	50,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,000	-	-	-	-	-	50,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☐

PROJECT LABORATORY BUILDING

GL ACCOUNT # 21-3-382-210

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

DESCRIPTION	The building assessment completed in 2023/24 has produced a Class D estimate for the cost of rehabilitating the existing laboratory. In 2024/25 the Municipality plans to study the feasibility of prospective lab locations, but will also be required to ensure the existing lab is in compliance with occupational health and safety guidelines.
NEED FOR PROJECT	The laboratory building is more than 40 years old and several issues have been identified. The building foundation has settled, making the basement exterior entrance unusable. The windows, doors, and flooring are original to the building and require replacement.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	01-2-242-890 Sewer Projects & Studies \$50,000; 41-4-460-300 Municipal Sewer Capital Reserve \$110,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	6,500	6,500
INDIRECT COST	6,500	6,500
TOTAL COST	6,500	6,500
REVENUE	-	-
NET COST	6,500	6,500

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	30,000	20,948	9,052
Equipment	-	-	-
Construction	-	-	-
TOTAL	30,000	20,948	9,052
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	30,000	20,948	9,052
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	30,000	20,948	9,052

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	50,000	-	-	-	-	50,000
-	50,000	-	-	-	-	50,000
-	60,000	-	-	-	-	60,000
-	160,000	-	-	-	-	160,000
-	50,000	-	-	-	-	50,000
-	-	-	-	-	-	-
-	110,000	-	-	-	-	110,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	160,000	-	-	-	-	160,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☒

CARRYOVER PROJECT ☐

PROJECT BIOSOLIDS MANAGEMENT

GL ACCOUNT # 21-3-382-300

DEPARTMENT	Environmental Services & Climate Resilience	PROJECT #	24-3401	PRIORITY	High	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	No change	EXPECTED LIFE	0	years	

DESCRIPTION	Development of a plan and process for regular managing biosolids produced at municipal wastewater treatment facilities.
NEED FOR PROJECT	The need for biosolid management in the Municipality of Kings stems from the fact that biosolids, as a byproduct of the wastewater treatment process, require careful handling to ensure that facilities continue to operate effectively and efficiently. Without a proper biosolid management plan, the Municipality faces challenges in dealing with the sludge produced by its various treatment plants. Currently, the lack of such a plan and the absence of beneficial uses for the total sludge generated pose environmental, health, and operational risks. Proper management of biosolids can lead to sustainable practices, such as their use in agriculture for soil amendment, energy generation, or even in land reclamation, thus turning waste into a resource. Establishing a comprehensive biosolid management strategy will address these issues, promoting environmental stewardship, enhancing public health protection, and ensuring the long-term sustainability of wastewater treatment facilities in the County of Kings.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	01-2-242-890 Sewer Projects & Studies \$250,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

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

	FIVE YEAR PROJECT FORECAST					
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	250,000	-	-	-	-	250,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	250,000	-	-	-	-	250,000
-	250,000	-	-	-	-	250,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	250,000	-	-	-	-	250,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☐

NEW PROJECT

☒

CARRYOVER PROJECT

☐

PROJECT STP LAGOON DESLUDGING

GL ACCOUNT # 21-3-382-114

DEPARTMENT	Environmental Services & Climate Resilience	PROJECT #	24-3402	PRIORITY	High	ASSET CATEGORY	STP lagoons
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40	years	

DESCRIPTION	Desludging of Municipal lagoon cells is required to significantly improve their service potential and useful life. Mapping (bathymetric survey of sludge) of Greenwood, Waterville, Aldershot, and Desludging of Aylesford, Hants Border, and Canning lagoons will be carried out in 2024/25. Avonport is a mechanical plant without lagoon cells. Mapping will be carried out every three years as a part of routine sludge management activities.
NEED FOR PROJECT	Significant sludge build up in lagoon cells across multiple sewage treatment plants is beginning to impact operational capacity, compliance, and is leading to other undesirable outcomes such as excess odor. Removal of sludge increases the treatment plant's effectiveness by increasing the hydraulic capacity and therefore retention times, removing a buildup of nutrients, and reducing the potential for short circuiting within lagoon cells.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	Canada Community-Building Fund \$1,952,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	48,800	48,800
INDIRECT COST	48,800	48,800
TOTAL COST	48,800	48,800
REVENUE	-	-
NET COST	48,800	48,800

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

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	150,000	-	-	65,000	-	215,000
-	-	-	-	-	-	-
-	1,802,000	-	-	-	-	1,802,000
-	1,952,000	-	-	65,000	-	2,017,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,952,000	-	-	-	-	1,952,000
-	-	-	-	65,000	-	65,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,952,000	-	-	65,000	-	2,017,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM



NEW PROJECT



CARRYOVER PROJECT



PROJECT REGIONAL SEWERLINES GL ACCOUNT # 23-3-354-125

DEPARTMENT	Engineering & Public Works	PROJECT #	14-4401	PRIORITY	High	ASSET CATEGORY	Sewer lines
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40	years	

DESCRIPTION	Ongoing project for replacement of Regional sewer mains. Previously delayed project elements have reached critical need for replacement. The Municipality will replace force main running east between RG5 and Eaves Hollow, as well as a 185m section adjacent to the Regional treatment plant.
NEED FOR PROJECT	These sections of ductile iron force main were installed in 1978/79 and have experienced numerous breaks. The 18" force main between RG5 and Eaves Hollow is the most critical segment since it carries the combined sewage flow from Coldbrook, Meadowview, and most of the Town of Kentville, including the Kentville Industrial Park, to the Regional treatment plant. This project was previously planned as multi-year construction, however with the recent history of breaks and environmental affects, the project has been escalated.
CARRYOVER DETAIL	The balance of the engineering and consulting budget established in fiscal 2023/24 will carryover to support project construction in 2024/25.
FUNDING SOURCE DETAIL	23-4-461-000 Regional Sewer Depreciation Reserve \$71,500; Grant \$3,100,000 Debt \$3,875,000. The Regional Sewer Committee has submitted a joint application for \$3,100,000 of grant funding to support this project. Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve, are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains the reserve on behalf of the Partners and provides approximately 22% of the total annual capital contribution.

STRATEGIC PLAN ALIGNMENT	OTHER CONSIDERATIONS	ESTIMATED IMPACT ON OPERATING BUDGET
GOOD GOVERNANCE	MAINTAINS A CORE PROGRAM OR SERVICE	GOODS & SERVICES
ENVIRONMENTAL STEWARDSHIP	MANDATED BY LAW OR CONTRACT	OTHER
ECONOMIC DEVELOPMENT	REPLACING END OF LIFE ASSET	DIRECT COST
STRONG COMMUNITIES	REQUIRED FOR HEALTH & SAFETY	FINANCING COST
FINANCIAL SUSTAINABILITY	ENVIRONMENTAL IMPACT - PREVENTION OR MITIGATION	DEPRECIATION
SUPPORTS A STRATEGIC PROJECT	SIGNIFICANT IMPACT IF DEFERRED	INDIRECT COST
SUPPORTS A CORE PROGRAM ENHANCEMENT	IMPACTS OTHER GOVERNMENTS	TOTAL COST
N/A - EXPLAIN WHY PROJECT SHOULD BE CONSIDERED	PREVIOUSLY COMMITTED	REVENUE
		NET COST

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS			FIVE YEAR PROJECT FORECAST						
	Prior Year Budget	Yearend Forecast	Remaining Budget	Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
Engineering/Consulting	100,000	28,500	71,500	71,500	25,000	-	-	-	-	96,500
Equipment	-	-	-	-	-	-	-	-	-	-
Construction	-	-	-	-	6,075,000	-	-	-	-	6,075,000
TOTAL	100,000	28,500	71,500	71,500	6,100,000	-	-	-	-	6,171,500
FUNDING SOURCE										
From Operating	-	-	-	-	-	-	-	-	-	-
Fed/Prov Grants	-	-	-	-	3,100,000	-	-	-	-	3,100,000
Reserves - Capital	100,000	28,500	71,500	71,500	-	-	-	-	-	71,500
Reserves - Operating	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	3,000,000	-	-	-	-	3,000,000
Other Revenue	-	-	-	-	-	-	-	-	-	-
TOTAL	100,000	28,500	71,500	71,500	6,100,000	-	-	-	-	6,171,500

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☐

NEW PROJECT

☐

CARRYOVER PROJECT

☒

PROJECT

REGIONAL STP AERATION AND DESLUDGING

GL ACCOUNT #

23-3-354-130

DEPARTMENT	Environmental Services & Climate Resilience	PROJECT #	17-4401	PRIORITY	High	ASSET CATEGORY	STP lagoons
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	40	years	

DESCRIPTION	As the aeration and desludging work in Regional lagoon cells 1 and 2 draws to a close, the Municipality is preparing to continue into a new project phase. In 2024/25 the Municipality plans to complete mapping of lagoon cells 3, 4, and 5, followed by any required desludging of those cells in 2025/26. In addition, on site emergency overflow weir & road upgrades will be made to allow for sufficient access to all lagoon cells.
NEED FOR PROJECT	Mapping of lagoon cells 3 - 5 will identify the necessary level of desludging in those cells. 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	<p>The prior year budget detail is made up of several adjustments over the course of the project's life span. In 2022/23 the project began with a budget of \$1,700,000 which was increased to \$2,500,000 with a \$800,000 reallocation from project 14-4401. 2022/23 ended with actual budget carry over of \$1,820,682, another \$2,055,200 was added in the 2023/24 budget, plus a supplementary budget of \$2,403,119 later in the year to bring the total actual project budget in 2023/24 to \$6,279,001.</p> <p>The aeration and desludge work in cell 1 is nearly complete, but if necessary, the balance of the 2023/24 budget will carry over to 2024/25 to close out final outstanding project elements.</p>
FUNDING SOURCE DETAIL	<p>Debt \$2,072,824.</p> <p>Debt service obligations are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains debt and reserves on behalf of the Partners and provides approximately 22% of the total annual capital contribution.</p>

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	212,464	320,089
DEPRECIATION	51,821	78,071
INDIRECT COST	264,285	398,160
TOTAL COST	264,285	398,160
REVENUE	-	-
NET COST	264,285	398,160

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	-	-	-
Equipment	-	-	-
Construction	6,279,001	4,760,903	1,518,099
TOTAL	6,279,001	4,760,903	1,518,099
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	35,000	35,000	-
Reserves - Operating	-	-	-
Debt	6,244,001	4,725,903	1,518,099
Other Revenue	-	-	-
TOTAL	6,279,001	4,760,903	1,518,099

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	50,000	-	-	-	-	50,000
-	-	-	-	-	-	-
1,518,099	504,725	1,050,000	-	-	-	3,072,824
1,518,099	554,725	1,050,000	-	-	-	3,122,824
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,518,099	554,725	1,050,000	-	-	-	3,122,824
-	-	-	-	-	-	-
1,518,099	554,725	1,050,000	-	-	-	3,122,824

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☒

NEW PROJECT ☐

CARRYOVER PROJECT ☐

PROJECT REGIONAL EQUIPMENT

GL ACCOUNT # 23-3-354-118

DEPARTMENT	Environmental Services & Climate Resilience	PROJECT #	23-4401	PRIORITY	Medium	ASSET CATEGORY	Other equipment
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	10	years	

DESCRIPTION	Ongoing program for equipment purchases to support the operations of the Regional Sewer System. In 2024/25 planned purchases include: an exhaust fan for the blower building, continuous DO meters, and security and monitoring upgrades.
NEED FOR PROJECT	Provides tools and equipment for reliable and efficient delivery of services.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	23-4-461-000 Regional Sewer Depreciation Reserve \$64,000. Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve, are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains debt and reserves on behalf of the Partners and provides approximately 22% of the total annual capital contribution.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	6,400	11,400
INDIRECT COST	6,400	11,400
TOTAL COST	6,400	11,400
REVENUE	-	-
NET COST	6,400	11,400

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
	Engineering/Consulting	-	-
	Equipment	215,000	-
	Construction	-	-
TOTAL	215,000	215,000	-
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	215,000	215,000	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	215,000	215,000	-

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	-	-	-	-	-
-	64,000	50,000	50,000	50,000	50,000	264,000
-	-	-	-	-	-	-
-	64,000	50,000	50,000	50,000	50,000	264,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	64,000	50,000	50,000	50,000	50,000	264,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	64,000	50,000	50,000	50,000	50,000	264,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☐

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT REGIONAL CONSULTING AND STUDIES

GL ACCOUNT # 23-3-354-119

DEPARTMENT	Engineering & Public Works	PROJECT #	23-4402	PRIORITY	Medium	ASSET CATEGORY	Studies (expensed)
NEW OR REPLACEMENT ASSET	Studies only	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	0	years	

DESCRIPTION	The Municipality along with other Regional Sewer Partners, plan to engage a consultant to conduct a study on Inflow and Infiltration in the Regional system in 2025/26
NEED FOR PROJECT	More information is needed to assess the longer-term needs of the Regional trunk collection system given the anticipated population growth. Information such as the nature of development, areas where additional influent can be expected to enter the Regional system, nature of existing Inflow and Infiltration within the Regional system, and more. This will help inform whether force mains and lift station wet wells need to be enlarged. It will also help inform long-term upgrades to the Regional STP such as an additional treatment elements and drum screen replacements
CARRYOVER DETAIL	Project will be deferred to 2025/26 due to other Regional priority projects (14-4401). Part of this project will be addressed by a consultant in the Regional force main assessment and design for future population growth.
FUNDING SOURCE DETAIL	23-4-461-000 Regional Sewer Depreciation Reserve in a future year. Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve, are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains debt and reserves on behalf of the Partners and provides approximately 22% of the total annual capital contribution

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	-	-
INDIRECT COST	-	-
TOTAL COST	-	-
REVENUE	-	-
NET COST	-	-

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	70,000	-	70,000
Equipment	-	-	-
Construction	-	-	-
TOTAL	70,000	-	70,000
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	70,000	-	70,000
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	70,000	-	70,000

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	70,000	-	-	-	70,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	70,000	-	-	-	70,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	70,000	-	-	-	70,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☒

NEW PROJECT

☐

CARRYOVER PROJECT

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PROJECT REGIONAL LIFT STATION UPGRADES

GL ACCOUNT # 23-3-354-123

DEPARTMENT	Engineering & Public Works	PROJECT #	23-4403	PRIORITY	Medium	ASSET CATEGORY	Lift stations
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	20	years	

DESCRIPTION	Ongoing program to replace end-of-life lift stations, pumps, and electrical panels within the Regional Sewer system. Regional lift stations RG5 and RG6 have been identified for upgrades, along with a pilot program to install Wet Well Wizards over the 5-year capital plan in RG3, RG7 and RG6 to improve aeration and break up fats. Two permanent generators and security and monitoring upgrades are planned to be purchased in 2024/25.
NEED FOR PROJECT	The Regional Sewer has 8 lift stations that require major upgrade or replacement. Lift stations are identified for upgrades or replacement based on repairs and maintenance history, safety concerns, as well as opportunities to reduce power consumption, among other factors.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	23-4-461-000 Regional Sewer Depreciation Reserve \$415,000. Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve, are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains debt and reserves on behalf of the Partners and provides approximately 22% of the total annual capital contribution.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	20,750	30,750
INDIRECT COST	20,750	30,750
TOTAL COST	20,750	30,750
REVENUE	-	-
NET COST	20,750	30,750

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

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	50,000	50,000	50,000	50,000	50,000	250,000
-	265,000	50,000	50,000	50,000	50,000	465,000
-	100,000	100,000	100,000	100,000	100,000	500,000
-	415,000	200,000	200,000	200,000	200,000	1,215,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	415,000	200,000	200,000	200,000	200,000	1,215,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	415,000	200,000	200,000	200,000	200,000	1,215,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☒

NEW PROJECT

☐

CARRYOVER PROJECT

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PROJECT REGIONAL STP UPGRADES

GL ACCOUNT # 23-3-354-124

DEPARTMENT	Environmental Services & Climate Resilience	PROJECT #	23-4404	PRIORITY	Medium	ASSET CATEGORY	STP equipment & headworks
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	20	years	

DESCRIPTION	Engineering studies related to plant optimization and environmental impact. The study will focus on which technologies and processes can be changed or added to support long-term compliance. 2024/25 will also include upgrades to the blowers and drum screens within the STP.
NEED FOR PROJECT	Optimizing processes within the Regional treatment plant is essential to support environmental compliance in the short-term as well as the long-term. The first step will be to determine which technologies are necessary to treat the type of wastewater influent that is received at the Regional plant.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	23-4-461-000 Regional Sewer Depreciation Reserve \$545,000. Annual capital contributions, including allocations to the Regional Sewer Depreciation Reserve, are shared among the Regional Sewer Partners proportional to their share of the designed system demand. The Municipality maintains debt and reserves on behalf of the Partners and provides approximately 22% of the total annual capital contribution.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	19,750	19,750
INDIRECT COST	19,750	19,750
TOTAL COST	19,750	19,750
REVENUE	-	-
NET COST	19,750	19,750

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

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	150,000	-	-	-	-	150,000
-	-	-	-	50,000	-	50,000
-	395,000	-	-	-	-	395,000
-	545,000	-	-	50,000	-	595,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	545,000	-	-	50,000	-	595,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	545,000	-	-	50,000	-	595,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM ☒

NEW PROJECT ☐

CARRYOVER PROJECT ☒

PROJECT WATER DISTRIBUTION SYSTEM IMPROVEMENTS

GL ACCOUNT # 22-3-351-432

DEPARTMENT	Engineering & Public Works	PROJECT #	10-2403	PRIORITY	High	ASSET CATEGORY	Water Treatment Plant
NEW OR REPLACEMENT ASSET	Replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	50	years	

DESCRIPTION	Ongoing program for improvements to the Greenwood Water distribution system. In addition to items described in Carryover Detail, an annual budget of \$150,000 has been established for design and construction to rehabilitate or replace aging mains, valves, curb stops, etc.
NEED FOR PROJECT	Upgrade or replacement of existing buried infrastructure according to multi-year asset management planning. This reduces water loss and reduces the risk for critical failures.
CARRYOVER DETAIL	Construction of additional fire hydrants and valves, along with hydrant fitting upgrades, planned for 2023/24 will carry over and be completed in 2024/25.
FUNDING SOURCE DETAIL	02-2-294-200 Greenwood Water Capital out of Surplus \$415,000.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	8,300	11,300
INDIRECT COST	8,300	11,300
TOTAL COST	8,300	11,300
REVENUE	-	-
NET COST	8,300	11,300

PRIOR YEAR PROJECTS			
ESTIMATED PROJECT COST	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	30,000	30,000	-
Equipment	-	-	-
Construction	385,000	115,492	269,508
TOTAL	415,000	145,492	269,508
FUNDING SOURCE			
From Operating	164,400	145,492	18,908
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	250,600	-	250,600
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	415,000	145,492	269,508

FIVE YEAR PROJECT FORECAST							
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total	
15,000	15,000	15,000	15,000	15,000	15,000	90,000	
-	-	-	-	-	-	-	
250,000	135,000	135,000	135,000	135,000	135,000	925,000	
265,000	150,000	150,000	150,000	150,000	150,000	1,015,000	
-	-	-	-	150,000	150,000	300,000	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
265,000	150,000	150,000	150,000	-	-	715,000	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
265,000	150,000	150,000	150,000	150,000	150,000	1,015,000	

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☒

NEW PROJECT

☐

CARRYOVER PROJECT

☐

PROJECT WATER SYSTEM EQUIPMENT

GL ACCOUNT # 22-3-351-435

DEPARTMENT	Environmental Services & Climate Resilience	PROJECT #	11-2407	PRIORITY	Medium	ASSET CATEGORY	Water Treat/Pump Equip
NEW OR REPLACEMENT ASSET	New and replacement	LEVEL OF SERVICE IMPACT	Maintain level of service	EXPECTED LIFE	10	years	

DESCRIPTION	Ongoing capital upgrade and replacement program for existing water system equipment, treatment equipment and monitoring equipment as needs are identified during the year. In 2024/25, purchases are expected to include pH and chlorine sensors, water meters, and automatic analyzers for chlorine contact times as a part of upgrading water treatment plants. In 2026/27, purchases are expected to include up to 75 water meters for new utility connections.
NEED FOR PROJECT	Mechanical and electrical treatment equipment must be replaced as it reaches the end of its useful life, additional equipment is required to accommodate increases in the customer base, and automatic chlorine analyzers is a part of best management practices for water treatment plant operations.
CARRYOVER DETAIL	NA
FUNDING SOURCE DETAIL	02-2-294-000 Greenwood Water Capital out of Revenue \$127,330; 02-2-294-200 Greenwood Water Capital out of Surplus \$17,670.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	-	-
DEPRECIATION	14,500	24,000
INDIRECT COST	14,500	24,000
TOTAL COST	14,500	24,000
REVENUE	-	-
NET COST	14,500	24,000

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
	Engineering/Consulting	-	-
	Equipment	45,000	22,049
	Construction	-	-
TOTAL	45,000	22,049	22,951
FUNDING SOURCE			
From Operating	45,000	22,049	22,951
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	-	-	-
Debt	-	-	-
Other Revenue	-	-	-
TOTAL	45,000	22,049	22,951

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	-	-	-	-	-	-
-	145,000	95,000	845,000	95,000	145,000	1,325,000
-	-	-	-	-	-	-
-	145,000	95,000	845,000	95,000	145,000	1,325,000
-	127,330	-	-	95,000	145,000	367,330
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	17,670	95,000	-	-	-	112,670
-	-	-	845,000	-	-	845,000
-	-	-	-	-	-	-
-	145,000	95,000	845,000	95,000	145,000	1,325,000

Municipality of the County of Kings

Project Justification Sheet
2024/25 to 2028/29 Capital Budget & Forecast

ONGOING PROGRAM

☐

NEW PROJECT

☐

CARRYOVER PROJECT

☒

PROJECT PRODUCTION WELL

GL ACCOUNT # 22-3-351-200

DEPARTMENT	EPW / ENV	PROJECT #	11-2408	PRIORITY	High	ASSET CATEGORY	Various
NEW OR REPLACEMENT ASSET	New asset	LEVEL OF SERVICE IMPACT	Increased level of service		EXPECTED LIFE	40-75 years	

DESCRIPTION	Design work is completed for the new production wells. The remainder of the project work has expanded into two parts; one for a transmission main, the other a treatment facility. Rather than pumping raw water to existing treatment facilities, water will be treated at source and pumped directly into the utility network. the revised approach allows the utility to service about 75 new connections along the transmission main. Construction of the transmission main will commence in 2024/25, and the treatment facility in 2025/26.
NEED FOR PROJECT	To provide the Greenwood Water Utility with an additional and independent water source to meet current and future demand.
CARRYOVER DETAIL	Design and construction of the new transmission main will carry over to 2024/25.
FUNDING SOURCE DETAIL	02-2-294-200 Greenwood Water Capital out of Surplus \$1,455,210; Debt \$5,358,837.

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

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

ESTIMATED IMPACT ON OPERATING BUDGET		
	1st Year	2nd Year
GOODS & SERVICES	-	-
OTHER	-	-
DIRECT COST	-	-
FINANCING COST	495,692	672,801
DEPRECIATION	90,854	138,721
INDIRECT COST	586,546	811,523
TOTAL COST	586,546	811,523
REVENUE	-	-
NET COST	586,546	811,523

ESTIMATED PROJECT COST	PRIOR YEAR PROJECTS		
	Prior Year Budget	Yearend Forecast	Remaining Budget
Engineering/Consulting	917,334	199,150	718,184
Equipment	-	-	-
Construction	2,500,000	-	2,500,000
TOTAL	3,417,334	199,150	3,218,184
FUNDING SOURCE			
From Operating	-	-	-
Fed/Prov Grants	-	-	-
Reserves - Capital	-	-	-
Reserves - Operating	2,023,504	199,150	1,824,354
Debt	1,393,830	-	1,393,830
Other Revenue	-	-	-
TOTAL	3,417,334	199,150	3,218,184

FIVE YEAR PROJECT FORECAST						
Carryover	2024/25	2025/26	2026/27	2027/28	2028/29	Total
-	105,000	53,000	-	-	-	158,000
-	-	-	-	-	-	-
3,218,184	3,490,863	1,861,691	-	-	-	8,570,738
3,218,184	3,595,863	1,914,691	-	-	-	8,728,738
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,455,210	-	-	-	-	-	1,455,210
1,762,974	3,595,863	1,914,691	-	-	-	7,273,528
-	-	-	-	-	-	-
3,218,184	3,595,863	1,914,691	-	-	-	8,728,738

Appendix B- Key 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						x	x	x					
08-1102	Hardware Evergreening						x	x	x					
16-1103	Accounting Software				x		x	x	x				x	
17-1103	Fibre/Wireless Hybrid Connectivity						x				x			
22-1301	Waterville Warehouse Upgrades					x								
24-1301	Municipal Complex - Furniture & Equipment					x						x		
08-1714	Pedestrian Infrastructure	x		x			x	x			x			
13-1702	Municipal Road Remediation						x		x		x	x		
15-1601	Park Facility Upgrades			x			x		x	x				
18-3403	Wind	x	x		x	x					x			
18-3404	Light Manufacturing Park Development Study			x	x	x								
18-3406	J-Class Road Assessment				x								x	
18-3407	Water - Village of Kingston			x	x								x	
19-3405	Traffic & Pedestrian Study - Coldbrook Village Park				x								x	
21-3403	Regional Recreation Facility Study			x	x								x	
22-3402	Municipal Accessibility Upgrades				x	x			x				x	
22-3403	Active Transportation Infrastructure				x									
22-3404	IMSA Pilot		x	x		x		x					x	
22-3405	Municipal Infrastructure Development Strategy		x	x										
22-3408	Asset Management/Capacity Building Study	x		x	x	x							x	
23-3401	Climate Change Preparedness		x		x						x			
23-3402	Light Manufacturing Park Construction			x	x	x	x							
23-3403	Municipal Fleet		x					x		x	x	x		
23-3404	Municipal Entrance Signage			x	x									
23-3405	Meadowview Solar Garden		x	x	x	x	x				x			
24-3403	EV Charging Station & Solar/Battery Systems		x								x			
24-3404	Fire Service Delivery - Greenwich & Wolfville				x	x		x					x	
24-3405	Property Assessed Clean Energy (PACE)		x								x			
08-3408	Lift Station Replacements				x		x		x	x	x	x	x	
08-3409	Sewer Treatment Plant Infrastructure Renewal				x		x		x	x	x	x	x	
08-3410	Sewer Collection Line Replacement				x		x		x		x			
10-3409	EPW Equipment & Occupational Health/Safety						x		x	x	x			
19-3403	SCADA System						x		x	x	x			
20-3405	Greenwood Sewer Extensions			x			x							
22-3406	Municipal Specifications Manual Update		x		x			x						
22-3407	Laboratory Building						x		x	x		x		
24-3401	Biosolids Management		x											
24-3402	STP Lagoon Desludging		x				x		x	x		x		
14-4401	Regional Sewerlines						x		x	x	x	x	x	x
17-4401	Regional STP Aeration and Desludging						x		x		x	x	x	
23-4401	Regional Equipment						x				x		x	
23-4402	Regional Consulting and Studies		x				x						x	
23-4403	Regional Lift Station Upgrades		x				x				x		x	
23-4404	Regional STP Upgrades						x						x	
10-2403	Water Distribution System Improvements				x		x		x	x	x		x	
11-2407	Water System Equipment				x		x		x	x	x		x	
11-2408	Production Well				x		x	x	x	x		x	x	

Municipality of the County of Kings

Fiscal 2024/25 Budget Timeline

January 23, 2024 – Decision

Regular Committee of the Whole meeting

Valley Waste Budget presentation

Kings Transit Budget presentation

Receive budget presentations as information

February 6, 2024 – Decision

Regular Council meeting

Approval of the Valley Waste Budget

Approval of the Kings Transit Budget

February 14, 2024

Release of draft Capital Budget

February 28, 2024

Special Committee of the Whole meeting

Capital Budget presentation

Release of draft Operating Budget

Release of draft Water Utility Budget

March 13, 2024

Special Committee of the Whole meeting

Operating Budget presentation

Water Utility Budget presentation

March 15, 2024

Release of material for Deliberations

March 20, 2024 – Decision

Special Council meeting

Budget Deliberations

April 3, 2024 – Decision

If Required - Special Council meeting

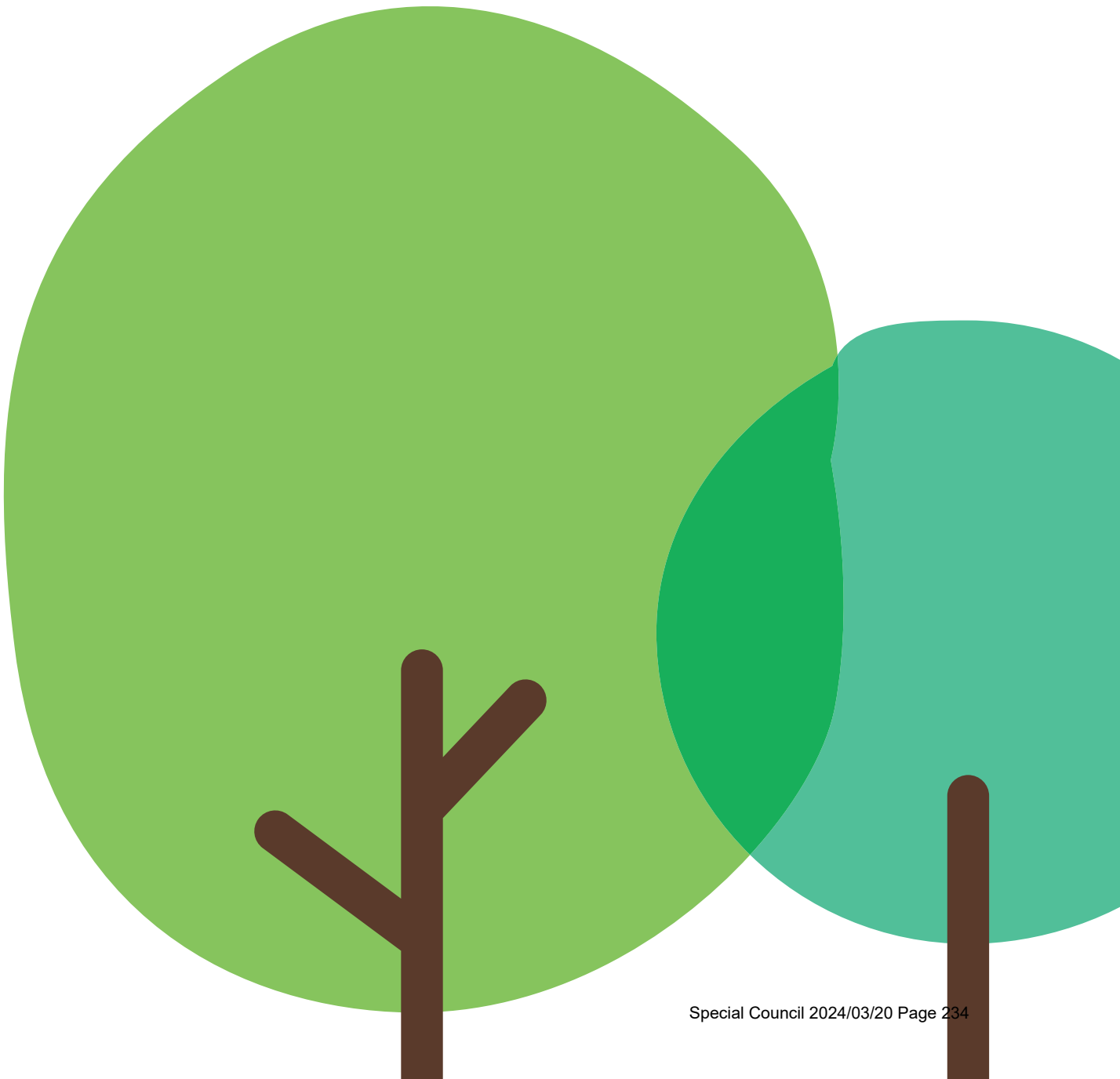
Second Round of Budget Deliberations

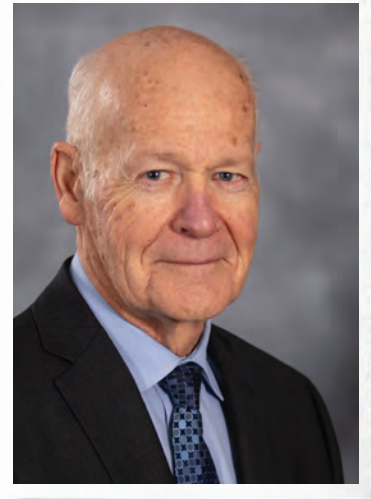


MUNICIPALITY *of the*
COUNTY *of* KINGS

STRATEGIC PLAN 2021-2024

UPDATED MARCH 2023





FROM THE OFFICE OF THE MAYOR

All progressive businesses, organizations and institutions recognize the necessity for strategic planning. If you do not have an established destination, it is unlikely that you will get there from here.

The Municipality of the County of Kings, through lengthy and thoughtful meetings filled with relevant facts, statistics, ideas and debate, establishes an outward looking [4 years] strategic plan.

As with any good plan, it must be dynamic. Circumstances often change. Priorities must change with the circumstances. Therefore, the strategic plan is designed to respond to changing circumstances, priorities and available resources.

I am indebted to our Councillors and staff, who devote many hours of thoughtful labour, discussion, research and engagement to ensure that our plan remains relevant.

Given the talent and capacity that I see within each Councillor and our strong staff complement, I have no doubt that we “can get there from here” to the betterment of our entire municipality and the citizens that we represent.

Phone: 902-690-6132 or 1-888-337-2999
Monday - Friday 8:30am - 4:30pm
mayor.muttart@countyofkings.ca

181 Coldbrook Village Park Dr, Coldbrook, NS, B4R 1B9

MUNICIPAL COUNCIL



JUNE GRANGER

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LEXIE MISNER

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MARTHA ARMSTRONG

Councillor, District 4

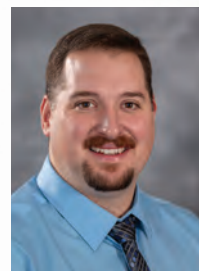
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JOEL HIRTLE

Councillor, District 6

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EMILY LUTZ

Deputy Mayor, District 7

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Tel. 902-300-1776



JIM WINSOR

Councillor, District 8

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Tel. 902-680-5405



PETER ALLEN

Councillor, District 9

councillor.allen@countyofkings.ca
Tel. 902-692-1552



VISION

A community of communities
where all people belong.

MISSION

To enhance the quality of life for all through the
provision of municipal services in an inclusive,
effective, and collaborative manner.

VALUES

Integrity • Respect • Excellence • Transparency
Innovation • Diversity • Sustainability

INTRODUCTION

The vision, mission and values of the Municipality are established by Council and set the stage for the development of the Strategic Plan. The Strategic Plan, in turn, becomes Key Strategic Priorities, and it is further partitioned into projects and initiatives with measureable work plans and outcomes for staff.

Our values are the constant presence in all activities of the Municipality.

The Municipality will remain accountable for the work outlined in this plan by regularly updating the public on progress. This document is, by design, a dynamic and adaptable plan. It positions the Municipality to achieve goals established by Council while strategically responding to emergent opportunities.



KEY STRATEGIC PRIORITIES



STRONG COMMUNITIES

Support vibrant, diverse, welcoming, and sustainable communities through enhanced infrastructure, programming, engagement opportunities, advocacy, and responsible land use planning.

STRATEGIC FOCUS

- Support to Community Facilities
 - Active Transportation
 - Diversity
 - Accessibility
- Review of Recreation Services
- New Minas Growth Centre Secondary Plan
 - Critical Infrastructure
 - Planning
- Community Advocacy



ENVIRONMENTAL STEWARDSHIP

Integrate climate and sustainability considerations into our decision-making processes. Make significant investments in municipal and community-based initiatives. Increase advocacy for environmental protection.

STRATEGIC FOCUS

- Community Based Environmental Projects
 - Solar Power Projects
 - Wind Power Projects
 - Asset Management
- Environmental Advocacy

A photograph of three cyclists riding away from the camera on a gravel path that winds through a lush green forest. The cyclist in the foreground is a woman wearing a black long-sleeved top and black leggings, riding an orange bicycle. The cyclist in the middle is a woman wearing a red top and a blue and white plaid skirt, also riding an orange bicycle. The cyclist in the background is a man wearing a blue shirt and dark shorts, riding a blue bicycle. The path is surrounded by dense green trees and foliage, and the sky is clear and blue.

ECONOMIC DEVELOPMENT

Undertake or facilitate sustainable development and promotional opportunities beneficial to our economy and community.

STRATEGIC FOCUS

- Industrial and Manufacturing Park Development
 - Attraction and Promotion
 - Development of Growth Centres
 - Broadband
 - Infrastructure

An aerial photograph of a rugged coastline. The water is a vibrant turquoise color, transitioning to a deeper blue further out. Dark, jagged rock formations protrude from the water's edge. In the background, a steep, forested cliff rises from the shore. A large, white rectangular text box is centered over the image, containing the text for 'GOOD GOVERNANCE' and 'STRATEGIC FOCUS'.

GOOD GOVERNANCE

Enhance communication with our communities and stakeholders. Continually review and evaluate processes, agreements, and partnerships to improve efficiencies and effectiveness.

STRATEGIC FOCUS

- Communications; Residents and Stakeholders
 - Process Improvement
 - Structural Reform
- Municipal Human Resources
 - Open Space Planning

FINANCIAL SUSTAINABILITY

Continue sound fiscal management by efficiently managing assets, and investigating and planning for new revenue streams, and growth opportunities.

STRATEGIC FOCUS

- Review of Municipal Revenue Sources
 - Asset Management
- Advocate changes to Municipal Government Act
 - Budget Engagement
 - Municipal Financial Policies
 - Asset Retirement Obligations
- Modernization of J-Class Roads Program



STRATEGIC PROJECT LIST 2023 & 2024



STRONG COMMUNITIES

	2023	2024
Support to Community Facilities	<ul style="list-style-type: none"> Construct washroom facilities and other amenities at Aylesford Lake Beach Conduct and respond to the review of public washrooms Undertake Phase 1.5 of Regional Recreation Facility Study 	<ul style="list-style-type: none"> Commission, design, and construct Regional Recreation Facility Support Kings Transit Authority and other partners on the possible installation of additional bus shelters Undertake Phase 2 of Regional Recreation Facility Study
Active Transportation	<ul style="list-style-type: none"> Continue to implement adopted Active Transportation Plan 	<ul style="list-style-type: none"> Continue to implement adopted Active Transportation Plan
Diversity	<ul style="list-style-type: none"> Execute implementation plan for Strategy for Belonging recommendations Recruit and retain a workforce reflective of the communities served Create and implement inclusive HR policies Review Municipal policies through strategic lenses Ongoing program of Equity, Diversity, and Inclusion Training and Improvements for all Staff and Council 	<ul style="list-style-type: none"> Execute implementation plan for Strategy for Belonging recommendations Recruit and retain a workforce reflective of the communities served Ongoing program of Equity, Diversity, and Inclusion Training and Improvements for all Staff and Council
Accessibility	<ul style="list-style-type: none"> Implement Accessibility Plan Prepare action plans to address provincially adopted accessibility standards Upgrade existing buildings, sidewalks and other infrastructure to meet requirements of NS Accessibility Act 	<ul style="list-style-type: none"> Implement Accessibility Plan Prepare action plans to address provincially adopted accessibility standards Upgrade existing buildings, sidewalks and other infrastructure to meet requirements of NS Accessibility Act
Review of Recreation Services	<ul style="list-style-type: none"> Conduct review of recreation services and complete a Recreation Master Plan Implementation of recommendations from review 	<ul style="list-style-type: none"> Implementation of recommendations from review
New Minas Growth Centre Secondary Plan	<ul style="list-style-type: none"> Adopt plan (amendment to the Municipal Planning Strategy) 	<ul style="list-style-type: none"> Implement process required for housekeeping amendments
Critical Infrastructure	<ul style="list-style-type: none"> Continue to examine viability of water utility expansion or development for the Village of Kingston Comprehensive engineering study for Coldbrook Water and Sanitary Sewer 	<ul style="list-style-type: none"> Develop in-house water model for support in decision making for utilities
Planning	<ul style="list-style-type: none"> Exploration of planning tools known as Inclusionary Zoning and Density Bonusing to increase development Undertake amendments to MPS/LUB that are necessary to maintain consistency and provide clarity related to policies and regulations 	
Community Advocacy	<ul style="list-style-type: none"> Improve cellular coverage in all areas Improve access to affordable housing options for all residents Improve Provincial road maintenance Improve Provincial public policy related to Z-Class Roads 	<ul style="list-style-type: none"> Improve cellular coverage in all areas Improve access to affordable housing options for all residents Improve Provincial road maintenance Improve Provincial public policy related to Z-Class Roads

ENVIRONMENTAL STEWARDSHIP

	2023	2024
Community Based Energy Projects	<ul style="list-style-type: none"> • Implement a Property Assessed Clean Energy (PACE) Program • Install EV charging stations throughout the Municipality • Transition to a Municipal Electric Vehicle Fleet 	<ul style="list-style-type: none"> • Install EV charging stations throughout the Municipality • Transition to a Municipal Electric Vehicle Fleet
Solar Power Projects	<ul style="list-style-type: none"> • Secure Power Purchase Agreements and create a corporation with project partners • Secure partnership agreements • Urge Provincial Government to create pathways to viable Power Purchase Agreements • Community engagement 	<ul style="list-style-type: none"> • Commission construction and installation
Wind Power Projects	<ul style="list-style-type: none"> • Continue dialogue with the Dept. of National Defence on radar mitigation measures or identify alternative siting locations • Install meteorological towers (produce bankable data) • Urge Provincial Government to create pathway to viable Power Purchase Agreements 	<ul style="list-style-type: none"> • Secure Power Purchase Agreements and create a corporation with project partners • Commission detailed project design • Commence construction of project
Asset Management	<ul style="list-style-type: none"> • Integrating Climate Change into Asset Management Planning • Installation of rain gauges and wind stations at various Municipal facilities to help inform operations 	<ul style="list-style-type: none"> • Integrating Climate Change into Asset Management Planning
Environmental Advocacy	<ul style="list-style-type: none"> • Support sustained and improved water quality and protection • Encourage sustainable and environmentally friendly forestry practices (e.g., alternatives to deforestation) • Advocate for increased investment in dyke protection and improvement • Encourage environmentally friendly farming practices • Support alternative energy generation • To investigate, advocate and help facilitate the restoration of watercourses within Kings County 	<ul style="list-style-type: none"> • Support sustained and improved water quality and protection • Encourage sustainable and environmentally friendly forestry practices (e.g., alternatives to deforestation) • Advocate for increased investment in dyke protection and improvement • Encourage environmentally friendly farming practices • Support alternative energy generation • To investigate, advocate and help facilitate the restoration of watercourses within Kings County

ECONOMIC DEVELOPMENT

	2023	2024
Industrial and Manufacturing Park Development	<ul style="list-style-type: none"> • Engage in partnership discussions • Undertake technical studies 	<ul style="list-style-type: none"> • Commission lot layout and service design • Tender for Phase 1 construction • Develop phased business plan • Finalize partnership agreements
Attraction and Promotion	<ul style="list-style-type: none"> • Create Economic Development Strategy that aligns with partner strategies 	<ul style="list-style-type: none"> • Implement Economic Development Strategy recommendations
Growth Centre Development	<ul style="list-style-type: none"> • Review policies that may impact development in Growth Centres 	<ul style="list-style-type: none"> • Incorporate review within operational policies
Broadband	<ul style="list-style-type: none"> • Work with Valley Community Fibre Network (VCFN) partners in updating/resourcing present-day delivery • Identify Intermunicipal Service Agreement partner opportunities for fibre build-out pilots 	
Infrastructure	<ul style="list-style-type: none"> • Examination of required capacity of critical municipal infrastructure to accommodate current and future growth 	<ul style="list-style-type: none"> • Examination of required capacity of critical municipal infrastructure to accommodate current and future growth

GOOD GOVERNANCE

	2023	2024
Communications: Residents and Stakeholders	<ul style="list-style-type: none"> • Engage with schools regarding Municipal Awareness/Education programs • Implement external and internal communication strategies • Monitor Municipal Brand • Compile and present annual reports on Strategic Plan progress 	<ul style="list-style-type: none"> • Engage with schools regarding Municipal Awareness/Education programs • Implement external and internal communication strategies • Monitor Municipal Brand • Compile and present annual reports on Strategic Plan progress
Process Improvement	<ul style="list-style-type: none"> • Adopt updated Procurement Policy • Continue to review and update all Standing Committees terms of reference and work plans • Conduct review of Fire Service funding formula through the Fire Services Advisory Committee • Permitting and Inspection Review • Comprehensive municipal by-law review and refresh • Creation and implementation of a closed session database • Achieve municipal certification in an accredited health and safety program. • Undertake to explore options for alternative delivery of tax bills to residents • Development of a water utility billing policy 	<ul style="list-style-type: none"> • Develop and adopt Engagement Strategy • Conduct facilitated workshop with land developers • Comprehensive municipal by-law review and refresh • Creation and implementation of new meeting management software • Develop an Open Data Strategy to promote transparency and accountability through public access to information • Develop corporate fleet management system
Structural Reform	<ul style="list-style-type: none"> • Continue to conduct review of all Inter-Municipal Service Agreements (IMSAs) • Engage in Regional Governance discussions • Review funding mechanisms to partners, including grants and the distribution of the Canada Community Building Fund (Gas Tax) 	<ul style="list-style-type: none"> • Continue to partner in the update of IMSAs • Engage in Regional Governance discussions
Municipal Human Resources	<ul style="list-style-type: none"> • Develop and implement new hire orientations and onboarding standard operating procedures for key municipal administrative activities • Undertake total compensation review with a primary goal of improving employee retention and attraction • Establish a sub-committee of the Joint Occupational Health & Safety Committee (JOHS) that courses on the health and wellbeing of employees and elected officials 	
Open Space Planning		<ul style="list-style-type: none"> • Conduct a review of current Municipal land holdings • Examine Open Space planning policies • Develop an Open Space Plan • Complete a review of parks including Multi-generational spaces

FINANCIAL SUSTAINABILITY

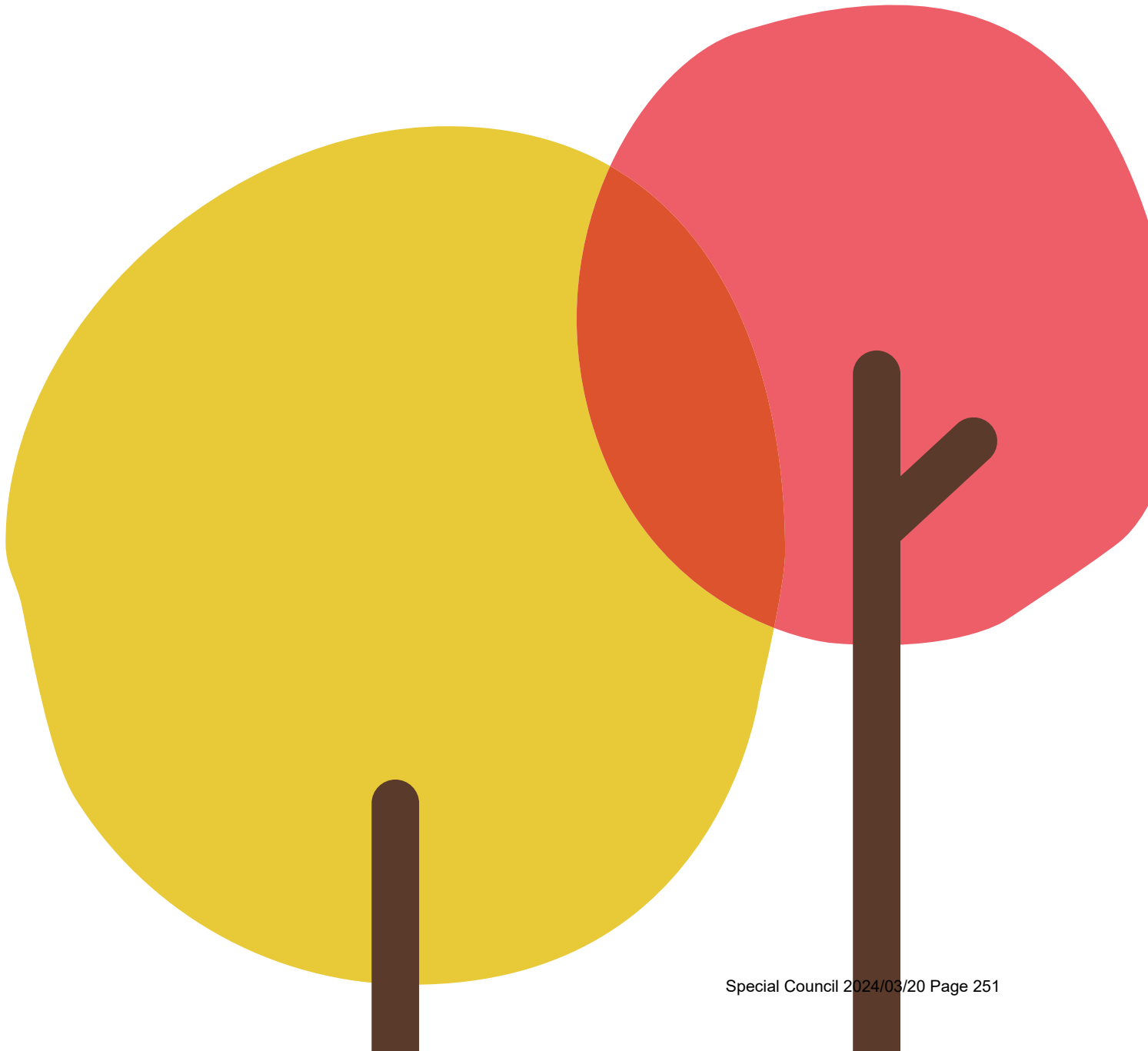
	2023	2024
Review of Municipal Revenue Sources	<ul style="list-style-type: none"> • Create infrastructure expansion cost-recovery discussion paper 	<ul style="list-style-type: none"> • Review taxation models and identify new or different approaches
Asset Management	<ul style="list-style-type: none"> • Continue to review and implement Asset Management policies and practices • Continue to undertake Reserve Impairment (compare financial requirements to existing reserve balances) 	<ul style="list-style-type: none"> • Continue to review and implement Asset Management policies and practices • Continue to undertake Reserve Impairment (compare financial requirements to existing reserve balances)
Advocate changes to Municipal Government Act	<ul style="list-style-type: none"> • Urge the Provincial Government to introduce amendments to s.60 of the Municipal Government Act to enable Agreements with private sector interests 	
Budget Engagement	<ul style="list-style-type: none"> • Development of a public engagement process that provides an opportunity for Municipal residents to offer their input into the Municipality's current and long-term budget plans 	
Municipal Financial Policies	<ul style="list-style-type: none"> • Undertake review and updating of all financial policies • Review of all municipal area rate commissions 	<ul style="list-style-type: none"> • Undertake review and updating of all financial policies
Asset Retirement Obligations	<ul style="list-style-type: none"> • Evaluation of Municipal Asset Retirement Obligations to facilitate appropriate financial reporting and disclosure of the new standard PS 3280 	
Modernization of J-Class Roads Program	<ul style="list-style-type: none"> • Continue to urge the Provincial Government to introduce changes to the J-Class Road program that enable and the implementation of a Provincial and Municipal asset management program 	<ul style="list-style-type: none"> • File and implement a J-Class asset management program



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

Phone: 1-888-337-2999
Monday - Friday 8:30am - 4:30pm
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Appendix E -Strategic Projects

Council approved the adoption of Strategic Plan 2021–2024 in September 2021. The plan outlines strategic priorities that, in turn, guide the development of budgets, measurable goals, work plans and projects shaping day-to-day operations. All projects identified in the Strategic Plan support the Municipality’s Vision, Mission and Values.

Below is a summary of these projects along with a measure of completeness for each, organized by strategic priority:

Strong Communities:



Environmental Stewardship:



Economic Development:



Good Governance:

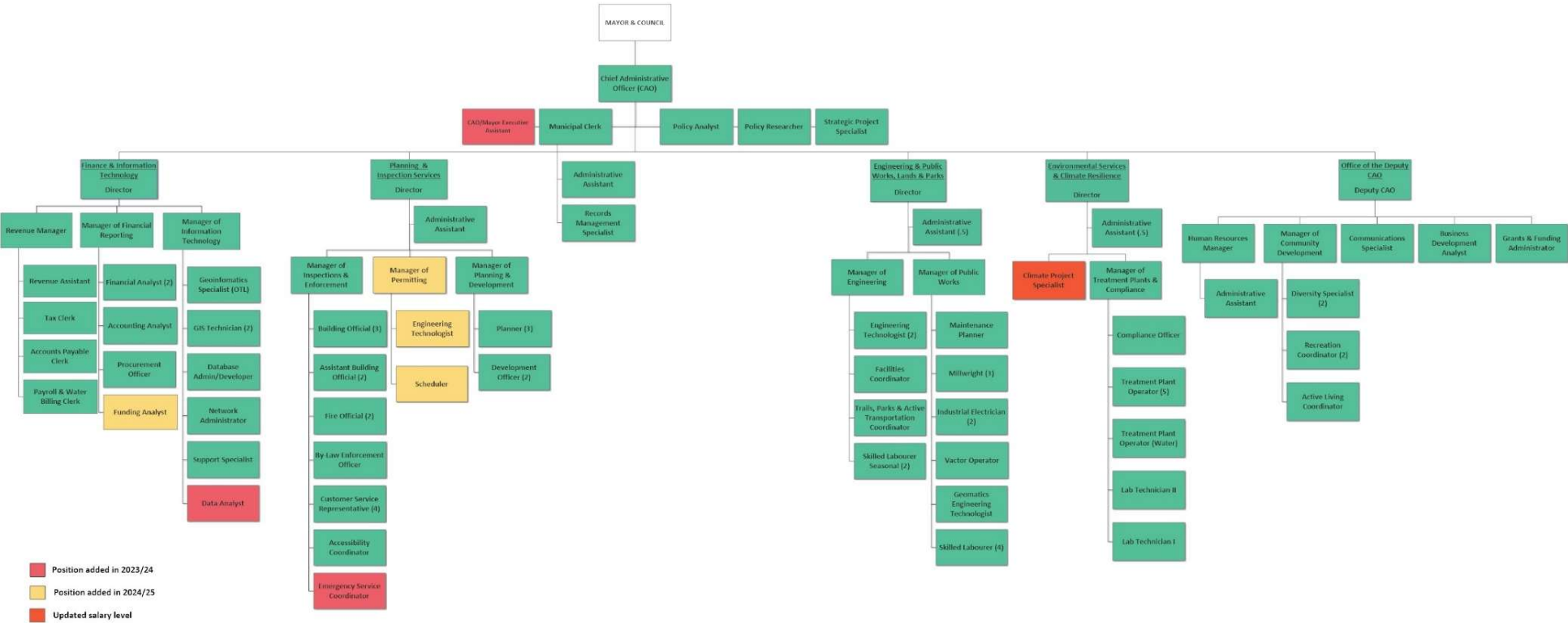
<p>Alternate Billing Investigation</p> <p>0 % COMPLETED</p>	<p>By-law linkages to Summary Proceedings Act</p> <p>40 % COMPLETED</p>	<p>Closed Sessions Database</p> <p>90 % COMPLETED</p>	<p>Commencement of Strategy of Belonging</p> <p>100 % COMPLETED</p>
<p>Committees of Council Terms of Reference Review</p> <p>10 % COMPLETED</p>	<p>Consolidation of Budget & Finance and Audit Committees</p> <p>100 % COMPLETED</p>	<p>Finalize draft Strategic Plan for Council review/approval</p> <p>100 % COMPLETED</p>	<p>Fire and Emergency 911 Dispatch and After Hours Answering Service</p> <p>100 % COMPLETED</p>
<p>Fire Service Funding Review</p> <p>75 % COMPLETED</p>	<p>Fleet Management</p> <p>0 % COMPLETED</p>	<p>HR Policy Update</p> <p>25 % COMPLETED</p>	<p>Internal and External Communications Strategy</p> <p>100 % COMPLETED</p>
<p>Municipal Shared Services</p> <p>70 % COMPLETED</p>	<p>Municipal-wide Complaint Tracking System</p> <p>100 % COMPLETED</p>	<p>New Hire Orientation / Onboarding</p> <p>25 % COMPLETED</p>	<p>Open Data Strategy</p> <p>0 % COMPLETED</p>
<p>Open Space Master Plan (inventory)</p> <p>25 % COMPLETED</p>	<p>Permitting and Inspection Review</p> <p>100 % COMPLETED</p>	<p>Private Road Maintenance By-law #93 Review</p> <p>100 % COMPLETED</p>	<p>Review of By-law 12A (Animal Control By-law)</p> <p>0 % COMPLETED</p>
<p>law]</p> <p>0 % COMPLETED</p>	<p></p> <p>0 % COMPLETED</p>	<p></p> <p>100 % COMPLETED</p>	<p>updates</p> <p>100 % COMPLETED</p>
<p>Subdivision By-law replacement</p> <p>30 % COMPLETED</p>	<p>Update of Municipal Specifications Manual</p> <p>50 % COMPLETED</p>		

Financial Sustainability:



Additional details on each project are available on the municipal website:
<https://www.countyofkings.ca/government/Strategic-Plan-Report>

Appendix F - Organizational Chart



Appendix G – Glossary of Terms

Accounting Principles

General Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and the reporting of results for financial documents.

Accrual Accounting

The County's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the County's budget.

Allowance

A provision for an expected loss or reduction in the value of an asset, so as to reduce the reported value of the asset to a value, which reflects its estimated realizable value. Examples of an allowance are: Allowance for Doubtful Accounts, Allowance for Uncollectable Taxes.

Appropriation

The act of setting aside funds for a specific purpose.

Approved Budget

The final budget passed by Council which will govern the operations and reporting during the fiscal year.

Area Rate

Area rates may be used to finance all or part of the cost of any municipal service or facility that council deems to be of benefit for an area. The rate may apply to all taxable property and occupancy assessments.

Assessment

A value established by the Assessment Office for real property for use as a basis for levying property taxes for municipal purposes.

Audit

An official inspection of an individual's or organization's accounts, typically by an independent body.

Balanced Budget

A balanced budget is a budget in which revenues are equal to expenditures, such that there is no budget deficit or surplus

Base Budget

Budget resources that are required to maintain service levels at the level provided in the previous year's budget.

Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for the provision of various municipal programs and services, approved by Council.

Budget Document

The official written statement prepared by administration, which presents the proposed budget for the fiscal year to Council.

Budget Principles

Propositions employed in the operating and capital budget development, control and reporting.

Capital Budget

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years [long-term] identifying each capital project and the method of financing.

Capital Expenditure

A payment for goods or services recorded—or capitalized—on the balance sheet instead of expensed on the income statement

Capital Projects

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or infrastructure.

Current Taxes

Taxes that are levied and payment due within the fiscal year.

Debenture

The payment of interest and repayment of principal to holders of the County's debt instruments, used to finance capital projects.

Debt Limit

The total outstanding debt service charges incurred by the Municipality. This can be expressed as the Council Policy limit or the allowable Provincial Government Limit.

Deficit

The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

Department

A basic organizational unit of the County, which is functionally unique in its delivery of services. Departments within the County are: Legislative, Administrative, Corporate Services, Engineering and

Public Works, Community Development, Protective Services.

Depreciation

Depreciation represents the estimated reduction in value of a fixed assets within a fiscal year.

Estimated Revenue

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by Council.

Financial Condition Indicator

The Department of Municipal Affairs compiles municipal indicators that focus on financial matters, administration of the municipality and characteristics of the community.

Fiscal Year

The twelve-month accounting period for recording financial transactions. The County's fiscal year is April 1 to March 31.

Full-Time Equivalent Position (FTE)

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example two half-time positions would equate to 1 (one) FTE.

Fund

A set of interrelated accounts to record revenues and expenses associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities and equity.

Fund Balance

A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative revenues and other sources of funds over cumulative expenditures and other uses of funds.

Grant

A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments. The County makes grants available to Kings County Economic Development Commission, Valley Search and Rescue, Evangeline Trail Association as well as to various local cultural, sports and community organizations and for assistance to seniors and others.

Infrastructure

The facilities and assets employed by the Municipality to deliver services. These facilities and assets are numerous and are not limited to: roads, sewers, water plants, buildings and vehicles.

Inter-municipal Service Agreements (Municipal Corporations)

Corporations providing common services to multiple municipalities. Section 60(4) Municipal Government Act allows municipalities and other listed bodies to jointly provide a municipal service by Agreement and to register a body corporate pursuant to the Agreement.

Long-Term Debt

Borrowing, to finance capital projects, having a maturity of more than one year after the date of issue. County debt is issued by debentures through the Municipal Finance Corporation.

Net-Tax levy

This represents the total gross expenditures required with consideration given to non-taxation revenues including all non-taxation revenue sources. The gross expenditures minus the non-tax revenue sources represents the impact on the tax rate. If the impact results in a positive number, additional pressures would result on the tax rate; conversely, a negative number shows the initiative has a positive impact on the tax rate.

Operating Budget

The budget containing allocations for such expenditures as salaries and wages, materials and supplies, utilities, and insurance to provide basic government programs and services for the current fiscal year.

Program

Group of activities, operations or organizational units directed to attain specific objectives and are accounted for as such.

Public Sector Accounting Board (PSAB)

Is an independent body created to serve the public interest by establishing accounting standards for the public sector. They also provide guidance for financial and other performance information reported by the public sector.

Surplus

The excess that exists when expenditures at fiscal yearend are lower than had been budgeted for, or revenues are higher. Surpluses are required to be applied fully in the following year's operating budget to reduce amounts raised through taxation, unless otherwise allocated to a reserve by Council.

Reserves

An allocation of accumulated net revenue. It has no reference to any specific asset and does not require the physical segregation of money or assets. Examples of the County's Reserves are: Capital Reserve, Tax Sale Surplus, Street Resurfacing, Valuation Allowance, Vehicle and Equipment Reserves and Insurance Reserve.

Reserve Fund

Assets segregated and restricted to meet the purpose of the reserve fund. They may be:

Obligatory – created whenever a statute requires revenues received for special purposes to be segregated. e.g. 5% Open Space Fund.

Discretionary – created whenever a municipal council wishes to earmark revenues to finance a future project for which it has authority to spend money. e.g. Economic Development Reserve.

Revenue

Funds that a government entity receives as income. It includes such items as property tax payments, fees for specific services, receipts from other governments, fines, grants and interest income.

Tangible Capital Asset

As defined by the Public Sector Accounting Standards; non-financial objects having physical substance; are acquired, constructed or developed; are held for use in the production or supply of goods and services, for rental to others, for administrative purposes, or for the development, construction, maintenance or repair of other assets; have useful lives extending beyond one fiscal year; are to be used on a continuing basis; and are not for sale in the ordinary course of operations.

Tax Levy

The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy By-Law.

Tax Rate

The rate levied on each real property according to assessed property value and property class.

Nova Scotia Federation of Municipalities (NSFM)

NSFM is the collective voice of municipalities in the province. A non-profit organization that represents all 375 municipally elected officials and all 49 municipalities. Traditional activities include inter-government relations and policy development, information gathering and disseminating on all issues affecting municipalities.

Utility and Review Board (UARB)

The Nova Scotia Utility and Review Board is an independent quasi-judicial body which has both regulatory and adjudicative jurisdiction flowing from the Utility and Review Board Act.

User Fees

A fee levied for services or use of municipal property on an individual or groups of individuals benefiting from the service.

ACRONYMS

BCF	Building Canada Fund		
CAO	Chief Administrative Officer	PVSC	Property Valuation Services Corporation
CCBF	Canada Community Building Fund	URB	Utility and Review Board
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		
HR	Human Resources		
HST	Harmonized Sales Tax		
LUB	Land Use By-law		
MFC	Municipal Finance Corporation		
MGA	Municipal Government Act		
NSFM	Nova Scotia Federation of Municipalities		
OH&S	Occupational Health and Safety		
PCAP	Provincial Capital Assistance Program		
PILT	Payments in Lieu of Taxes		
PSAB	Public Sector Accounting Board		

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