

# Draft 2025-26 Operating Budget

## CAO Commentary

Fiscal 2025-26 represents a serious challenge to Town of Kentville finances. Pressures have been building over several years that cannot continue to be ignored or deferred.

Significant portions of Town infrastructure are reaching the point of needing to be overhauled or replaced. Until that happens, maintenance costs will dramatically increase. Notably, the Regional Sewer system is at capacity with significant demand for further capacity from both industry and housing. Our arena and pool have effectively reached the ends of their useful lives. Many high traffic streets require resurfacing, particularly along highway 1 and in the industrial park. The Kings Transit fleet has largely aged out requiring major repairs. Supply chain issues make replacement a several month process.

Climate change has put extra pressure on our storm water infrastructure that will require extra maintenance and capital investment. Housing demand is driving development and permitting activity higher than has been seen in many years. Inflation has put pressure on staffing costs as seen in recent collective bargaining agreements.

There also has not been a practice of putting aside sufficient funds in capital reserves to aid with infrastructure renewal. Doing so over a prolonged period reduces reliance on debt financing and the related interest costs. With the implementation of Deed Transfer Tax to help fund capital reserves, we are approaching a reasonable allocation to the capital reserve for 2025-26.

On the revenue side, a number of sources are flatlined under older agreements and senior government freezes. While there is assessment growth, it has not been enough to keep up with rising costs. Front end costs to allow development typically take two years or more to start returning increased assessment and tax revenues. The biggest pressure on tax revenue has been the provincially imposed cap on residential assessment. Without the cap, an additional **\$3 million** of tax revenue would be available to address the current shortfall and put significant funds in reserve to renew or replace our infrastructure, not to mention providing extra tax relief to lower income households.

We have also done some comparative analysis of how our existing rates compare with other Nova Scotia Towns using a number of criteria. These are displayed on the following page. In each case, Kentville has very attractive rates for both the residential and commercial sectors.

In the first two tables, the lowest rates are Towns that were receiving significant dividends from investments in wind farms. Those dividends are being significantly lowered due to appeals to the UARB by Nova Scotia Power. In the third example, Kentville has the lowest rates in the comparison.

	<u>Residential</u>	<u>Commercial</u>
<b><u>All Towns (25)</u></b>		
Low	1.13	2.65
Mean	1.71	4.06
Median	1.69	4.16
High	2.40	5.58
<b><u>&lt;170km Downtown Hfx (15)</u></b>		
Low	1.32	3.26
Mean	1.71	3.94
Median	1.79	4.07
High	2.13	4.55
<b><u>Municipal Police (5)</u></b>		
Low	<b>1.43</b>	<b>3.30</b>
Mean	1.74	4.17
Median	1.84	4.45
High	1.90	4.55

Kentville could implement a moderate tax rate increase without adversely affecting its competitive advantage.

Staff is not recommending that the full anticipated deficit be funded by a tax increase. We first want to provide you the information as to what it will cost to provide the planned level of services to the ratepayers. We will highlight where there are planned changes in services and where there may be projects that could be cancelled or delayed to ease the anticipated shortfall.

We will also try to answer your questions or cost out suggested alternatives before we meet again to consider final recommendations.



## TOWN OF KENTVILLE 2025-2026 DRAFT OPERATING BUDGET Overview

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The 2024 municipal election introduced a new Town Council comprising both returning and new members. In response, Council is deliberating the establishment of a comprehensive strategic plan to set priorities that will inform future budgets. Consequently, the current fiscal year is designated as a transitional period for budget purposes.

### **Budget Focus and Strategic Investments**

The 2025–2026 Draft Operating Budget emphasizes maintaining existing programs and services while making targeted investments to:

- **Capturing Future Development Opportunities:** Investing in the planning department which will have the potential to enhance future tax revenues.
- **Growing Recreation Programs:** Extending Nature Kids and Summer Day programs to meet demand.
- **Addressing Requests of Council:** Incorporating items previously draft and were set for consideration within the 2026 budget cycle.
- **Minimizing the Impact of Police Service Turnover:** Implementing measures to mitigate the impact of staff turnover and associated costs within the Police Service.

This approach ensures continuity of services while laying the groundwork for strategic advancements in the upcoming budget years.

### **Alignment with Sustainability Goals**

Our Integrated Community Sustainability Plan outlines economic, social, cultural, and environmental sustainability goals. Achieving these objectives requires intentional consideration within our operating and capital budgets. Additionally, Town expenditures and revenue sources are influenced by broader regional, national, and global circumstances.

Over the past year, Council has identified specific operational priorities, which management has addressed within the draft budget. Together, these factors have shaped our recommended investments to sustain and enhance programs and services for the Town’s residents and businesses.

### **Financial Overview**

The draft 2025–2026 Operating Budget demonstrates our commitment to transparency by presenting anticipated revenue sources and expenditures, resulting in a projected deficit.

- **Operating Expenditures:** \$19,269,354 (an increase of \$1,916,038 or 11%)
- **Operating Revenues:** \$18,475,100 (an increase of \$1,121,784 or 6.5%)

This budget reflects our dedication to maintaining high-quality services, programs, and support for residents and property owners.

## **Overall Budget Development**

The Town is preparing for growth. Investments in planning over the last two budget cycles demonstrate our commitment to positioning the Town for success. Engaging with diverse community groups, listening to and collaborating with residents, and resourcing Council and Administration have allowed for strategic priorities to be advanced. This progress was made possible through investments embedded in prior budgets.

Our draft 2025–2026 Operating Budget, along with its companion Approved Capital Investment Plan, focuses on sustainability. Sustainability of our workforce, infrastructure, processes, capital reserves, and open park spaces and recreation facilities have directed our budget recommendations. Strategic investments are evident within the budget to gather expert opinions to guide future investments in key areas: land use planning, recreation master plan, human resource management, and accessibility plan.

The operating budget integrates Council’s Capital Investment Plan funding priorities through the sustainment of reserves.

## **Budget Development Process**

Leadership developed program/service requirements for the 2025–2026 fiscal year, including projected staffing complements, materials, supplies, and purchased services. Budget managers generated expense and revenue/recovery budget requirements based on the prior five-year average expenditure and revenue levels, along with the prior year operating budget, 2024–2025 forecast, and preliminary 2024–2025 actual results. This historical data serves as a reliable predictor for future adjustments, accounting for one-time items and targeted new spending (e.g., inflation, growth).

## **Tax Rates and Revenue Projections**

Tax rates remain at 2024–2025 levels as Council considers strategies to address the shortfall in tax revenues relative to anticipated expenditures. The 2025 assessment roll released by Property Valuation Services Limited identified a more modest change in assessed property values, contributing to a 4.0% increase (compared to 9.6% in the prior year) in overall tax revenue for the Town.

## **Budget Priorities**

The draft operating budget continues to prioritize:

- Maintaining staff positions embedded in the prior year operating budget.
- Addressing inflationary pressures related to compensation and goods and services.
- Responding to external commitments to other organizations for which we have agreements to resource.
- Maintaining transfers to reserve funds for the Capital Investment Plan and preparing for future/unexpected expenditures.

These priorities aim to maintain high-quality services, programs, and support for residents and property owners.

## Next Steps

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1. Provision of briefing note and attached 2025 - 2026 Draft Operating Revenue and Expenditures Summary and People – FTE Analysis by Program.
2. Presentation of 2025-2026 Draft Operating Budget at a Special Council meeting May 21, 2025.
3. Response to Council queries regarding content during the Special meeting and afterwards as required.
4. Presentation of draft 2025-2026 balanced Operating Budget at a subsequent Special Council Meeting.
5. Approval of a 2025-2026 Operating Budget and tax rates.



**Town Of Kentville  
Operating Fund  
Draft Budget 2025-2026**

	Unaudited 2024 - 2025 Actual	2024-2025 Approved Budget	2025 - 2026 Draft Budget	Change Year over Year	% Change Year over Year
<b>REVENUES</b>					
<b>TAXES</b>	<b>\$ 13,695,077</b>	<b>\$ 13,382,793</b>	<b>\$ 14,422,341</b>	<b>\$ 1,039,548</b>	<b>7.8%</b>
Assessable Property	13,302,991	13,348,809	13,887,671	538,862	4.0%
Business Property	31,993	31,984	32,670	686	2.1%
Other	359,213	-	500,000	500,000	0.0%
Special Assessments	880	2,000	2,000	-	0.0%
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>569,364</b>	<b>583,150</b>	<b>569,364</b>	<b>(13,786)</b>	<b>-2.4%</b>
Federal and Agencies	390,774	405,050	390,774	(14,276)	-3.5%
Provincial and Agencies	178,590	178,100	178,590	490	0.3%
<b>SERVICES PROVIDED TO OTHER GOV'T</b>	<b>154,547</b>	<b>237,063</b>	<b>228,810</b>	<b>(8,253)</b>	<b>-3.5%</b>
Local Government	97,455	97,596	98,253	656	0.7%
Provincial Government	57,093	139,467	130,557	(8,910)	-6.4%
<b>SALES OF SERVICES</b>	<b>1,206,279</b>	<b>1,270,100</b>	<b>1,270,630</b>	<b>530</b>	<b>0.0%</b>
Agencies	1,206,279	1,270,100	1,270,630	530	0.0%
<b>UNCONDITIONAL TRANSFERS</b>	<b>451,295</b>	<b>400,633</b>	<b>450,128</b>	<b>49,495</b>	<b>12.4%</b>
Province	451,295	400,633	450,128	49,495	12.4%
<b>CONDITIONAL TRANSFERS</b>	<b>270,951</b>	<b>156,357</b>	<b>183,094</b>	<b>26,737</b>	<b>17.1%</b>
Federal	20,764	15,702	13,594	(2,108)	-13.4%
Other	15,000	4,500	34,500	30,000	666.7%
Province	235,187	136,155	135,000	(1,155)	-0.8%
<b>OTHER REVENUE-OWN SERVICES</b>	<b>1,472,595</b>	<b>1,323,220</b>	<b>1,350,733</b>	<b>27,513</b>	<b>2.1%</b>
Fines, Fees, Permits	56,602	41,700	46,700	5,000	12.0%
Interest and Penalties	358,526	198,000	200,000	2,000	1.0%
Other	44,927	44,400	41,400	(3,000)	-6.8%
Rentals	352,540	379,120	402,633	23,513	6.2%
Return on Investments	660,000	660,000	660,000	-	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 17,820,108</b>	<b>\$ 17,353,316</b>	<b>\$ 18,475,100</b>	<b>\$ 1,121,784</b>	<b>6.5%</b>



**Town Of Kentville  
Operating Fund  
Draft Budget 2025-2026**

	Unaudited 2024 - 2025 Actual	2024-2025 Approved Budget	2025 - 2026 Draft Budget	Change Year over Year	% Change Year over Year
<b>EXPENDITURES</b>					
<b>GENERAL ADMINISTRATION</b>	<b>\$ 2,490,421</b>	<b>\$ 2,396,829</b>	<b>\$ 2,457,522</b>	<b>\$ 60,693</b>	<b>2.5%</b>
General Administration	2,170,578	2,054,810	2,160,100	105,290	5.1%
Legislative	319,843	342,019	297,422	(44,597)	-13.0%
<b>PROTECTIVE SERVICES</b>	<b>4,627,468</b>	<b>4,674,095</b>	<b>5,021,205</b>	<b>347,110</b>	<b>7.4%</b>
Debt Charges	2,557	3,052	2,120	(932)	-30.5%
Emergency Measures and Other	224,850	169,800	212,205	42,405	25.0%
Fire Protection	987,644	990,309	1,052,596	62,287	6.3%
Law Enforcement	146,918	144,407	148,279	3,872	2.7%
Police-Core Program	3,128,498	3,190,648	3,412,349	221,701	6.9%
Police-Sales of Service	137,001	175,879	193,656	17,777	10.1%
<b>TRANSPORTATION SERVICES</b>	<b>3,019,320</b>	<b>2,884,222</b>	<b>3,035,079</b>	<b>150,857</b>	<b>5.2%</b>
Common Services	1,440,846	1,500,682	1,482,448	(18,234)	-1.2%
Debt Charges	105,429	59,819	62,411	2,592	4.3%
Other Transportation	128,157	100,000	100,000	-	0.0%
Public Transit	374,055	383,321	422,420	39,099	10.2%
Road Transportation	970,833	840,400	967,800	127,400	15.2%
<b>ENVIRONMENTAL HEALTH SERVICES</b>	<b>507,303</b>	<b>758,644</b>	<b>815,993</b>	<b>57,349</b>	<b>7.6%</b>
Solid Waste Collection and Recycling	507,303	758,644	815,993	57,349	7.6%
<b>PUBLIC HEALTH</b>	<b>60,175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Public Health and Welfare	60,175	-	-	-	-
<b>ENVIRONMENTAL DEVELOPMENT</b>	<b>756,503</b>	<b>878,228</b>	<b>989,704</b>	<b>111,476</b>	<b>12.7%</b>
Other Community Development	479,951	507,776	502,856	(4,920)	-1.0%
Planning and Zoning	276,552	370,452	486,848	116,396	31.4%
<b>RECREATION AND CULTURAL</b>	<b>1,932,560</b>	<b>2,043,663</b>	<b>2,308,055</b>	<b>264,392</b>	<b>12.9%</b>
Administration	781,074	775,592	859,376	83,784	10.8%
Cultural	140,983	139,935	141,184	1,249	0.9%
Debt Charges	60,356	41,325	44,645	3,320	8.0%
Facilities	934,308	958,981	1,037,345	78,364	8.2%
Other Programmes (net)	15,838	127,830	225,505	97,675	76.4%
<b>EDUCATION</b>	<b>2,101,476</b>	<b>2,102,100</b>	<b>2,324,456</b>	<b>222,356</b>	<b>7.4%</b>
<b>FINANCING AND TRANSFERS</b>	<b>2,113,362</b>	<b>1,615,535</b>	<b>2,317,340</b>	<b>701,805</b>	<b>43.4%</b>
Debt Charges	849,670	849,670	874,040	24,370	2.9%
Allowances	-	-	18,000	18,000	0.0%
Reserves	(51,000)	(51,000)	-	51,000	-100.0%
Transfers to Allowances and reserves	1,411,713	1,060,565	1,552,500	491,935	46.4%
Transfers From Allowances and reserves	(97,021)	(243,700)	(127,200)	116,500	-47.8%
<b>TOTAL EXEPNDITURES</b>	<b>\$ 17,608,588</b>	<b>\$ 17,353,316</b>	<b>\$ 19,269,354</b>	<b>\$ 1,916,038</b>	<b>11.0%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 211,520</b>	<b>\$ (0)</b>	<b>\$ (794,254)</b>	<b>\$ (794,254)</b>	



**TOWN OF KENTVILLE**  
**2025-2026 Proposed Operating Budget**  
**PEOPLE - FTE Analysis by Program**

	Prior Year Approved FTE Budget	Current Year Proposed FTE Budget	Change Increase (Decrease)
<b>GENERAL ADMINISTRATION</b>			
Legislative	7.00	7.00	-
General Administration (includes IT & Finance)	9.12	9.12	-
Town Hall	1.50	1.50	-
<b>PROTECTIVE SERVICES</b>			
Police- Core Program	21.00	21.58	0.58
Police- Sales of Service	3.80	3.80	-
Law Enforcement	2.04	2.04	-
<b>ENGINEERING AND PUBLIC WORKS SERVICES</b>			
Administration	4.00	4.00	-
Work Crew	10.26	10.26	-
<b>ENVIRONMENTAL DEVELOPMENT</b>			
Planning and Zoning	2.00	3.00	1.00
Other Community Development	1.17	1.17	-
<b>RECREATION AND CULTURAL</b>			
Administration	7.00	6.00	(1.00)
Facilities	4.60	5.60	1.00
Seasonal temporary <sup>1</sup>	10.52	10.12	(0.40)
<b>Total Full Time Equivalents (FTEs)</b>	<b>84.01</b>	<b>85.19</b>	<b>1.18</b>

<sup>1</sup> The number of new hires related to the seasonal temporary addition is 42 people.

Explanation of Change	FTE
<b>People Investment</b>	
<b>Police- Constable (Cadet Program)</b>	1.00
Recruitment Strategy – Sponsor a local individual to attend the Academy in exchange for a return-of-service commitment, with the goal of improving long-term staff retention	
Vacancy Factor	(0.42)
<b>Planning Services</b>	
Extend the temporary Planner/Development Officer position to support strategic priority planning and zoning activities over the next five years.	1.00
<b>Recreation Facilities and Programmes</b>	
Summer day camps extended by 3 weeks as part of Council priority programming	(0.40)
Summer outreach reduced by 2 weeks	
3 additional pool staff hired to support seasonal operations	
1 new parks staff position added to assist with watering and maintenance	
Launch of a new cohort of "Nature Kids", the 10-month before and afterschool program focused on outdoor learning	
<b>Change in FTE</b>	<b>1.18</b>





**Town Of Kentville**  
**Operating Fund**  
**Proposed Budget 2025-2026**  
**Detail by Category**

	Unaudited	2024-2025	2025 - 2026	Change	% Change
REVENUES	2024 - 2025 Actual	Approved Budget	Proposed Budget	Year over Year	Year over Year
<b>TAXES</b>	<b>\$ 13,695,077</b>	<b>\$ 13,382,793</b>	<b>\$ 14,422,341</b>	<b>\$ 1,039,548</b>	<b>7.8%</b>
<b>Assessable Property</b>	<b>13,302,991</b>	<b>13,348,809</b>	<b>13,887,671</b>	<b>538,862</b>	<b>4.0%</b>
Residential	8,712,944	8,754,744	9,299,071	544,327	6.2%
Commercial property	3,613,455	3,642,400	3,603,584	(38,816)	-1.1%
Resource	56,936	57,222	77,661	20,439	35.7%
Fire Area Rate (KVFD)	339,512	333,828	351,348	17,520	5.2%
Fire Protection Area Rate (Hydrant)	421,798	422,315	414,250	(8,065)	-1.9%
Economic Development levy	158,346	138,300	141,758	3,458	2.5%
<b>Business Property</b>	<b>31,993</b>	<b>31,984</b>	<b>32,670</b>	<b>686</b>	<b>2.1%</b>
Assessment Act- Farm property acreage	584	584	595	11	1.9%
Based on revenue (Bell Canada)	31,409	31,400	32,075	675	2.1%
<b>Deed Transfer Tax</b>	<b>359,213</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
<b>Special Assessments</b>	<b>880</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>569,364</b>	<b>583,150</b>	<b>569,364</b>	<b>(13,786)</b>	<b>-2.4%</b>
Federal and Agencies	390,774	405,050	390,774	(14,276)	-3.5%
Provincial and Agencies	178,590	178,100	178,590	490	0.3%
<b>SERVICES PROVIDED TO OTHER GOVERNMENT</b>	<b>154,547</b>	<b>237,063</b>	<b>228,809</b>	<b>(8,254)</b>	<b>-3.5%</b>
Local Government	97,455	97,596	98,253	656	0.7%
Recreation- Kings County	50,058	\$50,200	\$50,060	(140)	-0.3%
Cultural- Kings County	47,396	47,396	48,193	796	1.7%
Provincial Government -Protective Services	57,093	139,467	130,557	(8,910)	-6.4%
<b>SALES OF SERVICES</b>	<b>1,206,279</b>	<b>1,270,100</b>	<b>1,270,630</b>	<b>530</b>	<b>0.0%</b>
<b>Own Agencies and Property Owner</b>	<b>1,206,279</b>	<b>1,270,100</b>	<b>1,270,630</b>	<b>530</b>	<b>0.0%</b>
General Government -Administration	170,652	153,100	175,880	22,780	14.9%
General Government -Finance	14,977	11,000	-	(11,000)	-100.0%
Protective services-Police	500,109	530,800	517,650	(13,150)	-2.5%
Recreation- Operations	1,994	-	-	-	-
Public works - Administration	221,438	244,700	234,200	(10,500)	-4.3%
Public works - Operations	44,021	41,500	43,100	1,600	3.9%
Public works - Water	179,209	181,600	188,400	6,800	3.7%
Public works - Sanitary Sewer	73,881	102,700	106,600	3,900	3.8%
Public works - Capital	-	3,600	3,700	100	2.8%
Public works - Street Sweeper Rental	-	1,100	1,100	-	-
<b>UNCONDITIONAL TRANSFERS</b>	<b>451,295</b>	<b>400,633</b>	<b>450,128</b>	<b>49,495</b>	<b>12.4%</b>
Province	451,295	400,633	450,128	49,495	12.4%
<b>CONDITIONAL TRANSFERS</b>	<b>270,951</b>	<b>156,357</b>	<b>183,094</b>	<b>26,737</b>	<b>17.1%</b>
<b>Federal</b>	<b>20,764</b>	<b>15,702</b>	<b>13,594</b>	<b>(2,108)</b>	<b>-13.4%</b>
Federal-Canada Summer Jobs	10,640	10,640	6,594	(4,046)	-38.0%
Federal-CDN. Parks & Recreation Assoc.	10,124	5,062	7,000	1,938	38.3%
Other	15,000	4,500	34,500	30,000	666.7%
Province	235,187	136,155	135,000	(1,155)	-0.8%



**Town Of Kentville**  
**Operating Fund**  
**Proposed Budget 2025-2026**  
**Detail by Category**

REVENUES	Unaudited	2024-2025	2025 - 2026	Change	% Change
	2024 - 2025 Actual	Approved Budget	Proposed Budget	Year over Year	Year over Year
<b>OTHER REVENUE-OWN SERVICES</b>	<b>1,472,595</b>	<b>1,323,220</b>	<b>1,350,733</b>	<b>27,513</b>	<b>2.1%</b>
Fines, Fees, Permits	56,602	41,700	46,700	5,000	12.0%
Interest and Penalties	358,526	198,000	200,000	2,000	1.0%
Other	44,927	44,400	41,400	(3,000)	-6.8%
Rentals	<b>352,540</b>	<b>379,120</b>	<b>402,633</b>	<b>23,513</b>	<b>6.2%</b>
General	31,220	40,620	36,633	(3,987)	-9.8%
Recreation	321,320	338,500	366,000	27,500	8.1%
Return on Investments	660,000	660,000	660,000	-	<b>0.0%</b>
<b>TOTAL REVENUES</b>	<b>\$ 17,820,108</b>	<b>\$ 17,353,316</b>	<b>\$ 18,475,100</b>	<b>\$ 1,121,783</b>	<b>6.5%</b>

<b>Town Of Kentville</b> <b>Operating Fund</b> <b>Proposed Budget 2025-2026</b> <b>Detail by Category</b>					
<b>EXPENDITURES</b>	<b>Unaudited YTD 2024-2025 Actual</b>	<b>Approved Budget 2024-2025</b>	<b>Proposed Budget 2025-2026</b>	<b>Change Year over Year</b>	<b>% Change Year over Year</b>
<b>ADMINISTRATION</b>	<b>2,490,421</b>	<b>2,396,829</b>	<b>2,457,522</b>	<b>60,693</b>	<b>2.5%</b>
<b>Legislative</b>	<b>319,843</b>	<b>342,019</b>	<b>297,422</b>	<b>(44,597)</b>	<b>-13.0%</b>
Mayor Remuneration	53,789	53,583	55,592	2,009	3.7%
Mayor Expense	7,333	10,000	9,284	(716)	-7.2%
Council Remuneration	177,875	177,193	183,836	6,643	3.7%
Council Benefits	22,013	20,243	22,994	2,751	13.6%
Council Expense	21,356	24,000	19,716	(4,284)	-17.9%
Council Other	37,477	57,000	6,000	(51,000)	-89.5%
<b>General Administration</b>	<b>2,018,400</b>	<b>1,921,285</b>	<b>2,023,029</b>	<b>101,744</b>	<b>5.3%</b>
Remuneration	916,774	749,424	783,613	34,189	4.6%
Benefits	160,682	153,774	174,208	20,434	13.3%
Vacation and Sick Leave Accrued Expense	48,244	75,000	75,000	-	0.0%
Allowance for Doubtful Accounts	(1,619)	3,000	3,000	-	0.0%
Heritage Society Building	17,131	19,596	19,806	210	1.1%
Information Technology	313,551	353,389	349,121	(4,268)	-1.2%
<b>Operations Expense</b>	<b>372,477</b>	<b>368,240</b>	<b>412,950</b>	<b>44,710</b>	<b>12.1%</b>
Advertising and promotion	5,871	7,500	7,500	-	0.0%
Bank charges	11,638	10,000	11,000	1,000	10.0%
Consulting fees	27,974	50,000	70,000	20,000	40.0%
Convention and travel	17,244	12,000	15,000	3,000	25.0%
Dues and fees	12,796	12,000	12,000	-	0.0%
Equipment lease	6,401	5,300	6,000	700	13.2%
Expenses-CAO	10,309	7,000	7,000	-	0.0%
Insurance	45,766	33,340	48,950	15,610	46.8%
Legal and audit	137,794	150,000	150,000	-	0.0%
Other administration	43,120	24,000	28,500	4,500	18.8%
Postage	10,076	10,000	10,000	-	0.0%
Stationary and office supplies	15,662	15,000	15,000	-	0.0%
Tax collection expense	34	600	500	(100)	-16.7%
Telephone	25,764	25,000	25,000	-	0.0%
Training	2,028	6,500	6,500	-	0.0%
<b>Programmes</b>	<b>183,481</b>	<b>190,574</b>	<b>197,715</b>	<b>7,141</b>	<b>3.7%</b>
Grant-Contingency	21,000	21,000	26,000	5,000	23.8%
Reduced taxes-Section 69/69A	14,283	16,750	16,750	-	0.0%
Reduced taxes-Section 71	55,374	60,000	60,000	-	0.0%
Transfers to Assessment Services (PVSC)	92,824	92,824	94,965	2,141	2.3%
<b>Debt Charges</b>	<b>7,680</b>	<b>8,288</b>	<b>7,616</b>	<b>(672)</b>	<b>-8.1%</b>
<b>General Administration - Common Services</b>	<b>152,179</b>	<b>133,525</b>	<b>137,071</b>	<b>3,546</b>	<b>2.7%</b>
Remuneration	85,506	79,342	82,223	2,881	3.6%
Benefits	16,349	14,928	17,287	2,359	15.8%
Operations - Building	99,671	85,855	86,761	906	1.1%
Operations - Benefits	131	600	600	-	0.0%
Internal Allocation	(49,479)	(47,200)	(49,800)	(2,600)	5.5%
<b>PROTECTIVE SERVICES</b>	<b>4,627,468</b>	<b>4,674,095</b>	<b>5,021,205</b>	<b>347,110</b>	<b>7.4%</b>
<b>Police-Core Program</b>	<b>3,128,498</b>	<b>3,190,648</b>	<b>3,412,349</b>	<b>221,701</b>	<b>6.9%</b>
Remuneration-Administration	479,773	475,785	478,599	2,814	0.6%
Remuneration-Police Service	1,685,834	1,718,429	1,866,908	148,479	8.6%
Benefits	390,217	381,978	436,240	54,262	14.2%

**Town Of Kentville**  
**Operating Fund**  
**Proposed Budget 2025-2026**  
**Detail by Category**

<b>EXPENDITURES</b>	<b>Unaudited YTD 2024-2025 Actual</b>	<b>Approved Budget 2024-2025</b>	<b>Proposed Budget 2025-2026</b>	<b>Change Year over Year</b>	<b>% Change Year over Year</b>
Operations - General	159,923	160,980	165,039	4,059	2.5%
Benefits - Uniforms	51,953	42,000	42,000	-	0.0%
Internal Allocation	-	10,012	10,012	-	0.0%
Occupancy - Police Building	54,871	60,074	60,925	851	1.4%
Operations - Communication	102,421	112,100	123,500	11,400	10.2%
Operations - Programmes	70,345	76,000	76,000	-	0.0%
Operations - Technology	47,064	60,500	60,500	-	0.0%
Operations - Vehicle	86,098	92,790	92,626	(164)	-0.2%
<b>Emergency Measures and Other</b>	<b>224,850</b>	<b>169,800</b>	<b>212,205</b>	<b>42,405</b>	<b>25.0%</b>
Emergency Measures - Expense	21,401	19,300	19,300	-	0.0%
Emergency Measures - Remuneration	287	-	-	-	0.0%
Emergency Measures Organization	33,323	16,300	16,300	-	0.0%
Other Protective Services	169,839	134,200	176,605	42,405	31.6%
<b>Fire Protection</b>	<b>987,644</b>	<b>990,309</b>	<b>1,052,596</b>	<b>62,287</b>	<b>6.3%</b>
<b>Fire Fighting</b>	<b>573,484</b>	<b>576,059</b>	<b>638,346</b>	<b>62,287</b>	<b>10.8%</b>
Transfer To KVFD Area Rate	333,024	333,828	351,348	17,520	5.2%
Transfer To KVFD Operating Fund	240,460	242,231	286,998	44,767	18.5%
<b>Water supply &amp; hydrants</b>	<b>414,160</b>	<b>414,250</b>	<b>414,250</b>	<b>-</b>	<b>0.0%</b>
<b>Law Enforcement</b>	<b>146,918</b>	<b>144,407</b>	<b>148,279</b>	<b>3,872</b>	<b>2.7%</b>
Remuneration	94,196	102,033	101,790	(243)	-0.2%
Benefits	21,394	15,024	19,489	4,465	29.7%
<b>Operations - Other</b>	<b>31,328</b>	<b>27,350</b>	<b>27,000</b>	<b>(350)</b>	<b>-1.3%</b>
By Law Enforcement Officer	-	350	-	(350)	-100.0%
Legal & Audit	11,533	10,000	10,000	-	0.0%
Prosecution	14,795	12,000	12,000	-	0.0%
Grant-Seniors Safety	5,000	5,000	5,000	-	0.0%
<b>Police-Sales of Service</b>	<b>137,001</b>	<b>175,879</b>	<b>193,656</b>	<b>17,777</b>	<b>10.1%</b>
Remuneration	119,356	155,247	165,909	10,662	6.9%
Benefits	17,645	20,632	27,747	7,115	34.5%
<b>Debt Charges</b>	<b>2,557</b>	<b>3,052</b>	<b>2,120</b>	<b>(932)</b>	<b>-30.5%</b>
<b>TRANSPORTATION SERVICES</b>	<b>3,019,320</b>	<b>2,884,222</b>	<b>3,035,079</b>	<b>150,857</b>	<b>5.2%</b>
<b>Common Services</b>	<b>1,440,846</b>	<b>1,500,682</b>	<b>1,482,448</b>	<b>(18,234)</b>	<b>-1.2%</b>
Remuneration - Administration	373,988	354,784	368,638	13,854	3.9%
Remuneration - Work Crew	787,137	877,337	915,477	38,140	4.3%
Benefits	236,350	230,193	249,341	19,148	8.3%
Operations - General	227,391	172,052	81,365	(90,687)	-52.7%
Operations - Benefits	8,330	7,000	7,500	500	7.1%
Internal Allocation	(624,013)	(559,500)	(559,500)	-	0.0%
Common Services	-	21,000	21,000	-	0.0%
Occupancy - Public Works Building	64,561	55,212	53,598	(1,614)	-2.9%
Operations - Communications	5,975	4,000	4,000	-	0.0%
Operations - Vehicles and Equipment	361,127	338,604	341,029	2,425	0.7%
<b>Other Transportation</b>	<b>128,157</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>0.0%</b>
Kentville Water Commission Work	109,017	80,000	80,000	-	0.0%
Property Owners-Outside Work	19,140	20,000	20,000	-	0.0%

<b>Town Of Kentville</b> <b>Operating Fund</b> <b>Proposed Budget 2025-2026</b> <b>Detail by Category</b>					
<b>EXPENDITURES</b>	<b>Unaudited YTD 2024-2025 Actual</b>	<b>Approved Budget 2024-2025</b>	<b>Proposed Budget 2025-2026</b>	<b>Change Year over Year</b>	<b>% Change Year over Year</b>
	-				
<b>Public Transit</b>	<b>374,055</b>	<b>383,321</b>	<b>422,420</b>	<b>39,099</b>	<b>10.2%</b>
Kings Point To Point	21,452	21,500	13,851	(7,649)	-35.6%
Kings Transit Authority	352,603	361,821	408,569	46,748	12.9%
<b>Road Transportation</b>	<b>970,833</b>	<b>840,400</b>	<b>967,800</b>	<b>127,400</b>	<b>15.2%</b>
Street Repairs	226,913	165,000	241,400	76,400	46.3%
Sidewalk Repairs	3,158	7,000	7,000	-	0.0%
Storm Sewer	103,946	90,000	115,000	25,000	27.8%
Snow and Ice Removal	275,482	230,000	245,000	15,000	6.5%
Street Lighting	180,275	185,000	185,000	-	0.0%
Street Signs	93,216	70,000	80,000	10,000	14.3%
Other Programmes	52,395	58,400	59,400	1,000	1.7%
Street Cleaning	35,449	35,000	35,000	-	0.0%
<b>Debt Charges</b>	<b>105,429</b>	<b>59,819</b>	<b>62,411</b>	<b>2,592</b>	<b>4.3%</b>
	-				
<b>ENVIRONMENTAL HEALTH SERVICES</b>	<b>507,303</b>	<b>758,644</b>	<b>815,993</b>	<b>57,349</b>	<b>7.6%</b>
<b>Solid Waste Collection and Recycling</b>	<b>507,303</b>	<b>758,644</b>	<b>815,993</b>	<b>57,349</b>	<b>7.6%</b>
<b>Landfill</b>	<b>465,961</b>	<b>715,044</b>	<b>772,393</b>	<b>57,349</b>	<b>8.0%</b>
Landfill Contract-Kings County	6,600	6,600	6,600	-	0.0%
Valley Waste Resource Management Agreement	459,361	708,444	765,793	57,349	8.1%
<b>Solid Waste Collection &amp; Disposal</b>	<b>41,342</b>	<b>43,600</b>	<b>43,600</b>	<b>-</b>	<b>0.0%</b>
<b>PUBLIC HEALTH</b>	<b>60,175</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Housing	60,175	-	-	-	0.0%
<b>ENVIRONMENTAL DEVELOPMENT</b>	<b>756,503</b>	<b>878,228</b>	<b>989,704</b>	<b>111,476</b>	<b>12.7%</b>
<b>Community Development and Planning and Zoning</b>					
<b>Other Community Development</b>	<b>364,339</b>	<b>407,795</b>	<b>398,792</b>	<b>(9,003)</b>	<b>-2.2%</b>
Operations - General	2,322	7,500	6,500	(1,000)	-13.3%
Community Development	180,202	197,315	213,275	15,960	8.1%
Natural Resources Development	9,632	7,500	11,000	3,500	46.7%
Promotions	137,170	123,673	116,448	(7,225)	-5.8%
Tourism - Remuneration	5,391	20,000	22,615	2,615	13.1%
Tourism - Consulting	-	21,000	5,000	(16,000)	-76.2%
Tourism - Programmes	10,031	8,700	5,500	(3,200)	-36.8%
Debt Charges	19,591	22,107	18,454	(3,653)	-16.5%
<b>Planning and Zoning</b>	<b>392,164</b>	<b>470,433</b>	<b>590,912</b>	<b>120,479</b>	<b>25.6%</b>
Remuneration	240,551	294,961	393,839	98,878	33.5%
Benefits	41,727	42,664	58,010	15,346	36.0%
Operations - General	109,886	132,808	139,063	6,255	4.7%
<b>RECREATION AND CULTURAL</b>	<b>1,932,560</b>	<b>2,043,663</b>	<b>2,308,055</b>	<b>264,392</b>	<b>12.9%</b>
<b>Administration</b>	<b>781,074</b>	<b>775,592</b>	<b>859,376</b>	<b>83,784</b>	<b>10.8%</b>
Remuneration	481,138	543,434	497,257	(46,177)	-8.5%
Benefits	99,176	103,423	108,349	4,926	4.8%
Benefits - Temp Staff	21,941	2,800	917	(1,883)	-67.3%
Operations - General	119,056	121,872	188,070	66,198	54.3%
Internal Allocation	-	(69,600)	-	69,600	-100.0%

<b>Town Of Kentville</b> <b>Operating Fund</b> <b>Proposed Budget 2025-2026</b> <b>Detail by Category</b>					
<b>EXPENDITURES</b>	<b>Unaudited YTD 2024-2025 Actual</b>	<b>Approved Budget 2024-2025</b>	<b>Proposed Budget 2025-2026</b>	<b>Change Year over Year</b>	<b>% Change Year over Year</b>
Operations - Vehicles and Equipment	59,763	73,663	64,783	(8,880)	-12.1%
<b>Cultural Buildings and Facilities</b>	<b>140,983</b>	<b>139,935</b>	<b>141,184</b>	<b>1,249</b>	<b>0.9%</b>
Library	42,800	42,800	42,800	-	0.0%
Debt Charges	98,183	97,135	98,384	1,249	1.3%
<b>Debt Charges</b>	<b>60,356</b>	<b>41,325</b>	<b>44,645</b>	<b>3,320</b>	<b>8.0%</b>
<b>Recreation Programmes - Swimming Pool</b>	<b>18,380</b>	<b>32,000</b>	<b>43,632</b>	<b>11,632</b>	<b>36.4%</b>
Remuneration	46,860	54,400	65,717	11,317	20.8%
Benefits	2,556	5,600	5,915	315	5.6%
Operations	983	2,000	4,000	2,000	100.0%
Revenue	(32,019)	(30,000)	(32,000)	(2,000)	6.7%
<b>Recreation Programmes - Nature Kids and Summer Day Camp</b>	<b>(39,232)</b>	<b>12,000</b>	<b>6,523</b>	<b>(5,477)</b>	<b>-45.6%</b>
Remuneration	105,268	128,000	191,017	63,017	49.2%
Benefits	9,408	12,000	17,191	5,191	43.3%
Operations - General	12,258	22,500	15,000	(7,500)	-33.3%
Revenue	(166,165)	(150,500)	(216,685)	(66,185)	44.0%
<b>Recreation Programmes - Summer Outreach</b>	<b>34,130</b>	<b>53,000</b>	<b>45,850</b>	<b>(7,150)</b>	<b>-13.5%</b>
Remuneration	30,156	47,200	39,312	(7,888)	-16.7%
Benefits	3,016	4,800	3,538	(1,262)	-26.3%
Operations - General	957	7,000	3,000	(4,000)	-57.1%
Revenue	-	(6,000)	-	6,000	-100.0%
<b>Recreation Programmes - Other</b>	<b>2,561</b>	<b>30,831</b>	<b>29,500</b>	<b>(1,331)</b>	<b>-4.3%</b>
Programmes - Other Expense	48,397	40,000	50,000	10,000	25.0%
Programme - Seniors	10,312	-	-	-	
Programmes - Other Revenue	(60,223)	(30,000)	(45,000)	(15,000)	50.0%
Community Events- Expenses	13,496	15,000	20,000	5,000	33.3%
Community Events - Revenue	(339)	(2,000)	(500)	1,500	-75.0%
Programmes - Spike Fund	315	-	-	-	0.0%
Programmes - Sport Activation	(9,396)	7,831	5,000	(2,831)	-36.1%
<b>Recreation Facilities</b>	<b>788,331</b>	<b>810,880</b>	<b>863,117</b>	<b>52,237</b>	<b>6.4%</b>
<b>Recreation Centre</b>	<b>57,383</b>	<b>61,100</b>	<b>59,800</b>	<b>(1,300)</b>	<b>-2.1%</b>
Remuneration and Expense	33,557	32,100	33,800	1,700	5.3%
Operations - General	23,826	29,000	26,000	(3,000)	-10.3%
<b>Swimming Pool</b>	<b>31,156</b>	<b>34,200</b>	<b>27,000</b>	<b>(7,200)</b>	<b>-21.1%</b>
Swimming Pool- Remuneration	-	2,200		(2,200)	-100.0%
Swimming Pool- Material and Supplies	8,445	6,000	3,000	(3,000)	-50.0%
Swimming Pool - Chemicals and Supplies	11,417	13,000	11,000	(2,000)	-15.4%
Swimming Pool - Operations Other	11,294	13,000	13,000	-	0.0%
<b>Tennis Courts</b>	<b>740</b>	<b>2,000</b>	<b>5,000</b>	<b>3,000</b>	<b>150.0%</b>
Tennis Courts - Other Costs	740	1,500	1,500	-	0.0%
Tennis Courts - Repairs & Maintenance	-	500	3,500	3,000	600.0%
<b>Arena</b>	<b>410,154</b>	<b>415,480</b>	<b>423,647</b>	<b>8,167</b>	<b>2.0%</b>
Arena - Remuneration	176,884	132,046	136,887	4,841	3.7%
Arena - Internal Allocation	(34,400)	10,400	11,033	633	6.1%
Arena - Benefits	36,834	29,953	29,973	20	0.1%

**Town Of Kentville**  
**Operating Fund**  
**Proposed Budget 2025-2026**  
**Detail by Category**

	Unaudited YTD	Approved Budget	Proposed Budget	Change	% Change
<b>EXPENDITURES</b>	<b>2024-2025 Actual</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>Year over Year</b>	<b>Year over Year</b>
Arena - Operations Benefits	6,878	5,000	6,000	1,000	20.0%
Arena - Operations Building	176,089	182,831	183,504	673	0.4%
Arena - Operations General	14,852	15,250	16,250	1,000	6.6%
Arena - Operations Equipment	33,018	40,000	40,000	-	0.0%
<b>Parks</b>	<b>288,896</b>	<b>298,100</b>	<b>347,670</b>	<b>49,570</b>	<b>16.6%</b>
Parks - Remuneration	94,981	76,500	99,320	22,820	29.8%
Parks - Benefits	6,277	8,500	26,034	17,534	206.3%
Parks - Operation Other	166,747	192,200	200,250	8,050	4.2%
Other - Internal Allocation	20,892	20,900	22,066	1,166	5.6%
<b>Parks Division and trees</b>	<b>145,977</b>	<b>148,101</b>	<b>174,228</b>	<b>26,127</b>	<b>17.6%</b>
Remuneration	115,571	142,101	119,945	(22,156)	-15.6%
Benefits	7,942	-	31,642	31,642	0.0%
Operations - General	4,801	6,000	1,000	(5,000)	-83.3%
Parks - Remuneration	52,864		21,641	21,641	0.0%
Other - Internal Allocation	(35,200)	-	-	-	0.0%
<b>Recreation Programmes</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0.0%</b>
Recreation Programmes - Grants	-	-	100,000	100,000	0.0%
<b>EDUCATION</b>	<b>2,101,476</b>	<b>2,102,100</b>	<b>2,324,456</b>	<b>222,356</b>	<b>10.6%</b>
Transfer to AVRCE	2,101,476	2,102,100	2,324,456	222,356	10.6%
	-				
<b>FINANCING AND TRANSFERS</b>	<b>2,113,363</b>	<b>1,615,535</b>	<b>2,317,340</b>	<b>701,805</b>	<b>43.4%</b>
<b>Allowances</b>	<b>-</b>	<b>-</b>	<b>18,000</b>	<b>18,000</b>	<b>0.0%</b>
<b>Reserves</b>	<b>(148,021)</b>	<b>(294,700)</b>	<b>(127,200)</b>	<b>167,500</b>	<b>-56.8%</b>
From -OP Reserve-Election	(51,000)	(51,000)	-	51,000	-100.0%
OP Reserve - surplus	(97,021)	(243,700)	(127,200)	116,500	-47.8%
<b>Debt Charges</b>	<b>849,670</b>	<b>849,670</b>	<b>874,040</b>	<b>24,370</b>	<b>2.9%</b>
<b>Transfers To Reserves</b>	<b>1,411,713</b>	<b>1,060,565</b>	<b>1,552,500</b>	<b>491,935</b>	<b>46.4%</b>
<b>Transfer</b>	<b>1,334,713</b>	<b>945,565</b>	<b>1,437,500</b>	<b>491,935</b>	<b>52.0%</b>
To: Operating Reserve	237,400	207,465	199,400	(8,065)	-3.9%
To: Public Works Equipment Reserve	315,000	315,000	315,000		0.0%
To: General Capital Reserve	782,313	423,100	923,100	500,000	118.2%
<b>Capital From Revenue - Police</b>	<b>77,000</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>17,608,589</b>	<b>17,353,316</b>	<b>19,269,354</b>	<b>1,916,038</b>	<b>11.0%</b>

*Town of Kentville*  
*Draft*  
Operating Budget  
2025-2026

Prepared by Wanda Matthews, CPA CA  
Director of Finance





## Guiding Principles

Sustainability

Growth

Cost  
Effectiveness

Affordability

The starting point for creating a department budget

- Considering their present mandate
- Determining the requirements to fulfil their mandates
- Resourcing the requirements - both staffing and expenditures

Goal –Sufficient revenue stream to meet priorities and mandate with stable base (mill) tax rates

# Challenges

- Tax rate stagnation
- CPI impacts
  - Declining annual CPI in some areas
  - Smaller general inflationary pressures on expenses
  - Reduced CAP percentage increase
- Collective agreements
- Infrastructure condition
- Impact of climate change
- Impact of unpredictable world markets and increasing tariffs
- Minimal reserves to address volatility in housing markets and program demands
- Absence of strategic plan to inform budget
- Operational plans where available inform the budget
- Long range plans are not reflective of current state

# Proposed Operating Budget 2025-2026

By Program Area and Type of Expenditure

# Revenues and Expenditures

	2024-2025	2025-2026	Change \$	Change %
TOTAL REVENUE	17,353,316	18,475,100	1,121,784	6.5%
TOTAL EXPENDITURE	17,353,316	19,269,354	1,916,038	11.0%

# REVENUE STREAMS

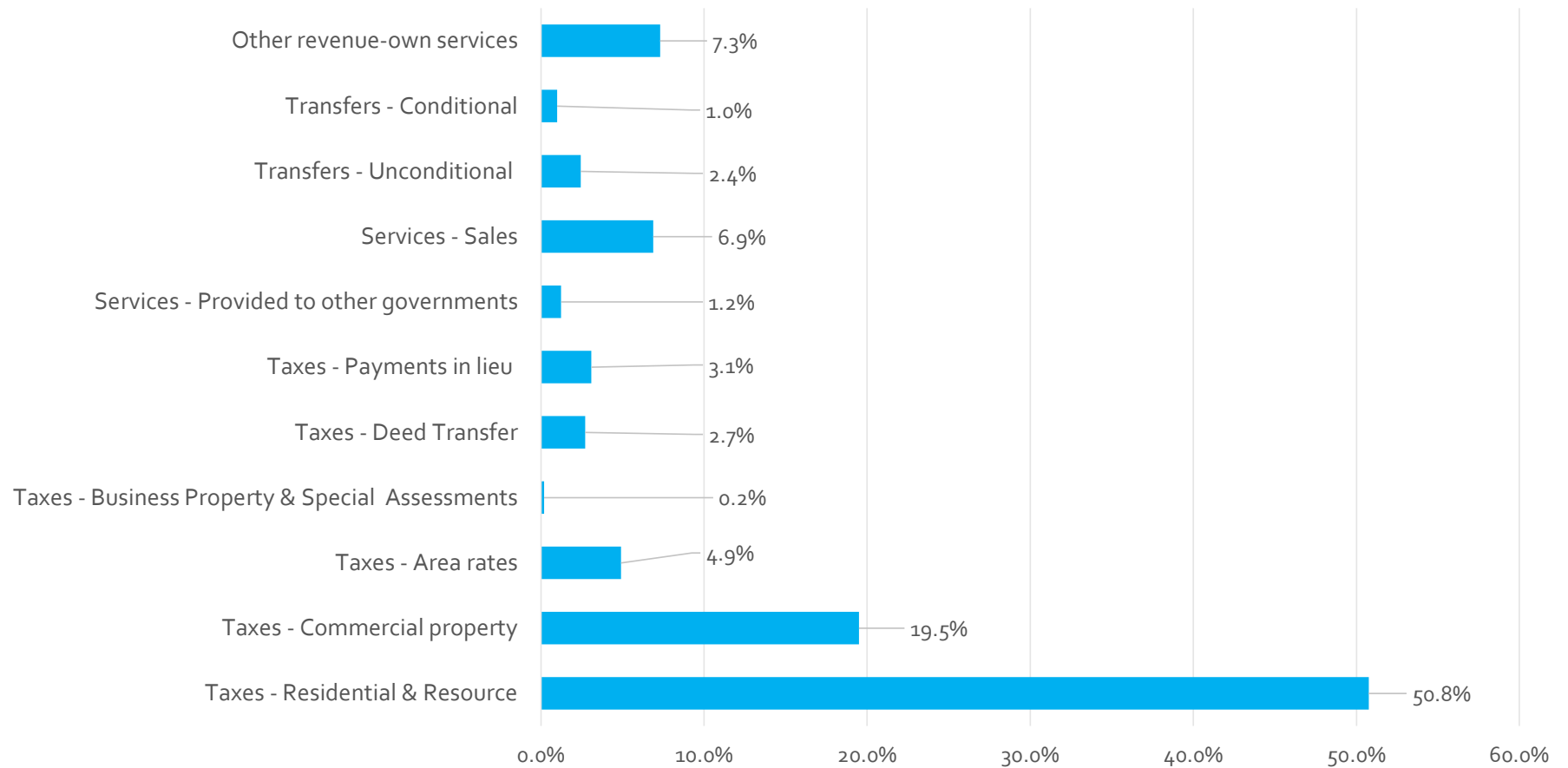
Revenues	Basis of Budget
CAP Rate - CPI driven	1.5% Increase (3.2 % PY)
Base (Mill) Tax rates	Static at FY 23-24 rates for Draft 1
Payments In Lieu of Taxes	Estimated based on FY 2025 actual
Sales of Services	FY 2025 adjusted for inflationary costs embedded in program costs
Return on Investments & Interest	Estimate less than FY 2025 actual and commitments due to market conditions
Transfers Unconditional Conditional Transfers	Actual provided by DMAH Estimated based on confirmed commitments Contingency for recreation grants at 60% PY



**Town Of Kentville  
Operating Fund  
Draft Budget 2025-2026**

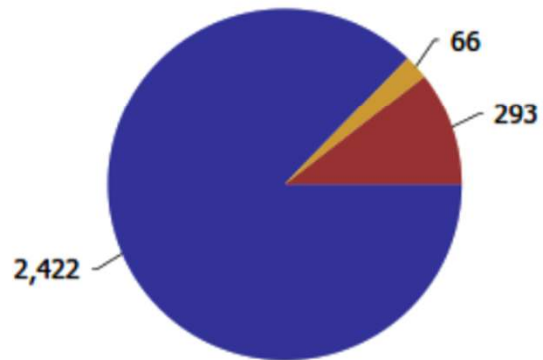
	Unaudited		2024-2025		2025 - 2026		Change	% Change
	2024 - 2025 Actual		Approved Budget		Draft Budget		Year over Year	Year over Year
REVENUES								
TAXES	\$	13,695,077	\$	13,382,793	\$	14,422,341	\$ 1,039,548	7.8%
PAYMENTS IN LIEU OF TAXES		569,364		583,150		569,364	(13,786)	-2.4%
SERVICES PROVIDED TO OTHER GOVERNMENTS		154,547		237,063		228,810	(8,253)	-3.5%
SALES OF SERVICES		1,206,279		1,270,100		1,270,630	530	0.0%
UNCONDITIONAL TRANSFERS		451,295		400,633		450,128	49,495	12.4%
CONDITIONAL TRANSFERS		270,951		156,357		183,094	26,737	17.1%
OTHER REVENUE-OWN SERVICES		1,472,595		1,323,220		1,350,733	27,513	2.1%
TOTAL REVENUES	\$	17,820,108	\$	17,353,316	\$	18,475,100	\$ 1,121,784	6.5%

## 2025/2026 Revenue as a % of Total



# Assessment Year 2025

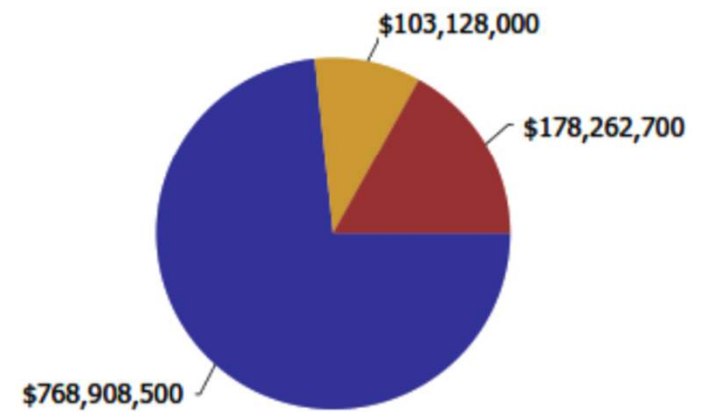
**Number of Accounts by Property Type**



**PROPERTY TYPE**

■ Residential ■ Apartment \* ■ Commercial

**Assessed Value by Property Type**



**PROPERTY TYPE**

■ Residential ■ Apartment \* ■ Commercial

\* Properties with more than three self contained living units





## Assessment Year 2025

### Residential Dwelling Assessment and CAP Overview:

	Average Assessed Value	Average Taxable Assessed Value	# of Properties	# of Properties Eligible for CAP	% of Accounts Capped
Residential Dwelling	\$350,838	\$248,270	2,050	1,816	89%
Condo (Unit)	\$254,250	\$189,800	6	4	67%

**Assessed Value** reflects market value as of a specific point in time (base date).

**Taxable Assessed Value** is used to calculate property taxes and includes eligible **Capped Assessments**.



# Property Assessment & Market Overview

## Assessment Year 2025

### Properties and Assessment Overview:

	Filed Year: 2025	Filed Year: 2024	Change \$	Change %
<b>All Residential Assessed Value</b>	\$871,144,400	\$765,089,900	\$106,054,500	13.86%
<b>Total Residential Taxable Assessed Value</b>	\$652,017,300	\$613,279,700	\$38,737,600	6.32%
<b>Total Residential Taxable Assessed Value not eligible for the CAP</b>	\$221,872,100	\$198,744,700	\$23,127,400	11.64%
<b>Total Residential Taxable Assessed Value eligible for the CAP</b> 66%	\$430,145,200	\$414,535,000	\$15,610,200	3.77%
<b>Total Resource Taxable Assessed Value</b>	\$5,440,200	\$4,006,900	\$1,433,300	35.77%
<b>Total Residential Exempt Assessed Value</b>	\$2,449,900	\$2,387,800	\$62,100	2.60%
<b>All Commercial Assessed Value</b>	\$179,154,800	\$182,609,300	(\$3,454,500)	-1.89%
<b>Total Commercial Taxable Assessed Value</b>	\$123,301,600	\$123,967,200	(\$665,600)	-0.54%
<b>Total Commercial Exempt Assessed Value</b> 31%	\$55,853,200	\$58,642,100	(\$2,788,900)	-4.76%

**Assessed Value** reflects market value as of a specific point in time (base date).

**Taxable Assessed Value** is used to calculate property taxes and includes eligible **Capped Assessments**.

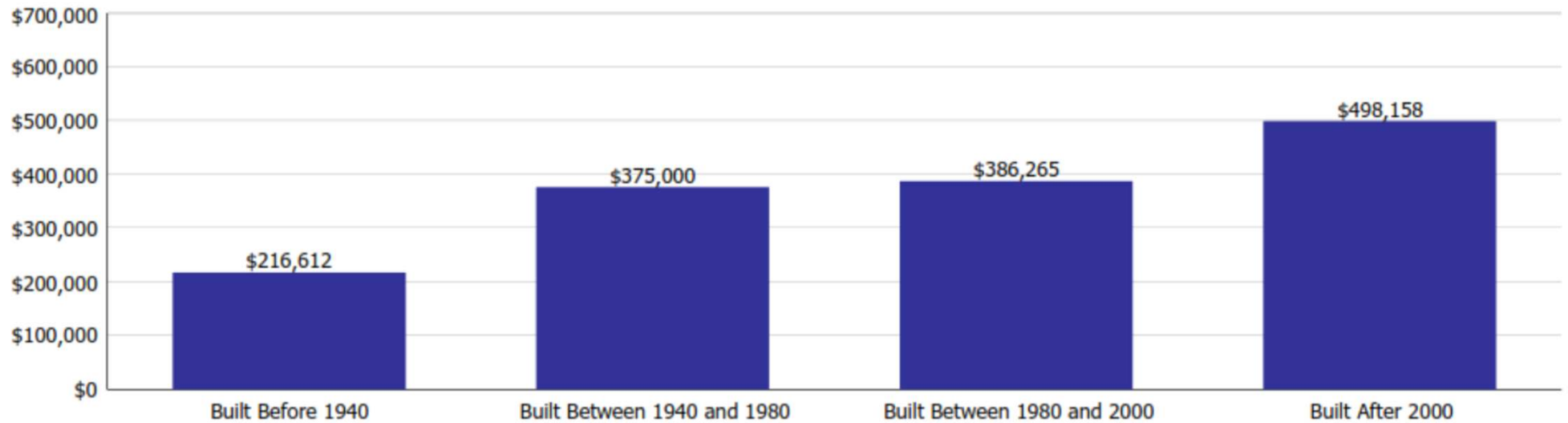


# Assessment Year 2025

## Residential dwelling sales by year built:

	Number of Sales	Average Sales Price
Built Before 1940	8	\$216,612
Built Between 1940 and 1980	8	\$375,000
Built Between 1980 and 2000	44	\$386,265
Built After 2000	31	\$498,158

Average Sales Price By Year Built



# Revenues and Expenditures

	2024-2025	2025-2026	Change \$	Change %
TOTAL REVENUE	17,353,316	18,475,100	1,121,784	6.5%
<b>TOTAL EXPENDITURE</b>	<b>17,353,316</b>	<b>19,269,354</b>	<b>1,916,038</b>	<b>11.0%</b>



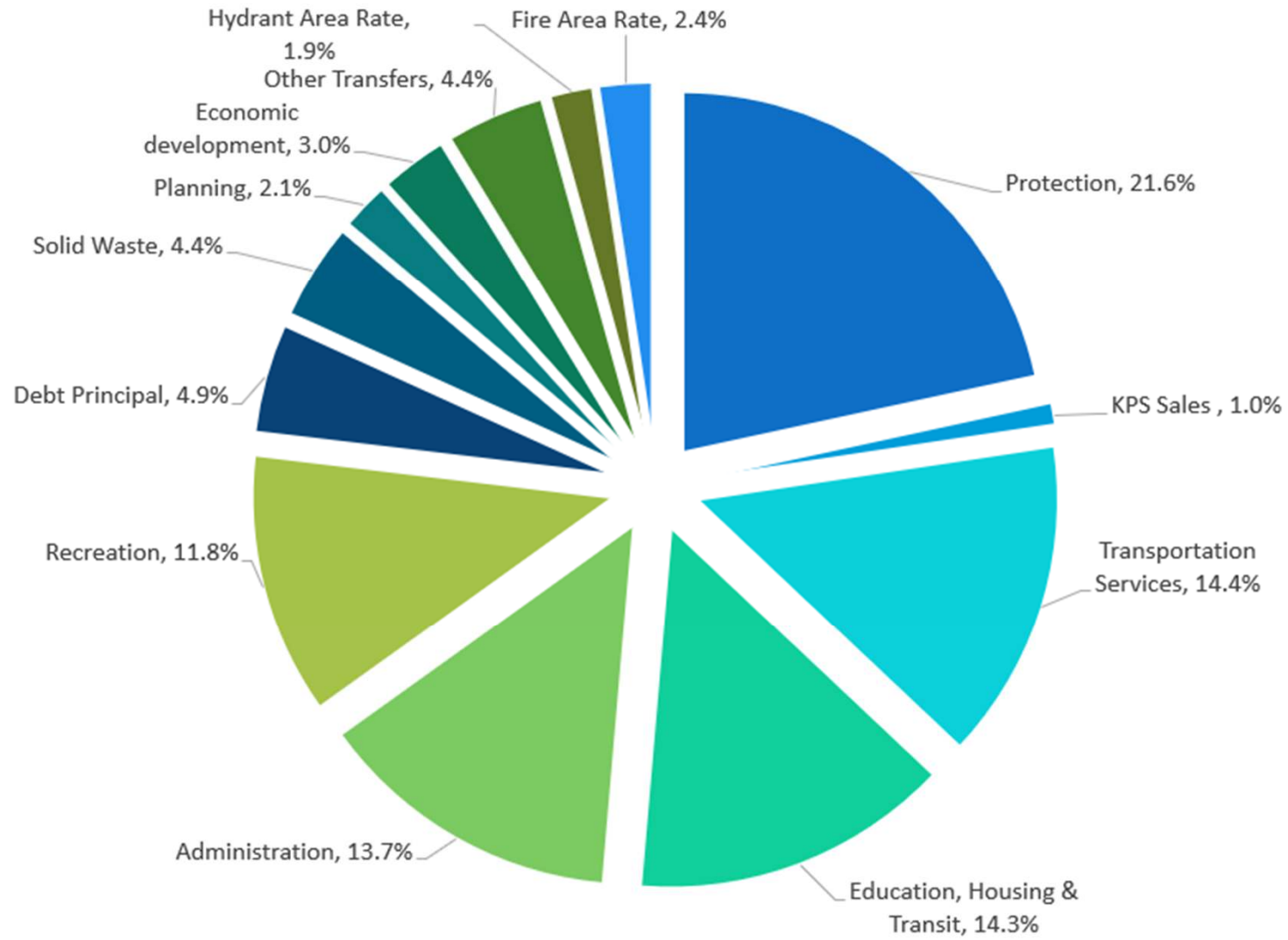
**Town Of Kentville  
Operating Fund  
Draft Budget 2025-2026**

Unaudited 2024 - 2025 Actual	2024-2025 Approved Budget	2025 - 2026 Draft Budget	Change Year over Year	% Change Year over Year
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**EXPENDITURES**

GENERAL ADMINISTRATION	\$ 2,490,421	\$ 2,396,829	\$ 2,457,522	\$ 60,693	2.5%
PROTECTIVE SERVICES	4,627,468	4,674,095	5,021,205	347,110	7.4%
TRANSPORTATION SERVICES	3,019,320	2,884,222	3,035,079	150,857	5.2%
ENVIRONMENTAL HEALTH SERVICES	507,303	758,644	815,993	57,349	7.6%
PUBLIC HEALTH	60,175	-	-	-	-
ENVIRONMENTAL DEVELOPMENT	756,503	878,228	989,704	111,476	12.7%
RECREATION AND CULTURAL	1,932,560	2,043,663	2,308,055	264,392	12.9%
EDUCATION	2,101,476	2,102,100	2,324,456	222,356	7.4%
FINANCING AND TRANSFERS	2,113,362	1,615,535	2,317,340	701,805	43.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,608,588</b>	<b>\$ 17,353,316</b>	<b>\$ 19,269,354</b>	<b>\$ 1,916,038</b>	<b>11.0%</b>

### 2024/2025 Department Expenditures as a % of Total



# Assumptions: People

People	Basis of Budget
Benefits Employers Share Group Benefits CPP, EI, WCB	Rates as of: April 1, 2025 January 1, 2025
Remuneration increases	<ul style="list-style-type: none"> <li>Negotiated contract changes and Council approved non-union changes</li> <li>Increments by individual where known</li> </ul>
Recruitment and Retention	<p>Increasing staffing costs to recruit in demand roles</p> <p>Training and learning investment maintained to support succession planning and retention</p>
Vacancy -Contingency	Police cadet position budgeted for expected start date

## FTE Changes by Program

	2024-2025 Approved FTE Budget	2025-2026 Proposed FTE Budget	Change Increase (Decrease)
GENERAL ADMINISTRATION			
Legislative	7.00	7.00	0.00
CAO Office, Town Hall and Finance/IT	10.62	10.62	0.00
PROTECTIVE SERVICES			
Police and Law Enforcement	23.04	23.62	0.58
Sales of Service	3.80	3.80	0.00
TRANSPORTATION SERVICES			
Common services	4.00	4.00	0.00
Work Crew	10.26	10.26	0.00
ENVIRONMENTAL DEVELOPMENT			
Planning and zoning	2.00	3.00	1.00
Community Development	1.17	1.17	0.00
RECREATION AND CULTURAL			
Administration	7.00	6.00	(1.00)
Facilities	4.60	5.60	1.00
Seasonal staff	10.52	10.12	( 0.40)
<b>Total FTE</b>	<b>84.01</b>	<b>85.19</b>	<b>1.18</b>



# Assumptions: Expenditures

Type of Expenditure	Basis of Budget
Inflationary pressures	Estimated by program area based on actual 24-25, 5-year average and/or adjusted for CPI
Council Agreements and Joint Boards	Estimated based on negotiated funding formulas or contractual agreements
Debt	Principal and interest assumes capital expenditures from Approved CIP 2026-2030 level
Programming	Maintain 24-25 levels Additions identified to support growing operations
Recreation Programming	Reflects programming shared previously with Council

# Mandatory Payments and Debt

<b>Mandatory</b>	<b>2024-25</b>	<b>2025-26</b>	<b>Change \$</b>	<b>Change %</b>
Education	2,102,100	2,324,456	222,356	10.6%
Assessment	92,824	94,965	2,141	2.3%
Debenture principal	849,670	874,040	24,370	2.9%
Debenture and short term borrowing interest	128,591	129,246	655	0.5%
<b>Total</b>	<b>3,173,185</b>	<b>3,422,707</b>	<b>249,522</b>	<b>7.9%</b>

# External Commitments and Partnerships

Commitments	2024-25	2025-26	Change \$	Change %
Prosecution	12,000	12,000	-	0.0%
Library	42,800	42,800	-	0.0%
Inspections/911	137,500	179,905	42,405	30.8%
REMO	14,500	14,500	-	0.0%
REN	27,015	27,015	-	0.0%
KDCL	138,300	141,760	3,460	2.5%
Public transit	361,821	408,569	46,748	12.9%
Fire Operating	242,231	286,998	44,767	5.2%
Kings Point to Point	21,500	13,851	(7,649)	-35.6%
Valley Waste	715,044	772,393	57,349	8.0%
Fire Area Rate	333,828	351,348	17,520	10.6%
Hydrant Area rate	414,250	414,250	-	0.0%
Total	2,460,789	2,665,389	204,600	8.3%

## Change by major expenditure category

### People Inflationary Pressures 559,187

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APA Contract -Prior Year Adjustment 15,518

Staff turnover and reclassification (46,199)

Increments and Benefit Rate 193,075

Cost of Living Adjustment per contract 258,320

#### People Investment - Core Areas <sup>1</sup>

- Police Service 85,274
- Vacancy factor adjustment (35,815)
- Planning 89,014

## Change by major expenditure category

### Expenditure Cost Drivers

CHANGE

#### Non - Recurring Expenditures/ Savings

25,500

Climate Action Plan - Costs net of grant revenue  
Needed to get access to future grants operating and capital

17,500

AVMBA request for grant

100,000

Recreation Master Plan - Request of previous Council

100,000

Human Resource Needs Assessment

20,000

Election 2024 - Reduction of budget in Administration/IT

(87,000)

Stormwater management master plan

(100,000)

Arena - facility conditions assessment

(36,000)

Loss of Revenue - Finance Service for KVFD

11,000

# Change by major expenditure category

## Expenditure Cost Drivers

CHANGE

### General Operational Pressures

210,789

Administration

35,276

Planning and Economic Development operations

(15,330)

Transportation

- Operations

76,391

- Road Repairs

25,000

- Storm Sewer Repairs & Maintenance

15,000

- Snow removal

15,796

Police - Core Programme operations

21,624

# Change by major expenditure category

## Expenditure Cost Drivers

## CHANGE

### Parks and Recreation

• Admin and Facilities	14,220
• Programmes (net expense)	(7,232)
• Pool Operations	11,632
• Nature Kids and Summer Day Camp	(5,477)
• Downtown Active Transportation Barriers - Maintenance	16,871
• HWA response (Hemlock Project)	10,500
• Net other pressures and savings	(3,482)

### Transfers from reserves for specified purposes

**167,500**

### Transfers to reserves - operating and capital

**(8,065)**

# How to mitigate deficit?

## Points of consideration

- Less conservative with revenue
  - Interest on accounts
  - \$30,000 in unconfirmed conditional grants in addition to recreation program revenues
  - Remove allowance for tax appeals
- Defer or deny funding requests
  - AVMBA
  - Others?
- Reduce transfer to reserve
  - Critical incident response
- Utilize reserves to offset funding partner increases where available
- User fee review and reset
- Service level adjustments
- Increase tax rate for commercial, residential and resource



# Thank you!

Questions?