

Town of Kentville Council Meeting

July 28, 2025, 6:00pm, Kentville Town Hall

1. CALL MEETING TO ORDER AND ROLL CALL
2. APPROVAL OF THE AGENDA
3. APPROVAL OF MINUTES
 - (a) Council Meeting, June 30, 2025
4. PRESENTATIONS
 - (a) Audited Financial Statements
 - (b) Recommendations from the Audit Committee
 - (c) Appointment of auditor for 2025-2026
5. RECOMMENDATIONS AND REPORTS
 - (a) Council Advisory Committee
 1. First Reading: Land Use Bylaw Amendment, C1 zone
 2. First Reading: Land Use Bylaw Amendment, 157 Main Street
 3. Kentville Business Park Tax Rate
 4. Repeal of Policy Statement G74 and G76, Covid Policies
 - (b) Council Reports
 1. Councillor John Andrew
 2. Councillor Rob Baker
 3. Deputy Mayor Debra Crowell
 4. Councillor Samantha Hamilton
 5. Councillor Cathy Maxwell
 6. Councillor Cate Savage
 - (c) Mayor's Report
6. OLD BUSINESS
 - (a) Bell Mobility Cell Tower Request for Concurrence
7. NEW BUSINESS
 - (a) Main Street Adjustment for Construction
8. PUBLIC COMMENTS
9. CORRESPONDENCE
 - (a) None

10. IN-CAMERA

- (a) Contract Negotiations
- (b) Code of Conduct
- (c) Code of Conduct

11. ADJOURNMENT

DRAFT



TOWN OF KENTVILLE COUNCIL MEETING

Meeting Minutes: June 30, 2025

Town Hall, 354 Main Street, Kentville Nova Scotia

This meeting was held in Town Hall and was livestreamed on YouTube.

Mayor Zebian gave appreciation to outgoing Chief Administrative Officer Kevin Matheson for his support over the past few months.

1. CALL TO ORDER AND ROLL CALL

Mayor Andrew Zebian called the meeting to order at 6:00 p.m. and noted that the following members of Council were present: Deputy Mayor Debra Crowell, Councillor Rob Baker, Councillor Samantha Hamilton, Councillor Cathy Maxwell, and Councillor Cate Savage.

Staff in attendance included Interim Chief Administrative Officer Kevin Matheson, Incoming Chief Administrative Officer Chris McNeill, Solicitor Geoff Muttart and Deputy Clerk Jennifer West.

REGRETS

Councillor John Andrew

The chair gave a land acknowledgement.

DECLARATIONS OF CONFLICT OF INTEREST

None.

2. APPROVAL OF THE AGENDA

Remove 5.a.4 Accessibility Committee Recommendations

It was moved by Deputy Mayor Debra Crowell and Councillor Cathy Maxwell

That the agenda of June 30, 2025 be approved.

MOTION CARRIED

*Councillors who voted in favour of this motion:
Baker, Crowell, Hamilton, Maxwell, Savage and Zebian
Council Meeting Minutes, June 30, 2025
Pending Approval
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3. APPROVAL OF THE MINUTES

(a) Council meeting held on May 26, 2025

It was moved that the minutes of the Council meeting on May 26, 2025 be approved.

MOTION CARRIED

(b) Special Council meeting held on June 12, 2025

It was moved that the minutes of the Council meeting on June 12, 2025 be approved.

MOTION CARRIED

(c) Special Council meeting held on June 17, 2025

It was moved that the minutes of the Council meeting on June 17, 2025 be approved.

MOTION CARRIED

(d) Special Council meeting held on June 23, 2025

It was moved that the minutes of the Council meeting on June 23, 2025 be approved.

MOTION CARRIED

(e) Special Council meeting held on June 24, 2025

It was moved that the minutes of the Council meeting on June 24, 2025 be approved.

MOTION CARRIED

4. SPECIAL PRESENTATION

Mayor David Corkum from the Municipality of the County of Kings introduced MOK staff members Scott Conrod and Martin Kehoe to host the presentation. Mr. Conrod and Mr. Kehoe shared the concerns heard by residents in the valley, the sources of these concerns and the methods being implemented to resolve the issues.

Presentation available for more information

Council Meeting Minutes, June 30, 2025

Pending Approval

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5. RECOMMENDATIONS AND REPORTS

(a) Council Advisory Committee

(1) Biodiversity Strategy

At the June 9, 2025 meeting of Council Advisory Committee, Deputy Clerk Jennifer West gave a presentation of the town's draft Biodiversity Strategy that would see land and habitat conservation integrated more strategically into all departments and the community.

Report available for more information.

It was moved by Councillor Cate Savage and Deputy Mayor Debra Crowell

That Council approve the Town of Kentville Biodiversity Strategy.

MOTION CARRIED

Councillors who voted in favour of this motion:

Baker, Crowell, Hamilton, Maxwell, Savage and Zebian

(2) Public Participation Policy

At the June 9, 2025 meeting of Council Advisory Committee, Director Darren Shupe presented the revised Public Participation Policy for Planning applications, with a focus on improving communication with residents.

Report available for more information.

It was moved by Councillor Cate Savage and Deputy Mayor Debra Crowell

That Council approve Policy Statement Public Participation Policy as presented.

MOTION CARRIED

Councillors who voted in favour of this motion:

Baker, Crowell, Hamilton, Maxwell, Savage and Zebian

(3) Rezoning Application

At the June 9, 2025 meeting of Council Advisory Committee, Director Darren Shupe introduced the planning application to rezoning the parcel of land at 157 Main Street from R2 to R3 to facilitate an 8-unit apartment building.

Report available for more information.

It was moved by Councillor Cate Savage and Councillor Cathy Maxwell

DRAFT

That Council direct the CAO to schedule a public participation meeting on the rezoning application for PID 55467070, 157 Main Street, from R2 to R3 to facilitate an 8-unit apartment building.

MOTION CARRIED

Councillors who voted in favour of this motion:

Baker, Crowell, Hamilton, Maxwell, Savage and Zebian

(4) Removed from the agenda

(b) Councillors' and Mayor's Reports

Reports were received and are part of the meeting record.

(1) Councillor John Andrew

Report not submitted

Report available for more information.

(2) Councillor Rob Baker

Report submitted.

Report available for more information.

(3) Deputy Mayor Debra Crowell

Report submitted.

Report available for more information.

(4) Councillor Samantha Hamilton

Report submitted.

Report available for more information.

(5) Councillor Cathy Maxwell

Report submitted.

Report available for more information.

(6) Councillor Cate Savage

Report submitted.

Report available for more information.

DRAFT

(c) Mayor Andrew Zebian

Report submitted.

Report available for more information.

6. BUSINESS ARISING FROM THE MINUTES

(a) Equity and Belonging Committee Appointments

At the March meeting of Council, Council approved the Equity and Belonging Plan as an action item related to the Nova Scotia Dismantling Racism and Hate Act, which identifies Municipalities as the first public sector bodies required to have plans to address systemic hate, inequity and racism.

Report available for more information

It was moved by Councillor Cate Savage and Councillor Rob Baker

That Council approve the following applications for committee membership:

- Orlando Butler-Hunt
- Sherwin Pagtakhan
- Dr. Alicia Moreiga
- Mark Albano
- Kathy-Ann Browning Johnson

MOTION CARRIED

Councillors who voted in favour of this motion:

Baker, Crowell, Hamilton, Maxwell, Savage and Zebian

It was moved by Councillor Cate Savage and Deputy Mayor Debra Crowell

That Council appoint two Councillors to sit on the Equity and Belonging Committee: Councillor Cathy Maxwell and Councillor Rob Baker.

MOTION CARRIED

Councillors who voted in favour of this motion:

Baker, Crowell, Hamilton, Maxwell, Savage and Zebian

(b) Sanitary Sewer Operating Reserve

Mayor Andrew Zebian gave a review of the request for transfer into the Sanitary Sewer Operating Reserve.

Report available for more information

It was moved by Deputy Mayor Debra Crowell and Councillor Cate Savage

DRAFT

That, in the event of a Sanitary Sewer operating budget deficit persists, that Council approve that the final audited deficit value be withdrawn from the Town of Kentville Sanitary Sewer operating reserve.

MOTION CARRIED

Councillors who voted in favour of this motion:

Baker, Crowell, Hamilton, Maxwell, Savage and Zebian

(c) C3 Zone Land Use Bylaw Amendment

At the April 28th 2025 meeting of Council, First Reading was given for proposed amendments to the Town of Kentville's Land Use Bylaw, permitting residential conversions of up to four units in the Limited Commercial (C3) Zone. A Public Hearing was held on June 30, 2025.

Report available for more information

It was moved by Councillor Cate Savage and Councillor Cathy Maxwell

That Council approve Second Reading to and approves amendments to the Kentville Land Use By-law to permit residential conversions in the Limited Commercial (C3) zone, in a manner substantively the same as indicated on page 2 staff report presented to Council dated April 28, 2025.

MOTION CARRIED

Councillors who voted in favour of this motion:

Baker, Crowell, Hamilton, Maxwell, Savage and Zebian

7. NEW BUSINESS

(a) Appointment of Chief Administrative Officer

Mayor Andrew Zebian thanked Mr. Kevin Matheson for his service to the town and welcomed the new CAO Chris McNeill to the role.

Report available for more information.

It was moved by Councillor Cate Savage and Councillor Samantha Hamilton

That Council appoint Chris McNeill as the Town of Kentville's Chief Administrative Officer, beginning July 2, 2025.

MOTION CARRIED

Councillors who voted in favour of this motion:

Baker, Crowell, Hamilton, Maxwell, Savage and Zebian

It was moved by Councillor Cate Savage and Deputy Mayor Debra Crowell

DRAFT

That Council consent to the CAO performing the duties of the clerk as prescribed in the municipal government act.

MOTION CARRIED

Councillors who voted in favour of this motion:

Baker, Crowell, Hamilton, Maxwell, Savage and Zebian

(b) Draft 2025-2026 Operating Budget

Interim CAO Kevin Matheson gave an update on the operating budget, with recommendations to address deficit.

Report available for more information.

It was moved by Deputy Mayor Debra Crowell and Councillor Cate Savage

That Council approve the Town of Kentville 2025-2026 Operating Budget in the amount of \$18,574,900.

MOTION CARRIED

Councillors who voted in favour of this motion:

Baker, Crowell, Hamilton, Maxwell, Savage and Zebian

It was moved by Councillor Cate Savage and Deputy Mayor Debra Crowell

Whereas the Town of Kentville requires the sum of \$12,980,316 to be levied against the ratepayers of the Town after allowing for all other sources of revenue;

Be it resolved

That Council the Town of Kentville levy a rate of \$1.4262 per \$100 of taxable assessed value of residential and resource property in the Town, a rate of \$3.2962 per \$100 of taxable assessed value of commercial property not in the Kentville Business Park and a rate of \$2.287 per \$100 of taxable assessed value of commercial property within in the Kentville Business Park.

MOTION CARRIED

Councillors who voted in favour of this motion:

Baker, Crowell, Hamilton, Maxwell, Savage and Zebian

It was moved by Councillor Cate Savage and Deputy Mayor Debra Crowell

Be in resolved that the Town of Kentville levy an area rate of \$0.045 per \$100 of all taxable assessed property for the purposes of the Kentville Volunteer Fire Department.

MOTION CARRIED

DRAFT

*Councillors who voted in favour of this motion:
Baker, Crowell, Hamilton, Maxwell, Savage and Zebian*

It was moved by Councillor Cate Savage and Deputy Mayor Debra Crowell

Be it resolved that the Town of Kentville levy an area rate of \$0.052 per \$100 of all taxable assessed property for the purposed of fire hydrant protection by the Kentville Water Commission.

MOTION CARRIED

*Councillors who voted in favour of this motion:
Baker, Crowell, Hamilton, Maxwell, Savage and Zebian*

It was moved by Councillor Cate Savage and Deputy Mayor Debra Crowell

Be it resolved that the Town of Kentville levy an area rate of \$0.115 per \$100 of all taxable commercial property for the purposes of the Kentville Business Development Corporation Limited.

MOTION CARRIED

*Councillors who voted in favour of this motion:
Baker, Crowell, Hamilton, Maxwell, Savage and Zebian*

8. CORRESPONDENCE

- (a) Layla Alders
- (b) Catherine Browning
- (c) Postal Workers
- (d) Farmers Markets of Nova Scotia
- (e) Mike MacLean
- (f) Department of Justice

9. PUBLIC COMMENTS

- (a) Mike MacLean
Concerns about earlier start for budget approvals in 2026.

10. ADJOURNMENT

It was moved

That the June 30, 2025 meeting of Council adjourn at 7:18 p.m.

MOTION CARRIED

Approved by CAO Chris McNeill

Town of Kentville
Consolidated
Financial Statements
AUDITED
March 31, 2025



Town of Kentville

Management's Responsibilities

March 31, 2025

The accompanying consolidated financial statements, notes and schedules contained in the annual financial statement of the Town of Kentville are the responsibility of management. The consolidated financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada ("CPA"). The preparation of the consolidated financial statements necessarily includes some amounts which are based on the best estimates and judgements of management.

To assist in its responsibility, management maintains accounting, budget and other internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded and that the financial records are reliable for the preparation of financial statements.

Town Council fulfils its responsibility through its budget committee and regular review of monthly financial reports. The budget committee consists of the Mayor, all Councillors, the Chief Administrative Officer and all Directors. This committee meets as necessary to deal with budgetary issues. Regular meetings of Town Council deal with all other financial matters including the receipt and approval of the annual audited financial statements.

The consolidated financial statements have been audited by the firm of Kent & Duffett. Their report to the Mayor and Town Council, stating the scope of their examination and opinion of the consolidated financial statements follows.

Chris McNeill
Chief Administrative Officer

Wanda Matthews, CPA, CA
Director of Finance

Town of Kentville
Consolidated Financial Statements
Audited

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Town of Kentville**Consolidated Statement of Financial Position**

March 31

2025**2024****Financial Assets**

Cash (Note 4)	\$	8,489,999	\$	8,014,772
Accounts Receivable (Note 5)		3,674,469		2,417,959
Properties held for sale (Note 6)		212,748		57,750
		12,377,216		10,490,481
Investments (Note 7)				
Restricted - External		10,000,000		10,000,000
Unrestricted		3,510,597		3,026,084
Total Investments		13,510,597		13,026,084
		25,887,813		23,516,565

Liabilities

Bank indebtedness (Note 8)		2,190,585		2,619,931
Short Term Loan		726,000		-
Accounts payable and accrued liabilities (Note 9)		1,982,659		2,319,430
Deferred revenue- obligatory reserve fund		857,898		906,326
Deferred Revenue		1,023,849		750,132
Long-term debt (Note 10)		5,059,090		4,979,160
Tax sale surplus (Note 11)		12,043		12,043
		11,852,124		11,587,022
Net Financial Assets		14,035,689		11,929,543

Non-Financial Assets

Tangible capital assets (Note 12)		46,332,429		44,709,980
Prepaid expenses		391,267		368,737
Other		4,738		-
		46,728,434		45,078,717

ACCUMULATED SURPLUS	\$	60,764,123	\$	57,008,260
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On behalf of the Town

Commitments (Note 14)
Contingencies (Note 17)
Subsequent events (Note 19)

Mayor_____
Chief Administrative Officer

Town of Kentville

Consolidated Statement of Operations and Accumulated Surplus

Year Ended March 31	Budget 2025 (Note 15)	Actual 2025	Actual 2024
Revenues			
Taxes	\$ 10,424,811	\$ 10,645,451	\$ 9,416,337
Grants in lieu	583,150	569,364	583,157
Services provided	237,063	154,547	222,165
Sales of services	542,900	517,079	618,849
Revenue from own sources	465,220	458,893	488,209
Unconditional transfers	339,937	389,937	168,480
Conditional transfers and government grants	156,357	267,951	160,680
Canada Community Building Fund transfer	486,974	1,200,221	436,383
Grants	4,099,758	1,508,286	731,752
Wastewater rates	1,559,100	1,418,322	1,353,931
Water rates	1,357,400	1,386,739	1,355,952
Public fire protection	603,750	603,731	603,731
Other revenue	7,500	6,177	19,563
Interest and dividends	668,200	1,067,190	1,007,210
Capital gains	100,000	558,949	-
Proceeds from sale of assets	24,000	53,299	-
Total Revenues	21,656,120	20,806,136	17,166,399
Expenses			
General government services	2,208,729	2,276,210	1,955,954
Protective services	3,926,017	3,880,284	3,502,372
Transportation services	2,310,122	2,520,951	2,091,156
Environmental health services	758,644	507,303	694,807
Public health services	-	-	-
Environmental development services	878,228	754,121	758,134
Recreation and cultural services	2,043,663	1,938,108	1,686,553
Water	1,318,050	1,345,948	1,272,839
Wastewater	1,392,580	1,369,077	1,332,271
Net book value of tangible assets disposed	-	-	-
Amortization	2,679,258	2,410,027	2,254,563
Capital loss	-	-	145,081
Other	75,000	48,244	200,981
Total Expenses	17,590,291	17,050,273	15,894,711
Annual surplus	\$ 4,065,829	\$ 3,755,863	1,271,688
Accumulated surplus, beginning of year		57,008,260	55,736,572
Accumulated surplus, end of year		\$ 60,764,123	\$ 57,008,260

Town of Kentville**Consolidated Statement of Cash Flow**

March 31

2025

2024

Operating Activities

Annual surplus	\$	3,755,863	\$	1,271,688
Amortization of tangible capital assets (Note 12)		2,410,027		2,254,563
Changes in non-cash assets and liabilities				
(Increase) Decrease in taxes receivable		(60,243)		(18,471)
(Increase) Decrease in other accounts receivable		(1,196,267)		(1,011,571)
(Increase) Decrease in properties held for sale		(154,998)		-
Increase (Decrease) in accounts payable and accrued liabilities		(336,771)		622,090
Increase (decrease) in deferred revenue- obligatory reserve fund		(48,428)		89,745
(Decrease) Increase in deferred revenue		273,717		217,358
Decrease (Increase) in non-financial assets		(27,269)		(306,231)
Net change in cash from operating activities		4,615,631		3,119,171

Capital Activities

Acquisition of tangible capital assets (Note 12)		(4,032,475)		(4,124,059)
Proceeds from sale of tangible capital assets		27,300		-
Gain on sale of tangible capital assets		(27,300)		-
Net change in cash from capital activities		(4,032,475)		(4,124,059)

Investing Activities

(Increase) Decrease in investments		(484,513)		123,896
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Financing Activities

Increase in bank indebtedness		(429,346)		2,061,136
Proceeds from short term debt		726,000		-
Proceeds from debt issue (Note 10)		1,048,700		563,500
Long-term debt principal repayment		(968,770)		(1,004,940)
Net cash from financing activities		376,584		1,619,696

Net change in cash		475,227		738,704
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Cash, beginning of year		8,014,772		7,276,068
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Cash, end of year	\$	8,489,999	\$	8,014,772
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Town of Kentville**Consolidated Statement of Change in Net Financial Assets**

March 31

2025

2024

Annual surplus	\$	3,755,863	\$	1,271,688
Tangible capital assets				
Acquisition of tangible capital assets		(4,032,475)		(4,124,059)
Proceeds on disposal of tangible capital assets		27,300		-
Gain on disposal of tangible capital assets		(27,300)		-
Amortization of tangible capital assets		2,410,027		2,254,563
		(1,622,448)		(1,869,496)
Other non-financial assets				
Acquisition of prepaid and deferred charges		(22,530)		(306,439)
Other		(4,739)		209
		(27,269)		(306,230)
Net change in financial assets		2,106,146		(904,038)
Net financial assets, beginning of year		11,929,543		12,833,581
Net financial assets, end of year	\$	14,035,689	\$	11,929,543

1. Basis of Presentation

The consolidated financial statements of the Town of Kentville (Town) are prepared by management in accordance with Canadian public sector accounting standards.

2. Significant accounting policies

a) Basis of consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in fund balances and in financial position of the Town. The Town is comprised of all organizations, committees and enterprises accountable for the administration of their financial affairs and resources to the Town and which are owned or controlled by the Town. The entities include the operating, capital and reserve funds for the Town of Kentville and operating, capital and reserves for the Town of Kentville Water Commission. Interdepartmental and organizational transactions and balances are eliminated.

b) Basis of accounting

Revenues and expenditures are reported using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable and expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

c) Use of estimates

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and reported amounts of revenue and expenses during the period.

In addition, the Town's implementation of PS3280 Asset Retirement Obligations has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible capital assets and the expected retirement costs, as well as the timing and duration of these retirement costs.

These estimates and assumptions are based on the Town's best judgement and may differ significantly from actual results.

d) Revenue and Expense Recognition

Property tax revenue is based on assessments determined by Property Valuation Services Corporation and the tax rate as set annually. Tax revenues are recorded at the time invoices are issued. Assessments are subject to appeal.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as Deferred Revenue- Obligatory Reserve Funds until used for the specified purpose. Federal Gasoline Tax is the Town's sole obligatory reserve.

Conditional and government transfers are recognized in the financial statements in the period in which the events giving rise to the transfer occur, eligibility criteria are met, and reasonable estimates of the amount can be made.

e) Fund accounting

Funds within the consolidated financial statements consist of the operating, capital and reserve funds.

f) Financial instruments- fair values

The estimated fair value of cash and cash equivalents, receivables, inventories, bank indebtedness and payables approximate the carrying values due to the relatively short-term nature of the instruments and /or floating interest rates on the instruments. The estimated fair value of long-term debt also approximates carrying value due to interest rates that are based on the lender's rate.

g) Cash

Cash include cash on hand and deposits held with banks, bank overdrafts, short-term deposits with original maturities of three months or less.

h) Deferred revenue

Deferred revenue represents taxes, user charges and other fees that have been collected, for which the related services have yet to be provided. These amounts will be recognized as revenue in the fiscal year the services are provided.

i) Valuation allowance

The Town provides a valuation allowance for estimated losses that will be incurred in collecting receivables outstanding.

j) Investments

Investments within the perpetual fund are subject to external restrictions imposed by legislation, limiting the extent of their use. Pursuant to the *Town of Kentville and Kentville Electric Commission Sale of Assets Act*, the Town established a Special Perpetual Reserve Fund using proceeds from the sale of assets to Nova Scotia Power. This fund holds investments. The Act legislatively restricts the use of these funds. The principal amount of \$10,000,000 is permanently restricted and may not be withdrawn.

Town investments include common shares, short-term financial instruments, and long-term federal, provincial and corporate fixed-income securities. The Town uses the cost method of accounting for its portfolio investments. Investments in publicly-traded shares are recorded at the acquisition cost plus brokerage fees. Investments in long-term bonds are recorded at cost, net of any premium or discount.

k) Asset retirement obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability for closure of operational sites has not been recognized as all criteria have not been met. An additional liability for the removal of asbestos in several of the buildings owned by the Town exists as well as the decommissioning of wells; however, it has not been recognized based on minimal estimated future expenses on closure of the site and post-closure care.

l) Asset retirement obligation continued

Any recognized liability is discounted using a present value calculation and adjusted yearly for accretion expense. Any recognition of a liability resulting in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets would be amortized in accordance with the depreciation accounting policies outlined in (l).

m) Non-financial assets

Non-financial assets are not available to discharge the existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

a. Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development, or betterment of the asset. Donated assets are recorded at their estimated fair market value upon acquisition and are recorded as revenue.

Interest paid on projects in progress is capitalized as part of the cost of the project. During the year, \$ 16,584 (2023 \$ 9,449) of interest costs were capitalized. The cost, less residual value, of the tangible capital asset is amortized on a straight-line basis over its useful life. Assets under construction are not amortized until the asset is put into use. Amortization is recorded as an expense commencing in the year following acquisition.

Water Commission tangible capital assets are depreciated in accordance with the Nova Scotia Utility and Review Board Accounting and Reporting Handbook section 3040 and 3042.

Estimated useful lives are as follows:

Town Capital	Years
Office equipment	5
Motor vehicles	3-5
Fixed and moveable equipment	10
Sidewalks	20
Municipal buildings	40
Other infrastructure	25-50
Water Commission Capital	
Equipment	5
Equipment -Water Pumps	10-20
Meters	25
Services	50
Water treatment equipment	50
Structures, improvements, and wells	40-75
Transmission, distribution, and hydrants	75

n) Land held for sale

Land held for sale is recorded at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or servicing.

Town of Kentville
Notes to the Consolidated Financial Statements
March 31, 2025

o) Interest on reserve funds

Interest is excluded from income on the General Operating Fund for areas where the Town is obligated to accumulate interest in specified reserves. Reserves include administration pension, Kentville Water Commission depreciation bank and Federal Gas Tax Funds (Canada Community-Building Fund).

3. Change in accounting policies

The Town did not adopt any new accounting policies during the current year. All accounting policies have been applied consistently with those of the previous fiscal year.

4. Cash

		2024		2024
General operating bank	\$	996,328	\$	791,658
Water operating bank		-		341,813
Water capital bank		-		
Reserve banks				
General operating		1,590,509		1,309,218
General capital		3,277,105		3,070,353
Sanitary Sewer operating		220,721		408,040
Sanitary Sewer capital		94,651		6,924
Sanitary Sewer depreciation		239,231		245,256
Water operating		96,009		96,009
Water capital		407,380		524,880
Water depreciation		1,568,065		1,220,621
	\$	8,489,999	\$	8,014,772

5. Accounts Receivable

		2025		2024
General Operating				
Taxes – Current	\$	155,819	\$	106,928
Taxes - Arrears		15,176		3,824
Sanitary sewer rates		217,329		211,071
Other		970,806		1,132,368
Total General Operating	\$	1,359,130	\$	1,454,191
General Capital	\$	1,876,968	\$	653,330
Water rates and other		294,887		227,587
Special Reserves		147,114		88,100
Allowances		(3,630)		(5,249)
Total Accounts Receivable	\$	3,674,469	\$	2,417,959

6. Properties held for sale

	Opening Balance	Additions	Balance 2025	Balance 2024
Kentville Business Park and Downtown	\$ 57,750	\$ 154,998	\$ 212,748	\$ 57,750

Land held for resale is recorded at the lower cost and net realizable value. Costs include amounts for improvements to prepare the land for sale.

Town of Kentville
Notes to the Consolidated Financial Statements
March 31, 2025

7. Investments

		2025		2024
	Cost	Market	Unrealized Gains (Losses)	Cost
Available for sale				
Cash and equivalents	\$ 1,563,462	\$ 1,578,268	\$ 14,806	1,218,858
Equities	4,495,561	5,062,698	567,137	3,974,800
Held to maturity				
Fixed income securities	7,451,574	7,371,407	(80,167)	7,832,426
	\$ 13,510,597	\$ 14,012,373	\$ 501,776	13,026,084

Unrealized gains (losses) represent the increase or (decrease) in value of an investment that has not been sold.

8. Credit facilities

The Town has two lines of credit with the TD bank. One for a maximum amount of \$ 2,500,000 at the bank's prime rate less 0.75% and another for a maximum amount of \$ 1,500,000 at the bank's prime rate less 0.75%. \$ 386,367 was drawn as at March 31, 2025 (\$ 1,815,015 as at March 31, 2024).

The Town has a short-term loan from the Province of Nova Scotia Finance and Treasury Board in the amount of \$726,000. Interest on this capital bridge financing is at the Money Market cost of funding for the Province plus 0.50 %.

9. Accounts payable and accrued liabilities

	2025	2024
Trade payables	\$ 748,930	\$ 939,722
Accrued liabilities		
Vacation	248,050	257,798
Sick	494,700	478,191
Other Accrued	443,424	463,222
Contractor holdbacks	43,352	155,506
Other payables	4,203	24,991
Total accounts payable and accrued liabilities	\$ 1,982,659	\$ 2,319,430

Accrued liabilities include an amount for projected sick benefit payments to employees. The Town provides for the payment of accrued sick benefits in accordance with collective agreements and the Town's policy. Of this total liability, \$455,268 (2024 \$440,187) is recorded in the Town of Kentville Operating Fund and \$ 39,432 (2024 \$ 38,004) is recorded in the Kentville Water Commission Operating Fund.

Accrued liabilities include earned vacation as at March 31, 2025. Of this total liability, \$ 219,916 (2024 \$ 232,849) is recorded in the Town of Kentville Operating Fund and \$ 28,134 (2024 \$ 24,948) is recorded in the Kentville Water Commission Operating Fund.

Town of Kentville
Notes to the Consolidated Financial Statements
March 31, 2025

10. Long term debt

Municipal Finance Corporation Debentures

Interest %	Maturity	Annual instalments plus interest	2025	2024
3.480 – 3.856	2027	\$ 64,737	360,000	\$ 405,000
2.812 – 2.979	2023		-	--
3.003 – 3.347	2024	63,546	-	92,500
2.330 – 2.786	2025	109,654	104,400	208,800
2.004 – 2.925	2026	119,994	219,840	329,760
0.565 – 1.398	2026	129,369	347,700	463,600
1.860 – 2.653	2027	90,543	305,400	381,750
2.761 – 3.2995	2028	86,955	365,700	438,840
2.039 – 2.712	2029	70,347	375,660	438,270
0.955 – 1.879	2030	62,297	120,000	180,000
0.565 – 2.376	2031	89,501	533,820	610,080
2.575 – 3.782	2032	134,149	770,720	867,060
3.832% - 4.714%	2033	83,532	507,150	563,500
4.3670% - 4.940%	2034	40,988	1,048,700	-
		\$ 1,145,612	\$ 5,059,090	\$ 4,979,160

Principal payments required in the next five years on debt held as at March 31, 2025 are as follows:

	General Capital	Water Capital
2026	981,140	-
2027	876,740	--
2028	931,820	--
2029	545,920	--
2030	469,570	--

Total interest charges for debenture debt are reported in the Consolidated Statement of Operations spread over several expense line items and the Schedule Segmented Information in the amount of \$ 206,842 (2024 \$ 138,395).

11. Tax sale surplus

Pursuant to the Municipal Government Act, the Town of Kentville is required to record tax sale surplus funds in the Operating Fund for a period of 20 years. After the expiry date in 2037, the cash will be transferred to the Town Capital Reserve fund.

Town of Kentville
Notes to the Consolidated Financial Statements
March 31, 2025

12. Tangible capital assets

Cost	2024	Additions	Disposals	2025
General Capital				
Land	\$ 2,855,600	\$ --	\$ --	\$ 2,855,600
Land improvements	1,582,806	97,410	--	1,680,216
Buildings	6,262,933	52,413	--	6,315,346
Engineered structures	43,316,278	2,523,448	--	45,839,726
Plant and equipment	7,949,103	753,966	74,785	8,628,284
	61,966,720	3,427,237	74,785	65,319,172
Water Capital				
Land	144,661	--	--	144,661
Infrastructure and equipment	20,148,070	414,328	--	20,562,398
	20,292,731	414,328	--	20,707,059
Under construction	169,458	190,910	--	360,368
Total	\$ 82,428,909	\$ 4,032,475	\$ 74,785	\$ 86,386,599

Accumulated Amortization	2024	Amortization	Disposals	2025
General Capital				
Land	\$ --	\$ --	\$ --	\$ --
Land improvements	584,783	35,964	--	620,747
Buildings	3,883,880	221,581	--	4,105,461
Engineered structures	19,183,574	1,012,384	--	20,195,958
Plant and equipment	5,057,451	597,090	74,786	5,579,755
	28,709,688	1,867,019	74,786	30,501,921
Water Capital				
Land				
Infrastructure and equipment	9,009,241	543,008	--	9,552,249
Total	\$ 37,718,929	\$ 2,410,027	\$ 74,786	\$ 40,054,170

Net Book Value	March 31, 2024	March 31, 2025
General Capital		
Land	\$ 2,855,600	\$ 2,855,600
Land improvements	998,022	1,059,469
Buildings	2,379,053	2,209,885
Engineered structures	24,132,705	25,643,768
Plant and equipment	2,891,652	3,048,528
	33,257,032	34,817,250
Water Capital		
Land	144,661	144,661
Infrastructure and equipment	11,138,829	11,010,149
	11,283,490	11,154,810
Under construction	169,458	360,368
Total	\$ 44,709,980	\$ 46,332,429

13. Retirement pension plans

The Town contributes to two registered pension plans on behalf of its employees. Combined, these two plans require total contributions of 18% of an employee's pensionable earnings with 50% paid by the employer and 50% paid by the employee.

The first plan is a **defined contribution pension plan**: employee membership is mandatory once eligibility criteria has been met. The contribution rate is funded equally at a rate of 9.0% of the employee's pensionable earnings except for CUPE which is 3.5% for the employer and 4.0% for the employee. The contribution for the year amounts to approximately \$302,883 (2024 \$ 301,311) for the Town and \$ 5,785 (2024 \$ 5,547) for the Water Commission which are spread over several expense line items in the Consolidated Statement of Operations.

The second is a **multi-sector pension plan** administered by the Canadian Union of Public Employees (CUPE) CUPE Local 4403 employee membership is mandatory. Contributions to the MSPP are required by both the employee and employer at the following rates: employees contribute 5.0% and Town contributes 5.5% of pensionable earnings. The contribution for the year amounts to approximately \$ 54,555 (2024 \$ 50,525) for the Town and \$ 9,090 (2024 \$ 8,717) for the Water Commission which are spread over several expense line items in the Consolidated Statement of Operations. The MSPP is accounted for as a defined contribution plan as the obligation to pay retirement obligations does not reside with the Town and there is no requirement to fund deficits in the Plan.

14. Commitments

The Town has committed funds from operations for the for long-term operating leases with varied expiry dates. Estimated minimum lease payments over the next five years are expected to be as follows:

	2026	2027	2028	2029	2030
Caterpillar- backhoe	\$ 24,789	\$ 21,690	\$ --	\$ --	\$ --
John Deere - Mower	12,127	12,127	9,095	--	--
John Deere - Mower	9,516	9,516	6,344	--	--
Quadiant- folder/mail	6,748	5,061	--	--	--
Ricoh photocopier	796	--	--	--	--
Ricoh photocopier	2,104	1,578	--	--	--
Kyocera photocopier	4,060	4,060	1,015	--	--
Library photocopier	1,061	1,061	1,061	796	--
Library building lease*	96,385	96,385	96,385	96,385	--
	\$ 157,586	\$ 151,478	\$ 113,900	\$ 97,181	\$ --

*The Municipality of the County of Kings and the Town of Kentville signed a funding agreement on August 19, 2016 in which the Municipality agrees to provide funding for an amount equal to half the lease cost for the Kentville Library. This agreement is in effect if the Kentville Library is housed in its current location.

15. Reconciliation of Business Plan to PSAS Budget Information

The budget data contained in the consolidated financial statements were approved by Council on June 24th, 2024 - General Operating; March 25th, 2024- General Capital; June 19th, 2024- Kentville Water Commission Operating and Capital; and October 1st, 2024-Sanitary Sewer Operating and Capital. Council approved budgets are prepared in a manner that differs from budget amounts reported on the consolidated statement of operations as they are prepared in accordance with Canadian public sector accounting standards. The Fiscal 2025 Council approved budgets have

Town of Kentville
Notes to the Consolidated Financial Statements
March 31, 2025

15. Reconciliation of Business Plan to PSAS Budget Information continued:

been modified to reflect these adjustments. The chart below reconciles the approved budget figures to those reported in these consolidated financial statements.

Consolidated	2025
Approved budget deficit	(\$ 58,100)
Less:	
amortization	2,679,258
proceeds new debt	1,400,072
transfers to/from own funds	1,789,215
Add:	
principal payments on debt	968,770
capital expenditures per budget	9,023,704
Adjusted annual surplus	\$ 4,065,829

16. Rate of return on rate base

For the year ended March 31, 2025, the Town of Kentville Water Commission had a rate of return on rate base of 0.62 % (2024 1.27%). The rate of return is calculated using the useful lives and amortization rates approved by the Nova Scotia Commission and Review Board.

17. Contingencies

a) Valley Waste-Resource Management Authority loan guarantees

The Town has guaranteed loans and debt taken by Valley Waste-Resource Management Authority (VWRMA) as detailed below.

Date of Ratification	Debenture #	Principal	Town Share	Guarantee Amount	Outstanding
July 24, 2017	37-A-1	\$1,348,265	7.84%	\$ 105,637	\$ 31,289
July 25, 2016	38-A-1	399,000	9.95%	58,341	7,272
September 27, 2021	41-A-1	462,731	10.05%	46,504	35,668
May 30, 2022	42-A-1	2,105,100	10.23%	215,352	62,785
May 17, 2024	44-A-1	543,972	10.30%	56,029	6,794
Total				\$ 481,863	\$ 143,808

The Town has guaranteed temporary borrowing in the amount of \$ 56,029 in 2025.

b) Deficit contributions to organizations as per agreements

The Town is required to fund the operations of various organizations, along with other Municipal Units in Kings County, to the extent of its contribution agreement. The financial statements for these organizations are not consolidated in the Town's financial statements.

In addition to funding contributions, annual surpluses or deficits are shared amongst the organization's contributing members at the contribution percentages. Where shareable deficits are measurable, they are accrued in the Consolidated Statement of Operations. The organizations include Annapolis Valley Regional Library, Kings Transit Authority, and Valley Waste Resource Management Authority.

c) Legal matters

As of March 31, 2025 there are a number of legal claims against the Town in varying amounts and for which provisions have been made in these consolidated statements, as appropriate. It is not possible to determine the amounts that may ultimately be assessed against or in favour of the Town with respect to these claims; however, management believe that any such amounts would not have a material impact on the financial position of the Town.

18. Amounts contributed for provincially mandated services

	Budget 2025	2025	2024
Assessment services	\$ 92,824	\$ 92,824	\$ 90,607
Correctional services	-	-	88,389
Education	2,102,100	2,101,476	1,805,184
Housing	-	60,175	90,000
Total	\$ 2,194,924	\$ 2,254,475	\$ 2,074,180

Assessment services

The Town is required to pay a share of the cost of operating the Property Valuation Services Corporation (PVSC) based on the total municipal assessment times the average of the Town's share of the Uniform Assessment and the Town's share of assessment accounts. This expense is recorded in general government services.

Correctional services

The Town is no longer required to make a mandatory contribution to fund the cost of correctional services. The previous year's contribution was set by provincial formula. This expense was eliminated from the consolidated financial statements along with the tax revenue collected on behalf of Province of Nova Scotia.

Education

The Town is required to provide a mandatory contribution to Annapolis Valley Regional Centre for Education (AVRCE). This expense is eliminated from the consolidated financial statements along with the tax revenue collected on behalf of AVRCE.

Housing

The Town is no longer required to contribute to the operating costs of social housing in Kentville provided by the Nova Scotia Provincial Housing Agency (NSPHA). The prior year's expense, which was partially recorded in both 2024–2025 and 2025–2026, has been eliminated from the consolidated financial statements, along with the corresponding tax revenue collected on behalf of NSPHA.

19. Subsequent events

On May 30, 2025, the Town received debenture funds in the amount of \$ 1,042,000 from Finance and Treasury Board – Municipal Finance Division for general purposes.

20. Schedule of Remuneration and Expenses for Reportable Individuals

The remuneration for the CAO and members of Council, including the Mayor and Deputy Mayor, consists of base salary only. Expenses cover travel, travel-related items, professional development, and training.

Council Members	Remuneration	Expenses
A. Zebian, Mayor	21,227	471
S. Snow, Prior Mayor	32,562	6,898
J. Andrew	11,518	1,237
R. Baker	11,518	2,439
D. Crowell, Deputy	12,608	64
C. Gerrard	17,668	267
S. Hamilton	11,518	2,951
P. Huntley	17,668	4,386
C. Maxwell	29,186	485
C. Savage	30,858	3,515
G. Yorke	17,668	256
A. Zebian	17,668	326
Chief Administrative Officer		
J. Lawrence	142,239	5,249
K. Matheson	20,444	
	\$ 394,348	\$ 28,544

21. Segmented information

The Town is a diversified municipal government institution that provides a wide range of services to its citizens including police, roads, water supply, planning and development, recreation and cultural services.

General Government services

Activities that provide for the overall operation of the Town and that are common or affect all of the services provided by the Town. This includes activities of the Mayor and Council as well as administrative activities such as finance, information technology, municipal clerk and the office of the CAO.

Protective services

Activities that provide a safe community for citizens. This includes police and fire protection, EMO, by-law enforcement and correctional services.

Transportation services

Activities that provide services to maintain the roadway systems, the wastewater systems and street lighting as well as preserves and safeguards the investment made in infrastructure and equipment.

Environmental Health services

Activities related to contracted service for waste collection.

Planning and Development Services

Activities that support and control the Town's physical and economic development. This includes land use planning, zoning, and development related to residential and industrial areas, promotion of tourism and activities that enhance local development.

21. Segmented information continued

Recreation and Cultural services

Activities that relate to the Town's recreation facilities including pool, arena, parks, playgrounds and outdoor sport facilities. Activities that provide for cultural facilities such as a library and museum.

Water services

Activities of the Kentville Water Commission provide the delivery of drinking water through the supply, pumping, treatment and distribution of potable water.

Wastewater services

Activities that provide for the disposal of sewage in an environmentally acceptable manner by building and maintaining appropriate infrastructure. To ensure proper treatment of effluents as a partner in the regional sewage treatment plant.

Methodologies

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

The accounting policies used in these separate segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 2. For additional information, see the Consolidated Statement of Operations and Accumulated Surplus (Page 2) and the Schedule to the Consolidated Financial Statements- Segmented Information (Page 22).

22. Accumulated surplus by fund

	2025	2024
Surpluses (Deficits)		
General Operating Fund	-	-
General Capital Fund	(195,837)	(649,242)
Water Operating Fund	226,784	265,913
Water Capital Fund	(138,446)	(39,944)
Reserve Funds	20,219,994	18,941,740
Subtotal	20,112,495	18,518,467
Invested in tangible capital assets (net)	40,651,628	38,489,793
Total Accumulated Surplus	\$ 60,764,123	\$ 57,008,260

23. Comparative figures

In some instances, comparative figures have been reclassified to conform to current year's financial statement presentation.

Town of Kentville
Schedule of General Operating Fund and Sanitary Sewer Area Service
Statement of Operations and Fund Balance

Year Ended March 31	Budget 2025 (Note 15)	Actual 2025	Actual 2024
Revenue			
Taxes	\$ 10,424,811	10,645,451	\$ 9,416,337
Grants in lieu	583,150	569,364	583,157
Services provided	237,063	154,547	222,165
Sales of services	542,900	517,079	618,849
Other revenue from own sources	465,220	458,893	488,209
Interest	204,000	365,363	379,823
Unconditional transfers	339,937	389,937	168,480
Conditional transfers	156,357	267,951	160,680
Rates	1,559,100	1,418,322	1,353,931
Other	2,400	1,625	17,435
Total revenues	14,514,938	14,788,532	13,409,066
Expenditures			
General government services	2,168,729	2,234,967	1,919,704
Protective services	3,926,017	3,880,284	3,502,372
Transportation services	2,310,122	2,520,951	2,091,156
Environmental health services	758,644	507,303	694,807
Public health services	-	0	-
Environmental development services	878,228	754,121	758,134
Recreation and cultural services	2,043,663	1,938,108	1,686,553
Other	75,000	48,244	200,986
Wastewater	-	0	-
Administration	184,500	167,594	144,368
Wastewater maintenance	64,000	55,041	44,786
Pumping stations	86,780	59,046	82,936
Treatment	1,031,200	1,053,234	1,040,687
Other	26,100	34,162	19,494
Total expenditures	13,552,983	13,253,055	12,185,983
Excess revenue over expenditures	961,955	1,535,477	1,223,083
Net transfers between funds	(961,955)	(1,454,191)	(811,470)
Change in fund balance	\$ -	81,286	411,613
Transfer from (to) reserve fund		(81,286)	(411,613)
Change in fund balance	\$ -	\$ -	\$ -
Change in fund balance before transfer comprised of :			
Operating Fund	\$ 198,499	\$ 423,932	
Sanitary Sewer	\$ (117,213)	\$ (12,319)	

Town of Kentville
Schedule of General Capital Fund
Statement of Operations and Fund Balance

Year Ended March 31	Budget 2025 (Note 15)	Actual 2025	Actual 2024
Revenue			
Grant contribution	\$ 3,701,992	984,973	\$ 653,330
Capital contribution	397,766	523,313	78,422
Proceeds on sale	24,000	27,300	
Proceeds on sale- properties held for sale	-	25,999	
	<u>4,123,758</u>	<u>1,561,585</u>	<u>731,752</u>
Expenditures			
General government service	163,580	89,710	27,805
Protective services	431,338	408,767	118,401
Transportation services	6,875,664	2,723,542	2,419,399
Environmental health services	277,000	163,819	346,860
Environmental development services	93,447	36,060	14,135
Recreation and cultural services	445,175	196,249	697,291
Other			
	<u>8,286,204</u>	<u>3,618,147</u>	<u>3,623,891</u>
Excess expenditure over revenues	(4,162,446)	(2,056,562)	(2,892,139)
Issue of debt	1,400,072	2,118,856	2,378,356
Repayment of debt	(938,770)	(2,712,731)	(1,500,426)
Recoveries	-	84,488	84,488
Net transfers between funds	3,701,144	3,019,354	2,155,056
Change in fund balance	\$ -	453,405	225,335
Fund balance, beginning of year		(649,242)	(874,577)
Fund balance, end of year		\$ (195,837)	\$ (649,242)

Town of Kentville
Schedule of Water Operating Fund
Statement of Operations and Fund Balance

Year Ended March 31	Budget 2025	Actual 2025	Actual 2024
	(Note 15)		
Revenue			
Metered rate	\$ 1,346,000	1,374,938	\$ 1,344,249
Flat rate	11,400	11,801	11,703
Public fire protection	603,750	603,731	603,731
Interest	4,200	5,610	4,813
Other	5,100	1,152	2,128
Total revenues	1,970,450	1,997,232	1,966,624
Expenditures			
Source of supply	31,350	26,848	21,795
Power and pumping	253,350	266,423	261,250
Water treatment	381,010	367,184	366,478
Transmission and distribution	321,840	338,851	325,793
Administration and general	313,578	330,789	267,598
Interest	1,102	(184)	2,132
Other	15,820	16,037	27,793
Total Expenditures	1,318,050	1,345,948	1,272,839
Revenues in excess of expenditures	652,400	651,284	693,785
Transfers between funds and depreciation	(710,500)	(690,413)	(714,311)
Change in fund balance	\$ (58,100)	(39,129)	(20,526)
Fund balance, beginning of year		265,913	286,439
Fund balance, end of year	\$	226,784	\$ 265,913

Town of Kentville
Schedule of Water Capital Fund
Statement of Operations and Fund Balance

Year Ended March 31	Budget 2025		Actual 2025		Actual 2024
	(Note 15)				
Revenue	\$	-	\$	-	\$ -
Expenditures					
Capital expenditures	\$	737,500	\$	414,328	\$ 500,163
Excess expenditures over revenue		(737,500)		(414,328)	(500,163)
Issue of debt		-		-	-
Debt repayment		(30,000)		(30,000)	(60,500)
Net transfers between funds		767,500		345,826	482,507
Change in fund balance	\$	-		(98,502)	(78,156)
Fund balance, beginning of year				(39,944)	38,212
Fund balance, end of year			\$	(138,446)	\$ (39,944)

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Town of Kentville
Schedule of Reserve Funds
Statement of Operations and Fund Balance

Year Ended March 31	Budget 2025 (Note 15)	Consolidated Actual 2025	2024	General 2025		
				Operating	Capital	Perpetual
Revenue						
Interest and dividends	\$ 460,000	\$ 696,217	\$ 622,574	\$ 3,406	\$ 36,510	\$ 592,116
Transfer- Federal	486,974	1,200,221	436,383	-	1,200,221	\$ -
Capital gains	100,000	558,949	-	-	-	558,949
Other	-	3,400	-	-	3,400	-
Total revenues	1,046,974	2,458,787	1,058,957	3,406	1,240,131	1,151,065
Expenditures						
Administration	40,000	41,243	36,250	-	-	41,243
Capital Loss	-	-	145,081	-	-	-
Total expenditures	40,000	41,243	181,331	-	-	41,243
Excess revenues over expenditures	1,006,974	2,417,544	877,626	3,406	1,240,131	1,109,822
Net transfers between funds	(1,006,974)	(1,139,290)	(700,169)	277,839	(737,451)	(560,000)
Change in fund balance	-	1,278,254	177,457	281,245	502,680	549,822
Fund balance, beginning of year		18,941,740	18,764,283	1,547,790	1,838,242	13,106,804
Fund balance, end of year	\$ 20,219,994	\$ 18,941,740	\$ 1,829,035	\$ 2,340,922	\$ 13,656,626	
	Sanitary Sewer 2025			Water 2025		
	Operating	Capital	Depreciation	Operating	Capital	Depreciation
Revenue						
Interest and dividends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,185
Transfer- Federal Gas Tax	-	-	-	-	-	-
Capital gains	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	-	-	-	-	-	64,185
Expenditures						
Administration	-	-	-	-	-	-
Capital Loss	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess revenues over expenditures						64,185
Net transfers between funds	(292,214)	-	97,001	(36,000)	(174,500)	286,035
Change in fund balance	(292,214)	-	97,001	(36,000)	(174,500)	350,220
Fund balance, beginning of year	395,719	94,650	123,460	96,010	524,880	1,214,185
Fund balance, end of year	\$ 103,505	\$ 94,650	\$ 220,461	\$ 60,010	\$ 350,380	\$ 1,564,405

Town of Kentville
Schedule to the Consolidated Statement of Operations
Segmented Information
For the year ended March 31, 2025

	Budget Note (15)	General Government	Protective services	Transportation services	Environmental health services	Planning and development	Recreation and cultural	Water services	Wastewater services	Total	2024	Change
Revenues												
Taxes	\$ 10,424,811	\$ 10,645,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,645,451	\$ 9,355,906	\$ 1,289,545
Grants in lieu	583,150	569,364	-	-	-	-	-	-	-	569,364	583,157	(13,793)
Services provided	237,063	-	57,093	-	-	-	97,454	-	-	154,547	222,165	(67,618)
Sales of services	542,900	14,977	500,109	-	-	-	1,993	-	-	517,079	618,849	(101,770)
Other revenue from own sources	465,220	78,461	53,866	6,000	-	5,246	315,320	-	-	458,893	488,209	(29,316)
Unconditional transfers	339,937	389,937	-	-	-	-	-	-	-	389,937	228,911	161,026
Conditional transfers and grants	156,357	-	102,565	-	-	4,500	160,886	-	-	267,951	160,680	107,271
Transfer- Federal Gas Tax	486,974	1,200,221	-	-	-	-	-	-	-	1,200,221	436,383	763,838
Transfer- New Building Canada Fund	-	-	-	-	-	-	-	-	-	-	-	-
Grants	4,099,758	1,508,286	-	-	-	-	-	-	-	1,508,286	731,752	776,534
Wastewater rates	1,559,100	-	-	-	-	-	-	-	1,418,322	1,418,322	1,353,931	64,391
Water rates	1,357,400	-	-	-	-	-	-	1,386,739	-	1,386,739	1,355,952	30,787
Public fire protection	603,750	-	-	-	-	-	-	603,731	-	603,731	603,731	-
Other revenue	7,500	-	-	3,400	-	-	-	1,152	1,625	6,177	19,563	(13,386)
Interest and dividends	668,200	990,558	-	-	-	-	-	69,795	6,837	1,067,190	1,007,210	59,980
Capital gains	100,000	558,949	-	-	-	-	-	-	-	558,949	-	558,949
Proceeds from sale of assets	24,000	25,999	27,300	-	-	-	-	-	-	53,299	-	53,299
Total revenues	\$ 21,656,120	\$ 15,982,203	\$ 740,933	\$ 9,400	\$ -	\$ 9,746	\$ 575,653	\$ 2,061,417	\$ 1,426,784	\$ 20,806,136	\$ 17,166,399	\$ 3,639,737
Expenditures												
Salaries, wages and benefits	\$ 7,047,344	\$ 1,344,979	\$ 2,827,062	\$ 632,421	\$ 34,572	\$ 294,218	\$ 1,275,720	\$ 454,094	\$ 157,068	\$ 7,020,134	\$ 5,940,773	\$ 1,079,361
Contracted services	990,675	41,243	240,460	-	459,361	-	-	-	-	741,064	910,580	(169,516)
Purchase of services from public sector	1,156,000	-	161,105	-	6,600	-	-	-	1,053,234	1,220,939	1,166,207	54,733
Materials, goods, supplies and utilities	4,664,011	688,806	629,305	1,397,957	6,770	275,013	559,232	886,267	124,613	4,567,963	4,369,673	198,290
Grants and transfers to organizations	651,386	90,657	5,000	374,055	-	165,298	-	-	-	635,010	584,476	50,534
Transfers to Province	147,624	92,824	14,795	-	-	-	42,800	-	-	150,419	145,311	5,108
Allowances for doubtful accounts	3,000	(1,619)	-	-	-	-	-	-	-	(1,619)	3,988	(5,607)
Other expenses	79,200	48,242	-	-	-	-	-	6,002	-	54,244	216,202	(161,958)
Interest on long-term debt	149,693	1,696	2,557	71,168	-	19,591	47,420	(413)	27,276	169,295	138,395	30,899
Bank charges and short term interest	22,100	17,622	-	45,351	-	-	12,937	-	6,887	82,797	19,463	63,335
Amortization, depreciation, write downs, net gains (losses)	2,679,258	98,644	154,462	1,003,448	43,047	-	470,171	543,008	97,247	2,410,027	2,399,644	10,383
Total Expenditures	\$ 17,590,291	\$ 2,423,094	\$ 4,034,746	\$ 3,524,400	\$ 550,350	\$ 754,120	\$ 2,408,280	\$ 1,888,958	\$ 1,466,325	\$ 17,050,273	\$ 15,894,711	\$ 1,155,562
Excess (deficiency) of revenue over expenditures	\$ 4,065,829	\$ 13,559,109	\$ (3,293,813)	\$ (3,515,000)	\$ (550,350)	\$ (744,374)	\$ (1,832,627)	\$ 172,459	\$ (39,541)	\$ 3,755,863	\$ 1,271,688	\$ 2,484,175

Town of Kentville
Schedule to the Consolidated Statement of Operations
Segmented Information
For the year ended March 31, 2024

	Budget Note (15)	General Government	Protective services	Transportation services	Environmental health services	Planning and development	Recreation and cultural	Water services	Wastewater services	Total
Revenues										
Taxes	\$ 9,383,400	\$ 9,355,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,355,906
Grants in lieu	566,300	583,157	-	-	-	-	-	-	-	583,157
Services provided	234,400	-	125,875	-	-	-	96,290	-	-	222,165
Sales of services	522,000	42,293	575,483	1,073	-	-	-	-	-	618,849
Other revenue from own sources	495,400	76,375	57,740	6,000	-	25,600	322,494	-	-	488,209
Unconditional transfers	223,400	228,911	-	-	-	-	-	-	-	228,911
Conditional transfers and grants	169,900	-	100,000	-	-	4,500	56,180	-	-	160,680
Transfer- Federal Gas Tax	976,800	436,383	-	-	-	-	-	-	-	436,383
Transfer- New Building Canada Fund	-	-	-	-	-	-	-	-	-	-
Grants	2,152,643	731,752	-	-	-	-	-	-	-	731,752
Wastewater rates	1,386,200	-	-	-	-	-	-	-	1,353,931	1,353,931
Water rates	1,326,400	-	-	-	-	-	-	1,355,952	-	1,355,952
Public fire protection	603,750	-	-	-	-	-	-	603,731	-	603,731
Other revenue	7,100	-	-	-	-	15,060	-	2,128	2,375	19,563
Interest and dividends	572,500	930,978	-	-	-	-	-	70,187	6,045	1,007,210
Capital gains	100,000	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets	3,000	-	-	-	-	-	-	-	-	-
Total revenues	\$ 18,723,193	\$ 12,385,755	\$ 859,098	\$ 7,073	\$ -	\$ 45,160	\$ 474,964	\$ 2,031,998	\$ 1,362,351	\$ 17,166,399
Expenditures										
Salaries, wages and benefits	\$ 6,259,500	\$ 1,003,486	\$ 2,606,909	\$ 548,584	\$ 35,091	\$ 220,754	\$ 1,015,739	\$ 365,005	\$ 145,206	\$ 5,940,773
Contracted services	955,700	36,250	227,839	-	646,490	-	-	-	-	910,580
Purchase of services from public sector	1,127,100	-	119,019	-	6,500	-	-	-	1,040,687	1,166,207
Materials, goods, supplies and utilities	4,352,560	714,587	532,918	1,154,749	6,725	349,746	593,581	890,483	126,884	4,369,673
Grants and transfers to organizations	658,100	90,444	-	332,017	-	162,015	-	-	-	584,476
Transfers to Province	142,300	90,607	11,904	-	-	-	42,800	-	-	145,311
Allowances for doubtful accounts	3,000	3,988	-	-	-	-	-	-	-	3,988
Other expenses	57,000	200,984	-	-	-	-	-	15,218	-	216,202
Interest on long-term debt	124,600	3,148	3,783	54,751	-	25,619	33,044	1,923	16,128	138,395
Bank charges and short term interest	22,700	13,443	-	1,055	-	-	1,389	209	3,366	19,463
Amortization, depreciation, write downs, net gains (losses)	2,255,400	252,655	140,559	905,497	50,569	-	387,313	517,330	145,721	2,399,644
Total Expenditures	\$ 15,957,960	\$ 2,409,593	\$ 3,642,931	\$ 2,996,652	\$ 745,376	\$ 758,134	\$ 2,073,866	\$ 1,790,168	\$ 1,477,991	\$ 15,894,711
Excess (deficiency) of revenue over expenditures	\$ 2,765,233	\$ 9,976,163	\$ (2,783,833)	\$ (2,989,579)	\$ (745,376)	\$ (712,974)	\$ (1,598,902)	\$ 241,830	\$ (115,640)	\$ 1,271,688

**Town of Kentville
Water Commission
Non-Consolidated
Financial Statements
AUDITED
March 31, 2025**



**Town of Kentville
Water Commission
Non-Consolidated Financial Statements
Audited**

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Town of Kentville
Water Commission Operating Fund
Statement of Financial Position

March 31	2025	2024
Assets		
Cash	\$ -	\$ 341,813
Accounts Receivable (Note 3)		
Rates	222,759	227,457
Other	71,306	130
Due from own funds and agencies		
Town Operating Fund	42,547	-
Depreciation reserve	44,330	13,009
Prepaid expense	39,384	1,025
	\$ 420,326	\$ 583,434
Liabilities		
Bank Indebtedness	\$ 50,456	\$ -
Accounts payable		
Trade	57,935	137,663
Due to own funds and agencies		
Town general operating fund	-	104,397
Water capital fund	5,691	-
Water operating reserve	-	10
Deferred revenue - customers' deposits	11,889	12,495
Accrued liability (Note 4)	67,566	62,952
	193,537	317,517
Accumulated Surplus	\$ 226,788	\$ 265,917

On behalf of the Town

Mayor

Town Clerk

Town of Kentville
Water Commission Operating Fund
Statement of Financial Activities

March 31	Budget 2025	Actual 2025	Actual 2024
Operating revenue			
Metered	\$ 1,346,000	\$ 1,374,938	\$ 1,344,249
Public fire protection	603,750	603,731	603,731
Sprinkler service	11,400	11,801	11,703
Other operating revenue	4,200	5,610	4,813
Total Operating revenue	1,965,350	1,996,080	1,964,496
Operating expenditure			
Source of supply	31,350	26,848	21,795
Power and pumping	253,350	266,423	261,250
Water treatment	381,010	367,184	366,478
Transmission and distribution	321,840	338,851	325,793
Transportation	11,620	10,265	12,574
Administration and general	317,278	336,561	282,010
Depreciation (Note 7)	420,000	411,670	385,991
Taxes	168,500	169,052	167,820
Total operating expenditure	1,904,948	1,926,854	1,823,711
Net operating revenue	60,402	69,226	140,785
Non-operating revenue			
Transfer from Operating Reserve	36,000	36,000	-
Other	5,100	1,152	2,128
Total non-operating revenue	41,100	37,152	2,128
Non-operating expenditure			
Debt charges (Note 5)			
Principal	30,000	30,000	60,500
Interest	502	(413)	1,923
Debenture discount	600	-	209
Private work	500	-	683
Interest on customers' deposits	-	229	124
Capital from operations	28,000	15,691	-
Dividend to owner	100,000	100,000	100,000
Total Non-Operating Expenditure	159,602	145,507	163,439
Excess revenue over expenditure	\$ (58,100)	(39,129)	(20,526)
Surplus, beginning of year		265,917	286,443
Surplus, end of year		\$ 226,788	\$ 265,917

See accompanying notes to the non-consolidated financial statements

Town of Kentville
Water Commission Capital Fund
Statement of Financial Position

March 31	2025	2024
Assets		
Cash and cash equivalents		
Cash	\$ -	\$ -
Depreciation funds (Note 6)	1,568,065	1,220,621
Receivables		
Other	5,492	6,571
Due from own funds and agencies		
Water Utility operating fund	5,691	10
Water Utility capital reserve	57,000	-
General operating fund, Town of Kentville	6,441	18,311
General capital fund, Town of Kentville	-	5,333
Utility plant in service (Pg 11)	20,707,057	20,292,730
Capital work in progress	-	-
	\$ 22,349,746	\$ 21,543,576
Liabilities		
Bank indebtedness	\$ 130,439	\$ 25,721
Payables and accruals		
Trade	77,965	37,879
Due to other funds and agencies		
Water Commission operating fund	8,330	-
Water capital fund	-	13,009
Term debt (Note 5)		
Debentures issued		
Debentures issued to Provincial government or its agencies		
Municipal Finance Corporation	-	30,000
Accumulated depreciation (Note 7)	7,582,179	7,170,509
	7,798,913	7,277,118
Investment in capital assets	13,124,879	13,092,221
Fund balance- Water general capital	(138,449)	(39,946)
	12,986,430	13,052,275
Depreciation reserve		
Fund balance- Water depreciation	1,564,403	1,214,183
Investment in capital assets	\$ 14,550,833	\$ 14,266,458

ON BEHALF OF THE TOWN

MAYOR

TOWN CLERK

Water Commission Capital Fund
Statement of Financial Activities

March 31	Budget 2025	Actual 2025	Actual 2024
Revenue			
Other	\$ -	\$ -	\$ -
Expenditure			
Capital expenditures	737,500	414,328	500,163
Net (expenditure) over revenue	(737,500)	(414,328)	(500,163)
Financing and transfers			
Repayment of debt	(30,000)	(30,000)	(60,500)
Issue of debt	-	-	-
Grant from federal and provincial governments	-	-	-
Transfers from own funds and agencies	767,500	345,825	482,507
	737,500	315,825	422,007
Change in fund balance	-	(98,503)	(78,156)
Fund balance, beginning of year		(39,945)	38,211
Fund balance, End of year		\$ (138,448)	\$ (39,945)

Town of Kentville
Water Utility Reserve Funds
Statement of Financial Position

March 31	Operating		Capital		2025		2024
Assets							
Cash	\$	96,010	\$	407,380	\$	503,390	\$ 620,890
Liabilities							
Due to Water operating		36,000		-		36,000	-
Due to Water capital		-		57,000		57,000	-
		36,000		57,000		93,000	-
Reserves							
	\$	60,010		350,380	\$	410,390	\$ 620,890

Town of Kentville
Water Commission Reserve Funds
Statement of Financial Activities

March 31	Operating		Capital		2025		2024
Balance, beginning of year	\$	96,010	\$	524,880	\$	620,890	\$ 792,897
Deductions							
Water operating		36,000		-		36,000	-
Water capital				174,500		174,500	172,007
	\$	36,000	\$	174,500	\$	210,500	\$ 172,007
Balance, end of year	\$	60,010	\$	350,380	\$	410,390	\$ 620,890

1. Basis of Presentation

The financial statements of the Town of Kentville Water Commission (Commission) are prepared by management in accordance, in all material respects, with accounting policies set by Nova Scotia Commission and Review Board's Accounting and Reporting handbook and Canadian public sector accounting standards.

2. Significant accounting policies

a) Basis of accounting

The non-consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in fund balances and financial position of the Commission.

Revenues and expenditures are reported using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable and expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

b) Use of estimates

The preparation of KWC financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. These estimates and assumptions are based on the Town's best judgement and may differ significantly from actual results.

c) Cash and cash equivalents

Cash include cash on hand and deposits held with banks, bank overdrafts, short-term deposits with original maturities of three months or less.

d) Receivable valuation allowance

The Commission provides a valuation allowance for estimated losses that will be incurred in collecting receivables outstanding.

e) Due to/from own funds

Commission costs may be incurred, recorded and transferred from other Town funds. The Commission intends to repay all due to/from balances by the date of its next year-end, March 31, 2026.

e) Capital assets – Utility plant in service

Capital assets are reported as expenditures in the Capital fund statement of financial activities in the period of acquisition. Capital assets and projects in progress are recorded at the commission's cost except for donated assets which are recorded at fair market value when obtained. Interest incurred during construction on significant water capital projects is capitalized. Interest is not calculated for projects temporarily funded from operations. Capital assets are depreciated at rates prescribed by the Nova Scotia Utility and Review Board.

The Commission adopted Section 3042 of the Nova Scotia Utility and Review Board Accounting Manual for Water Utilities- Capital Asset Useful Life Guidelines effective April 1, 2010.

Depreciation rates applied after April 1, 2010 are as follows:

Classification		Useful life	Annual Depreciation Rate
Structures	Wells	40 years	2.5%
	Pumping	50 years	2.0%
	Distribution reservoirs	75 years	1.3%
	Treatment plant	50 years	2.0%
Equipment	Pumping	20 years	5.0%
	Equipment	5 years	20%
Mains	Transmission/Distribution	75 years	1.3%
Meters		25 years	4.0%
Hydrants		75 years	1.3%
Services		50 years	2.0%

Depreciation rate prior to April 1, 2010 is 1.5% for all capital asset classes.

f) Asset retirement obligation:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability for closure of operational sites has not been recognized as all criteria have not been met. An additional liability for the removal of asbestos in several of the buildings owned by the Town exists as well as the decommissioning of wells; however, it has not been recognized based on minimal estimated future expenses on closure of the site and post-closure care.

Any recognized liability is discounted using a present value calculation and adjusted yearly for accretion expense. Any recognition of a liability resulting in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the depreciation accounting policies outlined in (e).

g) Interest on reserve funds

Interest on operating and capital reserve funds is recorded as income in the Town of Kentville General Operating fund. Interest earned on depreciation funds is recorded in that fund, as required by the Nova Scotia Utility and Review Board.

h) Allocation of municipal costs to Commission funds

Where identifiable, costs incurred by the Town of Kentville General Operating fund on behalf of the Commission are charged to the Commission. Remuneration is allocated in proportion to time spent performing functions on behalf of the Commission. Interest is not calculated and recorded on monthly balances due between Commission funds and other funds.

i) Debenture discount

Significant debenture discounts are amortized over the term of the associated debt.

j) Financial instruments

Fair values

The estimated fair value of cash and cash equivalents, receivables, inventories, bank indebtedness and payables approximate carrying values due to the relatively short-term nature of the instruments and /or floating interest rates on the instruments. The estimated fair value of long-term debt also approximates carrying value due to interest rates that are based on the lender's rate.

2. Change in accounting policies

The Town did not adopt any new accounting policies during the current year. All accounting policies have been applied consistently with those of the previous fiscal year.

3. Accounts receivable less allowance for doubtful accounts

	2025	2024
Rates	\$ 223,592	\$ 228,879
Less : Allowance for Doubtful Accounts	833	1,422
Accounts Receivable -Rates	\$ 222,759	\$ 227,457
Other	\$ 71,306	\$ 130
Less: Allowance for Doubtful Accounts	-	-
Accounts Receivable - Other	\$ 71,306	\$ 130

4. Trade payables and accrued liabilities

	2025	2024
Trade payables (Operating and Capital)	\$ 123,534	\$ 51,400
Accrued liabilities (Operating)		
Vacation	28,134	24,948
Sick	39,432	38,004
Other Accrued	12,366	8,484
Contractor Holdbacks (Capital)	-	29,076
Other payables (Operating)	-	23,630
Total accounts payable and accrued liabilities	\$ 203,466	\$ 175,542

5. Capital Fund -Capital Debt Charges and Term Debt

Issue Date	Maturity Date	March 31 2024	Redeemed 2025	March 31 2025	Interest & Accrued	Interest Rate
2014	2024	30,000	30,000	-	(413)	3.003%

6. Capital Fund - Depreciation reserve and reserve bank account

	2025	2024
Reserve Balance, beginning of year	\$ 1,214,183	\$ 1,012,818
Add: depreciation transfer	411,670	385,991
interest	64,185	65,374
Less: funds used	(125,635)	(250,000)
Reserve Balance, end of year	\$ 1,564,403	\$ 1,214,183
Outstanding bank transactions	3,662	6,438
Bank Balance, end of year	\$ 1,568,065	\$ 1,220,621

7. Accumulated depreciation

	2025	2024
Balance, beginning of year	\$ 7,170,509	\$ 6,784,518
Add: current year's depreciation	411,670	385,991
Balance, end of year	\$ 7,582,179	\$ 7,170,509
<i>Donated Asset included above:</i>		
<i>Balance, beginning of year</i>	\$ 284,914	\$ 235,479
<i>Add: current year's depreciation</i>	29,435	29,435
<i>Balance, end of year</i>	\$ 314,349	\$ 284,914

The Balsor/Eaglecrest water system was donated by the County of Kings in 2015 - 2016 and was capitalized as a distribution main valued at \$ 2,264,218.

8. Retirement Pension Plans

The Town contributes to two registered pension plans on behalf of its employees. Combined these two plans require total contributions of 18% of an employee's pensionable earnings with 50% paid by the employer and 50% paid by the employee.

The first plan is a **defined contribution pension plan**: employee membership is mandatory once eligibility criteria has been met. The contribution rate is funded equally at a rate of 9.0% of the employee's pensionable earnings except for CUPE which is 3.5% for the employer and 4.0% for the employee. The contribution for the year amounts to approximately \$ 5,785 (2024 \$ 5,547) for the Commission which are spread over several expense line items in the Consolidated Statement of Operations.

The second is a **multi-sector pension plan** administered by the Canadian Union of Public Employees (CUPE) CUPE Local 4403 employee membership is mandatory. Contributions to the MSPP are required by both the employee and employer at the following rates: employees contribute 5.0% and Town contributes 5.5% of pensionable earnings. The contribution for the year amounts to approximately \$ 9,090 (2024 \$ 8,717) for the Commission which are spread over several expense line items in the Consolidated Statement of Operations. The MSPP is accounted for as a defined contribution plan as the obligation to pay retirement obligations does not reside with the Town and there is no requirement to fund deficits in the Plan.

9. Rate of return on rate base

For the year ended March 31, 2025, the Town of Kentville Water Commission had a rate of return on rate base of 0.62 % (2024 1.27%). The rate of return is calculated using the useful lives and amortization rates approved by the Nova Scotia Commission and Review Board.

10. Comparative figures

In some instances, comparative figures have been restated to conform to current year's presentation.

Town of Kentville
Water Commission Capital Fund
Schedule of Plant and Equipment

March 31	2025	2024
Tangible plant		
Land and land rights		
Source of supply land	\$ 51,019	\$ 51,019
Transmission land	74,391	74,391
Transmission land- right-of-way	19,251	19,251
	144,661	144,661
Structure and improvements		
Source of supply		
Collecting and impounding reservoirs- dam	53,275	53,275
Wells	1,195,834	1,195,834
Other water source structure	5,500	5,500
Power and pumping	260,947	260,947
Water treatment	394,186	394,186
Distribution reservoirs and standpipes	122,335	122,335
Water tank- Prospect Avenue	981,408	981,408
Water tank- Belcher Street- 2	859,338	859,338
Water tank- Chester Avenue	697,784	697,784
Water tank- Industrial park	343,781	343,781
	4,914,388	4,914,388
Equipment		
Electric pumping	190,185	190,185
Motor operated tools and equipment	29,747	29,747
Small tools and work equipment	57,030	57,030
Digital mapping	12,105	12,105
Control and monitoring equipment	438,849	376,159
Vehicles	207,416	207,416
Generator	152,515	152,515
	1,087,847	1,025,157
Water treatment equipment	236,116	236,116
Mains		
Transmission	1,851,270	1,851,270
Distribution	7,552,977	7,529,223
Distribution - Donated	2,264,218	2,264,218
	11,668,465	11,644,711
Services	474,395	460,212
Meters	952,793	639,093
Software/computers	56,243	56,243
Meter conversion	381,679	381,679
Hydrants	446,787	446,787
Pumps	323,415	323,415
Other	20,268	20,268
Total	\$ 20,707,057	\$ 20,292,730



COUNCIL ADVISORY COMMITTEE

Recommendation to Council

LUB Amendments - General Commercial (C1) Zone

At the July 14, 2025 meeting of Council Advisory Committee, Director Darren Shupe reviewed the process for amending language in the land use bylaw around parking spaces in the downtown core, and the purpose and opportunity for this amendment.

Council Advisory Committee recommends

That Council give First Reading to amendments to the Land Use Bylaw for the General Commercial (C1) zone which would:

- 1. Allow the Development Officer to waive amenity requirements of a project if it is within a 400 m route of a public open space, and**
- 2. Remove parking requirements for residential units.**

July 28, 2025

This recommendation is based on discussion and or reports which are attached.

Recommendations for the Amendment of Amenity Space and Parking Requirements in the General Commercial (C1) Zone

Staff Report TOK202534 - Update

Meeting Date: July 14, 2025
Department: Planning and Development

FOR RECOMMENDATION

RECOMMENDATION

THAT Council give First Reading to amendments to the Land Use Bylaw for the General Commercial (C1) zone which would:

1. Allow the Development Officer to waive amenity requirements of a project if it is within a 400 m route of a public open space, and
2. Remove parking requirements for residential units.

Public Participation Review

A public participation meeting was held on June 17, 2025 at 5pm in Council Chambers. Notification of the meeting was advertised in the June 2, 2025 and June 9, 2025 editions of the Chronicle Herald as well as on the Town website on May 28, 2025.

Members of Council who were in attendance asked questions regarding the degree to which National Building Code (NBC) requirements for accessible parking and building design may trump the intent of the proposed changes to the Land Use Bylaw. Staff have corresponded with Building Officials to determine if there are valid concerns.

With respect to unit ratios (number of barrier-free units per total number of units in building) the following table referenced:

**Table 3.8.2.1.
Forming part of Sentence 3.8.2.1.(7)**

Number of units in building	Minimum number of units conforming to Article 3.8.2.26.
0 to 24	0
25 to 45	1
Greater than 45	1 plus 1 unit for each additional 20 units or part thereof

Generally speaking, the addition of residential units in existing buildings in the General Commercial (C1) Zone would yield less than 25 units/lot. New developments may be of a larger scale and would be required to create barrier-free units according to the NBC regulations.

Regarding 'accessible' parking, the following section of the National Building Code is referenced:

3.8.2.5. Exterior Barrier-Free Paths of Travel to Building Entrances and Exterior Passenger-Loading Zones

- 4) Where on-site parking is provided, parking stalls for use by persons with a disability shall be provided in accordance with one of the following:
- a) as designated by Table 3.8.2.5.,
 - b) one parking stall shall be provided for each viewing position required in *assembly occupancies* in Sentence 3.8.2.3.(3), or
 - c) one parking stall shall be provided for each *barrier-free* residential suite.

**Table 3.8.2.5.
Designated Parking Stalls
Forming Part of Sentence 3.8.2.5.(4)**

Number of Parking Stalls	Number of Designated Stalls Required for Persons with Disability
1–10	1
11–35	2
36–50	3
51–99	4
100 and greater	5 plus 1 for every 50 additional spaces provided

The Land Use Bylaw determines when parking is required, and National Building Code regulations applied to all required parking areas. In Article 3.8.2.5(4) above, barrier-free parking stalls are required when a certain threshold of units are provided (first triggered at 25 units as per Table 3.8.2.1) or falls within the cohort of 'Number of Parking Stalls' as per Table 3.8.2.5.

Written Correspondence

Written comments were received from Julie Ogilvie, Executive Director of the Kentville Business Community (KBC), on June 18, 2025. KBC's position on the two proposed amendments are as follows:

1. Parking Requirements

While the KBC strongly supports adding residential spaces on the second floor of commercial properties, the KBC does not support the elimination of parking requirements for new residential developments in the downtown at this time.

Rationale:

- *Kentville is a rural town, and most residents and visitors rely on personal vehicles. Unlike larger urban centres, public transit and active transportation infrastructure are not robust enough to offset demand for parking.*
- *Eliminating parking minimums would shift the burden onto the Town, requiring already-scarce public parking to serve both residents and customers.*
- *This could have a negative impact on businesses whose customers depend on convenient parking access—particularly important as many are destination-based and compete with big-box alternatives with ample free parking.*

KBC's Position: Developers should continue to provide on-site parking wherever possible for upper-level residential units. As Kentville evolves, we support exploring long-term parking solutions, such as shared parking strategies, municipal parking structures, or incentivized alternatives—but these must be in place before reducing parking requirements.

2. Amenity Space Requirements

The KBC board is in support of the proposed amendment that would allow the Development Officer discretion to waive amenity requirements if a project is located within 400 metres of a public open space.

ENABLING POLICY FOR LUB TEXT AMENDMENTS

This section was inadvertently left out of the April 14, 2025 initiation report. Policy IM-6 enables Council to consider text amendments to the Land Use Bylaw which have a wider range of application than a single site or development.

Policy IM-6 ***It shall be the intention of Council*** to evaluate text amendments to the Land Use By-law that are not site specific and that do not include a specific development proposal by considering the land use planning implications and conformance with other Municipal Planning Strategy policies. Public participation for these amendments shall be limited to the requirements set out in the Municipal Government Act for Land Use By-law Amendments.

DISCUSSION OF PUBLIC INPUT

Based on the feedback received at the Public Participation Meeting regarding amenity spaces requirements, staff would suggest that a general level of concurrence exists regarding amending amenity space requirements to consider public open space within a 400m path of a proposed development.

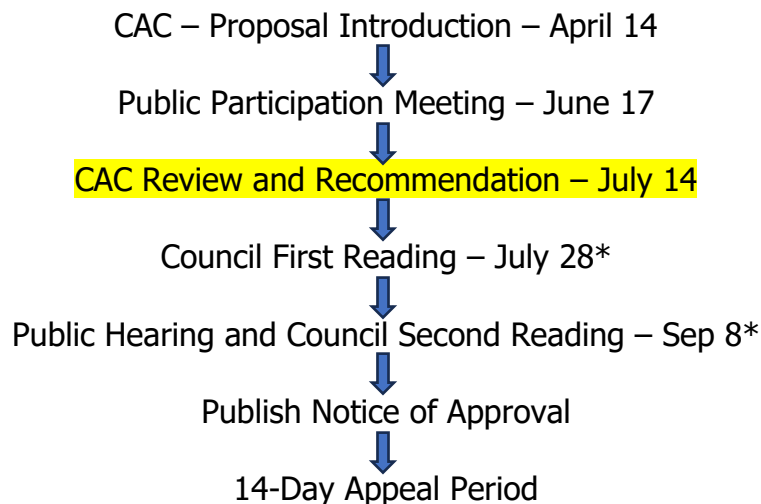
With regards to amendments to the parking requirements there is less consensus on the implications of the proposed change. While staff maintain their recommendation to removing parking requirements, having better data on downtown parking is a reasonable option to consider, and this option has been added to the list below.

Options for C1 Parking Requirements:

1. Status Quo Requirements (.5 parking spaces/unit)
2. No parking requirements for developments consisting of up to 8 units
3. Reducing residential parking requirements in the C1 zone
4. Removing residential parking requirements in the C1 zone.
5. Deferring Parking Discussion Pending Completion of Parking Study

It is worth noting that a decision on amenity and parking requirements may be made independently. Should the Council Advisory Committee decide upon a recommendation for a parking study, grants and potential partnerships should be considered to offset potential costs.

Next Steps



*anticipated dates; final dates set by Council

APRIL 14, 2025 INTRODUCTORY REPORT TO CAC

BACKGROUND

A Request for Decision was brought forward in the spring of 2023 by then Councillor Zebian regarding amenity space requirements in the General Commercial (C1) Zone. His specific recommendation was that "...we amend this bylaw so that it does not apply to any pre-existing buildings in the Downtown Core. This will allow any potential Developers to convert some of the upper levels of these older buildings into more residential units."

A staff report was provided to the Council Advisory Committee in the fall of 2023 which reviewed a selection of other municipal units and concluded that "providing amenity space is a human-centric approach to housing and allows our housing to align with the social determinants of health by providing for social and environmental connection." Section 5.7 on amenity space in the Municipal Planning Strategy (MPS) provides some directions in the preamble:

However, in certain areas of Town it may not be economically viable to require that new multiple unit residential developments set aside large areas of land for recreation purposes. This is particularly true in the downtown area where lot sizes are small and land values are quite high. Given that the Town is actively seeking to attract multiple unit residential development to the downtown area, it is important that the amenity space provisions allow for some flexibility. Specifically, the Land Use By-law should allow the option of providing such space in the form of internal recreation facilities, such as exercise rooms, pools or balconies rather than outdoor amenity space at grade.

The recommendation from staff was to make no changes to the requirements in the Land Use Bylaw. The Council Advisory Committee voted against staff's recommendation but did not provide further direction at that time. Staff is now providing options and recommendations to facilitate further discussion on these issues.

Amenity Spaces in Historic Downtowns

Context: Older downtowns often have smaller lots, heritage buildings, and a fine-grain urban fabric, which can make standard amenity requirements challenging to provide.

Considerations:

- **Flexibility** is key. Rigid amenity space standards (e.g., minimum square footage per unit) may not be practical or necessary.

- **Public realm investments** (like parks, plazas, and parklets) can substitute for on-site private amenities in many cases.
- **Shared amenities** within buildings (like rooftop patios, community rooms, or fitness spaces) can work better than large private outdoor areas.
- **Cultural and social amenities** like public art, heritage features, and accessible seating can serve a dual purpose of amenity + placemaking.

Best Practice: Encourage amenity space through **performance-based guidelines** rather than hard numerical minimums. Prioritize **quality over quantity**.

Parking Requirements in Historic Downtowns

Context: These areas were developed before the car became dominant, so traditional parking ratios (e.g. 1–1.5 spaces per unit) are often out of step. Kentville has considered the nature of the downtown built-form by limiting parking requirements to 0.5 spaces/unit. There is a movement to reform parking standards by removing the requirement entirely for a growing number of communities in North America.

Challenges:

- Land is limited and expensive; parking takes up valuable space.
- Overparking can undermine walkability and affordability.
- Older buildings may not have room for structured parking.

Policy Shifts:

- **Eliminate or reduce minimums**, especially near transit, services, or main streets.
- **Incentivize car-sharing, walking, and cycling infrastructure** measures instead.
- Allow **cash-in-lieu of parking** contributions to fund public infrastructure.

Best Practice: Adopt a **context-sensitive approach**: lower or zero parking minimums, particularly for smaller units or affordable housing, and prioritize **mobility over storage**.

Summary

For historic downtowns, the goal is to support **compact, people-friendly environments** where you don't need to drive everywhere or sacrifice livability for density. That means:

- **Amenity space** policies that support vibrant, shared experiences.

- **Parking policies** that acknowledge and support non-car-oriented lifestyles.

DISCUSSION

While the language in MPS Section 4.7 suggests flexibility, Section 4.1.3 of the Land Use Bylaw applies the same standard for all areas of town. The current amenity compromise for the General Commercial (C1) zone was to focus on amenity space within structures, but such requirements may still affect the affordability of units and the viability of projects. The investments the Town has made in its downtown area can provide accessible amenity alternatives for prospective developers.

In the examples provided by the comparative towns, the threshold for number of units before amenity space varied between 3 and 8 (Amherst and Yarmouth). The amount of amenity space also varied somewhat between towns based on a per square foot basis. Antigonish offered the most novel approach of the bunch by allowing on-site amenity space requirements to be waived where nearby amenity space was available.

Options:

Amenity Space:

1. Status Quo Requirements
2. Waive amenity requirements at the discretion of the Development Officer if a project is within a 400 m route to a public open space.
3. No amenity requirements for developments consisting of up to 8 units (vs. 3 as per current requirements)
4. Allow cash-in-lieu for amenity space

In terms of parking, the current Land Use Bylaw requirements demonstrate a higher level of compromise by asking for 50-60% fewer parking spaces than other residential development. Section 4.2.9 also provides cash-in-lieu provisions for parking in the C1 zone. As with amenity space, parking requirements impose an additional financial burden on potential developers and in some cases are entirely infeasible when structures take up the entire lot area. While several of the comparative towns required a lesser amount of parking requirement (.25/bedroom is currently the lowest ask), Kentville may wish to consider the traditional compact urban form in its downtown and look to eliminate the requirement entirely.

In the past, a higher priority was placed on ensuring adequate on-site parking and amenity space above unit availability and affordability. With the current housing climate and emphasis on creating a variety of housing options, it may be worth reconsidering reducing or eliminating these requirements.

Options:

Parking:

6. Status Quo Requirements
 7. No parking requirements for developments consisting of up to 8 units
 8. Reducing residential parking requirements in the C1 zone
 9. Removing residential parking requirements in the C1 zone.
-

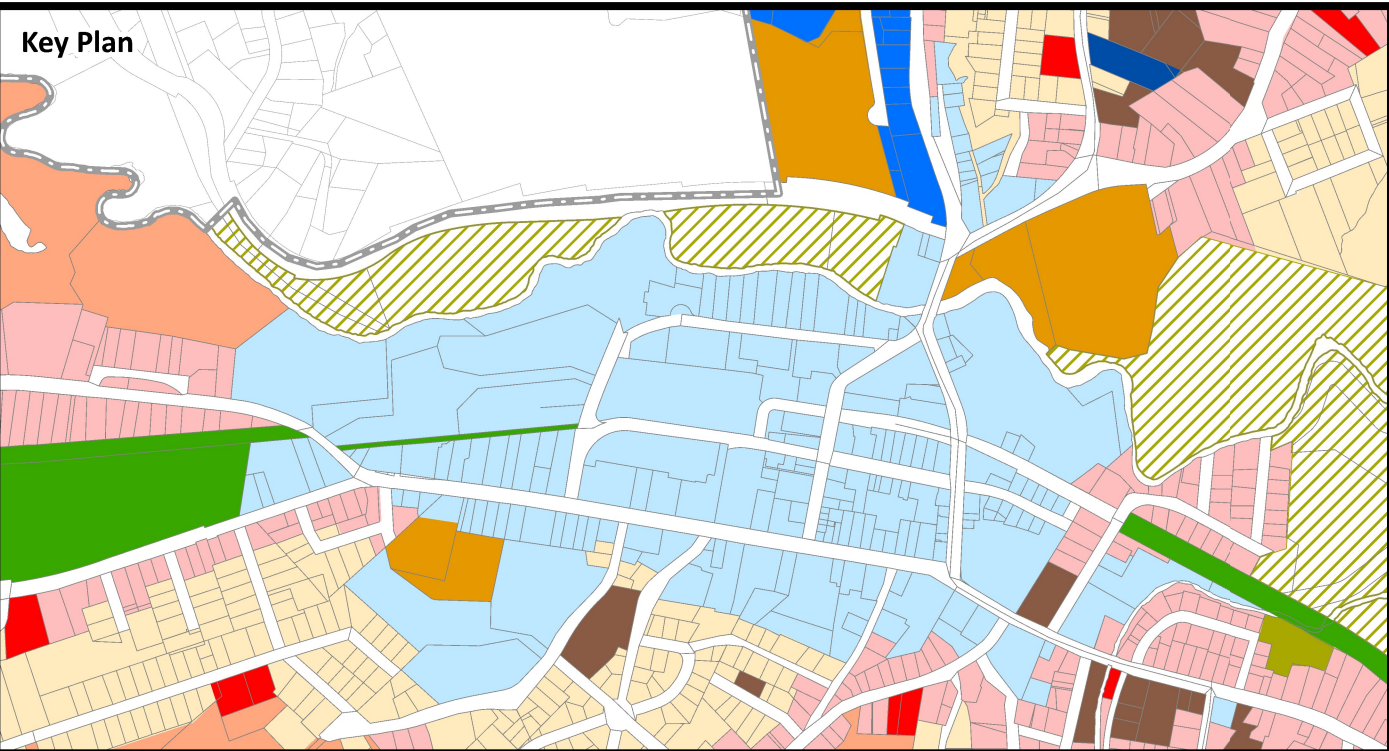
Respectfully submitted,

Darren Shupe, Director of Planning and Development
Town of Kentville


Attachments:


1. Maps of C1 Zone.
2. Proposed Amendments
3. Comparison of Parking and Amenity Requirements in Similar Municipalities.

Key Plan



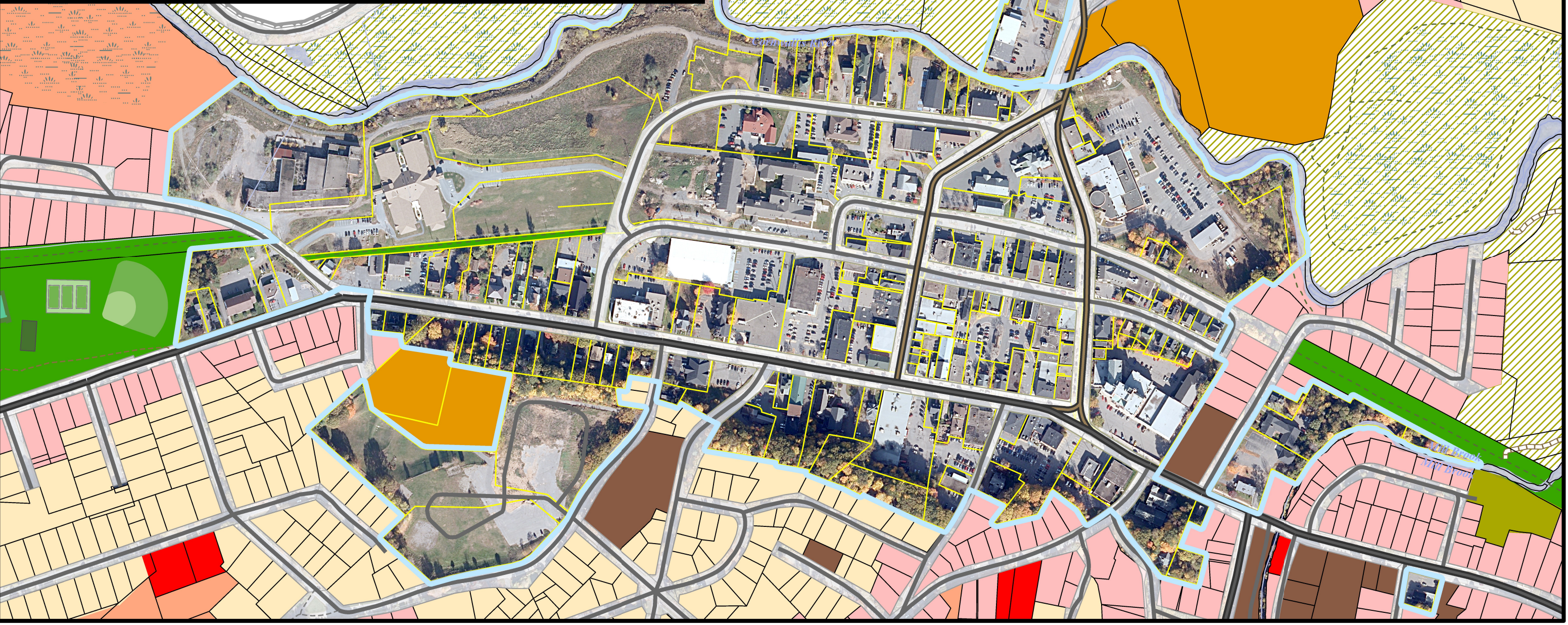
General Commercial (C1) Zone Downtown Core, Kentville

 General Commercial (C1) Zone Boundary

 Property Lines

0255075100

Metres



Attachment 2: Proposed Amendments – Land Use Bylaw

4.1.3 Amenity Space (proposed amendments in red)

- a) All new Multi-Unit Developments containing four or more dwelling units shall provide On-Site Indoor or Outdoor Amenity Space in accordance with the following requirements: Bachelor and One Bedroom 200 ft² per unit 18.58 m² per unit Two bedroom Three or more bedrooms 225 ft² per unit 20.90 m² per unit 255 ft² per unit 23.69 m² per unit
- b) Amenity space may include decks, balconies, gardens, landscaped open space, gyms, pools and other
- c) Useable outdoor recreation amenity space shall be located in the side or rear yards and the recreation space must be usable space, meaning it shall be cleared, levelled, and grassed or otherwise landscaped to create an attractive outdoor recreation space for the amenity of the residents on the lot.
- d) Amenity space shall be waived for all residential conversions.
- e) Notwithstanding Section 4.1.3(a), amenity requirements in the General Commercial (C1) Zone may be waived if the subject property is within a 400 m route to a public park or open space.

4.2 Parking and Loading

4.2.1 General Requirements

- a) For every building or structure to be erected or enlarged, or for which application for a development permit involving a change of use is made, off-street parking having unobstructed access to a public street shall be provided and maintained in accordance with Table 4.2;
- b) Notwithstanding Section 4.2.1(a) minimum parking requirements shall be waived in the General Commercial (C1) Zone for all new development. ~~excluding any residential component. In this instance, only the minimum off-street vehicular parking spaces for the residential component of the development shall be required;~~
- c) All off-street parking shall be provided on the same lot as the use of building for which it is required;
- d) Notwithstanding Section 4.2.1(c), in any Commercial/Industrial zone, off-street parking for Commercial purposes may be located on a different lot than the use or building in question provided that the parking area is not located more than 300 ft (91.44 m) away from the subject building, and the land owner provides written notice of a shared parking arrangement to the Development Officer; and
- e) Minimum off-street parking requirements shall not apply to any use which was established before the effective date of this By-law.

Table 4.2 *Parking Requirements*

Land Use	Parking Requirement
<i>Residential Land Use</i>	
Dwelling Units (<4 dwelling units)	1 parking space per dwelling unit
Multi-Unit Dwellings (>4 dwelling units)	1.25 parking spaces per dwelling unit
Multi-Unit Dwellings in the (C1) Zone	0.5 per dwelling unit
Home Based Business	1 space in addition to the space required by the dwelling unit
Bed and Breakfast	1 space per rental units in addition to the space required by the dwelling unit.

~~4.2.8 Parking Requirements in Commercial General (C1) Zone Notwithstanding the provisions of Part 4.2.2, Table 4.2, parking in the Commercial General (C1) Zone shall be provided according to the following schedule:~~

~~Table 4.5 Commercial General (C1) Zone Parking Requirements~~

Residential Uses	0.5 spaces per unit
All C1 Uses—1 space per 400 ft² (37.16 m²) of floor area	

Attachment 3: Comparative Municipal Units

	Parking	Amenity
Amherst	1-3 units at 1 parking space/unit; >3 at 1.25/unit	7.1.4 Amenity Space Requirements In any zone, a development permit for a building containing 3 or more units shall provide 20 m2 per unit of amenity space and is subject to the following requirements: (a) Amenity space may include a combination of balconies, indoor recreation rooms, saunas, sun decks, patios, tennis courts, swimming pools as well as any landscaped open area with a finished grade of less than 8%. (b) Where a dwelling unit is provided with a balcony at least 6 m2 in floor area, the 20 m2 amenity space requirement shall be waived. (c) Amenity Space shall not include any parking areas, hallways, foyers, utility rooms, or laundry areas.
Antigonish	1 parking space/unit, plus 0.25 spaces/bedroom over one in the unit, plus 0.25 visitor parking spaces per unit	8.3.1 o) Amenity area requirements for Multi-Unit Dwellings may be reduced or waived at the discretion of the Development Officer if a project is within an accessible 400 m route to a public open space.
Bridgewater	0.5 vehicle spaces per dwelling / rental unit; 0.5 bicycle space per dwelling / rental unit; Cash-in-Lieu of Parking option	4.1.7 All new multi-unit residential developments containing five or more dwelling units shall provide on-site amenity space in accordance with the following requirements: between 15-30 m2/bedroom
Truro	Multiple Unit Dwelling (three units or more); Converted Dwelling (three units or more) - bachelor 0.25 spaces/bedroom; one or more bedrooms 0.25 spaces/unit + 0.25 spaces/bedroom	A development that includes three or more dwelling units shall be required to provide amenity space in accordance with the following requirements...
Yarmouth	For every building or structure to be erected, occupied or enlarged, or where there is a change in use to a building or structure in any residential use, one (1) on-site parking space shall be provided	No amenity requirements for developments consisting of up to 8 units; Developments consisting of more than eight (8) units per lot shall only be considered through the Development Agreement process.
Kentville	4.2.8 Commercial General (C1) Zone Parking Requirements- Residential Uses 0.5 spaces per unit;	4.1.3 a) All new Multi-Unit Developments containing four or more dwelling units shall provide On-Site Indoor or Outdoor Amenity Space in accordance with the following requirements...



COUNCIL ADVISORY COMMITTEE

Recommendation to Council

Rezoning Application - 157 Main Street

At the July 14, 2025 meeting of Council Advisory Committee, Director Darren Shupe reviewed the process for amending the zoning of a property in the land use bylaw, and the purpose and opportunity for this amendment.

Council Advisory Committee recommends

That Council give First Reading to the Land Use Bylaw amendments regarding the Rezoning Application for 157 Main Street (PID 55467070)

July 28, 2025

This recommendation is based on discussion and or reports which are attached.

Recommendation for the Amendment of the Land Use Bylaw Regarding the Rezoning (Map Amendment) of PID 55467070

Staff Report TOK202545 - Update

Meeting Date: July 14, 2025
Department: Planning and Development

FOR RECOMMENDATION

RECOMMENDATION

THAT Council Advisory Committee:

Recommends to Council to give First Reading to the proposed map amendment to the Land Use Bylaw, to rezone 157 Main Street (PID 55467070) from the One and Two Unit Dwelling (R2) Zone to the Medium Density Residential (R3) and direct the Chief Administrative Officer to schedule a Public Hearing.

Public Participation Review

A public participation meeting was held on July 10, 2025 at 5pm in Council Chambers. Notification of the meeting was advertised in the June 27, 2025 edition of the Chronicle Herald as well as on the Town website on July 8, 2025. 10 people were in attendance for the meeting.

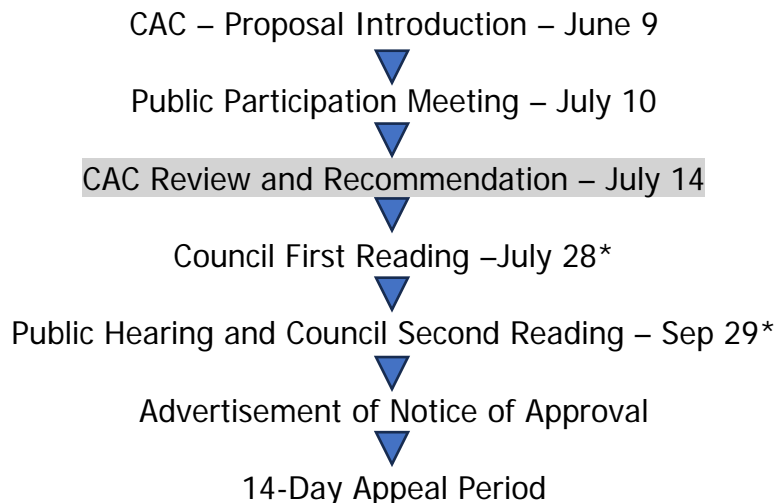
A longer critique was delivered by Tim Hughes, a neighbouring resident at 161 Main Street. His comments were also provided in written form and are attached to this report. Staff acknowledges the error Mr. Hughes presented in describing the location of the subject property in the text portion of the June 9, 2025 introductory staff report to the Council Advisory Committee, and would note that the map location is accurate. The final report will correct the text description of the subject property location.

Additional questions and comments are described generally as follows:

- Positive response was provided to the design concept

- A question was received on the proposed development area as a percentage of the full property. Staff estimated 10%, upon further calculation, the amount is approximately 6.6% (~14,000 square feet of a ~4.9 acre property).
- A question was received regarding the proposed trail access and concerns about it being used by the public. Staff would look at detailed design aspects, should the rezoning be approved, during the site plan approval application review.
- A question was received regarding overflow parking at the proposed development. Staff would look at detailed design aspects, such as parking, during the site plan approval application review. Mr. Hughes indicated that few people attempt to use Main Street for on-street parking due to the traffic conditions, and would tend to use Southview Avenue as a safe alternative.

Next Steps



*Anticipated dates; final dates set by Council

Attachments

1. Written Comments from Tim Hughes
2. Public Participation Meeting Staff Presentation
3. June 9, 2025 Introductory Report to CAC

Comments to Public Participation Meeting of July 10, 2025 regarding the Recommendation for the Amendment of the Land Use Bylaw Regarding the Rezoning (Map Amendment) of PID 55467070.

There is an error in the report that requires clarification. At the top of page 5, it is stated:

“Residential Section 5.1 states in the preamble that:

This Strategy’s goal, in terms of housing and residential neighborhoods, is to promote and accommodate an array of dwellings with different prices, locations, and tenure.”

“The residential objectives of the MPS reflect a tension between protecting the character of existing residential neighbourhoods with the need for growth. The proposed rezoning would have minimal impact on the existing neighbourhood, where it is primarily abutted by a single residential property as well as a cemetery, and is fronted by a major collector road.”

Rather than what is stated, the property at 157 lies between 161 and 145. That’s between two single residential properties, and not the cemetery. Although the property does share a boundary with the cemetery, the portion identified for redevelopment does not abut the cemetery.

As the resident and property owner at 161 Main St, I speak against the Rezoning from R2 to R3.

My comments are relative to:

Section 3.2.2 Housing/Residential as quoted in the report that states:

“The housing objectives of this Strategy strive to facilitate a mix of quality housing types which reflect the diversified needs, income levels, ages and lifestyles of Town residents.

A further objective of this strategy is to achieve a greater proportion of the regional housing market within the Town. The policies will address issues such as affordability, quality design, alternative housing needs and density in all residential areas while maintaining the character of existing residential neighborhoods within the town.”

To that point, I believe that rezoning to allow for construction of a building such as an 8 unit multi-unit building will alter the character of the existing neighborhood. Having been a resident of both single and multi-unit dwellings, and currently residing between a single dwelling and a multi-unit dwelling, I say with confidence that they are decidedly different in their impact on the character of a neighbourhood. Not that one is better than the other, but they are indeed different. Of note in this time of housing needs, removing single dwelling buildings from the market reduces the chance for individual homeownership, while forcing residents into rental properties, which also reduces the opportunity for individuals acquiring equity and instead concentrating the wealth of a community into fewer hands. (Landlords don’t supply housing, they ransom it.)

The existing neighbourhood consists mostly of single dwellings and multi-dwellings on the scale of single dwelling buildings, many of which are historic, and provide a certain visual aesthetic that greets people as they enter Kentville along its Main Street. For the most part, residents assume the responsibility and do their best to maintain their properties to be a picturesque welcome to the town of Kentville. I suspect a larger multi unit building would detract from the scale and aesthetic of the neighbourhood, and not in a positive way.

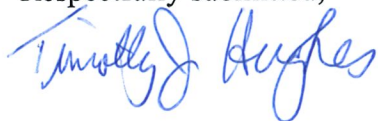
As noted in the report the properties in this neighbourhood are fronted by a major collector road. As mentioned, that comes with the opportunity to create a welcoming display, and also exposes residences to many of the unpleasanties of living on a busy street. The traffic noise is accepted as coming with the territory. But also it is not uncommon to be the target of slurs, insults, and objects thrown from passing vehicles and pedestrians. And the exposure does increase the risk and frequency of property vandalism. Having a relatively private back yard provides a welcome respite from that exposure, and can counter the challenges of the less positive aspects of being publicly facing. To accommodate a multi-unit building on the proposed site would require a dimension that would most certainly impose on the privacy and enjoyment of backyard spaces in the adjoining properties. Thus negatively altering the character of the existing neighbourhood.

On a more subjective note, I suspect being a landlord is challenging. Living next door to rented units, I've witnessed and experienced a range of behaviours of landlords and tenants. Suffice to say, that a property owner who does their best to maintain their holdings, and establish a good rapport with neighbours and tenants makes a good neighbor. And the opposite is also true. The property in question has remained vacant, neglected, and unkempt under its current owner. That does not instill confidence that the ongoing maintenance required of a larger, more populated dwelling would be managed in a manner enhancing the ambiance of the neighbourhood.

As a bit of an aside, there can be costs borne by existing residents in areas of development that are not accounted for in policy, planning, and execution. Some costs are obvious, such as how changes in topography and land use affect downstream floodwaters. Some less so. Such as the plaster walls in my century old home which sustained large cracks requiring repair during the excavation and construction of what is now the Miners Landing property. Frankly, I don't know how we fully capture all that may be lost and gained in the existing structures, environment, and ambiance of a community as we proceed with development. I'm pleased we are at least trying.

I ask the Council to give due consideration to the possible negative effects on the existing neighbourhood that an R3 designation will allow, and reject the recommendation to rezone the property at 157 Main St.

Respectfully submitted,



Application for Rezoning 157 Main Street (PID 55467070)

July 10, 2025



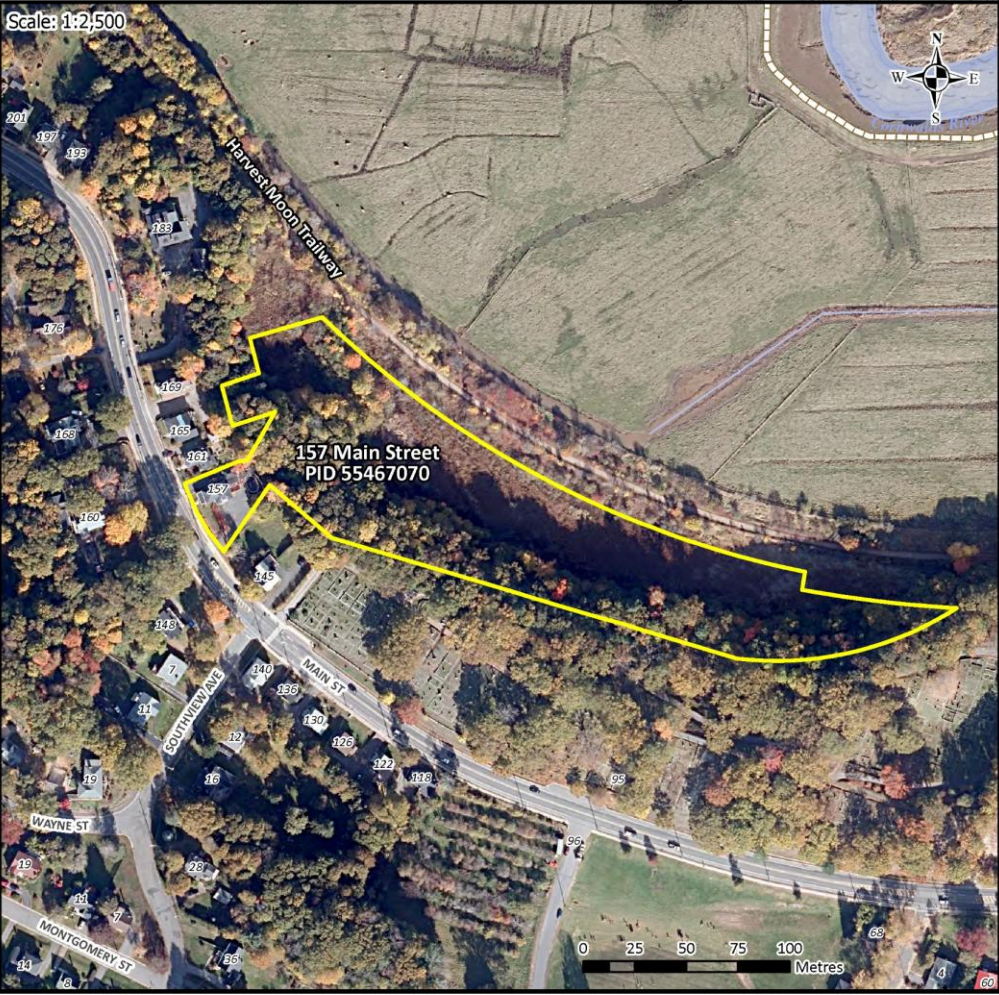
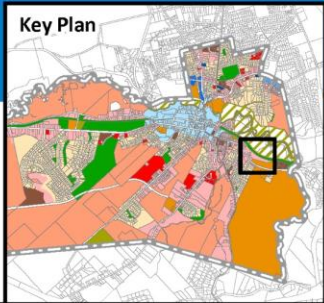
Application for Rezoning - 157 Main Street



- Complete application received on May 13, 2025
- Rezone from One-and-Two Unit Dwelling (R2) to Medium Density Residential(R3)
- To facilitate the development of an 8-unit apartment building

157 Main Street, Kentville
PID 55467070

 Subject Property



This map is a graphical representation of property boundaries which approximate the size, configuration and location of parcels. Any interpretation of this map must be confirmed with the Municipality in which the property is situated. To receive further clarification about the use of this Planning Document inquires may be made to the Town of Kentville's Planning and Development Department.
Property Source: Nova Scotia Property Records Database (NSPRD), Compliments of the Nova Scotia Geomatics Centre (NSGC), Service Nova Scotia and Municipal Relations, 160 Willow Street, Amherst, Nova Scotia, Canada.



Application for Rezoning - 157 Main Street

Policy – Rezoning Requirements



Policy IM-7

It shall be the intention of Council to consider amendments to the map of the Land Use By-law when the proposed zoning change is not specifically prohibited within this Plan and at least one of the following three conditions is true:

- a) the proposed zone is enabled by this Plan for use within the same designation.
- b) a non-conforming use appears to have been created by an inadvertent administrative oversight in the Municipal Planning Strategy and Land Use By-law preparation process, resulting in a property being zoned inconsistent with stated policies in this Plan; or
- c) the land to be rezoned is adjacent to a designation that permits the proposed use.

157 Main Street, Kentville
PID 55467070

- Property Lines

Subject Property
- Generalized Future Land Use

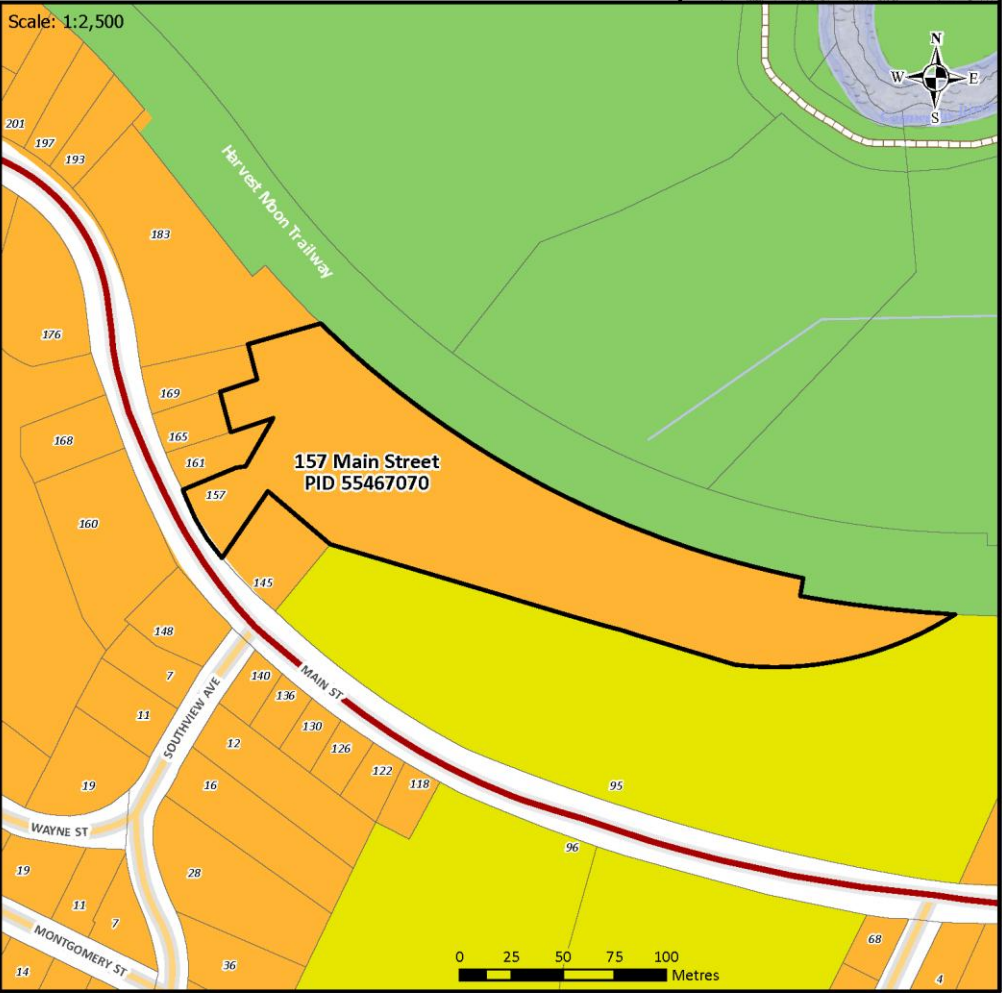
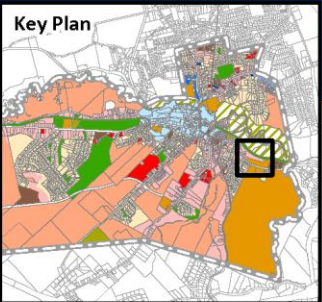
Park and Open Space

Residential

Institutional
- Road Classifications

Major Collector

Local Street



This map is a graphical representation of property boundaries which approximate the size, configuration and location of parcels. Any interpretation of this map must be confirmed with the Municipality in which the property is situated. To receive further clarification about the use of this Planning Document inquiries may be made to the Town of Kentville's Planning and Development Department.
Property Source: Nova Scotia Property Records Database (NSPRD), Compliments of the Nova Scotia Geomatics Centre (NSGC), Service Nova Scotia and Municipal Relations, 160 Willow Street, Amherst, Nova Scotia, Canada.

Application for Rezoning - 157 Main Street

Policy – Evaluative Criteria



Policy IM-8

It shall be the intention of Council when considering a rezoning application or other Land Use By-law amendment application that includes a specific development proposal to have regard for the following matters:

- a) that the proposal is in conformance with the intent of this strategy and with the requirements of all other Town By-laws and regulations;
- b) development can be regulated in such a way as to meet or exceed the guidelines established in the Kentville Water Commission Source Water Protection Plan (SWPP) and
- c) all existing buildings are in compliance with the proposed zone requirements.

Application for Rezoning - 157 Main Street

Policy – Conformance with Strategy



MPS – Chapter 5 Residential – 5.1 Objectives and Goals

This Strategy's goal, in terms of housing and residential neighborhoods, is to promote and accommodate an array of dwellings with different prices, locations, and tenure.

Application for Rezoning - 157 Main Street

Policy – Conformance with Strategy



3.2.2 Housing/Residential

The housing objectives of this Strategy strive to facilitate a mix of quality housing types which reflect the diversified needs, income levels, ages and lifestyles of Town residents. A further objective of this strategy is to achieve a greater proportion of the regional housing market within the Town. The policies will address issues such as affordability, quality design, alternative housing needs and density in all residential areas while maintaining the character of existing residential neighborhoods within the town.

Key elements: alternative housing needs and density

Application for Rezoning - 157 Main Street

Policy – Conformance with Strategy



- Policy GD-4** *It shall be the intention of Council* to ensure that growth and development within the Town is efficient and cost effective by:
- a) Limiting development in un-serviced areas of the Town;
 - b) Concentrating new development in adequately serviced and properly planned areas;
and
 - c) Encouraging and facilitating infill development on underutilized and existing undersized lots within the built up area of Town.

Application for Rezoning - 157 Main Street

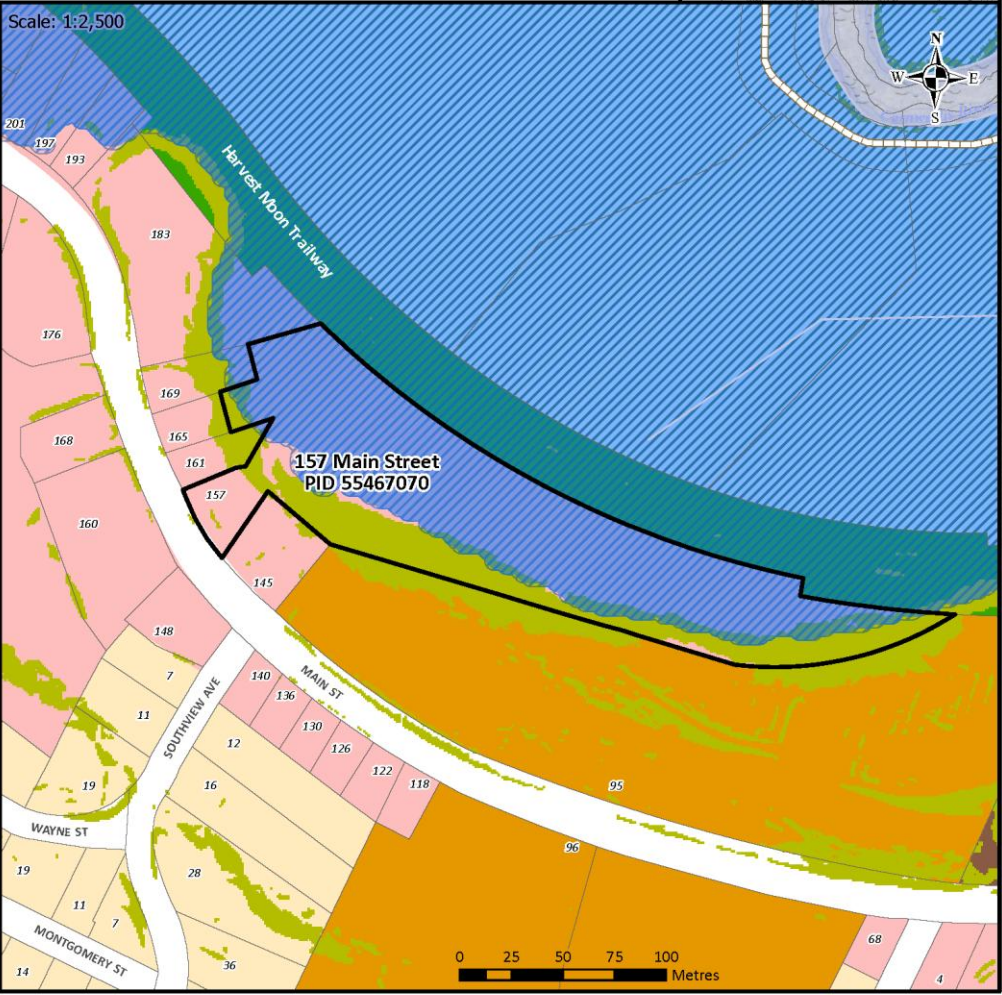
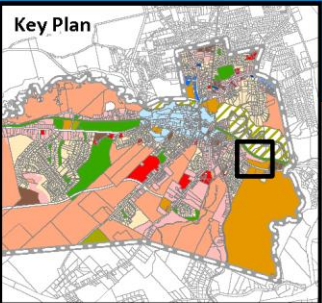
Policy – Evaluative Criteria



Policy IM-9 ***It shall be the intention of Council,*** therefore, to take into account the other potential development scenarios that may be permitted as a result of a proposed zone change when evaluating a rezoning application.

157 Main Street, Kentville
PID 55467070

- | | |
|--|------------------------------|
| R1 - Single Unit Dwelling Residential | FW - Floodway Overlay |
| R2 - One and Two Unit Dwelling Residential | FF - Floodway Fringe Overlay |
| R4 - High Density Residential | Slope >25% |
| O1 - Conservation | Subject Property |
| I - Institutional | Property Lines |
| P - Park and Open Space | |



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Property Source: Nova Scotia Property Records Database (NSPRD), Compliments of the Nova Scotia Geomatics Centre (NSGC), Service Nova Scotia and Municipal Relations, 160 Willow Street, Amherst, Nova Scotia, Canada.

Application for Rezoning - 157 Main Street

Land Use Bylaw



- The Subject Property meets the minimum lot area and frontage requirements for the R3 zone. The proposed 8-unit apartment building is a permitted use within this zone, subject to Site Plan Approval.
- Upon receipt of a complete Site Plan Approval application, a comprehensive review of the proposed development will be conducted to ensure full compliance with the Town's LUB.

Application for Rezoning - 157 Main Street

Kentville

15.9.2

Rezoning's

A rezoning or map amendment involves the rezoning of a particular property to another zone; usually in order to allow the property to develop to a more intensive use. This type of amendment may substantially alter the type of development and uses which may be permitted on that site. Because this type of amendment may involve a specific property and include a detailed development proposal, there is an opportunity for Council to assess the land use impacts of the proposed development as part of the rezoning application.

Council will, therefore, undertake a detailed evaluation of the proposed development prior to making a decision concerning a rezoning application. This detailed assessment will require that the applicant submit a conceptual development plan and details with respect to servicing, stormwater drainage, traffic management, landscaping, and other design elements.

To ensure that all potential land use impacts are considered, Council will adopt evaluative criteria that is specifically designed to assess rezoning applications.

D:\MKM architects\MKM\MKM_17_157 main street kentville.dwg PREVIEW MKM_157 main street_ KENTVILLE, DA 08 UNIT _rev 10.rvt



Consultant:



MKM DESIGN STUDIO
157, WENTWORTH DR.
HALIFAX, NS, B3M0P5
90-49-1881
info@mkmarch.com
<https://www.mkmarch.com/>

Project Revisions:

Issue:	BUILDING
Date:	PERMIT APP.
Drawn by:	10/16/23
Checked by:	Author Checker

Client Name: Mubarak Alrafidi D1 Alrafidi Investments Ltd

Project Name:

157 MAIN ST. KENTVILLE

Address:

157 MAIN ST. KENTVILLE

Project No.: MKM_17

SCALE:

DRAWING TITLE:

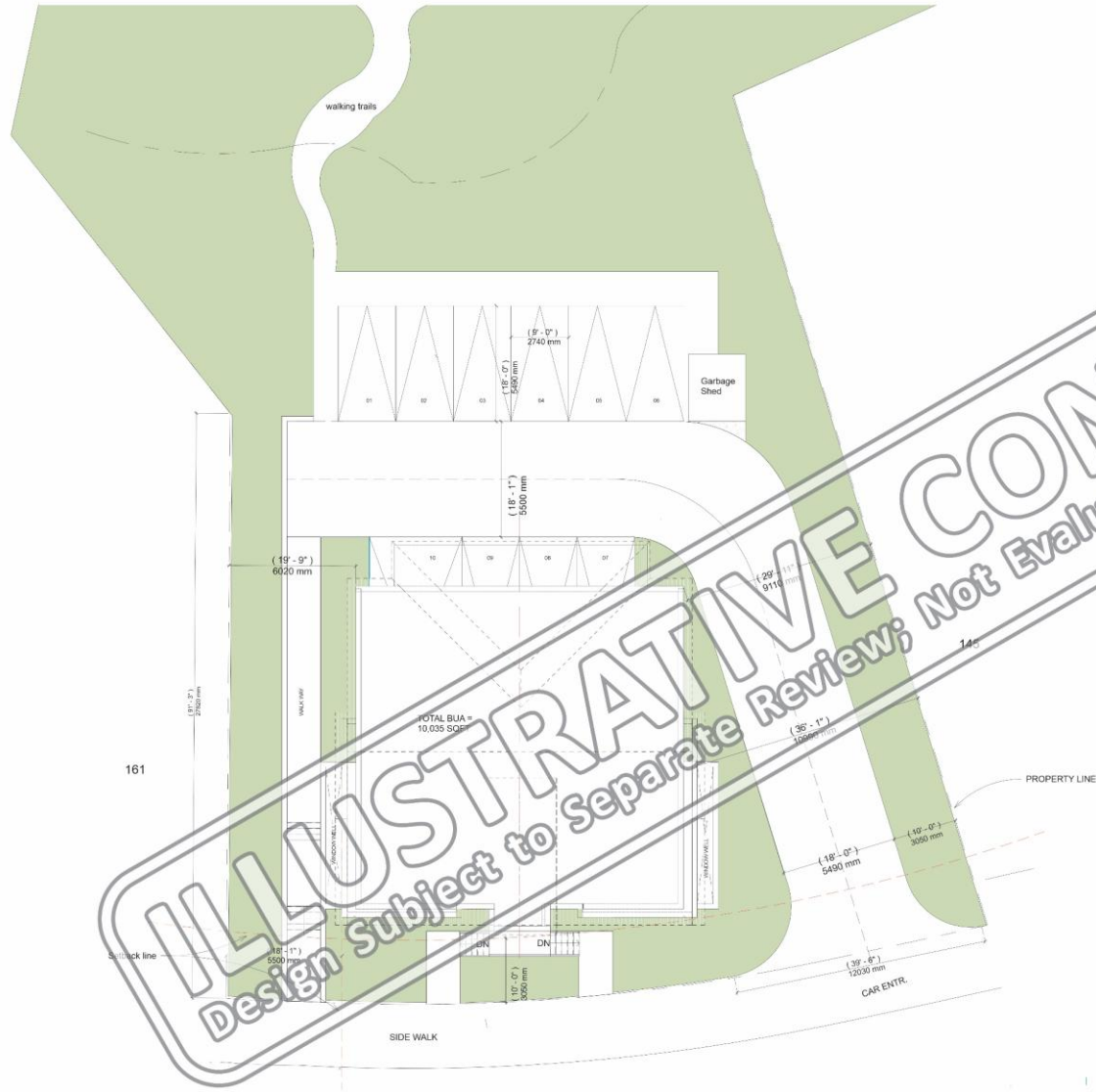
3d rendering 01

DRAWING NO.:

1002

D:\MKM architects\MKM\MKM_17_157 main street kentville.dwg/REV/ITMKM_157 main street_ KENTVILLE, DA 08 UNIT _rev 10.rvt

1 Site Plan
1" = 10'-0"



	BUILT UP AREA / SQFT
BASEMENT	1678.94
LEVEL 1	2752.35
LEVEL 2	2200.00
LEVEL 3	200.00

TOTAL BUA= 10,035.00
SQFT

CAR PARKING	10
-------------	----

Amenity space calculation

Required Amenity space	8 unit x 23.69 sqm = 189.52 sqm
Provided Amenity space	Balconies = 59.84sqm outdoor seating area= 130sqm

Consultant:



MKM DESIGN STUDIO
157, WENTWORTH DR.
HALIFAX, NS, B3M3P5
90-49-1881
info@mkmarch.com
https://www.mkmarch.com/

Project Revisions:

Issue:	BUILDING
Date:	PERMIT APP
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Client Name: Mubarak Alirafdi D1 Alirafdi Investments Ltd

Project Name:

157 MAIN ST. KENTVILLE

Address:

157 MAIN ST. KENTVILLE

Project No.: MKM_17

SCALE: 1" = 10'-0"

DRAWING TITLE:

SITE PLAN

DRAWING NO.:

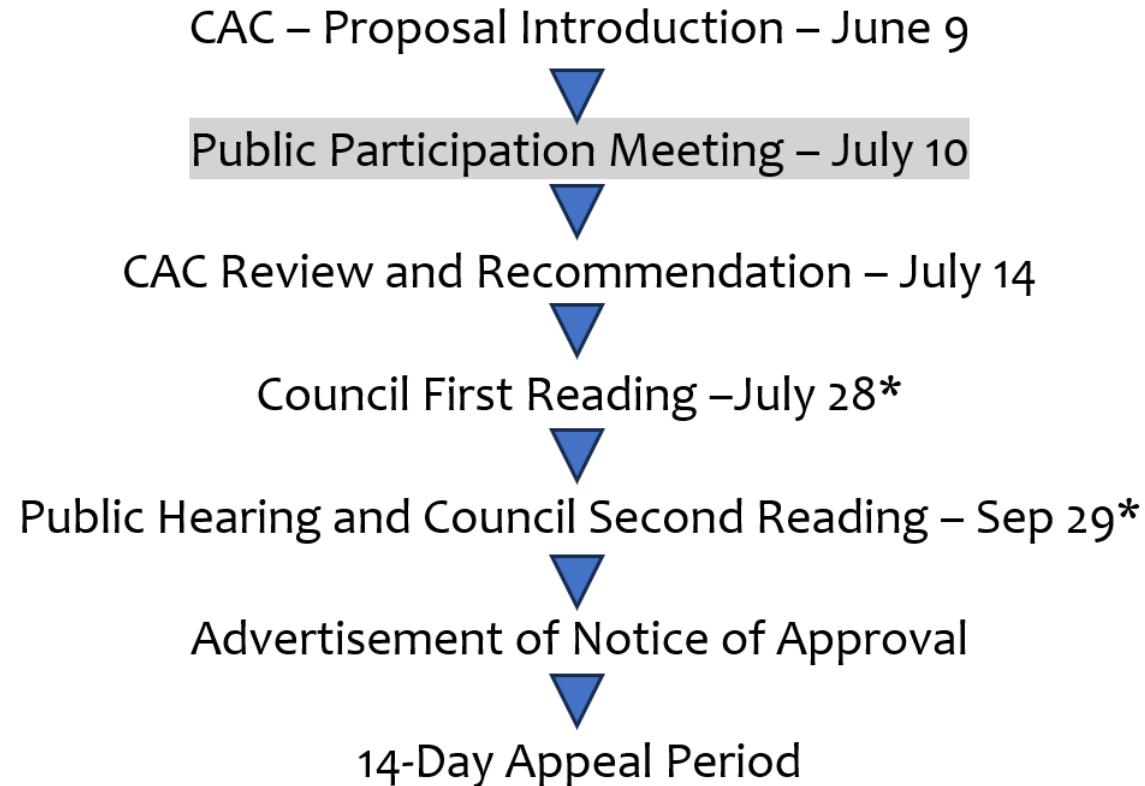
3100

Application for Rezoning - 157 Main Street

Next Steps



Next Steps



*anticipated dates; final dates set by Council

JUNE 9, 2025 INTRODUCTORY REPORT TO CAC

DISCUSSION

Subject Property

Dr. Mubarek Alrafidi has applied to rezone 157 Main Street (PID 55467070) from the One- & Two-Unit Dwelling (R2) zone to a Medium Density Residential (R3) zone to develop an 8-unit apartment on the lot. Adjacent properties are zoned R2 and in the area to the east on Main Street feature larger Institution-zoned (I) properties (Figure 1). A large portion of the property falls within either the floodway overlay or has slopes >25%. The development concept focuses on the remaining developable lands nearest to Main Street.

Development Proposal

This rezoning was requested to allow the proposed 8-unit apartment to be constructed on the property. The One and Two Unit Residential (R2) zone only allows single-unit detached or two-unit dwellings. The Medium Density Residential (R3) zone allows dwellings up to 6 units as of right and up to 8 units by site plan approval. Rezoning the property will provide a path forward for the proposed development.

In the Town of Kentville, the property owner is responsible for the cost of running the required services. If development occurs, these services must be installed. The proposal meets all the requirements for the medium-density residential zone. The proposal is consistent with existing uses in the area. In addition, this rezoning aligns with the Council's vision to increase residential development.



Figure 1: Area Context Map

POLICY ANALYSIS

Municipal Planning Strategy

Section 15.9.2 of the Municipal Planning Strategy states that the proposed rezoning will allow the property to be developed for more intensive use.

A rezoning or map amendment involves the rezoning of a particular property to another zone; usually in order to allow the property to develop to a more intensive use. This type

of amendment may substantially alter the type of development and uses which may be permitted on that site. Because this type of amendment may involve a specific property and include a detailed development proposal, there is an opportunity for Council to assess the land use impacts of the proposed development as part of the rezoning application.

Council will, therefore, undertake a detailed evaluation of the proposed development prior to making a decision concerning a rezoning application. This detailed assessment will require that the applicant submit a conceptual development plan and details with respect to servicing, stormwater drainage, traffic management, landscaping, and other design elements. To ensure that all potential land use impacts are considered, Council will adopt evaluative criteria that is specifically designed to assess rezoning applications.

Policy IM-7 provides a set of three conditions under which a rezoning application can be considered (in addition to it not being specifically prohibited in the Plan):

15.9.2.1 Rezoning Application Requirements

Policy IM-7 *It shall be the intention of Council* to consider amendments to the map of the Land Use By-law when the proposed zoning change is not specifically prohibited within this Plan and at least one of the following three conditions is true:

- a) the proposed zone is enabled by this Plan for use within the same designation.
- b) a non-conforming use appears to have been created by an inadvertent administrative oversight in the Municipal Planning Strategy and Land Use By-law preparation process, resulting in a property being zoned inconsistent with stated policies in this Plan; or
- c) the land to be rezoned is adjacent to a designation that permits the proposed use.

The proposed rezoning, from One and Two Unit Residential (R2) zone to Medium Density Residential (R3) zone, satisfies Policy IM-7 (a) in that they are both with the Residential designation. The proposed zoning change is also not specifically prohibited in the MPS. This allows the proposed map amendment to be considered.

15.9.2.2 Evaluative Criteria for Rezoning's

Note that the evaluative criteria for review of rezoning applications were reduced to three during amendments made to the planning documents in October 2025.

Policy IM-8 *It shall be the intention of Council* when considering a rezoning application or other Land Use By-law amendment application that includes a specific development proposal to have regard for the following matters:

- a) that the proposal is in conformance with the intent of this strategy and with the requirements of all other Town By-laws and regulations;
- b) development can be regulated in such a way as to meet or exceed the guidelines established in the Kentville Water Commission Source Water Protection Plan (SWPP) and
- c) all existing buildings are in compliance with the proposed zone requirements.

Item (b) does not apply in this case as the property is located outside of the SWPP area. Item (c) also does not apply as the existing buildings will be demolished to accommodate the proposed new building.

Item (a) speaks to conforming with the intent of the MPS as well as other Town bylaws and regulations which will be further discussed below.

Section 3.2.2 Housing/Residential states that:

The housing objectives of this Strategy strive to facilitate a mix of quality housing types which reflect the diversified needs, income levels, ages and lifestyles of Town residents. A further objective of this strategy is to achieve a greater proportion of the regional housing market within the Town. The policies will address issues such as affordability, quality design, alternative housing needs and density in all residential areas while maintaining the character of existing residential neighborhoods within the town.

The proposed rezoning is to facilitate increased density and alternative housing needs.

Policy GD-4 (c) supports compact development as being a means to create efficient additional density with existing infrastructure:

Policy GD-4 *It shall be the intention of Council* to ensure that growth and development within the Town is efficient and cost effective by:

- a) Limiting development in un-serviced areas of the Town;
- b) Concentrating new development in adequately serviced and properly planned areas; and
- c) Encouraging and facilitating infill development on underutilized and existing undersized lots within the built up area of Town.

Residential Section 5.1 states in the preamble that:

This Strategy's goal, in terms of housing and residential neighborhoods, is to promote and accommodate an array of dwellings with different prices, locations, and tenure.

The residential objectives of the MPS reflect a tension between protecting the character of existing residential neighbourhoods with the need for growth. The proposed rezoning would have minimal impact on the existing neighbourhood, where it is primarily abutted by a single residential property as well as a cemetery, and is fronted by a major collector road.

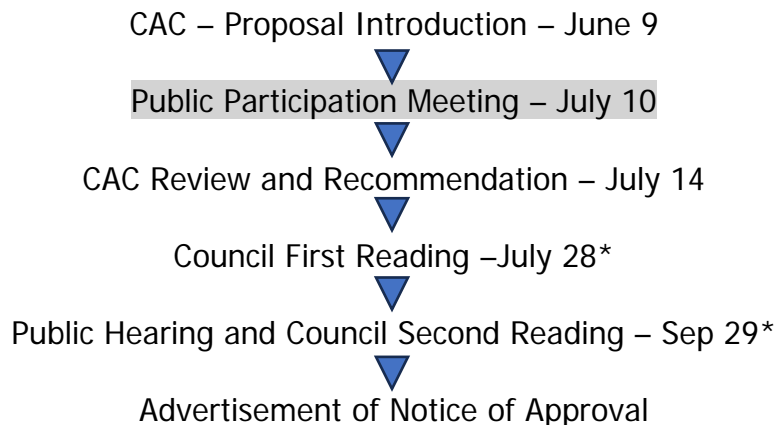
Policy IM-9 *It shall be the intention of Council, therefore, to take into account the other potential development scenarios that may be permitted as a result of a proposed zone change when evaluating a rezoning application.*

Rezoning from R-2 to R-3 represents a moderate increase in density (permitting buildings of up to 8-units) and a more efficient use of existing Town infrastructure. There are precedents of similar rezoning applications across town and as R-3 development abutting lower density residential zones would be required to proceed through a site plan approval application, there are means of addressing and mitigating land use conflicts.

Land Use Bylaw

The Subject Property meets the minimum lot area and frontage requirements for the R3 zone. The proposed 8-unit apartment building is a permitted use within this zone, subject to Site Plan Approval. Upon receipt of a complete Site Plan Approval application, a comprehensive review of the proposed development will be conducted to ensure full compliance with the Town's LUB.

Next Steps





14-Day Appeal Period

*Anticipated dates; final dates set by Council

Planning staff will continue to review the application by Dr. Mubarek Alrafidi to rezone 157 Main Street. Staff are recommending that a public participation meeting (PPM) be held as the next step in the planning application process. Comments from the public as part of the PPM will be included in the next staff report to CAC.

Legislative Authority

Municipal Government Act (MGA) - Section 210

Town of Kentville Municipal Planning Strategy (MPS) - Policies IM-7; IM-8; IM-9

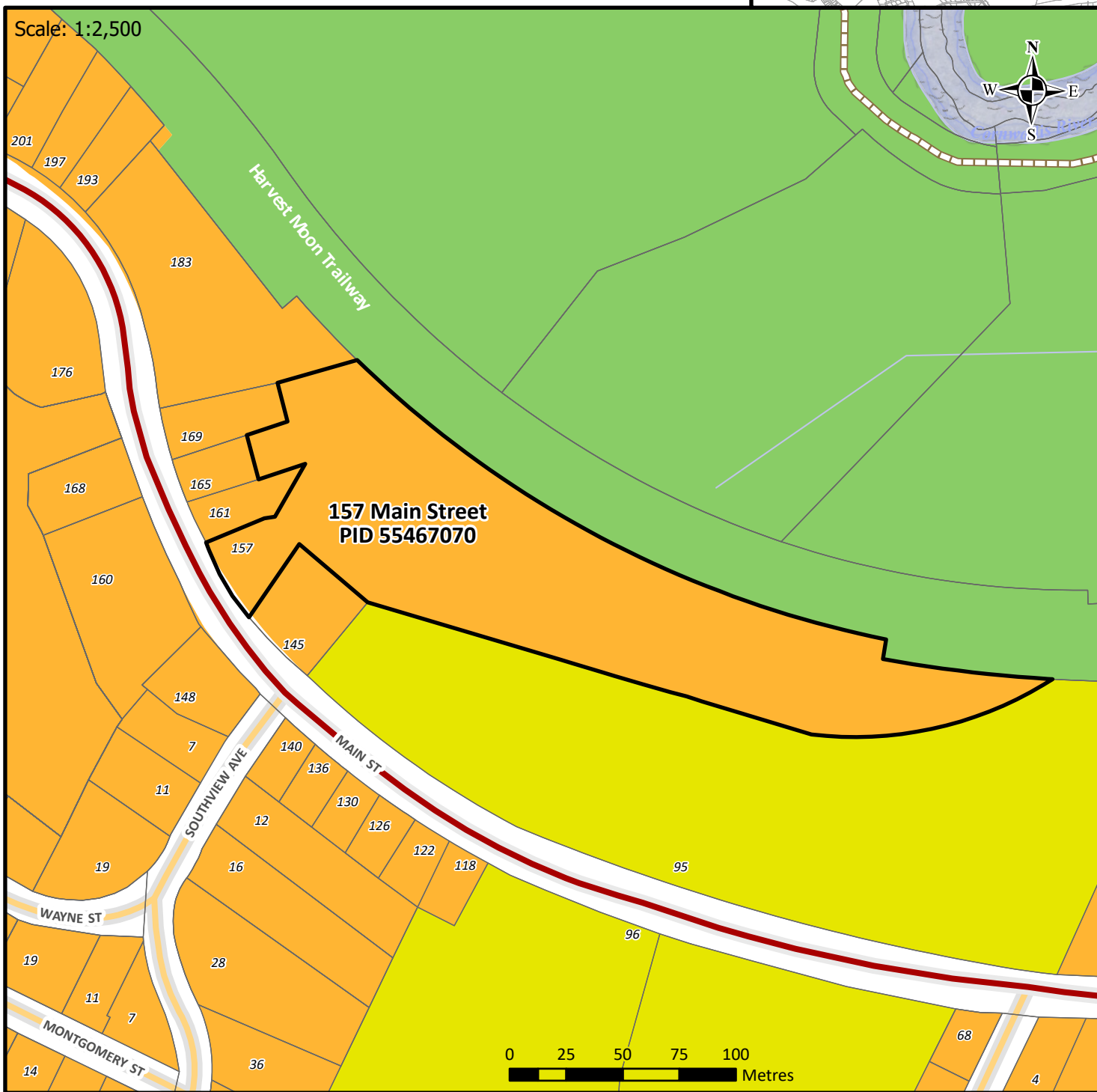
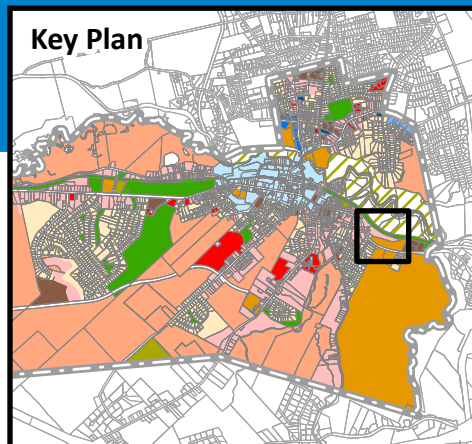
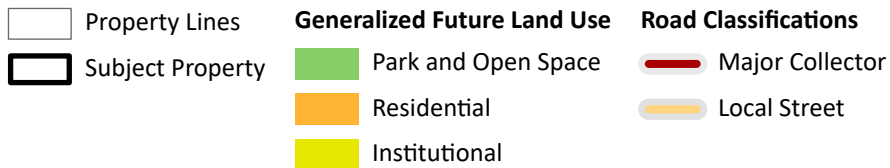
Respectfully submitted,

Darren Shupe, Director of Planning and Development
Town of Kentville

Attachments:

- 4. Generalized Future Land Use Map**
- 5. Zoning Map**
- 6. Area Context Map**

157 Main Street, Kentville
PID 55467070



This map is a graphical representation of property boundaries which approximate the size, configuration and location of parcels. Any interpretation of this map must be confirmed with the Municipality in which the property is situated. To receive further clarification about the use of this Planning Document inquiries may be made to the Town of Kentville's Planning and Development Department.
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157 Main Street, Kentville PID 55467070

- R1 - Single Unit Dwelling Residential

R2 - One and Two Unit Dwelling Residential

R4 - High Density Residential

O1 - Conservation

I - Institutional

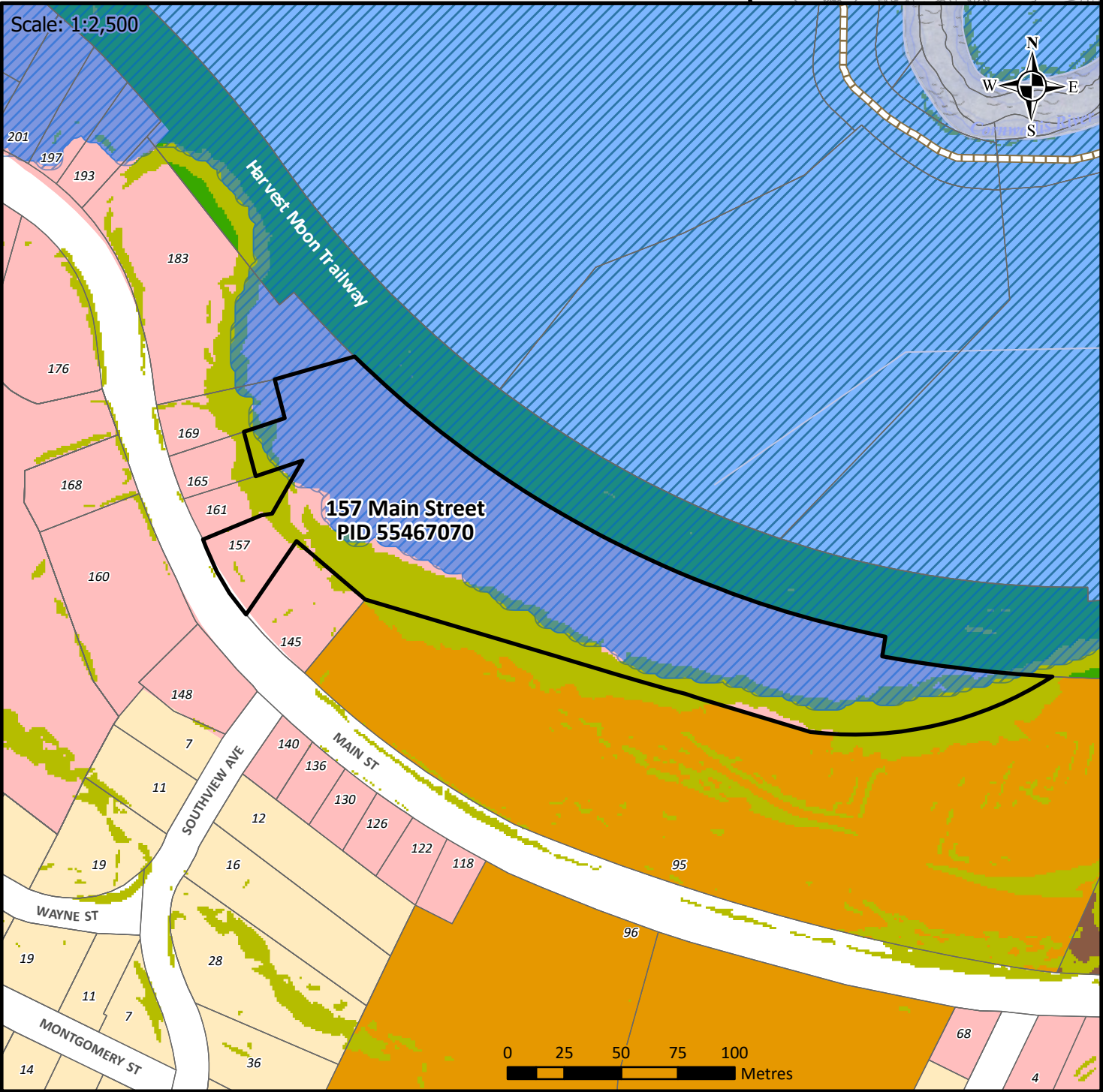
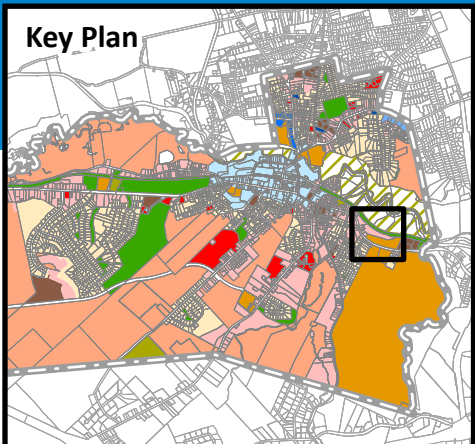
P - Park and Open Space
- FW - Floodway Overlay

FF - Floodway Fringe Overlay

Slope >25%

Subject Property

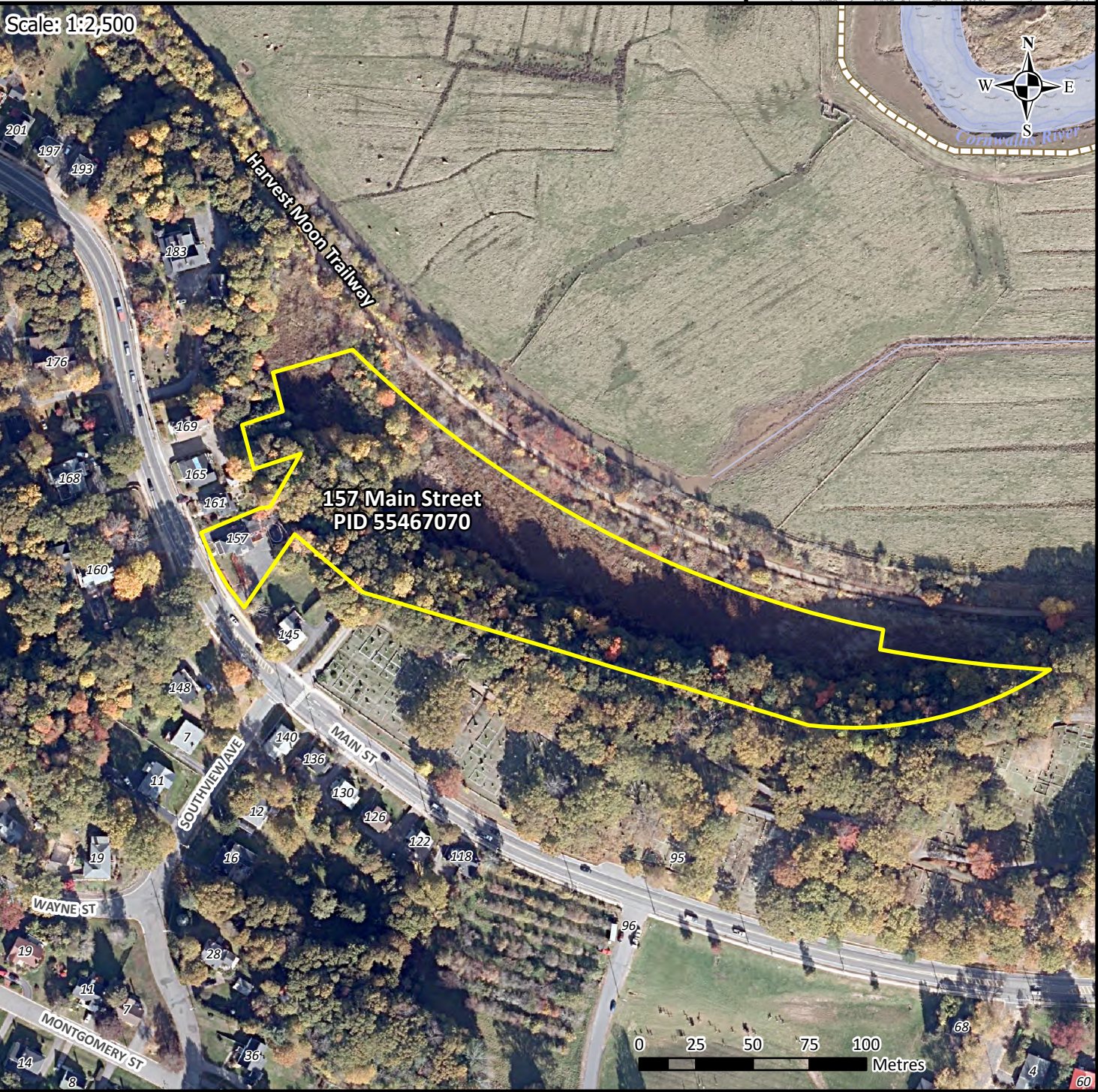
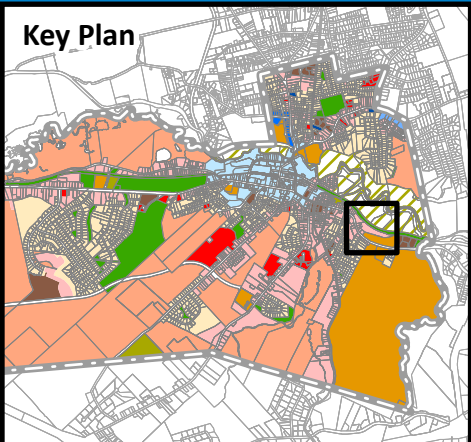
Property Lines



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157 Main Street, Kentville
PID 55467070

 Subject Property



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COUNCIL ADVISORY COMMITTEE

Recommendation to Council

Kentville Business Park Taxation

At the July 14, 2025 meeting of Council Advisory Committee, Mayor Andrew Zebian reviewed the development of the Kentville Business Park and the lower tax rate for these properties, and the proposal to bring rates in line with other commercial properties.

Council Advisory Committee recommends

That Council authorize the Mayor to submit a request to MLA John Lohr to have provincial legislation introduced that would see the 1983 Act Relating to Taxation of Industrial and Commercial Properties in the Annapolis Valley Regional Industrial Park, being Chapter 76 of the Acts of 1983 repealed.

July 28, 2025

This recommendation is based on discussion and or reports which are attached.

Title: Repeal of an Act Relating to Taxation of Industrial and Commercial Properties in the Annapolis Valley Regional Industrial Park

Meeting Date: July 14, 2025
Department: Administration

RECOMMENDATION

That Council authorize the mayor to submit a request to MLA John Lohr to have provincial legislation introduced that would see the 1983 Act Relating to Taxation of Industrial and Commercial Properties in the Annapolis Valley Regional Industrial Park, being Chapter 76 of the Acts of 1983. repealed.

SUMMARY

Currently, properties that are located within the Kentville Business Park are taxed at a commercial tax rate equivalent to the commercial tax rate that exists within Municipality of the County of Kings. This rate is currently set at \$2.287 before area rates and levies.

It is felt that the purpose and role of this initial lower tax rate for the Kentville Business Park has now run its course and therefore going forward, the Town should consider repealing the current special legislation so that businesses located within this area would pay the same commercial tax rate as other commercial businesses within town boundaries.

If approved by Council, a request would be submitted to our local MLA to introduce legislation in the House of Assembly in the fall so that the changes could be implemented for the next fiscal year on April 1, 2026.

LEGISLATION

Chapter 76 of the Acts of 1983 states:

“Notwithstanding the Assessment Act or any other enactment, the real property tax rate and the business occupancy tax rate to be levied by the Town of Kentville in each year beginning in the year 1984 on or respecting properties located in the Industrial Park in the west end of the Town of Kentville and administered by the Annapolis Valley Industrial Commission, or serviced by streets and other municipal services from within the Annapolis Valley Regional Industrial Park, shall not exceed the lesser of the rate levied in that year respecting commercial properties by

the Municipality of the County of Kings and the ordinary commercial rate levied in that year by the Town of Kentville."

BACKGROUND

It is believed that when the Kentville Business Park was initially started under the name of Kentville Industrial Park, that Council felt that it needed to offer a financial incentive to attract businesses to this new commercial and industrial development area. In order to offer a level playing field for similar businesses in the area, it requested that the province enact legislation to allow the Town to provide a tax incentive for those businesses setting up in the new Industrial Park. This practice has over the past four decades led to the Park being almost fully occupied.

Now consideration should be given to creating an even playing field for all Kentville businesses by removing the special tax reduction legislation. In addition, we are now seeing businesses moving into the Kentville Business Park that are not Industrial in nature such as offices which may be the result of a lower tax rate and where they may not rely on walk-in traffic for a majority of their business transactions.

IMPACT ON STRATEGIC PRIORITIES

Town of Kentville has significant financial pressures that will require large investments in infrastructure over the next several years and decade. These include stormwater management, asphalt renewal, replacement of large recreational facilities, and other town strategic priorities. Without additional revenue sources to help pay for these investments, current residents and business will have to pay the full cost of these projects.

IMPORTANT DATES OR BENCHMARKS

In order to have this change implemented on April 1, 2026, a request must be sent to MLA John Lohr immediately so that legislation can be drafted prior to the legislature sitting this fall. If the request does not get approved until the fall, there is no chance that this change could be approved until the next sitting in the spring. If this were to occur, the taxation changes would then be delayed until 2027-2028.

POLICY IMPLICATIONS

When policies are put in place, they are done so to ensure that there is clarity in fairness and process for residents and businesses in the administration of Town operations. For the past 41 years, certain Kentville businesses have received a significant financial benefit that has not been available to other Kentville business for no reason other than the Town trying to incentivize more businesses to a certain geographic area of Kentville. Based on today's technology, road networks, and vehicle use, this allurements should no longer be necessary. Therefore, it is proposed that the taxation rules for all businesses in Kentville be changed so that every business pays the same rate, regardless of geographic location. While current businesses in the Kentville Business Park may argue that their taxes are being unfairly increased by a large amount (44%), the more intuitive argument is that they have been saving tens of thousands and in some cases hundreds of thousands of dollars in costs over the past upwards of 40 years, and now the tax rates are being applied evenly to every business and so they are now paying their equal share and will no longer be subsidized by other businesses and residential tax rates.

For example, a large business within the park with an assessed value of \$4.6 million would see its property tax amount increase from approximately \$105,000 to \$152,000 before area rates and levies; a difference of \$47,000.

For example, an office-based business within the park with an assessed value of \$670,000 would see its property tax amount increase from approximately \$15,300 to \$22,100 before area rates and levies; a difference of \$6,800.

The elimination of municipal tax incentives introduces a non-quantifiable risk of business loss within the business park. Factors that may influence a business's decision to leave include more competitive tax rates and incentives in other jurisdictions, changes to the local municipal tax structure, aging infrastructure, ease of relocation, workforce mobility, and the strength of ties to community resources.

BUDGET IMPLICATIONS

Based on 2025-2026 assessment values for commercial properties within the Kentville Business Park of \$45,648,400, a change to Kentville's commercial market tax rate of \$3.2962 per \$100 of assessed value for all properties that are currently receiving this tax break would generate potential additional revenue of \$460,684 per year.

COMMUNICATION IMPLICATIONS

Should this recommendation be adopted, and the provincial legislature repeal this legislation, then staff will send a letter to each assessment account holder prior to April 1, 2026, to give them advance notice that this change is taking place in the 2026-2027 fiscal year.

Respectfully submitted,

Chris McNeill
Chief Administrative Officer



COUNCIL ADVISORY COMMITTEE

Recommendation to Council

Repeal of Policy G74 and Policy G76

At the July 14, 2025 meeting of Council Advisory Committee, Mayor Andrew Zebian described the need for these policies around the pandemic of 2020, and that these policies are now obsolete.

Council Advisory Committee recommends

That Council repeal Policy Statement G74 – “COVID-19 Workplace Safety” and Policy Statement G76 – “ COVID-19 Safety Policy for Council”.

July 28, 2025

This recommendation is based on discussion and or reports which are attached.

Title: Repeal of Policy G74 - COVID-19 Workplace Safety and Policy G76 – COVID-19 Safety Policy for Council

Meeting Date: July 14, 2025
Department: Administration

RECOMMENDATION

That Council repeal Policy G74 - COVID-19 Workplace Safety and Policy G76 - COVID-19 Safety Policy for Council

SUMMARY

Council adopted two COVID-19 policies in November 2021 related to workplace safety and council safety. With COVID-19 being well over and vaccines and other preventative health care treatments in place, these policies are no longer needed and should be repealed.

LEGISLATION

Section 47 of the *Municipal Government Act* states that:

- (1) The council shall make decisions in the exercise of its powers and duties by resolution, by policy or by by-law.
- (2) The council may exercise any of its powers and duties by resolution unless a policy or a by-law is required by an enactment.
- (3) The council may exercise by by-law any of the duties and powers that it may exercise by resolution or policy.
- (4) The council may exercise by policy any of the duties and powers that it may exercise by resolution.
- (5) The council may make and carry out a contract, perform an act, do any thing or provide a service for which the municipality or the council is authorized by an Act of the Legislature to spend or borrow money.

Section 47 of the *Municipal Government Act* states that:

- (1) Before a policy is passed, amended or repealed the council shall give at least seven days notice to all council members.
- (2) The council may adopt different policies for different areas of the municipality.
- (3) In addition to matters specified in this Act or another Act of the Legislature, the council may adopt policies on any matter that the council considers conducive to the effective management of the municipality.

BACKGROUND

COVID-19 struck Nova Scotia with unprecedented awareness or comprehensive pre-planning in March 2020. After the full impact was felt and communities were set to re-start partial or full public facing operations in 2021, all governments implemented policies to protect staff and the public. Kentville adopted numerous policies including Policy G74 and Policy G76.

IMPACT ON STRATEGIC PRIORITIES

The repeal of these policies does not impact current or future operations of the Town or its staffing, nor does it impact any staffing, projects, or policies of the organization.

IMPORTANT DATES OR BENCHMARKS

If Council approves the repeal of these two policies, they will be removed from our website and policy book and stored for a period of at least six years before destruction occurs. No further action will be required during this timeframe.

POLICY IMPLICATIONS

These current policies are not reflective of today's workplace and having them in place does not improve the workplace or Town operations. Therefore, they are deemed redundant and should be repealed like other policies that are no longer required.

BUDGET IMPLICATIONS

There are no financial implications with the proposed changes.

COMMUNICATION IMPLICATIONS

Should this recommendation be adopted, staff will notify all staff through regular communications methods that they have been repealed and are no longer in effect.

Respectfully submitted,

Chris McNeill
Chief Administrative Officer

TOWN OF KENTVILLE POLICY STATEMENT G74

COVID-19 WORKPLACE SAFETY



1.0 PURPOSE

- 1.1 The Town of Kentville (the "Town") is committed to providing a work environment that keeps employees and the community safe. That commitment means that we must maintain a workplace free of hazards to health such as COVID-19. It is critical that, as an organization, we take reasonable precautions to protect against exposure to COVID-19.
- 1.2 The purpose of this Policy is to provide the expectations and requirements of employees with respect to COVID-19 workplace safety.

2.0 SCOPE

- 2.1 This Policy applies to all Town employees and volunteers.
- 2.2 This policy applies for the duration of the public health emergency associated with the COVID-19 pandemic, and will be revised or repealed at the discretion of the Chief Administrative Officer, in consultation with the provincial public health officer.

3.0 PROCEDURES

- 3.1 The Town may, at the discretion of the Chief Administrative Officer, apply this Policy to contractors who are working on Town premises. This Policy does not apply to members of the public who are accessing Town services and programs; however, the Chief Administrative Officer is authorized to require members of the public to be masked while on Town property if local COVID-19 cases warrant additional protections.

3.2 Workplace Safety Requirements

The Town is establishing the following requirements separate and in addition to any requirements that the Province of Nova Scotia might impose.

- 3.3 The Town requires that all Town employees:

- 3.3.1 wear an acceptable mask while on Town premises. For clarity this includes while operating Town vehicles and in outdoor public spaces when 6 feet physical distancing cannot be achieved between the employee and other employees and/or members of the public. The mask must cover nose,

mouth and chin and not convey any unacceptable messaging or images.

3.3.2 undergo COVID-19 rapid testing twice per week as arranged by the Town.

3.4 If an employee wishes to be exempt from these requirements, proof of being fully vaccinated (received complete doses of an approved vaccine and being more than 14 days since the second dose) can be submitted to the Town. The Town encourages all employees, regardless of vaccination status, to remain masked and participate in COVID-19 rapid testing as offered by the Town.

3.5 The Town requires that all Town volunteers:

3.5.1 wear an acceptable mask while on Town premises. For clarity this includes while operating Town vehicles and in outdoor public spaces when 6 feet physical distancing cannot be achieved between the employee and other employees and/or members of the public. The mask must cover nose, mouth and chin and not convey any unacceptable messaging or images.

3.5.2 undergo COVID-19 rapid testing as follows:

3.5.2.1 For volunteers on work placement terms with the Town, undergo COVID-19 rapid testing twice per week as arranged by the Town.

3.5.2.2 For volunteers on Town Committees, undergo COVID-19 rapid testing prior to attendance at any in-person Committee meetings as arranged by the Town

3.5.2.3 For any other volunteers, COVID-19 rapid testing requirements will be determined by the Chief Administrative Officer based on the specific circumstances of the volunteer role.

3.6 If a volunteer wishes to be exempt from these requirements, proof of being fully vaccinated (received complete doses of an approved vaccine and being more than 14 days since the second dose) can be submitted to the Town. The Town encourages all volunteers, regardless of vaccination status, to remain masked and participate in COVID-19 rapid testing as offered by the Town.

Town of Kentville, Policy G74 COVID-19 Workplace Safety Policy

3.7 The Town recognizes that it has a duty to accommodate to the point of undue hardship any employee or volunteer that cannot wear a mask or be tested for a reason protected by the Nova Scotia Human Rights Act. The Town also requires that all employees and volunteers follow any other steps it might take to minimize the likelihood of the COVID-19 virus (or any variant) spreading, which could include physical distancing where appropriate, using a sneeze guard, following directions for entry/exit into a building, disinfecting workspaces on a regular basis, etc.

3.8 If these measures are not consistently followed or there is an outbreak of the COVID-19 virus in the Kentville area, the Town reserves the right to require that any or all employees and volunteers be fully vaccinated (have all injections of one of the recognized vaccines and be 14 days past the second dose) against COVID-19 by a stated date and provide proof satisfactory to the Town. Should this occur, if an employee or volunteer is not vaccinated, they will have to disclose in writing to the Town the reason for not being vaccinated. The Town recognizes that it has a duty to accommodate those who cannot receive the vaccine for any reason protected by human rights legislation, such as physical disability or religion.

3.9 Compliance

If an employee does not comply with this Policy and does not have a valid reason for that non-compliance (such as a reason protected by human rights legislation) the Town can require that the employee follow alternative measures or, where there is no other option that the Town considers feasible, place an employee on an unpaid leave of absence until the employee is in compliance with this Policy, the pandemic ends or the Town ends the leave.

3.10 Confidentiality

Any information that an employee provides to the Town pursuant to this Policy will be kept confidential by the Town. All medical information, including vaccination and testing records, will be stored separately from employees' personnel files, kept secure at all times and destroyed when no longer needed.

4.0 POLICY REVISION HISTORY

Date Created: November 3, 2021



Chief Administrative Officer, Dan Troke

TOWN OF KENTVILLE POLICY STATEMENT G76

COVID-19 SAFETY POLICY FOR COUNCIL



1.0 PURPOSE

- 1.1 The Town of Kentville (the "Town") is committed to providing a work environment that keeps members of Council and the community safe. That commitment means that we must maintain a workplace free of hazards to health such as COVID-19. It is critical that, as an organization, we take reasonable precautions to protect against exposure to COVID-19.
- 1.2 The purpose of this Policy is to provide the expectations and requirements of Council members with respect to COVID-19 workplace safety.

2.0 SCOPE

- 2.1 This Policy applies to all members of Town Council.
- 2.2 This policy applies for the duration of the public health emergency associated with the COVID-19 pandemic.

3.0 PROCEDURES

- 3.1 This Policy does not apply to members of the public who are accessing Town services and programs; however, the Chief Administrative Officer is authorized to require members of the public to be masked while on Town property if local COVID-19 cases warrant additional protections.

3.2 Workplace Safety Requirements

The Town is establishing the following requirements separate and in addition to any requirements that the Province of Nova Scotia might impose.

3.3 The Town requires that members of Council:

- 3.3.1 wear an acceptable mask while on Town premises. For clarity this includes while operating Town vehicles and in outdoor public spaces when 6 feet physical distancing cannot be achieved between members of Council and/or staff and/or members of the public. The mask must cover nose, mouth

and chin and not convey any unacceptable messaging or images.

3.3.2 undergo COVID-19 rapid testing twice per week as arranged by the Town.

3.4 If member of Council wishes to be exempt from these requirements, proof of being fully vaccinated (received complete doses of an approved vaccine and being more than 14 days since the second dose) can be submitted to the Town. The Town encourages all members of Council, regardless of vaccination status, to remain masked and participate in COVID-19 rapid testing as offered by the Town.

3.5 The Town recognizes that it has a duty to accommodate to the point of undue hardship any member of Council that cannot wear a mask or be tested for a reason protected by the Nova Scotia Human Rights Act. The Town also requires that all members of Council follow any other steps it might take to minimize the likelihood of the COVID-19 virus (or any variant) spreading, which could include physical distancing where appropriate, using a sneeze guard, following directions for entry/exit into a building, disinfecting workspaces on a regular basis, etc.

3.6 If these measures are not consistently followed or there is an outbreak of the COVID-19 virus in the Kentville area, the Town reserves the right to require that any or all members of Council be fully vaccinated (have all injections of one of the recognized vaccines and be 14 days past the second dose) against COVID-19 by a stated date and provide proof satisfactory to the Town. Should this occur, if a member of Council is not vaccinated, they will have to disclose in writing to the Town the reason for not being vaccinated. The Town recognizes that it has a duty to accommodate those who cannot receive the vaccine for any reason protected by human rights legislation.

3.7 Compliance

If a member of Council does not comply with this Policy and does not have a valid reason for that non-compliance (such as a reason protected by human rights legislation) the Town can require that the member follow alternative measures.

3.8 Confidentiality

Any information that a member provides to the Town pursuant to this Policy will be kept confidential by the Town. All medical information, including vaccination and testing records, will be stored separately from members personnel files, kept secure at all times and destroyed when no longer needed.

4.0 POLICY REVISION HISTORY

Date Created: November 29, 2021



Chief Administrative Officer, Dan Troke

John Andrew

July 28, 2025

Highlights:

A lot of positive feedback regarding Council and Kentville alongside some challenges. I look forward to seeing us overcome some of these important matters as a community.

Committee and Commission Appointments:

LOC

(July 14th):

The Valley REN has an essential role in meeting challenges around business and retention and attraction based on extensive research and planning. A particular area of concern for local tourism is cuts to tourism and culinary training at NSCC. This, along with challenges faced by qualified people navigating immigration processes are leaving us with a workforce shortfall. The scope of the work done by The REN is massive and it has taken a few meetings to understand how their work supports respective Chambers and thereby municipal units.

Kings REMO REMAC

(July 21st):

Kentville Water Commission

(July 22nd): See Deputy Mayor Crowell's Report

Events and Meetings:

- Unveiling of Walter Wood Park interpretive panel – July 2nd
- Public Participation meeting for 157 Main Street – July 10th
- Meeting with Councillor Baker – July 12th
- Kentville pool reopening – July 12th
- LOC – July 14th
- CAC – July 14th
- Meeting with CAO – July 15th
- Kings REMO REMAC – July 21st
- Kentville Water Commission – July 22nd
- Discussions w/ NSFM staff – July 23rd

Rob Baker, Councilor **July 28, 2025**

Highlights:

1. Great to see Kentville active! I enjoyed visiting parks and recreation facilities and learning about how they could best serve Kentville's needs.
2. The good work of the Accessibility and Inclusion Committee is to continue with priorities. A suite of training to members of this committee, and all other committees, on topics like Guide to Planning Accessible Meetings and Events, Effective and Respectful Communication, An Equity Primer for Municipalities and Oppression 101
3. The KIAAC will bring to Council in the near future a recommendation for a policy about how Kentville will make all meetings accessible to all.

Committee and Commission Appointments:

July 7 – Coffee with Chrystal Remme, West Hants Municipal Councillor

July 12 – Kentville Pool Grand Opening

July 18 – Kentville Accessibility and Inclusion Advisory Committee

Events and Meetings:

June 30 – Council Meeting

July 10 – Oakdene Park Grand Opening Healing Garden

July 10 – Public Participation Meeting 157 Main Street

July 14 – Breakfast meeting with Mayor Zebian and Deputy Mayor Crowell

July 14 – Meet with Floyd Caldwell, Community Streets Advocate

July 14 – Council Advisory Committee

July 17 – Meeting with CAO Chris MacNeill

July 18 – Attended Police Commission Meeting as public participant

Upcoming – as of writing July 21

July 31 – Open Arms Luncheon

Debra Crowell Deputy Mayor July 2025

Highlights:

- Town General Operating Budget ratified at June 30 council meeting.
- Kentville Water Utility budgets ratified at the July 22 Water Commission meeting.
- Canada Day at Memorial Park!
- Kentville Historical Society unveil Walter Woods plaque.
- Re-Opening Kentville's pool!

Committee and Commission Appointments:

Investment Advisory Committee

Key Agenda Items:

- Review portfolio for June 2025
- Year-to-date return = 3.975%
- Equity portfolio was rebalanced in early June
- Advisor recommends watching data not emotion in relation to US matters.

Decisions:

- Transferred a portion of cash to managed equities account

The Chair, Councillor Savage, will provide more details.

Kentville Business Community:

Key Agenda Items: Façade program update, Promotions, Future event planning

- There are funds remaining in the Façade program. Approximately \$ 16 thousand is committed with \$ 11 thousand available for projects
- Planning for future events- Multicultural Festival, Harvest Festival and Holly Days
- Members of the Connections Committee will be dropping into businesses over the next few months.

Decisions:

- The meeting in August will be a social meeting.

Audit Committee meeting:

Key agenda items:

- Review of Consolidated Financial Statements year ended March 31, 2025
- Town Operating Surplus = \$ 198,499
- Sanitary Sewer Area Service Deficit= \$(117,213)
- Net Town Operating Surplus = \$ 81,286
- Internal Sanitary Sewer Rate study ongoing, with new rates expected this fiscal.
- Discussion amongst members on including schedules to add clarity to the Consolidated Statement of Operations and Accumulated Surplus (page 2)
- Discussion on preparation of Draft Financial Condition Indices (FCI) at the completion of draft statements for early circulation to council.

- Discussion on preparation of Non-consolidated Financial Statements of the Town Operating Fund, as this set of statements is more “user friendly”.

Decisions:

- With some minor changes within the notes, the Audit Committee recommends the statements are forwarded to Town Council for ratification.
- Another Audit Committee meeting will be scheduled in the fall to discuss additions to the 25/26 audit reporting process.

Kentville Water Commission

Key agenda items:

- Draft Non-Consolidated Financial Statements as at March 31, 2025
 - Kentville Water Commission year end deficit totalled \$ (39,129)
 - External Water Rate Study underway with new rates expected in 2026.
- Draft Water Operating Budget 2025/26
- Draft Water Capital Investment Plan 2025/26

Decisions:

- Kentville Water Commission Non-Consolidated Financial Statements ratified June 22, 2025.
- After some discussion, the Kentville Water Commission Operating Budget was ratified on Jun 22, 2025.
- After some discussion, the Kentville Water Commission Capital Investment Plan was ratified on June 22, 2025.

Events and Meetings:

Meeting 1: July 8, 2025- Meeting with Mayor and CAO
Meeting 2: July 9, 2025- Investment Advisory Committee
Meeting 3: July 10, 2025- Public Participation Meeting
Meeting 4: July 14, 2025- Meeting with Mayor and Councillor
Meeting 5: July 14, 2025- Council Advisory Committee
Meeting 6: July 15, 2025- Kentville Business Community
Meeting 7: July 16, 2025- Meeting with Mayor and CAO
Meeting 8: July 21, 2025- Audit Committee
Meeting 9: July 22, 2025- Kentville Water Commission
Meeting 10: July 28, 2025- Council meeting

Event 1: June 28, 2025 Dominio’s official opening with Mayor Zebian
Event 2: June 28, 2025 Valley Pride event at Arena with Mayor Zebian
Event 3: July 1, 2025 Canada Day at Memorial Park
Event 4: July 3, 2025 Kentville Historical Society Walter Wood plaque unveiling
Event 5: July 10, 2025 Unveiling Mi’kmaq Inspired Gathering Garden- Oakdene Park
Event 6: July 12, 2025 Re-opening of Kentville Pool

Samantha Hamilton, Councillor

July 24, 2025

Highlights:

This report covers the period from June 24 to July 24, 2025. Over the past month, I participated in various community celebrations, cultural events, and committee meetings. Highlights included Canada Day festivities, the opening of a playground with the Kentville Historical Society, the lively Filipino Festival, the opening of the community pool, and committee discussions. Work also continued on the Environmental Task Team's collaboration with QUEST, budget planning, and emergency preparedness with REMO.

Committee and Commission Appointments:

- **Board of Police Commissioners – July 18**
Focuses on community safety, updates from the Chief, and discussions on ongoing initiatives. There has been significant discussion regarding the Nova Scotia Department of Justice proposals by the consultant Deloitte concerning the recent police review, "Shaping the Future: Policing in Nova Scotia." The goal is to modernize the police service across our province. The report presents six foundational changes that will influence policing in the future. Key recommendations, such as a unified records management system, ensuring equitable staffing, and strengthening police standards, are all reasonable and essential improvements; however, several concerns also exist. The Kentville Police Service's strategic plan outlines key priorities and the future direction of policing in our community. Please review both the report and the strategic plan, as they will guide future discussions and decisions.
- **REMO (Regional Emergency Management Organization) – July 21**
We received a presentation from Andrew Mitton about the NS Department of Emergency Management, highlighting recent updates, including the addition of the Nova Scotia Guard—trained and ready community volunteers prepared to support during emergencies. The discussion covered the current wildfire season, with a reminder for residents to keep an eye on the NS Burn Safe Map; the current hurricane season, with peak activity expected from August to October; and the increasing risks from extreme heat, especially for vulnerable populations, the importance of comfort centres.
- **Kings Point to Point – July 16**, I was unable to attend this meeting due to a prior commitment
- **Environmental Task Team with QUEST – July 10**
This meeting focused on the final workshop, which focused on the action plan and project prioritization before drafting the QUEST workshop report for the Kentville Community Energy and Emissions Plan.
Note: Unfortunately, I missed the Oakdene Garden opening on July 10 due to a scheduling conflict.

Events:

- **Valley Regional Hospital Foundation AGM** – June 25
- **Anglican Church Breakfast** – June 28
- **Canada Day Celebration at Kentville Ballfield** – July 1
- **Walter Wood Playground (next to the tennis courts), opening with the Kentville Historical Society** on July 3, unveiled the interpretive board honouring a longtime Kentville resident and Scout leader, Walter Wood.
- **Kentville Memorial Pool Opening** – July 12, funded by the Department of Communities, Culture, Tourism and Heritage
- **Valley Pinoy Fiesta (Filipino festival)** – July 19

Meetings:

- **Operations Budget Meeting** – June 24
- **Public Hearing & Council Meeting** – June 30, C3 Zone amendments
- **Public Participation Session** – July 10, proposed rezoning of 157 Main Street
- **Council Advisory Committee (CAC)** – July 14

Training and Development:

- **Environmental Task Team** and QUEST, specifically focused on summarizing recommendations to guide the upcoming draft workshop report.

Closing Remarks:

It's been another busy and rewarding month of community engagement, planning, and committee work. From Canada Day to the Filipino Festival and thoughtful committee discussions on topics such as policing modernization and emergency preparedness, I am grateful for the opportunity to serve and stay connected with the residents. I also look forward to working with our new CAO, Mr. Chris McNeill, as we move ahead with strategic planning and foundational work for the town's future. As always, please don't hesitate to reach out with any questions, concerns, or ideas.

Respectfully submitted,
Councillor Samantha Hamilton

Councilor Cathy Maxwell – July Report

Highlights: Since my last report, things in town are moving along at a nice pace, we have a new CAO at the helm, new sidewalks are going in, stormwater infrastructure replacements are taking place, the pool is open, and summer festivals are on the go and our flower baskets and containers are growing after a slow start! Life in Kentville is good!

Committee and Commission Appointments: Most of my committees are on hold for the summer.

Committee 1: Water Commission July 22

Key Agenda Items: This meeting was to go over the operational and capital budgets for the commission. Unfortunately, the operations budget is at a deficit position. Our water rate study will hopefully give some insight into how we can rectify this issue. We also passed a recommendation to replace an old water line in town that has had several breaks recently. This line runs from the Grant Street intersection and uphill about 400feet.

Events and Meetings:

Council Meeting - June 30
Canada Celebrations at Memorial Park - July 1
Walter Wood Storyboard Unveiling - July 3
Public Participation Meeting - July10
Pool Opening Ceremony - July12
CAC Meeting - July 14
Valley Filipino Pinoy Festival - July19
Water Commission Meeting - July22

Training and Development: none

Cate Savage – Councillor Savage

Highlights:

This was a rather light month as we prepare to take the month of August off. I'm pleased to have seen the operating budget come to a resolve. As we experience heavier costs associated with operating our town, we will need to be innovative in raising revenues.

Last Council Meeting – June 30th

Last CAC – July 14th

Committee and Commission Appointments:

Committee 1:

IAC – July 9th

Reports and Recommendations from our IA – Our rate of return effective May 2025 – 2.97. We are holding steady with a mix of bonds/equity/fixed income. We are poised to reach our income requirements for the ensuing year.

Committee 2:

RSC – No Meeting

Committee 3: BOPC

BOPC – July 18th – vacation – sent regrets – update to come from Councillor Hamilton
AA presentation along with KBC presentation – many calls around issues with marginalized residents – let's work together

Committee 4: Source Water Protection

Source Water Protection – July 22nd

My first source water protection meeting....Director Bell gave an update on well field expansion and the monitoring of same.

In the springtime the town is using 950-1.1M gallon per day. During this time of year, this usage goes up 25% to 1.4M gallons per day.

Another well will be installed over the ensuing year.

Events and Meetings:

June 30th – Public Hearing – C1 zone amenity and parking

July 1st – Canada Day Celebrations – Memorial Park

July 3rd – Rotary Club of Kentville – Annual Lobster Doo

July 10th – Public Participation Meeting – 157 Main Street

July 12th – Grand Opening of the Pool with Mayor Zebian and Minister Lohr

June 15th – Visitation – Terry Hebb

Training and Development:

N/A

Mayor Andrew Zebian

July 28th, 2025

Events and Meetings:

June 27th: Grade 8 NKEC Grad. Opening Remarks

June 28th: PRIDE event (moved to arena)

June 30th: Public Hearing Amendments to C3 Zone

June 30th: Council Meeting

July 1st: Canada Day at Memorial Park. This was a beautiful day in Kentville, bringing the community together. Recreation arranged to bring bouncy castles & cake. Truly, a memorable day in Kentville.

July 2nd New Walter Wood Interpretive Panel in Kentville revealed at Memorial Park. I brought opening remarks and thanked the Kentville Historical Society for all of their hard work preserving and celebrating our history.

July 2nd Policing Conference. Met with other Mayors in the province to discuss changes to NS Policing.

July 8th Meeting with CAO/Deputy Mayor to discuss agenda for CAC.

July 10th Public Participation Meeting regarding 157 Main Street

July 10th Oakdene Garden Party. A great day to celebrate the fine work at this park. I was presented with a bird feeder by the Volunteers.

July 12th OPENING of Kentville Pool. A great day to cut a ribbon and re-open the pool showcasing how awesome it looks. It was also attended by MLA Lohr who spoke on behalf of the province. We are very appreciative for the funding provided by the Province. All of Council attended.

July 14th Breakfast meeting with Deputy Mayor & Councillor Baker

July 14th CBC interview regarding Policing Changes in the Province.

July 16th IMSA (Kings Transit/Valley Waste)

July 16th Meeting with Deputy Mayor+CAO

July 17th Meeting with Mayor Corkum, CAO of County of Kings/CAO Town of Kentville regarding regional recreational facility.

July 19th Pinoy Festival in Kentville

July 21st AUDIT Meeting: Presented to Committee. Recommendations will come before Council this evening for approval of the audit, appointment of 2 citizens and auditor for the 2026/2027 fiscal year.

July 22nd Source Water Meeting 3 pm

July 23rd Kentville Water Commission Meeting 3:30 pm. Approval operating/capital budget for Kentville Water .

Recommendation for a Resolution Regarding the Telecommunication Tower Proposal at 314 Main Street (PID 55527691)

Staff Report TOK202541 - Update

Meeting Date: July 28, 2025
Department: Planning and Development

FOR RECOMMENDATION

THAT Council of the Town of Kentville issue a Statement of Non-Concurrence regarding the proposed telecommunications tower at 314 Main Street (PID 55527691), based on the following:

- The proposed location towers is closer than three times the tower height from a property line which conflicts with Policy GD-16(b) of the Municipal Planning Strategy.
- The proposed location is within the General Commercial (C1) zone where towers are strongly discouraged under Section 4.1.29 of the Land Use Bylaw.

REVIEW

- On April 8, 2025, staff received an application from Canacre on behalf of Bell Mobility Inc. regarding the proposed installation of a 30m telecommunications tower at 314 Main Street (PID 55527691).
- On May 12, 2025, staff presented the application process to the Council Advisory Committee (Attachment A). At the May 26, 2025 Council meeting, the following motions received approval:
 - *That Council direct the CAO to consider a more robust telecommunications facilities policy during the plan review process.*
 - *That Council maintain reliance on the ISED* process for the current proponent.*
*Innovation, Science, and Economic Development Canada
- On May 22, 2025, the proponent commenced their public consultation process which included a mailout to all properties within 90m of the proposed tower site as well as newspaper notice. Comments were collected until June 25, 2025.
- On June 9, 2025, Interim CAO Kevin Matheson provided comments to the proponent on behalf of the Town stating concerns regarding:

- The proximity of the proposed structure to the Town Hall Complex and adjacent parking area; and,
 - The location of the proposed structure is not in-keeping with the direction provided in the Municipal Planning Strategy and Land Use Bylaw.
- On June 13, 2025, the proponent responded to the Town's comments:
 - The proposed tower would be constructed according to the National Building Code and designed by a certified engineer; and,
 - The proposed location was selected after going through a multi-disciplinary review process, this site proved to be the optimal location.
- On July 15, 2025, staff received correspondence (Attachment C) from the proponent indicating the completion of the public consultation campaign and requesting concurrence from the Town.

Concurrence Process Review

The Proponent is required to consult with the land use authority (Council) as a commenting body in the siting of antenna support structures. As a form of comment, the Proponent is now looking for concurrence from the Town in the form of a resolution that addresses the following items:

1. That the Town is satisfied with the Proponent's consultation process, as outlined in the current telecommunication policy
2. That the proposed design and location is acceptable
3. That the Town has been consulted and concurs with the tower location

Review of Item 1

The proponent has conducted the consultation process in accordance with ISED's current telecommunications policy. The proponent has also met the Municipal Planning Strategy (MPS) Policy GD-15 *by notifying the Town before erecting or altering any telecommunication facility and submitting detailed information outlining the proposed telecommunication facility.*

Review of Item 2

The proposed location does not meet the direction provided in MPS Policy GD-16 by locating the tower closer than three times the tower height from the property line. In addition, the proposed location does not reflect the guidance provided in Land Use Bylaw Section 4.1.29(a) which strongly discourages the placement of communications towers in residential zones or in the General Commercial (C1) Zone. The proposed location is in the C1 Zone.

Review of Item 3

The Town was consulted in accordance with the ISED Canada protocol. The Town's Municipal Planning Strategy offers general guidance on where telecommunications towers

should be located, with a focus on promoting and encouraging appropriate siting. The Land Use Bylaw introduces a new set of expectations by indicating zones (all residential zones and General Commercial (C1)) where telecommunications tower siting is discouraged. While staff notes that final approval rests with ISED Canada, we would conclude that the proposal is not consistent with the Town's planning framework or public interest.

Recommendation

Council issue a statement of non-concurrence regarding the proposed location of the Bell Mobility Ltd. telecommunications tower as follows:

THAT Council of the Town of Kentville issue a Statement of Non-Concurrence regarding the proposed telecommunications tower at 314 Main Street (PID 55527691), based on the following:

- *The proposed location towers is closer than three times the tower height from a property line which conflicts with Policy GD-16(b).*
- *The proposed location is within the General Commercial (C1) zone where towers are strongly discouraged under Section 4.1.29 of the Land Use Bylaw.*

Financial Implications

There are no financial implications to the Town regarding the preparation of this report.

Respectfully submitted,

Darren Shupe, Director of Planning and Development
Town of Kentville

Attachments:

- **Attachment A: Staff Report to CAC – May 12, 2025**
- **Attachment B: Relevant MPS and LUB Sections**
- **Attachment C: Proponent Concurrence Package**

ATTACHMENT A - REPORT TO COUNCIL ADVISORY COMMITTEE May 12, 2025

BACKGROUND

The Town has received notification from Canacre, on behalf of Bell Mobility Inc., of a proposed telecommunication tower at 314 Main Street (PID 55527691), located within the General Commercial (C1) Zone. The tower is intended to enhance wireless and broadband coverage in Kentville and surrounding areas.

Proposal Summary

- Location: 314 Main Street (PID 55527691)
- Structure Type: 30-metre meso and radio equipment shelter
- Design: Location selected to minimize visual impact, design is subject to change based on final engineered design and final land survey
- Purpose: Improve telecommunications infrastructure and fill local service gaps

DISCUSSION

The purpose of this report is to introduce the proposed telecommunication tower application for Council's consideration. The proposal is subject to federal approval under the Radiocommunication Act by Innovation, Science and Economic Development Canada (ISED).

Although the Town of Kentville does not have approval authority, ISED requires that the proponent undertake public consultation in coordination with the local land use authority. As the Town does not currently have an established public consultation program specific to antenna systems, the proponent is following the ISED default public consultation process. The proponent ultimately seeks the concurrence of the land use authority, in this case Town Council, for the location of the tower.

Further, this report outlines the ISED's public consultation process, reviews the approach taken by other Nova Scotian municipal units, and examines options for this and future telecommunications facilities applications.

Planning Policy

Kentville Municipal Planning Strategy

Section 4.2.13 was written to provide guidance on the role of the Town in reviewing applications for telecommunications facilities.

Policy GD-15 – It shall be the intention of Council to require telecommunication providers to notify the Town before erecting or altering any telecommunication facility and require the applicant to submit detailed information outlining the proposed telecommunication facility.

This report provides the required notification and detailed site information on the proposed facility. As the Town does not have a specific policy regarding the public process related to the siting of telecommunication facilities, the ISED default program is being utilized by the Proponent and will be described below.

In keeping with the Town's role with respect to locating telecommunications facilities, Policy GD-16 provides guidance on where the Town would prefer to see such developments:

Policy GD-16 - It shall be the intention of Council when considering proposals for telecommunication towers that Council take the following into consideration:

- a) To promote and encourage co-location on existing and new towers as an option rather than construction of additional single-antenna towers and to reduce the number of such structures needed in the future; and*
- b) To encourage all communication towers to locate no closer than three times the tower height from a property line.*

The proposed location does not meet either consideration as it is a new tower and is located less than three times its height from a property line.

Kentville Land Use By-law

While a development permit application is anticipated for the foundation of the tower, the direction provided in the Land Use Bylaw Section 4.1.29(a) is not reflected in policy. A future amendment of the planning documents may look to add this section to Policy GD-16.

Section 4.1.29 – Telecommunication Facilities states:

- a) Strongly discourage Telecommunication Towers in all Residential Zones and the General Commercial (C1) Zone; and*
- b) Encourage the co-location of telecommunication infrastructure*

Under CPC-2-0-03: Radiocommunication and Broadcasting Antenna Systems, ISED mandates that proponents consult with local land use authorities. While the Town's planning documents are not entirely clear on the rationale for its preferences, staff is assuming that by discouraging the placement of telecommunications facilities in all residential zones and the General Commercial (C1) that there is a policy rationale which considers the value of the public spaces and overall aesthetics of the downtown area which should be reflected in the MPS.

ISED Public Consultation Process

The following excerpt describing the default public consultation process was copied from the ISED Client Procedures Circular 2-0-03, released in July 2022:

Proponents must follow ISED's default public consultation process where the local land-use authority does not have an established and documented public consultation process applicable to antenna siting. ISED's default process has three steps whereby the proponent:

- 1. provides written notification to the public, the land-use authority and ISED of the proposed antenna system installation or modification (i.e. public notification)*
- 2. engages the public and the land-use authority in order to address relevant questions, comments and concerns regarding the proposal (i.e. responding to the public)*
- 3. provides an opportunity to the public and the land-use authority to formally respond in writing to the proponent regarding measures taken to address reasonable and relevant concerns (i.e. public reply comment)*

To date, the Proponent has drafted a newspaper advertisement (Attachment D) and a mail-out (Attachment E) for all properties within 90m of the proposed location and will proceed pending Council's decision. The initial consultation process lasts 30 days. At the end of the full consultation process, the Proponent will send a summary to the Town for Council's consideration.

Concurrence Process

The Proponent is required to consult with the land use authority (Council) as a commenting body in the siting of antenna support structures. As a form of comment, the Proponent will be looking for concurrence from the Town in the form of a resolution that addresses the following items:

- That the Town is satisfied with the Proponent's consultation process, as outlined in the current telecommunication policy;
- That the proposed design and location is acceptable;
- That the Town has been consulted and concurs with the tower location.

Comparative Review

Staff conducted an initial review of relevant policies from the Municipality of the District of Chester (Attachment F) and the Municipality of the District of Lunenburg. Both policies provide a detailed set of requirements for the application format, public consultation process, and specific design and siting preferences which are then utilized by proponents in place of the ISED default processes. Council may wish to consider a more robust policy development in line with the above examples should they wish to have more control over the facility location and public process.

Conclusion

The Town of Kentville plays a key role in the public consultation process for federally regulated telecommunications infrastructure through the provision of public feedback and a statement of concurrence/non-concurrence.

Beyond the ISED default program being conducted by the Proponent, Council has options going forward should they wish to tailor a more specific policy for the siting of telecommunication facilities. The Proponent has expressed flexibility in working with the Town in public consultation and in the design of the tower. Staff recommends that a more robust policy be considered during the plan review process.

CAC may also consider:

1. Recommending a policy be created immediately; or,
2. Scheduling a Public Hearing to allow for direct feedback from all town residents, not just those in the notification area or who respond to the newspaper ad; or
3. Both (1) and (2); or
4. Maintaining reliance on the ISED process.

Recommendations

THAT the Council direct staff to consider a more robust telecommunications facilities policy during the plan review process AND to maintain reliance on the ISED process for the current proponent.

Financial Implications

There are no financial implications for the Town regarding the preparation of this report.

Respectfully submitted,

Darren Shupe, Director of Planning and Development
Town of Kentville

Attachment B: Relevant MPS and LUB Sections

MPS - Section 4.2.13

Telecommunication Facilities

Every day, millions of Canadians connect via communication technologies. These technologies link the country by providing us with TV and radio broadcasting, cable TV, cellphone networks, two-way radios and other services and would not work without antennas which, to function effectively, are often supported by towers or other tall structures. The public, businesses, police, firefighters, ambulances, air navigation systems and national defense use antenna systems, including towers, to ensure reliable communication.

Industry Canada is the federal licensing authority for all forms of telecommunication facilities and Health Canada provides radio frequency guidelines which all radio stations/communications must operate within. Though approving the location of telecommunications facilities fall under the jurisdiction of Industry Canada, the Federal Government does recognize that municipalities do have a vested interest in their location and has therefore established a policy outlining the processes a proponent must follow for community review. Procedures therefore require that land-use authorities be consulted, by the proponent, prior to the building of significant antenna structures. The process is designed to allow communities to effect the location of a telecommunication tower.

The purpose of this policy is to provide general guidance for the siting of telecommunication towers in the Town of Kentville and to create a clear procedure for public participation in the review of such proposals.

Policy GD-15 It shall be the intention of Council to require telecommunication providers to notify the Town before erecting or altering any telecommunication facility and require the applicant to submit detailed information outlining the proposed telecommunication facility.

Policy GD-16 It shall be the intention of Council when considering proposals for telecommunication towers that Council take the following into consideration:

- a) To promote and encourage co-location on existing and new towers as an option rather than construction of additional single-antenna towers and to reduce the number of such structures needed in the future; and
- b) To encourage all communication towers to locate no closer than three times the tower height from a property line.

LUB Section 4.1.29

Telecommunication Facilities

The Town of Kentville recognizes that Industry Canada has the ultimate authority over the placement of radio communication facilities but it has been Industry Canada's practice to work with municipal governments to ensure that local concerns are addressed in the approval process. Council therefore shall:

- a) Strongly discourage Telecommunication Towers in all Residential Zones and the General Commercial (C1) Zone; and
- b) Encourage the co-location of telecommunication infrastructure.



Darren Shupe
 Director of Planning and Development
 354 Main Street, Kentville, B4N 1K6
 dshupe@kentville.ca

July 15, 2025

Subject: Bell Mobility – J4539 – Kentville – Consultation Summary

Consultation Summary:

Bell Mobility is proposing the J4539 Kentville slim-monopole telecommunications installation to improve wireless service in the Town of Kentville. As per ISED's default Public Consultation process, Bell sent out notifications to all property owners within 90 m of the 30 m self-support telecommunication tower and Bell publish a public notification in a local online newspaper with a 30-day period to receive written comments.

A total of one (1) party submitted written comments regarding the proposed tower. Bell followed section 4.2 of the ISED protocol for Responding to the Public and ensured that the policy outlined below was followed:

"Proponents are to address all reasonable and relevant concerns, make all reasonable efforts to resolve them in a mutually acceptable manner and must keep a record of all associated communications."

The comments submitted by the property owner were acknowledged within the 14-day acknowledgement period and addressed as per ISED default protocol within the prescribed 21-day response period from the reply date. The commenter had questions regarding the location of the proposed tower as it does not meet the requirements of the Municipal Planning Strategy and the Land Use By-law. The property owner also had concerns regarding the location of the tower as there might be a risk of the tower falling and impact the surrounding area. Bell clarified that Bell engineers build and design the towers to be structurally sound and safe for the local community as it is designed according to the national building code. Bell has also addressed concerns regarding siting, clarifying the siting process and what is considered during the process. Adding that while telecommunications towers are governed by the ISED process, Bell Mobility considers the land use regulations in the siting process. Also, clarifying the location selection process and factors that are considered. Please refer to the consultation correspondence file titled 250613_J4539_Matheson_Email_Conversation. We are pleased to announce that we received no objections to the proposal.

Summary of written comments:

Comment Type	Summary of Comments
Positive	<ul style="list-style-type: none"> N/A
Neutral/Questions	<ul style="list-style-type: none"> N/A
Negative	<ul style="list-style-type: none"> Commenter had concerns on the structural integrity of the tower and the siting of the proposed tower



Chris McNeill
Chief Administrative Officer
354 Main Street, Kentville, B4N 1K6
cmcneill@kentville.ca

July 21, 2025

Dear Chris,

As you are aware, Bell Mobility is proposing to build a 30-metre slim-monopole telecommunications installation at 314 Main Street to meet the telecommunications needs for high quality wireless services in the community.

Canacre Ltd., being an Authorized Agent of Bell Mobility Inc., has followed the ISED default Public Consultation process. As per the policy, all properties within a radius of three times of the radius of 3 time the height of the proposed tower property were contacted by mail. An ad was also published in the local newspapers (Annapolis Valley Register) to inform the entire community about the project. Throughout this process, Bell Mobility was available to all residents who may have had a concern regarding the proposed structure.

No additional third-party permits are required for this tower proposal. Transport Canada and NAV Canada permits have been applied for. As you may know, telecommunication towers are exempt from building permits and so this will not be pursued. Therefore, please accept this letter as a formal request for concurrence.

Please sign on the line indicated below to confirm that you have no further comments or concerns.

Thank you,

Pauline Pangilinan
Planner, Canacre Ltd.

Signature of Designated Official for providing concurrence:

Chris McNeill
Chief Administrative Officer
cmcneill@kentville.ca

From: [CAL-Consultation](#)
To: kmatheson@kentville.ca
Cc: [Planning Email Group](#); [Council and Mayor](#)
Subject: RE: Proposed 30 metre antenna tower at 314 Main Street, Kentville, NS
Date: Friday, June 13, 2025 4:00:00 PM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image006.png](#)

Hello Kevin,

Thank you for taking the time to provide us with your comments regarding the proposed Bell Mobility telecommunications tower at 314 Main St.

We understand your concerns about the tower being in close proximity to municipal facilities. Bell Mobility has thousands of towers across the country – many within urban areas - and Bell engineers build and design these towers to be safe for the local community. Each tower is designed according to the national building code by a certified engineer to be structurally sound.

While telecommunications towers are regulated exclusively by Industry, Science, and Economic Development Canada (ISED), Bell Mobility considers local land use regulation in the siting process. However, many other factors need to also be considered when determining an appropriate location for a tower proposal. A confined search area is created where a tower needs to be located in order to service the area experiencing coverage and/or capacity issues. Candidate sites are chosen not only based on their ability to provide coverage, but also the ability to enhance the network capacity available in the area (better service available for more people).

Locations are selected by balancing factors such as elevation, line of sight, aesthetic impacts, planning regulations, environmental restrictions, proximity to different land uses, hydro service, road access, property size, etc. Proposed tower sites go through a review process by various Bell Mobility departments, including radio-frequency engineering, real estate, construction, and signal transport departments before a site is accepted and this location was determined to be the most appropriate location to propose the tower.

Please feel free to reach out if you have any additional questions. Please note that this response marks the start of your 21-day response period, which closes June 30, 2025.

Kind regards,

Pauline Pangilinan

Canacre on Behalf of Bell Mobility



From: Kevin Matheson <kmatheson@kentville.ca>

Sent: Monday, June 9, 2025 1:48 PM

To: CAL-Consultation <consultation@canacre.com>

Cc: spectrumnsd-spectredne@ised-isde.gc.ca; Planning Email Group <planning@kentville.ca>; Council and Mayor <councilandmayor@kentville.ca>

Subject: Proposed 30 metre antenna tower at 314 Main Street, Kentville, NS

You don't often get email from kmatheson@kentville.ca. [Learn why this is important](#)

[EXTERNAL]

Attention: Pauline Pangilinan

We are in receipt of your Notice of Public Consultation. I am submitting these comments on behalf of Mayor Zebian and Town Council.

Our concerns with this antenna are two-fold:

1. The proposed location is immediately adjacent to our Town Hall Complex. If the antenna were to topple for any reason, it could land in our parking lot, damaging a number of vehicles belonging to the Town, its employees and the general public. It could also impact the corner of one of our buildings.
2. The proposed location does not meet the requirements of our Municipal Planning Strategy (MPS) or Land Use By-law (LUB).

MPS Policy GD-16 - It shall be the intention of Council when considering proposals for telecommunication towers that Council take the following into consideration:

1. *To promote and encourage co-location on existing and new towers as an option rather than construction of additional single-antenna towers and to reduce the number of such structures needed in the future; and*
2. *To encourage all communication towers to locate no closer than three times the tower height from a property line.*

LUB Section 4.1.29 – Telecommunication Facilities states:

- a) Strongly discourage Telecommunication Towers in all Residential Zones and the General Commercial (C1) Zone; and*
- b) Encourage the co-location of telecommunication infrastructure*

Our Council is hearing similar concerns from the ratepayers in the area and would request that Bell give consideration to an alternate location for the antenna with better

separation from adjacent properties.

Best regards,
Kevin M. Matheson
Interim CAO



Kevin Matheson
Interim CAO

t: [902-679-2501](tel:902-679-2501) | f: [902-679-2375](tel:902-679-2375)

e: kmatheson@kentville.ca | w: www.kentville.ca

a: 354 Main Street, Kentville, B4N 1K6



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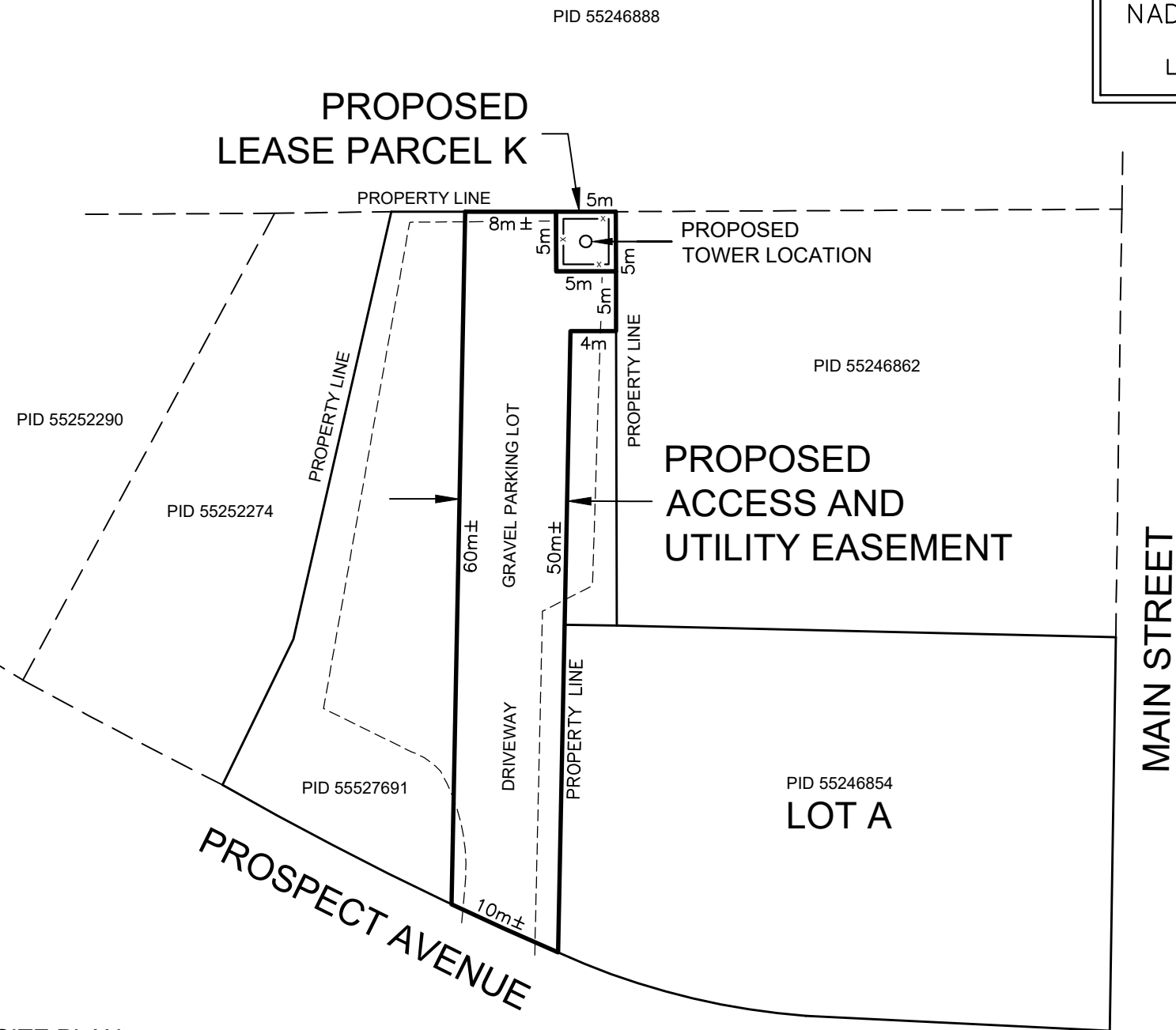
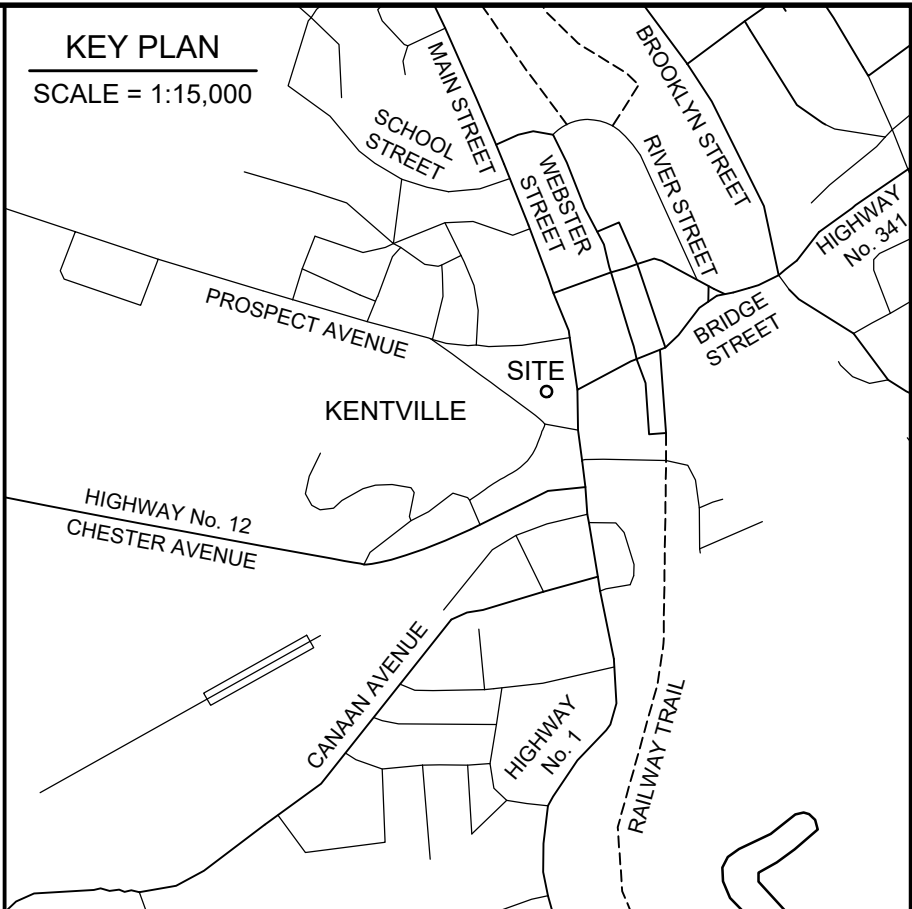
ZONE 5 - 64°30'W
NAD83(CSRS) - 2010.0 V6

PROPOSED
TOWER CENTER
J4539
KENTVILLE

GEODETIC ELEVATION
TOWER BASE = 14m±

NAD83(CSRS)-2010.0 V6
NORTH 4,992,935
EAST 25,500,436

NAD83(CSRS)-2010.0 V6
LATITUDE 45.07639° N
LONGITUDE 64.49446° W



SITE PLAN
SCALE = 1:500

Bell

SITE PLAN
OF PROPOSED
LEASE PARCEL K

PROSPECT AVENUE
KENTVILLE
KINGS COUNTY
NOVA SCOTIA



SCALE : 1/500 (METRIC)
DATE: MARCH 30, 2025
DWG: 25-006-70
SHEET 1 OF 3

B.DAVISON
Surveying & Engineering Ltd.

1037 Avonview Drive, Hants Border, NS, B0P 1P0
p:902-352-2185 f:902-352-2186 c:902-240-9180
www.bdse.ca busterdavison@eastlink.ca

J4539 * KENTVILLE

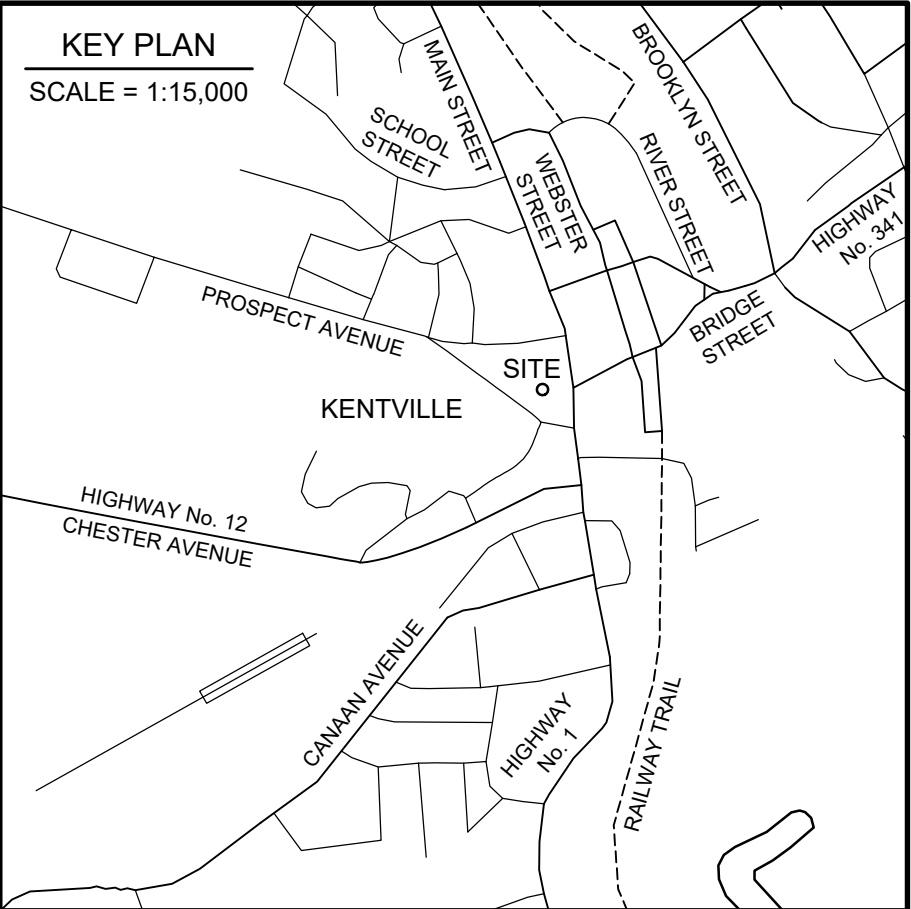


PROPOSED
TOWER CENTER
J4539
KENTVILLE

GEODETIC ELEVATION
TOWER BASE = 14m±

NAD83(CSRS)-2010.0 V6
NORTH 4,992,935
EAST 25,500,436

NAD83(CSRS)-2010.0 V6
LATITUDE 45.07639° N
LONGITUDE 64.49446° W



Bell

AERIAL PHOTOGRAPH
PLAN VIEW OF PROPOSED
LEASE PARCEL K

PROSPECT AVENUE
KENTVILLE
KINGS COUNTY
NOVA SCOTIA



SCALE : 1/750 (METRIC)
DATE: MARCH 30, 2025
DWG: 25-006-70
SHEET 2 OF 3

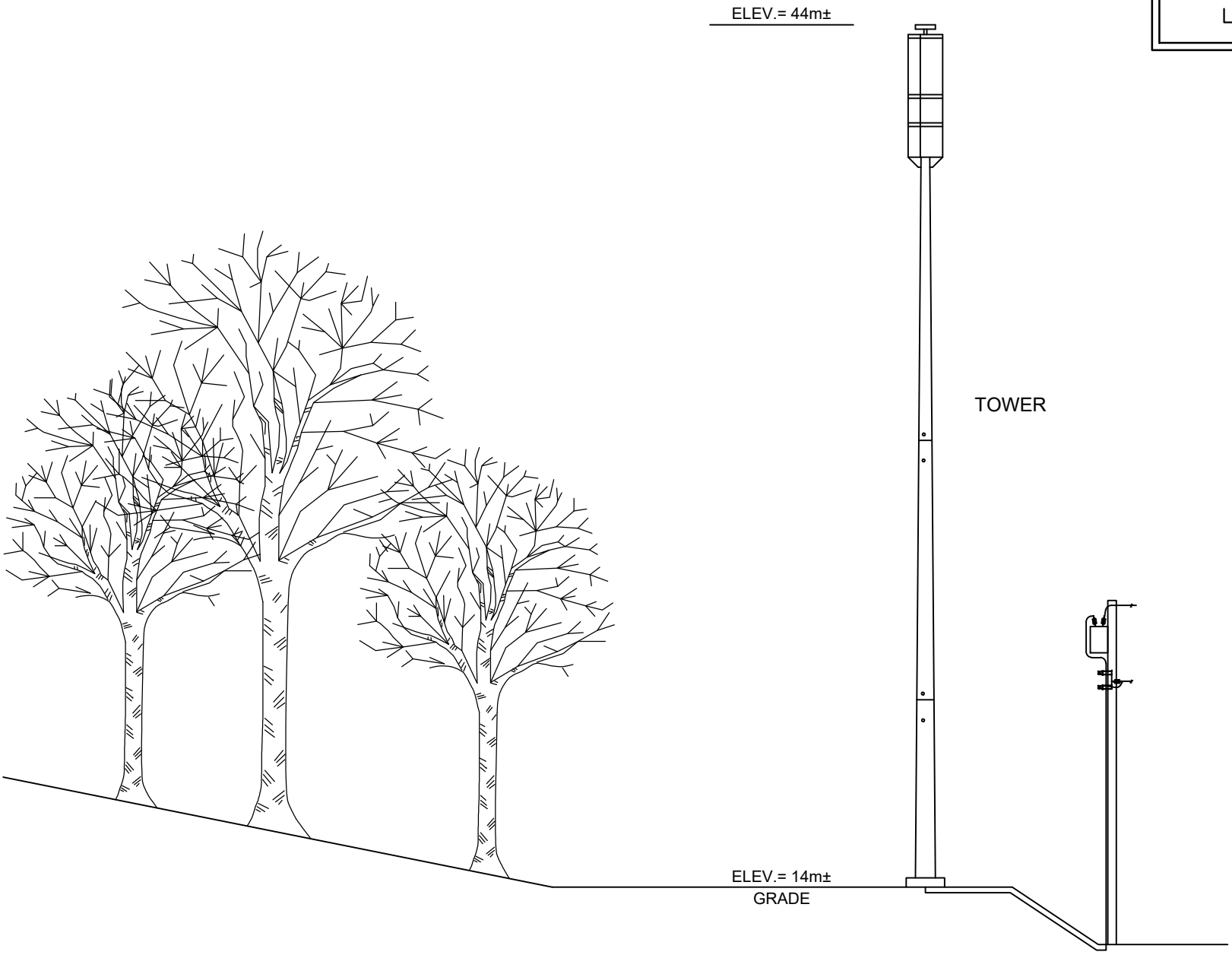
B.DAVISON
Surveying & Engineering Ltd.

1037 Avonview Drive, Hants Border, NS, B0P 1P0
p:902-352-2185 f:902-352-2186 c:902-240-9180
www.bdse.ca busterdavison@eastlink.ca

J4539 * KENTVILLE

TOWER ELEVATION VIEW - LOOKING WEST

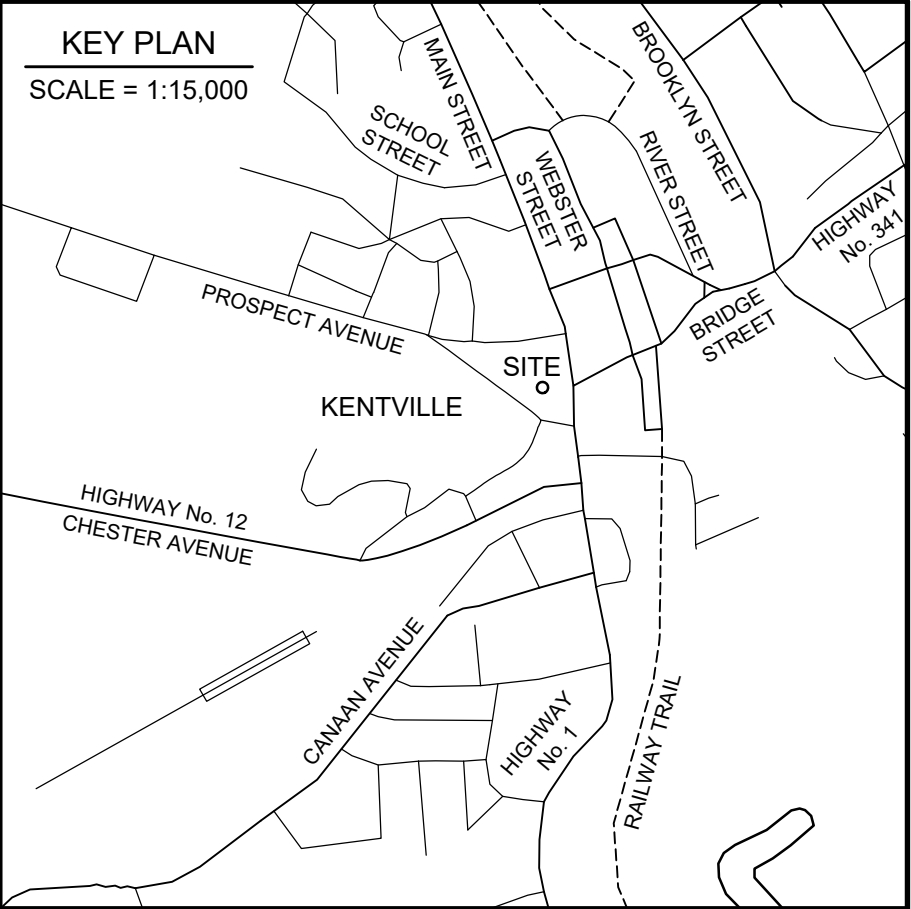
SCALE = 1:200 (METRIC)



**PROPOSED
TOWER CENTER
J4539
KENTVILLE**

GEODETIC ELEVATION
TOWER BASE = 14m±
NAD83(CSRS)–2010.0 V6
NORTH 4,992,935
EAST 25,500,436
NAD83(CSRS)–2010.0 V6
LATITUDE 45.07639° N
LONGITUDE 64.49446° W

KEY PLAN
SCALE = 1:15,000



Bell

**TOWER ELEVATION VIEW OF
30 METRE MESO TOWER
LOOKING WEST**

PROSPECT AVENUE
KENTVILLE
KINGS COUNTY
NOVA SCOTIA



SCALE : 1/200 (METRIC)

DATE: MARCH 30, 2025

DWG: 25-006-70

SHEET 3 OF 3

B.DAVISON

Surveying & Engineering Ltd.

1037 Avonview Drive, Hants Border, NS, B0P 1P0
p:902-352-2185 f:902-352-2186 c:902-240-9180
www.bdse.ca busterdavison@eastlink.ca

J4539 * KENTVILLE

Visual Simulation



Original Photograph



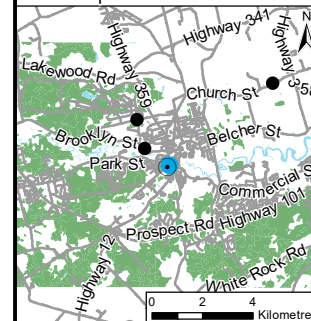
Note: This visual simulation is a general visual simulation of the proposed tower and the final equipment configuration is subject to change. The tower will be marked and lighted in accordance with Transport Canada and NAV Canada requirements.

Bell

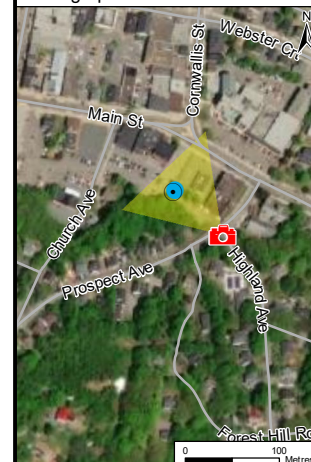
KENTVILLE CO
(J4539)

VISUAL SIMULATION OF
PROPOSED
30M MESO
TOWER FROM
HIGHLAND AVE
SOUTH EAST OF SITE

Index Map



Photograph and Tower Location



Legend



Date: April 21, 2025
Projection: NAD 1983 UTM Zone 20N
Sources: Utility Line, Railway, Wetlands, Municipal Boundary: Government of Nova Scotia, 2025; Aerodromes, Roads, Hydrology, Contour, Wooded Area: Government of Canada, 2025

CANACRE
A QUANTA SERVICES COMPANY

Visual Simulation



Original Photograph



Note: This visual simulation is a general visual simulation of the proposed tower and the final equipment configuration is subject to change. The tower will be marked and lighted in accordance with Transport Canada and NAV Canada requirements.

Bell

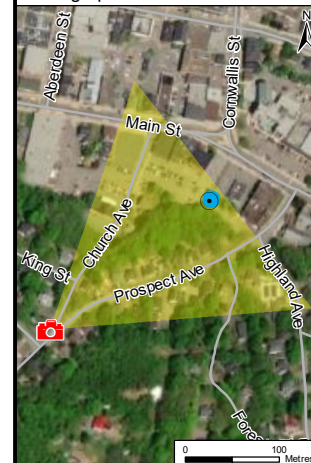
KENTVILLE CO
(J4539)

VISUAL SIMULATION OF
PROPOSED
30M MESO
TOWER FROM
CHURCH AVE
SOUTH WEST OF SITE

Index Map



Photograph and Tower Location



Legend



Date: April 21, 2025
Projection: NAD 1983 UTM Zone 20N
Sources: Utility Line, Railway, Wetlands, Municipal Boundary, Government of Nova Scotia, 2025.
Aerodromes, Roads, Hydrology, Contour, Wooded Area: Government of Canada, 2025

CANACRE
A QUANTA SERVICES COMPANY

Share your thoughts on Bell’s proposed antenna tower. Our experts will answer your questions and address any feedback.

If you have specific questions about the proposed plans to upgrade the wireless network in your community, you can email your Bell representative, Pauline Pangilinan at consultation@canacre.com by June 25, 2025.

For additional information about antenna systems, you can visit the government of Canada at www.ic.gc/towers or you can contact:

Your Local Government Contact

Ben Croll, Development Officer and Coordinator
Town of Kentville
354 Main Street
Kentville, NS B4N 1K6
(902) 679-2530
Planning@Kentville.ca

Your Innovation, Science and Economic Development Canada (formerly known as Industry Canada) Contact

50 Brown Avenue
Dartmouth NS B3B 1X8
Tel: 1-855-465-6307
Fax: 902-426-1000
Email: spectrumnsd-spectredne@ised-isde.gc.ca

Canacre Ltd.
Agents for Bell Mobility
Unit 201
5520 Explorer Drive
Mississauga, ON, L4W 5L1
Fax: (416) 352-0707

Important Information Enclosed

TO:
Town of Kentville
354 Main Street, Kentville, NS B4N 1K6

You are receiving this notice because you own property within 90 metres of a proposed telecommunications tower.



Notice of Public Consultation

You’re receiving this notice because you own property within **90 metres** of a proposed telecommunications tower.

Inside you will find information on the proposed antenna tower as well as an invitation to share any questions and comments on this proposal.

Have your say.

In order to improve service in your neighbourhood, Bell is proposing to install 30 metre antenna tower at 314 Main Street. Latitude: N 45°4' 34.91", Longitude: W 64°29' 39.93".

Bell is committed to working closely with our communities. This means providing any desired information in a transparent and straightforward fashion, hearing your views, and addressing any questions or comments you may have.

To this end, we invite you to email comments to your Bell representative, Pauline Pangilinan at consultation@canacre.com by June 25, 2025.



Proposed Site

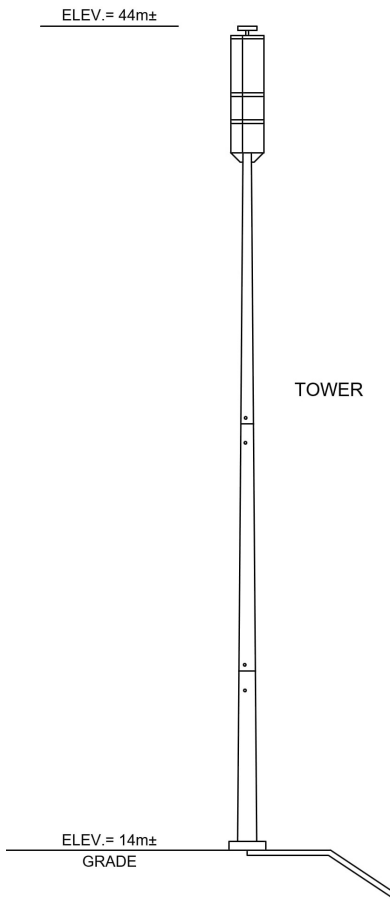
Understanding the process

Step 1: Proposal Bell proposes a site in accordance with ISED’s and the Town’s consultation Process. Bell submits a plan and initiates a dialogue with the Town of Kentville	Step 2: Notification Packages are mailed to the local public, neighbouring land use authorities, businesses, property owners and landowners within the area inviting them to the consultation process.	Step 3: Consultation Landowners are invited to comment within 30days.	Step 4: Acknowledgement Bell must acknowledge receipt of comments within 14 days.	Step 5: Response All reasonable and relevant concerns will be addressed by Bell within 60 days.	Step 6: Feedback Landowners have 21 days to respond to Bell.	Step 7: Approval A summary of consultation is shared with the land use authority and a request is submitted for concurrence.
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What is an antenna tower?

An antenna tower supports the low power short-range radio systems that allow us to enjoy our mobile devices, such as our smart phones and tablets.

The purpose of the tower is to provide dependable advanced telecommunication service to the surrounding businesses and residences.



Why now?

Canadians are using wireless devices more and more in their daily lives. Currently, more than half of all phone connections in Canada are now wireless, including 70 percent of all 911 calls.

Canadian Radio-television and Telecommunications Commission (2013): <http://www.crtc.gc.ca/eng/publications/reports/rp130705.htm>

In order to provide the high quality of service that Canadians have come to expect, Bell must enhance its networks to meet this increased demand.

By adding new antenna sites, Bell customers will continue to benefit from dependable, high speed and high quality wireless service.

Is it safe?

The consensus among Canadian health organizations and the scientific community is that wireless antennas are safe and in fact, this antenna tower will operate well below the levels established by Health Canada under Safety Code 6.

Bell is committed to the health and safety of Canadian communities. That is why we take great pride in our compliance with all current health and safety guidelines while continuing to provide Canada’s first-rate wireless coverage.

“Health Canada, along with independent experts from across the country, continually monitor the scientific literature to ensure that Safety Code 6 is based on the best available evidence and has significant margins of safety for the Canadian population.”

Dr. Patricia Daly, MD, FRCPC, Chief Medical Health Officer & Vice President Public Health.

Why here?

The quality of service in this area does not currently meet Bell standards and the needs of people in the neighbourhood.

Bell first looked at the possibility of sharing an existing antenna tower in order to minimize the number of new antennas in the area. Unfortunately, none of the existing structures were determined suitable for site-sharing.

Bell is proposing to install the new antenna installation 314 Main Street. Latitude: N 45°4' 34.91", Longitude: W 64°29' 39.93". This site was carefully identified because it met various factors including land use restrictions, interaction with existing structures and the surrounding environment, and line of sight requirements.

What is Safety Code 6?

The purpose of this code is to establish safety limits for human exposure to radiofrequency (RF) energy in the frequency range from 3 kHz to 300 GHz. The safety limits in this code apply to all individuals working at, visiting, or living at or near federally regulated sites.

Bell attests that the proposed antenna tower will be installed and operated on an ongoing basis in accordance with Health Canada’s Safety Code 6, as may be amended from time to time, for the protection of the general public, including all combined effects within the local radio environment.

Is it environmentally friendly?

Bell attests that the proposed antenna tower is not subject to an environmental assessment under the Impact Assessment Act (CL 2019, c.28.art.1).

What are the standards and practices?

The proposed antenna tower will be built in accordance with the highest professional engineering standards and practices, including structural adequacy.

A copy of the site plan can be accessed here:

<https://canacre.sharefile.com/d-s7207c5ad7ab343ed8afbc08ae4a9be64>

What will it look like?

- Bell is proposing a 30 metre slim monopole installation that will support antennas, and associated radio equipment.
- With the public’s safety in mind, the area will not be accessible to the general public.
- Bell will incorporate suitable elements to the proposed antenna tower in accordance with Transport Canada’s aeronautical obstruction marking requirements. Both Transport Canada and NAV Canada applications have been applied for, and it is expected that lighting will not be required for this tower.



Before



After

Partagez votre opinion sur la tour proposée par Bell. Nos experts répondront à vos questions et commentaires.

Si vous avez des questions sur le projet d’amélioration du réseau sans fil dans votre communauté vous pouvez communiquer avec votre représentant Bell par courriel, Pauline Pangilinan à consultation@canacre.com avant le 25 Juin 2025.

Pour plus d’information sur les systèmes d’antennes, vous pouvez visiter le site web du gouvernement du Canada à www.ic.gc.ca/tours ou vous pouvez contacter:

Votre contact du Gouvernement Local

Ben Croll
Coordonnateur Développement
Ville de Kentville
354 Main Street
Kentville NS B4N 1R6
(902) 679-2530
planning@kentville.ca

**Votre contact chez Innovation, Sciences et Développement
économique Canada**

50 Avenue Brown
Dartmouth NS B3B 1X8
Tel: 1-855-465-6307
Fax: (902) 426-1000
Courriel: spectrumnsd-spectredne@ised-isde.gc.ca

Votre contact Bell

Canacre Ltd.
Agent pour Bell Mobilité
Unit 201
5520 Explorer Drive
Mississauga ON L4W 5L1
Fax : (416) 352-0707

Contient de l’information importante

À :

Town of Kentville

354 Main Street, Kentville, NS B4N 1K6



Avis de Consultation Publique

Vous recevez cet avis car vous résidez à moins de 90 mètres de la tour de télécommunication proposée.

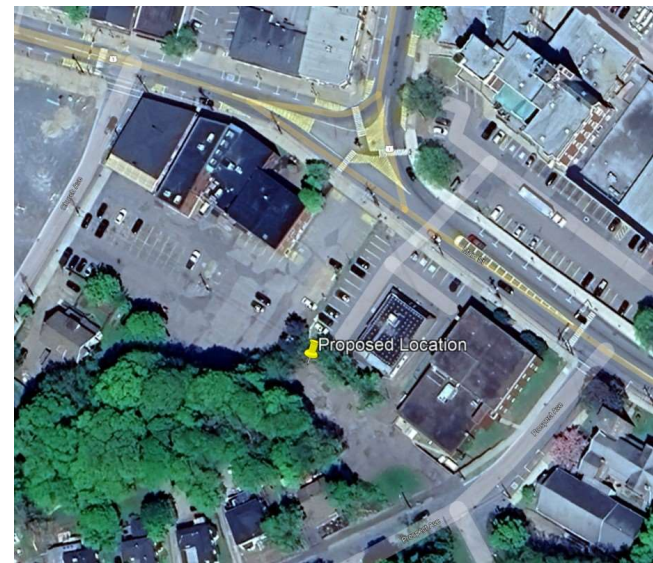
Vous trouverez ci-jointes des informations sur la tour proposée ainsi qu’une invitation à partager vos questions et vos commentaires.

Votre opinion est importante

Afin d'améliorer le service dans votre région, Bell propose d'installer une tour de 30 mètres de hauteur à l’adresse 314 Main Street. Latitude N 45°4' 34.91", Longitude: W 64°29' 39.93".

Bell s’engage à travailler en étroite collaboration avec les communautés. Cela signifie fournir toute information souhaitée d’une manière simple et transparente, être à l’écoute de vos opinions et répondre aux questions et commentaires que vous pourriez avoir.

À cette fin, nous vous invitons à faire parvenir vos commentaires à votre représentant Bell, Pauline Pangilinan à consultation@canacre.com avant le 25 Juin 2025.



Site Proposé

Comprendre le processus

Étape 1: Proposition	Étape 2: Notification	Étape 3: Consultation	Étape 4: Réception	Étape 5: Réponse	Étape 6: Commentaires	Étape 7: Approbation
Bell propose un site en conformité avec les exigences en matière de consultation publique de ISDE et de l’autorité responsable de l’utilisation du sol (ARUS). Bell soumet un plan et initie le dialogue avec la Ville de Kentville.	Des dossiers d’information sont envoyés à la population locale, aux autorités municipales voisines, aux entreprises, aux propriétaires et autres résidents du secteur, les invitant à participer au processus de consultation.	Les résidents sont invités à envoyer leurs commentaires dans les 30 jours suivant la réception du dossier d’information.	Bell doit accuser réception des commentaires dans les 14 jours suivant leur réception.	Bell doit répondre à toutes les préoccupations raisonnables et pertinentes dans un délai de 60 jours.	Les résidents ont 21 jours de plus pour répondre à Bell, après quoi la période de commentaires prend fin.	Un résumé de la consultation est remis à l’ARUS et une demande d’approbation finale est soumise.

Qu’est-ce qu’une tour de télécommunication?

Une tour de télécommunication supporte les équipements radio qui permettent de profiter de nos appareils mobiles, tels que nos téléphones intelligents et nos tablettes.

La tour vise à fournir un service fiable de télécommunications sans fil aux entreprises et résidences environnantes.

Pourquoi maintenant?

Les Canadiens font de plus en plus usage d’appareils sans fil dans leur vie quotidienne. Plus de la moitié de tous les appels faits au Canada sont maintenant sans fil. Ce taux monte à 70 pourcent pour ce qui est des appels faits au 911.

Conseil de la radiodiffusion et des télécommunications canadiennes (2013) <http://www.crtc.gc.ca/fra/publications/reports/rp130705.htm>

Afin d'assurer le service de haute qualité auquel les Canadiens s’attendent, Bell doit améliorer ses réseaux pour répondre à cette demande accrue.

Grâce à l’ajout de sites d’antennes, les usagers des réseaux de Bell continueront de bénéficier de services haute vitesse sans fil fiables et de haute qualité.

Est-ce sécuritaire?

Le consensus parmi les organisations canadiennes en santé et la communauté scientifique est que les antennes sans fil sont sans danger. En fait, cette tour fonctionnera bien en dessous des limites établies dans le Code de sécurité 6 par Santé Canada.

Bell s’engage à protéger la santé et la sécurité des communautés canadiennes. C’est pourquoi nous sommes très fiers de respecter toutes les normes de santé et de sécurité en vigueur, tout en continuant à fournir aux Canadiens une couverture sans fil de haute qualité.

“Health Canada, along with independent experts from across the country, continually monitor the scientific literature to ensure that Safety Code 6 is based on the best available evidence and has significant margins of safety for the Canadian population.”

Dr. Patricia Daly, MD, FRCPC, Chief Medical Health Officer & Vice President Public Health

Pourquoi ici?

La qualité du service dans ce secteur ne répond pas actuellement aux normes de Bell ni aux besoins des résidents.

Bell a d’abord évalué la possibilité de partager une tour existante afin de réduire le nombre de nouvelles structures dans le secteur. Aucune autre tour ou structure utilisable ne se trouve à l’intérieur de la zone de recherche ciblée par le projet actuel.

Bell propose d’installer la nouvelle tour au 314 Main Street. Cet emplacement a été rigoureusement sélectionné, car il répond à divers facteurs, notamment les contraintes d'utilisation du sol, l'interaction avec les structures existantes et le milieu environnant, en plus des exigences de lignes de vues entre les sites.

Qu’est-ce que le Code de sécurité 6?

Le but de ce code est d’établir des limites de sécurité pour l'exposition humaine aux champs de radiofréquences (RF) dans la gamme de fréquences de 3 kHz à 300 GHz. Les limites de sécurité contenues dans ce code s'appliquent à tous les individus qui travaillent, visitent ou vivent à proximité de sites sous réglementation fédérale.

Bell atteste que la tour proposée sera établie et exploitée de façon continue en conformité avec le Code de sécurité 6 de Santé Canada et les modifications qui pourront y être apportées, pour la protection du grand public, y compris tous les effets combinés à l’intérieur de l’environnement radio locale.

Est-ce respectueux de l'environnement?

Bell atteste que le projet n’est pas assujéti à une évaluation environnementale en vertu de la Loi sur l’évaluation d’impact (LC 2019, ch.28.art.1).

Quelles sont les normes et pratiques?

La tour proposée sera construite en conformité aux normes applicables et sera soumise aux meilleures pratiques d’ingénierie, notamment pour la résistance de la charpente.

Une copie du plan du site est accessible ici :

<https://canacre.sharefile.com/d-s7207c5ad7ab343ed8afbc08ae4a9be64>

Ça ressemblera à quoi?

- Bell propose une tour de type monopole de 30 mètres de hauteur qui supportera des équipements radio et antennes
- Afin d’assurer la sécurité des résidents, le site ne sera pas accessible au grand public
- Bell se conformera aux exigences de Transport Canada en matière de marquage des obstacles aéronautiques. Les applications à Transport Canada et NAV Canada ont été déposées et il est prévu que la tour ne nécessitera pas de balisage lumineux.



Avant



Après



PUBLIC NOTICE

PROPOSED BELL MOBILITY RADIOCOMMUNICATIONS FACILITY TELECOMMUNICATION TOWER

Bell Mobility Inc. ("Bell") is committed to providing Canadian communities high speed wireless voice and data services. To improve service, Bell is proposing to construct a **30 metre slim monopole antenna installation** with ancillary radio equipment. As part of the public consultation process as required by Innovation, Science and Economic Development Canada (formerly known as Industry Canada) ("ISED"), Bell's regulator under the Radiocommunications Act, Bell is inviting the public to comment on the proposed tower location before **June 25, 2025**. This tower is fully compliant with ISED's guidelines, as found under the Client Procedures Circular (CPC-2-0-03).

TOWER LOCATION: 314 Main Street

COORDINATES: Latitude: N 45°4' 34.91", Longitude: W 64°29' 39.93"

ANY PERSON MAY comment by close of business day on June 25, 2025 with respect to this matter.

BELL CONTACT:

Pauline Pangilinan
Canacre Ltd.
Agent for Bell

Unit 201
5520 Explorer Drive
Mississauga, ON, L4W 5L1
Fax: (416) 352-0707
Email: consultation@canacre.com

Proposed Location of
Telecommunications





AVIS PUBLIC

PROJET DE TOUR DE TÉLÉCOMMUNICATIONS DE BELL MOBILITÉ

Bell s'engage à fournir aux communautés canadiennes des services sans-fil voix et données à haute vitesse. Afin d'améliorer la qualité de son service, Bell propose la construction d'une tour de type monopole de 30 mètres de hauteur avec équipements radio auxiliaires. Dans le cadre du processus de consultation publique établie par Innovation, Sciences et Développement économique Canada ("ISDE") et du cadre réglementaire de Bell en vertu de la Loi sur la radiocommunication, Bell invite le public à transmettre ses commentaires sur l'emplacement proposé avant le **25 Juin 2025**. Cette tour est conforme à l'ensemble des directives d'ISDE contenues dans la circulaire des procédures concernant les clients CPC-2-0-03.

EMPLACEMENT DE LA TOUR: 314 Main Street

COORDONNÉES: Latitude: N 45°4' 34.91", Longitude: W 64°29' 39.93"

TOUTE PERSONNE PEUT soumettre des commentaires relativement à ce projet avant le **25 Juin 2025**.

CONTACT CHEZ BELL:

Pauline Pangilinan
Canacre Ltd.
Agente pour Bell

Unité 201
5520 Explorer Drive
Mississauga, ON, L4W 5L1
Fax: (416) 352-0707
Email: consultation@canacre.com

Emplacement proposé de
la tour de
télécommunications





JULY 21, 2025

Report to the Audit Committee 2024-2025 Financial Statements

Prepared by: Director of Finance- Wanda Matthews, CPA CA

Understanding the Town's Financial Results: What the Numbers Mean

The Town did not adopt any new **accounting policies** during the current year. All accounting policies have been applied consistently with those of the previous fiscal year.

The **Consolidated Statement of Financial Position (Page 1)** presents the Town's assets, liabilities, and accumulated surplus or deficit for all funds (Operating, Capital and Reserves) at a point in time. The **Consolidated Statement of Cash Flows (Page 3)** identifies where cash came from, shows how cash was used and provides details on changes to cash and cash equivalents since last fiscal year. Because changes in financial position items that affect cash are included in the cash flow statement, we will review the consolidated financial position by looking at the cash flow statement.

Changes in **accounts receivable** balances are noted in the Consolidated Statement of Cash Flows - Operating Activities (**Page 3**) and **Note 5**.

Although there is an increase in **taxes receivable** of \$60,243, the Town's 2024-25 collection rates (taxes paid as a percentage of tax revenue) remain stable at approximately 99%.

A significant portion of the increase in **non taxes Accounts Receivable (AR)** totalling \$1,196,267 is related to general capital projects funded by external sources. Billings under the former Green Infrastructure Fund (GIF) for our Active Transportation projects, along with D.E. Hiltz expansion efforts funded through the Investing in Canada Infrastructure Program (ICIP), contributed \$989,973 to the increase. Additionally, proceeds from the sale of property on Brooklyn Street, totaling \$216,000, brought the overall increase in Capital AR to \$1,223,638.

The County of Kings receivable for wholesale sewer rates continues to climb with a \$97,154 increase in the current year and a \$542,486 balance outstanding (\$625,570 receivable from County of Kings net of \$83,084 payable to County of Kings). This item relates to rates charged for County of Kings residents on Town sewer lines. The Town and County are negotiating resolution and subsequent to year end have made good faith payments of \$330,137 paid to the Town by the County and \$42,977 paid by the Town to Kings County. Payments represent 53% of the balances recorded.

The Town successfully received full capital cost recovery for police equipment through a provincial grant from the Gun and Gang Violence Action Fund (GGVAF) in fiscal 2024. As a one-time item, this amount is no longer included in Accounts Receivable, reducing AR by \$250,000. This was partially offset by a new Deed Transfer Tax receivable of \$33,574.

Accounts Payable and Accrued Liabilities decreased by \$336,771 or 15%.

- Capital trade payables and contractor holdback values vary from year-to-year dependent on the timing of project work and related invoicing. This year there was a decrease of \$204,783 and \$112,155 respectively.

- Note 9 provides insight into provisions for Sick and Vacation accruals as set out in Human Resource Policy and Collective Agreements. The vacation and sick accruals are impacted by salary increases, hours accumulation and payout of vacation and sick for departing employees.
- Other accrued amounts totalling \$216,744 relate to payroll as it is processed one week behind effective the fall of 2024. This amount is substantially offset by a decrease resulting from the prior year's forecasted deficits in Regional Sewer and Housing.

Deferred Revenue – Obligatory Reserve Fund includes unspent amounts from the Canada Community Building Fund. Deferred revenue increased due to a \$500,000 grant from the Province for the outdoor swimming pool, as well as Internet Child Exploitation (ICE) funding, partially offset by the full drawdown of the \$250,000 GGVAF prior year funding transfer.

Temporary borrowing (bank indebtedness and short-term loan) represents capital projects for 2023/24 and 2024/25. These amounts will be debentured in 2025/26 thus eliminating the temporary borrowing for the prior year and creating Long Term Debt with a future multi-year payment schedule. The Town's solid cash position means there is limited to no reliance on bank indebtedness to finance operations. Details regarding our capacity to borrow is included in a note called **Credit Facilities** (Note 8).

Tangible capital asset (TCA) acquisitions totaled \$4,032,475, as reported under Capital Activities in the Statement of Cash Flows and detailed in **Note 12**. TCAs are recorded at historical cost and are amortized over their remaining useful lives, beginning in the year following acquisition. Our TCA acquisitions exceed our amortization and write downs by \$1,622,448 (**Page 4**). These non-financial assets are used in the provide services and demonstrate the Town's investment in its infrastructure. TCA is not converted to cash in the normal course of operations.

Insurance was paid in March relating to the upcoming fiscal year and accounts for the change in **prepaid** expenses.

The **Consolidated Statement of Change in Net Financial Assets** (**Page 1**, detailed on **Page 4**) shows that the Town can meet its obligations with its financial assets. However, without the perpetual fund investments, the Town would have a net asset position of \$525,092 rather than a net debt position of \$1,096,541 in 2024. The Town's net financial asset position improved reflecting strong investment returns and the prudent management of the perpetual reserve fund.

The **accumulated surplus** detailed in **Note 22** reflects the cumulative result of all past surpluses and deficits including investments in capital assets. As of this year, the Town has \$20,219,994 in **reserve funds** (**Page 21**), or \$6,563,368 excluding the externally restricted perpetual fund. These funds include both accumulated surpluses along with purposeful allocations from our annual budget that are earmarked for specific future expenditures and contingencies. Our total reserves are equal to 118% of our annual consolidated expenses when including the full Perpetual reserve. Adjusting for the \$10 million externally restricted portion of the perpetual fund the ratio is 59%. When excluding the Perpetual Fund entirely, the ratio is 38%.

In fiscal 2025 our reserve fund balances were enhanced by \$1,278,254. Maintaining healthy reserves requires careful planning around both annual contributions and withdrawals.

The **Consolidated Statement of Operations and Accumulated Surplus (Page 2)** provides a summary of the Town's overall financial performance for the year, including all **revenues and expenses**. Revenues reflect all sources of funding, including capital contributions for tangible capital assets (TCAs), while expenses include both operating costs and amortization of capital assets. Revenues are grouped by source (e.g., taxation, grants, user fees), and expenses are grouped by function (e.g., transportation, environmental services, recreation). For a more detailed breakdown, segmented financial information is presented on **Pages 22 and 23**, showing revenues and expenses by both function and type to support a deeper understanding of the Town's service-level financial activity.

Budget amounts presented in the financial statements have been adjusted to align with Public Sector Accounting Standards (PSAS). Notably, capital purchases and amortization are not included in the standard Council-approved operating budget. Details of these adjustments can be found in **Note 15 on Pages 12 and 13**.

Revenues reported in the financial statements do not include amounts billed and collected on behalf of other entities, such as Education, Correctional Services, Housing, and area rates for fire protection and hydrants. Additionally, revenues from the Kentville Water Commission are excluded. These amounts have been **eliminated through consolidation** to ensure they are not overstated in the Town's results. The Consolidated Statement of Operations reports net tax revenue collected at \$10,645,451 an increase of \$1,229,114 or 13% over the previous year.

The budget approved by Council was designed to address projected expenditures for the year. Due to unanticipated circumstances, the **Town** ended the year with a **surplus of \$198,499 (see Page 17)**. This amount was added to the operating reserve.

In contrast, both the **Kentville Water Commission** and the **Sanitary Sewer** operations recorded **deficits** of \$39,129 (**Page 19**) and \$117,213 (**Page 17**), respectively.

While individual departments and services experienced variances, both over and under budget, overall expenditures remained within the Council-approved limits for the General Operating Fund and Capital Fund budgets, reflecting effective financial management and unanticipated recoveries from our partners.

Reviewing these variances, along with year-over-year spending changes, offers valuable insight into emerging trends and helps guide informed planning for future budget cycles.

Various departments and services were under or over budget; however, senior leadership's focused budgetary control ensured that as a whole, results stayed within the Council's approved General Operating Fund and Capital Fund budgets. Identifying areas of departure from budget along with year over year changes in expenditures help predict future trends in budget requirements. The

following sections outline the key budget variances (>10%), as presented in the **Consolidated Statement of Operations (Page 2)** and the **Schedules of Funds (Pages 17–21)**.

Specific areas of under expenditure or excess revenue (**favourable impact on surplus**):

- **Tax revenues** - the introduction of deed transfer tax generated \$360,213.
- Municipal Financial Capacity Grant (MFCG) included in **unconditional transfers** exceeds budget by \$50,000.
- **Conditional transfers** include grants of \$88,122 to offset program costs for:
 - Stormwater planning
 - Affordable Housing initiative program management
 - Arena feasibility study
 - The Hub heat pump
 - Afro Caribbean Day
 - AMANS wellness grant for KPS
 - NS equipment loan
- The federal **CCBF** budget is based on the current year's transfer; however, project spending this fiscal year drew from both current and prior year CCBF reserves, as well as SSGF funds received in the prior year.
- **Interest and dividend** income significantly exceeded budget. This includes:
 - \$370,973 in interest from operating bank accounts, driven largely by higher prime rates than budgeted,
 - \$104,101 in interest from reserve accounts, and
 - \$592,116 in interest and dividends earned from the Perpetual Reserve Fund.
- Perpetual fund **capital gains** far exceeded traditional budget with the transition to an actively managed equities account.
- Amount received for **proceeds on sale** of vehicles were higher than anticipated. Additionally proceeds on the sale of a parcel of land within the industrial park was not known at the time of budget adoption.
- **Environmental Health Services** – 2023-2024 and 2024-2025 surplus distribution of \$64,164 and \$84,919 respectively was received from Valley Waste Resource Management and these amounts were netted against expenditures in 2024-2025. The resulting \$249,083 favourable budget variance is the primary contributor to the overall favourable **operating fund** variance.
- A vacant Development Officer position was filled through contracted services at a lower cost than budgeted. In addition, the deferral of the Land Use Planning project in **Planning and Zoning** contributed to a favourable budget variance of \$93,161.
- The change in accruals for vacation and sick leave, reported under **Other**, was lower than budgeted, primarily due to long-term staff illnesses and employee departures.
- **KWC** operating expenditures were slightly over budget, primarily due to an increase in power rates, training, and insurance costs. However, non-operating expenses came in under budget, as a planned transfer to capital did not occur due to lower-than-expected project expenditures.

Specific areas of over expenditure or under revenue (**unfavourable impact on surplus**):

- Secondment from Police Service to Provincial government (PNS) was not in place for the first half of the year due to vacancies creating an unfavourable variance in **Services Provided**. This position was filled in October.
- Delayed start to the D.E Hiltz expansion and incomplete Active Transportation projects resulted in an unfavourable **Grant** revenue budget variance of \$2,712,018.
- The budget variance in **General Government Services** was influenced by deferred projects related to technology and the Town Hall/Recreation Complex, resulting in reduced spending of \$75,000. Additionally, legal and audit fees came in under budget by \$50,000. These savings were offset by additional expenses totaling approximately \$200,000, primarily due to onboarding costs and contractual obligations related to staffing changes in the CAO's office.
- Storm management plan costs exceeded the budget by \$29,000; however, these were offset by previously noted funding from the Flood Risk Infrastructure Investment Program (FRIP). In addition, street repairs, storm sewer maintenance, snow removal, vehicle and equipment operations, interest and training were all affected by deteriorating infrastructure. These pressures continue to drive up costs in **Transportation**.
- Sewer rates remained unchanged in 2024/25, resulting in lower-than-expected revenue and contributing to a \$117,213 deficit in the **Sanitary Sewer** function.

Page 21 Schedule of Reserve Funds demonstrates our ability to maintain healthy reserves and to ensure usage of those reserves are appropriate and authorized. As noted previously, our reserves were improved by \$1,278,254 on a consolidated basis in part due to the current year operating fund surplus transfer of \$198,499 and \$549,822 growth in the perpetual fund net of transfers to the operating and capital funds.

Depreciation and Capital reserves in all funds relate to financing of capital transactions as set out in the capital budget.

Sanitary Sewer and Water Operating deficits reduce operating reserves available for future use.

Included in our audited financial statements are the **Non-Consolidated Financial Statements of the Kentville Water Commission (Commission)** as mandated by Nova Scotia Utility and Review Board. Presentation conforms with their standards as well as complies with Canadian public sector **accounting standards** as stated in **Note 1**.

The Commission's performance is measured by considering our Net Operating Revenue (**Page 2 Operating Fund Statement of Financial Activities**) as a percentage of Plant and Equipment net book value. Utility plant in service (**Page 11 Schedule of Plant and Equipment**) less accumulated depreciation adjusted for our donated asset (**Note 7**). The resulting **rate of return** is presented in **Note 9 on Page 10**. This rate of return has been declining, driven by rising asset values and decreasing net operating revenues, largely due to increasing costs and stable billing rates. To support long-term service sustainability, a review of billing rates is currently underway and is expected to be completed in fiscal year 2026.

Our financial results do not incorporate potential liabilities or assets that may occur depending on an outcome of an uncertain future event. **Contingencies** are included in **Note 17**. All known amounts are recognized in the financial statements and management does not anticipate material impact on the financial position of the Town for those matters identified as undetermined at year end.

Financial **events subsequent to year end** and prior to the conclusion of the audit that influence interpretation of the financial position of the Town are shown in **Note 19**.

Overall, the financial results for the period reflect both the challenges and progress across various areas. While some variances are the result of timing or one-time items, others point to structural pressures that will require ongoing attention. Collaboration at all levels, including with our Auditor, has resulted in the Town of Kentville Consolidated Financial Statements and the Non-Consolidated Kentville Water Commission Financial Statements as presented. The organization remains committed to maintaining transparency, fiscal responsibility, and accountability.

We appreciate the Committee's continued oversight and guidance and welcome any questions or feedback you may have.

Town of Kentville
Consolidated
Financial Statements
AUDITED
March 31, 2025



Town of Kentville

Management's Responsibilities

March 31, 2025

The accompanying consolidated financial statements, notes and schedules contained in the annual financial statement of the Town of Kentville are the responsibility of management. The consolidated financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada ("CPA"). The preparation of the consolidated financial statements necessarily includes some amounts which are based on the best estimates and judgements of management.

To assist in its responsibility, management maintains accounting, budget and other internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded and that the financial records are reliable for the preparation of financial statements.

Town Council fulfils its responsibility through its budget committee and regular review of monthly financial reports. The budget committee consists of the Mayor, all Councillors, the Chief Administrative Officer and all Directors. This committee meets as necessary to deal with budgetary issues. Regular meetings of Town Council deal with all other financial matters including the receipt and approval of the annual audited financial statements.

The consolidated financial statements have been audited by the firm of Kent & Duffett. Their report to the Mayor and Town Council, stating the scope of their examination and opinion of the consolidated financial statements follows.

Chris McNeill
Chief Administrative Officer

Wanda Matthews, CPA, CA
Director of Finance

Town of Kentville
Consolidated Financial Statements
Audited

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Town of Kentville**Consolidated Statement of Financial Position**

March 31

2025**2024****Financial Assets**

Cash (Note 4)	\$	8,489,999	\$	8,014,772
Accounts Receivable (Note 5)		3,674,469		2,417,959
Properties held for sale (Note 6)		212,748		57,750
		12,377,216		10,490,481
Investments (Note 7)				
Restricted - External		10,000,000		10,000,000
Unrestricted		3,510,597		3,026,084
Total Investments		13,510,597		13,026,084
		25,887,813		23,516,565

Liabilities

Bank indebtedness (Note 8)		2,190,585		2,619,931
Short Term Loan		726,000		-
Accounts payable and accrued liabilities (Note 9)		1,982,659		2,319,430
Deferred revenue- obligatory reserve fund		857,898		906,326
Deferred Revenue		1,023,849		750,132
Long-term debt (Note 10)		5,059,090		4,979,160
Tax sale surplus (Note 11)		12,043		12,043
		11,852,124		11,587,022
Net Financial Assets		14,035,689		11,929,543

Non-Financial Assets

Tangible capital assets (Note 12)		46,332,429		44,709,980
Prepaid expenses		391,267		368,737
Other		4,738		-
		46,728,434		45,078,717

ACCUMULATED SURPLUS	\$	60,764,123	\$	57,008,260
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On behalf of the Town

Commitments (Note 14)
Contingencies (Note 17)
Subsequent events (Note 19)

Mayor_____
Chief Administrative Officer

Town of Kentville

Consolidated Statement of Operations and Accumulated Surplus

Year Ended March 31	Budget 2025 (Note 15)	Actual 2025	Actual 2024
Revenues			
Taxes	\$ 10,424,811	\$ 10,645,451	\$ 9,416,337
Grants in lieu	583,150	569,364	583,157
Services provided	237,063	154,547	222,165
Sales of services	542,900	517,079	618,849
Revenue from own sources	465,220	458,893	488,209
Unconditional transfers	339,937	389,937	168,480
Conditional transfers and government grants	156,357	267,951	160,680
Canada Community Building Fund transfer	486,974	1,200,221	436,383
Grants	4,099,758	1,508,286	731,752
Wastewater rates	1,559,100	1,418,322	1,353,931
Water rates	1,357,400	1,386,739	1,355,952
Public fire protection	603,750	603,731	603,731
Other revenue	7,500	6,177	19,563
Interest and dividends	668,200	1,067,190	1,007,210
Capital gains	100,000	558,949	-
Proceeds from sale of assets	24,000	53,299	-
Total Revenues	21,656,120	20,806,136	17,166,399
Expenses			
General government services	2,208,729	2,276,210	1,955,954
Protective services	3,926,017	3,880,284	3,502,372
Transportation services	2,310,122	2,520,951	2,091,156
Environmental health services	758,644	507,303	694,807
Public health services	-	-	-
Environmental development services	878,228	754,121	758,134
Recreation and cultural services	2,043,663	1,938,108	1,686,553
Water	1,318,050	1,345,948	1,272,839
Wastewater	1,392,580	1,369,077	1,332,271
Net book value of tangible assets disposed	-	-	-
Amortization	2,679,258	2,410,027	2,254,563
Capital loss	-	-	145,081
Other	75,000	48,244	200,981
Total Expenses	17,590,291	17,050,273	15,894,711
Annual surplus	\$ 4,065,829	\$ 3,755,863	1,271,688
Accumulated surplus, beginning of year		57,008,260	55,736,572
Accumulated surplus, end of year		\$ 60,764,123	\$ 57,008,260

Town of Kentville**Consolidated Statement of Cash Flow**

March 31

2025

2024

Operating Activities

Annual surplus	\$	3,755,863	\$	1,271,688
Amortization of tangible capital assets (Note 12)		2,410,027		2,254,563
Changes in non-cash assets and liabilities				
(Increase) Decrease in taxes receivable		(60,243)		(18,471)
(increase) Decrease in other accounts receivable		(1,196,267)		(1,011,571)
(increase) Decrease in properties held for sale		(154,998)		-
Increase (Decrease) in accounts payable and accrued liabilities		(336,771)		622,090
Increase (decrease) in deferred revenue- obligatory reserve fund		(48,428)		89,745
(Decrease) Increase in deferred revenue		273,717		217,358
Decrease (Increase) in non-financial assets		(27,269)		(306,231)
Net change in cash from operating activities		4,615,631		3,119,171

Capital Activities

Acquisition of tangible capital assets (Note 12)		(4,032,475)		(4,124,059)
Proceeds from sale of tangible capital assets		27,300		-
Gain on sale of tangible capital assets		(27,300)		-
Net change in cash from capital activities		(4,032,475)		(4,124,059)

Investing Activities

(Increase) Decrease in investments		(484,513)		123,896
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Financing Activities

Increase in bank indebtedness		(429,346)		2,061,136
Proceeds from short term debt		726,000		-
Proceeds from debt issue (Note 10)		1,048,700		563,500
Long-term debt principal repayment		(968,770)		(1,004,940)
Net cash from financing activities		376,584		1,619,696

Net change in cash		475,227		738,704
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Cash, beginning of year		8,014,772		7,276,068
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Cash, end of year	\$	8,489,999	\$	8,014,772
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Town of Kentville**Consolidated Statement of Change in Net Financial Assets**

March 31

2025

2024

Annual surplus	\$	3,755,863	\$	1,271,688
Tangible capital assets				
Acquisition of tangible capital assets		(4,032,475)		(4,124,059)
Proceeds on disposal of tangible capital assets		27,300		-
Gain on disposal of tangible capital assets		(27,300)		-
Amortization of tangible capital assets		2,410,027		2,254,563
		(1,622,448)		(1,869,496)
Other non-financial assets				
Acquisition of prepaid and deferred charges		(22,530)		(306,439)
Other		(4,739)		209
		(27,269)		(306,230)
Net change in financial assets		2,106,146		(904,038)
Net financial assets, beginning of year		11,929,543		12,833,581
Net financial assets, end of year	\$	14,035,689	\$	11,929,543

1. Basis of Presentation

The consolidated financial statements of the Town of Kentville (Town) are prepared by management in accordance with Canadian public sector accounting standards.

2. Significant accounting policies

a) Basis of consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in fund balances and in financial position of the Town. The Town is comprised of all organizations, committees and enterprises accountable for the administration of their financial affairs and resources to the Town and which are owned or controlled by the Town. The entities include the operating, capital and reserve funds for the Town of Kentville and operating, capital and reserves for the Town of Kentville Water Commission. Interdepartmental and organizational transactions and balances are eliminated.

b) Basis of accounting

Revenues and expenditures are reported using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable and expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

c) Use of estimates

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the consolidated financial statements and reported amounts of revenue and expenses during the period.

In addition, the Town's implementation of PS3280 Asset Retirement Obligations has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible capital assets and the expected retirement costs, as well as the timing and duration of these retirement costs.

These estimates and assumptions are based on the Town's best judgement and may differ significantly from actual results.

d) Revenue and Expense Recognition

Property tax revenue is based on assessments determined by Property Valuation Services Corporation and the tax rate as set annually. Tax revenues are recorded at the time invoices are issued. Assessments are subject to appeal.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as Deferred Revenue- Obligatory Reserve Funds until used for the specified purpose. Federal Gasoline Tax is the Town's sole obligatory reserve.

Conditional and government transfers are recognized in the financial statements in the period in which the events giving rise to the transfer occur, eligibility criteria are met, and reasonable estimates of the amount can be made.

e) Fund accounting

Funds within the consolidated financial statements consist of the operating, capital and reserve funds.

f) Financial instruments- fair values

The estimated fair value of cash and cash equivalents, receivables, inventories, bank indebtedness and payables approximate the carrying values due to the relatively short-term nature of the instruments and /or floating interest rates on the instruments. The estimated fair value of long-term debt also approximates carrying value due to interest rates that are based on the lender's rate.

g) Cash

Cash include cash on hand and deposits held with banks, bank overdrafts, short-term deposits with original maturities of three months or less.

h) Deferred revenue

Deferred revenue represents taxes, user charges and other fees that have been collected, for which the related services have yet to be provided. These amounts will be recognized as revenue in the fiscal year the services are provided.

i) Valuation allowance

The Town provides a valuation allowance for estimated losses that will be incurred in collecting receivables outstanding.

j) Investments

Investments within the perpetual fund are subject to external restrictions imposed by legislation, limiting the extent of their use. Pursuant to the *Town of Kentville and Kentville Electric Commission Sale of Assets Act*, the Town established a Special Perpetual Reserve Fund using proceeds from the sale of assets to Nova Scotia Power. This fund holds investments. The Act legislatively restricts the use of these funds. The principal amount of \$10,000,000 is permanently restricted and may not be withdrawn.

Town investments include common shares, short-term financial instruments, and long-term federal, provincial and corporate fixed-income securities. The Town uses the cost method of accounting for its portfolio investments. Investments in publicly-traded shares are recorded at the acquisition cost plus brokerage fees. Investments in long-term bonds are recorded at cost, net of any premium or discount.

k) Asset retirement obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability for closure of operational sites has not been recognized as all criteria have not been met. An additional liability for the removal of asbestos in several of the buildings owned by the Town exists as well as the decommissioning of wells; however, it has not been recognized based on minimal estimated future expenses on closure of the site and post-closure care.

l) Asset retirement obligation continued

Any recognized liability is discounted using a present value calculation and adjusted yearly for accretion expense. Any recognition of a liability resulting in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets would be amortized in accordance with the depreciation accounting policies outlined in (l).

m) Non-financial assets

Non-financial assets are not available to discharge the existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

a. Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development, or betterment of the asset. Donated assets are recorded at their estimated fair market value upon acquisition and are recorded as revenue.

Interest paid on projects in progress is capitalized as part of the cost of the project. During the year, \$ 16,584 (2023 \$ 9,449) of interest costs were capitalized. The cost, less residual value, of the tangible capital asset is amortized on a straight-line basis over its useful life. Assets under construction are not amortized until the asset is put into use. Amortization is recorded as an expense commencing in the year following acquisition.

Water Commission tangible capital assets are depreciated in accordance with the Nova Scotia Utility and Review Board Accounting and Reporting Handbook section 3040 and 3042.

Estimated useful lives are as follows:

Town Capital	Years
Office equipment	5
Motor vehicles	3-5
Fixed and moveable equipment	10
Sidewalks	20
Municipal buildings	40
Other infrastructure	25-50
Water Commission Capital	
Equipment	5
Equipment -Water Pumps	10-20
Meters	25
Services	50
Water treatment equipment	50
Structures, improvements, and wells	40-75
Transmission, distribution, and hydrants	75

n) Land held for sale

Land held for sale is recorded at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or servicing.

Town of Kentville
Notes to the Consolidated Financial Statements
March 31, 2025

o) Interest on reserve funds

Interest is excluded from income on the General Operating Fund for areas where the Town is obligated to accumulate interest in specified reserves. Reserves include administration pension, Kentville Water Commission depreciation bank and Federal Gas Tax Funds (Canada Community-Building Fund).

3. Change in accounting policies

The Town did not adopt any new accounting policies during the current year. All accounting policies have been applied consistently with those of the previous fiscal year.

4. Cash

		2024		2024
General operating bank	\$	996,328	\$	791,658
Water operating bank		-		341,813
Water capital bank		-		
Reserve banks				
General operating		1,590,509		1,309,218
General capital		3,277,105		3,070,353
Sanitary Sewer operating		220,721		408,040
Sanitary Sewer capital		94,651		6,924
Sanitary Sewer depreciation		239,231		245,256
Water operating		96,009		96,009
Water capital		407,380		524,880
Water depreciation		1,568,065		1,220,621
	\$	8,489,999	\$	8,014,772

5. Accounts Receivable

		2025		2024
General Operating				
Taxes – Current	\$	155,819	\$	106,928
Taxes - Arrears		15,176		3,824
Sanitary sewer rates		217,329		211,071
Other		970,806		1,132,368
Total General Operating	\$	1,359,130	\$	1,454,191
General Capital	\$	1,876,968	\$	653,330
Water rates and other		294,887		227,587
Special Reserves		147,114		88,100
Allowances		(3,630)		(5,249)
Total Accounts Receivable	\$	3,674,469	\$	2,417,959

6. Properties held for sale

	Opening Balance	Additions	Balance 2025	Balance 2024
Kentville Business Park and Downtown	\$ 57,750	\$ 154,998	\$ 212,748	\$ 57,750

Land held for resale is recorded at the lower cost and net realizable value. Costs include amounts for improvements to prepare the land for sale.

Town of Kentville
Notes to the Consolidated Financial Statements
March 31, 2025

7. Investments

		2025		2024
	Cost	Market	Unrealized Gains (Losses)	Cost
Available for sale				
Cash and equivalents	\$ 1,563,462	\$ 1,578,268	\$ 14,806	1,218,858
Equities	4,495,561	5,062,698	567,137	3,974,800
Held to maturity				
Fixed income securities	7,451,574	7,371,407	(80,167)	7,832,426
	\$ 13,510,597	\$ 14,012,373	\$ 501,776	13,026,084

Unrealized gains (losses) represent the increase or (decrease) in value of an investment that has not been sold.

8. Credit facilities

The Town has two lines of credit with the TD bank. One for a maximum amount of \$ 2,500,000 at the bank's prime rate less 0.75% and another for a maximum amount of \$ 1,500,000 at the bank's prime rate less 0.75%. \$ 386,367 was drawn as at March 31, 2025 (\$ 1,815,015 as at March 31, 2024).

The Town has a short-term loan from the Province of Nova Scotia Finance and Treasury Board in the amount of \$726,000. Interest on this capital bridge financing is at the Money Market cost of funding for the Province plus 0.50 %.

9. Accounts payable and accrued liabilities

	2025	2024
Trade payables	\$ 748,930	\$ 939,722
Accrued liabilities		
Vacation	248,050	257,798
Sick	494,700	478,191
Other Accrued	443,424	463,222
Contractor holdbacks	43,352	155,506
Other payables	4,203	24,991
Total accounts payable and accrued liabilities	\$ 1,982,659	\$ 2,319,430

Accrued liabilities include an amount for projected sick benefit payments to employees. The Town provides for the payment of accrued sick benefits in accordance with collective agreements and the Town's policy. Of this total liability, \$455,268 (2024 \$440,187) is recorded in the Town of Kentville Operating Fund and \$ 39,432 (2024 \$ 38,004) is recorded in the Kentville Water Commission Operating Fund.

Accrued liabilities include earned vacation as at March 31, 2025. Of this total liability, \$ 219,916 (2024 \$ 232,849) is recorded in the Town of Kentville Operating Fund and \$ 28,134 (2024 \$ 24,948) is recorded in the Kentville Water Commission Operating Fund.

Town of Kentville
Notes to the Consolidated Financial Statements
March 31, 2025

10. Long term debt

Municipal Finance Corporation Debentures

Interest %	Maturity	Annual instalments plus interest	2025	2024
3.480 – 3.856	2027	\$ 64,737	360,000	\$ 405,000
2.812 – 2.979	2023		-	--
3.003 – 3.347	2024	63,546	-	92,500
2.330 – 2.786	2025	109,654	104,400	208,800
2.004 – 2.925	2026	119,994	219,840	329,760
0.565 – 1.398	2026	129,369	347,700	463,600
1.860 – 2.653	2027	90,543	305,400	381,750
2.761 – 3.2995	2028	86,955	365,700	438,840
2.039 – 2.712	2029	70,347	375,660	438,270
0.955 – 1.879	2030	62,297	120,000	180,000
0.565 – 2.376	2031	89,501	533,820	610,080
2.575 – 3.782	2032	134,149	770,720	867,060
3.832% - 4.714%	2033	83,532	507,150	563,500
4.3670% - 4.940%	2034	40,988	1,048,700	-
		\$ 1,145,612	\$ 5,059,090	\$ 4,979,160

Principal payments required in the next five years on debt held as at March 31, 2025 are as follows:

	General Capital	Water Capital
2026	981,140	-
2027	876,740	--
2028	931,820	--
2029	545,920	--
2030	469,570	--

Total interest charges for debenture debt are reported in the Consolidated Statement of Operations spread over several expense line items and the Schedule Segmented Information in the amount of \$ 206,842 (2024 \$ 138,395).

11. Tax sale surplus

Pursuant to the Municipal Government Act, the Town of Kentville is required to record tax sale surplus funds in the Operating Fund for a period of 20 years. After the expiry date in 2037, the cash will be transferred to the Town Capital Reserve fund.

Town of Kentville
Notes to the Consolidated Financial Statements
March 31, 2025

12. Tangible capital assets

Cost	2024	Additions	Disposals	2025
General Capital				
Land	\$ 2,855,600	\$ --	\$ --	\$ 2,855,600
Land improvements	1,582,806	97,410	--	1,680,216
Buildings	6,262,933	52,413	--	6,315,346
Engineered structures	43,316,278	2,523,448	--	45,839,726
Plant and equipment	7,949,103	753,966	74,785	8,628,284
	61,966,720	3,427,237	74,785	65,319,172
Water Capital				
Land	144,661	--	--	144,661
Infrastructure and equipment	20,148,070	414,328	--	20,562,398
	20,292,731	414,328	--	20,707,059
Under construction	169,458	190,910	--	360,368
Total	\$ 82,428,909	\$ 4,032,475	\$ 74,785	\$ 86,386,599

Accumulated Amortization	2024	Amortization	Disposals	2025
General Capital				
Land	\$ --	\$ --	\$ --	\$ --
Land improvements	584,783	35,964	--	620,747
Buildings	3,883,880	221,581	--	4,105,461
Engineered structures	19,183,574	1,012,384	--	20,195,958
Plant and equipment	5,057,451	597,090	74,786	5,579,755
	28,709,688	1,867,019	74,786	30,501,921
Water Capital				
Land				
Infrastructure and equipment	9,009,241	543,008	--	9,552,249
Total	\$ 37,718,929	\$ 2,410,027	\$ 74,786	\$ 40,054,170

Net Book Value	March 31, 2024	March 31, 2025
General Capital		
Land	\$ 2,855,600	\$ 2,855,600
Land improvements	998,022	1,059,469
Buildings	2,379,053	2,209,885
Engineered structures	24,132,705	25,643,768
Plant and equipment	2,891,652	3,048,528
	33,257,032	34,817,250
Water Capital		
Land	144,661	144,661
Infrastructure and equipment	11,138,829	11,010,149
	11,283,490	11,154,810
Under construction	169,458	360,368
Total	\$ 44,709,980	\$ 46,332,429

13. Retirement pension plans

The Town contributes to two registered pension plans on behalf of its employees. Combined, these two plans require total contributions of 18% of an employee's pensionable earnings with 50% paid by the employer and 50% paid by the employee.

The first plan is a **defined contribution pension plan**: employee membership is mandatory once eligibility criteria has been met. The contribution rate is funded equally at a rate of 9.0% of the employee's pensionable earnings except for CUPE which is 3.5% for the employer and 4.0% for the employee. The contribution for the year amounts to approximately \$302,883 (2024 \$ 301,311) for the Town and \$ 5,785 (2024 \$ 5,547) for the Water Commission which are spread over several expense line items in the Consolidated Statement of Operations.

The second is a **multi-sector pension plan** administered by the Canadian Union of Public Employees (CUPE) CUPE Local 4403 employee membership is mandatory. Contributions to the MSPP are required by both the employee and employer at the following rates: employees contribute 5.0% and Town contributes 5.5% of pensionable earnings. The contribution for the year amounts to approximately \$ 54,555 (2024 \$ 50,525) for the Town and \$ 9,090 (2024 \$ 8,717) for the Water Commission which are spread over several expense line items in the Consolidated Statement of Operations. The MSPP is accounted for as a defined contribution plan as the obligation to pay retirement obligations does not reside with the Town and there is no requirement to fund deficits in the Plan.

14. Commitments

The Town has committed funds from operations for the for long-term operating leases with varied expiry dates. Estimated minimum lease payments over the next five years are expected to be as follows:

	2026	2027	2028	2029	2030
Caterpillar- backhoe	\$ 24,789	\$ 21,690	\$ --	\$ --	\$ --
John Deere - Mower	12,127	12,127	9,095	--	--
John Deere - Mower	9,516	9,516	6,344	--	--
Quadiant- folder/mail	6,748	5,061	--	--	--
Ricoh photocopier	796	--	--	--	--
Ricoh photocopier	2,104	1,578	--	--	--
Kyocera photocopier	4,060	4,060	1,015	--	--
Library photocopier	1,061	1,061	1,061	796	--
Library building lease*	96,385	96,385	96,385	96,385	--
	\$ 157,586	\$ 151,478	\$ 113,900	\$ 97,181	\$ --

*The Municipality of the County of Kings and the Town of Kentville signed a funding agreement on August 19, 2016 in which the Municipality agrees to provide funding for an amount equal to half the lease cost for the Kentville Library. This agreement is in effect if the Kentville Library is housed in its current location.

15. Reconciliation of Business Plan to PSAS Budget Information

The budget data contained in the consolidated financial statements were approved by Council on June 24th, 2024 - General Operating; March 25th, 2024- General Capital; June 19th, 2024- Kentville Water Commission Operating and Capital; and October 1st, 2024-Sanitary Sewer Operating and Capital. Council approved budgets are prepared in a manner that differs from budget amounts reported on the consolidated statement of operations as they are prepared in accordance with Canadian public sector accounting standards. The Fiscal 2025 Council approved budgets have

Town of Kentville
Notes to the Consolidated Financial Statements
March 31, 2025

15. Reconciliation of Business Plan to PSAS Budget Information continued:

been modified to reflect these adjustments. The chart below reconciles the approved budget figures to those reported in these consolidated financial statements.

Consolidated	2025
Approved budget deficit	(\$ 58,100)
Less:	
amortization	2,679,258
proceeds new debt	1,400,072
transfers to/from own funds	1,789,215
Add:	
principal payments on debt	968,770
capital expenditures per budget	9,023,704
Adjusted annual surplus	\$ 4,065,829

16. Rate of return on rate base

For the year ended March 31, 2025, the Town of Kentville Water Commission had a rate of return on rate base of 0.62 % (2024 1.27%). The rate of return is calculated using the useful lives and amortization rates approved by the Nova Scotia Commission and Review Board.

17. Contingencies

a) Valley Waste-Resource Management Authority loan guarantees

The Town has guaranteed loans and debt taken by Valley Waste-Resource Management Authority (VWRMA) as detailed below.

Date of Ratification	Debenture #	Principal	Town Share	Guarantee Amount	Outstanding
July 24, 2017	37-A-1	\$1,348,265	7.84%	\$ 105,637	\$ 31,289
July 25, 2016	38-A-1	399,000	9.95%	58,341	7,272
September 27, 2021	41-A-1	462,731	10.05%	46,504	35,668
May 30, 2022	42-A-1	2,105,100	10.23%	215,352	62,785
May 17, 2024	44-A-1	543,972	10.30%	56,029	6,794
Total				\$ 481,863	\$ 143,808

The Town has guaranteed temporary borrowing in the amount of \$ 56,029 in 2025.

b) Deficit contributions to organizations as per agreements

The Town is required to fund the operations of various organizations, along with other Municipal Units in Kings County, to the extent of its contribution agreement. The financial statements for these organizations are not consolidated in the Town's financial statements.

In addition to funding contributions, annual surpluses or deficits are shared amongst the organization's contributing members at the contribution percentages. Where shareable deficits are measurable, they are accrued in the Consolidated Statement of Operations. The organizations include Annapolis Valley Regional Library, Kings Transit Authority, and Valley Waste Resource Management Authority.

c) Legal matters

As of March 31, 2025 there are a number of legal claims against the Town in varying amounts and for which provisions have been made in these consolidated statements, as appropriate. It is not possible to determine the amounts that may ultimately be assessed against or in favour of the Town with respect to these claims; however, management believe that any such amounts would not have a material impact on the financial position of the Town.

18. Amounts contributed for provincially mandated services

	Budget 2025	2025	2024
Assessment services	\$ 92,824	\$ 92,824	\$ 90,607
Correctional services	-	-	88,389
Education	2,102,100	2,101,476	1,805,184
Housing	-	60,175	90,000
Total	\$ 2,194,924	\$ 2,254,475	\$ 2,074,180

Assessment services

The Town is required to pay a share of the cost of operating the Property Valuation Services Corporation (PVSC) based on the total municipal assessment times the average of the Town's share of the Uniform Assessment and the Town's share of assessment accounts. This expense is recorded in general government services.

Correctional services

The Town is no longer required to make a mandatory contribution to fund the cost of correctional services. The previous year's contribution was set by provincial formula. This expense was eliminated from the consolidated financial statements along with the tax revenue collected on behalf of Province of Nova Scotia.

Education

The Town is required to provide a mandatory contribution to Annapolis Valley Regional Centre for Education (AVRCE). This expense is eliminated from the consolidated financial statements along with the tax revenue collected on behalf of AVRCE.

Housing

The Town is no longer required to contribute to the operating costs of social housing in Kentville provided by the Nova Scotia Provincial Housing Agency (NSPHA). The prior year's expense, which was partially recorded in both 2024–2025 and 2025–2026, has been eliminated from the consolidated financial statements, along with the corresponding tax revenue collected on behalf of NSPHA.

19. Subsequent events

On May 30, 2025, the Town received debenture funds in the amount of \$ 1,042,000 from Finance and Treasury Board – Municipal Finance Division for general purposes.

20. Schedule of Remuneration and Expenses for Reportable Individuals

The remuneration for the CAO and members of Council, including the Mayor and Deputy Mayor, consists of base salary only. Expenses cover travel, travel-related items, professional development, and training.

Council Members	Remuneration	Expenses
A. Zebian, Mayor	21,227	471
S. Snow, Prior Mayor	32,562	6,898
J. Andrew	11,518	1,237
R. Baker	11,518	2,439
D. Crowell, Deputy	12,608	64
C. Gerrard	17,668	267
S. Hamilton	11,518	2,951
P. Huntley	17,668	4,386
C. Maxwell	29,186	485
C. Savage	30,858	3,515
G. Yorke	17,668	256
A. Zebian	17,668	326
Chief Administrative Officer		
J. Lawrence	142,239	5,249
K. Matheson	20,444	
	\$ 394,348	\$ 28,544

21. Segmented information

The Town is a diversified municipal government institution that provides a wide range of services to its citizens including police, roads, water supply, planning and development, recreation and cultural services.

General Government services

Activities that provide for the overall operation of the Town and that are common or affect all of the services provided by the Town. This includes activities of the Mayor and Council as well as administrative activities such as finance, information technology, municipal clerk and the office of the CAO.

Protective services

Activities that provide a safe community for citizens. This includes police and fire protection, EMO, by-law enforcement and correctional services.

Transportation services

Activities that provide services to maintain the roadway systems, the wastewater systems and street lighting as well as preserves and safeguards the investment made in infrastructure and equipment.

Environmental Health services

Activities related to contracted service for waste collection.

Planning and Development Services

Activities that support and control the Town's physical and economic development. This includes land use planning, zoning, and development related to residential and industrial areas, promotion of tourism and activities that enhance local development.

21. Segmented information continued

Recreation and Cultural services

Activities that relate to the Town's recreation facilities including pool, arena, parks, playgrounds and outdoor sport facilities. Activities that provide for cultural facilities such as a library and museum.

Water services

Activities of the Kentville Water Commission provide the delivery of drinking water through the supply, pumping, treatment and distribution of potable water.

Wastewater services

Activities that provide for the disposal of sewage in an environmentally acceptable manner by building and maintaining appropriate infrastructure. To ensure proper treatment of effluents as a partner in the regional sewage treatment plant.

Methodologies

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

The accounting policies used in these separate segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 2. For additional information, see the Consolidated Statement of Operations and Accumulated Surplus (Page 2) and the Schedule to the Consolidated Financial Statements- Segmented Information (Page 22).

22. Accumulated surplus by fund

	2025	2024
Surpluses (Deficits)		
General Operating Fund	-	-
General Capital Fund	(195,837)	(649,242)
Water Operating Fund	226,784	265,913
Water Capital Fund	(138,446)	(39,944)
Reserve Funds	20,219,994	18,941,740
Subtotal	20,112,495	18,518,467
Invested in tangible capital assets (net)	40,651,628	38,489,793
Total Accumulated Surplus	\$ 60,764,123	\$ 57,008,260

23. Comparative figures

In some instances, comparative figures have been reclassified to conform to current year's financial statement presentation.

Town of Kentville
Schedule of General Operating Fund and Sanitary Sewer Area Service
Statement of Operations and Fund Balance

Year Ended March 31	Budget 2025 (Note 15)	Actual 2025	Actual 2024
Revenue			
Taxes	\$ 10,424,811	10,645,451	\$ 9,416,337
Grants in lieu	583,150	569,364	583,157
Services provided	237,063	154,547	222,165
Sales of services	542,900	517,079	618,849
Other revenue from own sources	465,220	458,893	488,209
Interest	204,000	365,363	379,823
Unconditional transfers	339,937	389,937	168,480
Conditional transfers	156,357	267,951	160,680
Rates	1,559,100	1,418,322	1,353,931
Other	2,400	1,625	17,435
Total revenues	14,514,938	14,788,532	13,409,066
Expenditures			
General government services	2,168,729	2,234,967	1,919,704
Protective services	3,926,017	3,880,284	3,502,372
Transportation services	2,310,122	2,520,951	2,091,156
Environmental health services	758,644	507,303	694,807
Public health services	-	0	-
Environmental development services	878,228	754,121	758,134
Recreation and cultural services	2,043,663	1,938,108	1,686,553
Other	75,000	48,244	200,986
Wastewater	-	0	-
Administration	184,500	167,594	144,368
Wastewater maintenance	64,000	55,041	44,786
Pumping stations	86,780	59,046	82,936
Treatment	1,031,200	1,053,234	1,040,687
Other	26,100	34,162	19,494
Total expenditures	13,552,983	13,253,055	12,185,983
Excess revenue over expenditures	961,955	1,535,477	1,223,083
Net transfers between funds	(961,955)	(1,454,191)	(811,470)
Change in fund balance	\$ -	81,286	411,613
Transfer from (to) reserve fund		(81,286)	(411,613)
Change in fund balance	\$ -	\$ -	\$ -
Change in fund balance before transfer comprised of :			
Operating Fund	\$ 198,499	\$ 423,932	
Sanitary Sewer	\$ (117,213)	\$ (12,319)	

Town of Kentville
Schedule of General Capital Fund
Statement of Operations and Fund Balance

Year Ended March 31	Budget 2025 (Note 15)	Actual 2025	Actual 2024
Revenue			
Grant contribution	\$ 3,701,992	984,973	\$ 653,330
Capital contribution	397,766	523,313	78,422
Proceeds on sale	24,000	27,300	
Proceeds on sale- properties held for sale	-	25,999	
	<u>4,123,758</u>	<u>1,561,585</u>	<u>731,752</u>
Expenditures			
General government service	163,580	89,710	27,805
Protective services	431,338	408,767	118,401
Transportation services	6,875,664	2,723,542	2,419,399
Environmental health services	277,000	163,819	346,860
Environmental development services	93,447	36,060	14,135
Recreation and cultural services	445,175	196,249	697,291
Other			
	<u>8,286,204</u>	<u>3,618,147</u>	<u>3,623,891</u>
Excess expenditure over revenues	(4,162,446)	(2,056,562)	(2,892,139)
Issue of debt	1,400,072	2,118,856	2,378,356
Repayment of debt	(938,770)	(2,712,731)	(1,500,426)
Recoveries	-	84,488	84,488
Net transfers between funds	3,701,144	3,019,354	2,155,056
Change in fund balance	\$ -	453,405	225,335
Fund balance, beginning of year		(649,242)	(874,577)
Fund balance, end of year		\$ (195,837)	\$ (649,242)

Town of Kentville
Schedule of Water Operating Fund
Statement of Operations and Fund Balance

Year Ended March 31	Budget 2025	Actual 2025	Actual 2024
	(Note 15)		
Revenue			
Metered rate	\$ 1,346,000	1,374,938	\$ 1,344,249
Flat rate	11,400	11,801	11,703
Public fire protection	603,750	603,731	603,731
Interest	4,200	5,610	4,813
Other	5,100	1,152	2,128
Total revenues	1,970,450	1,997,232	1,966,624
Expenditures			
Source of supply	31,350	26,848	21,795
Power and pumping	253,350	266,423	261,250
Water treatment	381,010	367,184	366,478
Transmission and distribution	321,840	338,851	325,793
Administration and general	313,578	330,789	267,598
Interest	1,102	(184)	2,132
Other	15,820	16,037	27,793
Total Expenditures	1,318,050	1,345,948	1,272,839
Revenues in excess of expenditures	652,400	651,284	693,785
Transfers between funds and depreciation	(710,500)	(690,413)	(714,311)
Change in fund balance	\$ (58,100)	(39,129)	(20,526)
Fund balance, beginning of year		265,913	286,439
Fund balance, end of year	\$	226,784	\$ 265,913

Town of Kentville
Schedule of Water Capital Fund
Statement of Operations and Fund Balance

Year Ended March 31	Budget 2025		Actual 2025		Actual 2024
	(Note 15)				
Revenue	\$	-	\$	-	\$ -
Expenditures					
Capital expenditures	\$	737,500	\$	414,328	\$ 500,163
Excess expenditures over revenue		(737,500)		(414,328)	(500,163)
Issue of debt		-		-	-
Debt repayment		(30,000)		(30,000)	(60,500)
Net transfers between funds		767,500		345,826	482,507
Change in fund balance	\$	-		(98,502)	(78,156)
Fund balance, beginning of year				(39,944)	38,212
Fund balance, end of year			\$	(138,446)	\$ (39,944)

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Town of Kentville
Schedule of Reserve Funds
Statement of Operations and Fund Balance

Year Ended March 31	Budget 2025 (Note 15)	Consolidated Actual 2025	2024	General 2025		
				Operating	Capital	Perpetual
Revenue						
Interest and dividends	\$ 460,000	\$ 696,217	\$ 622,574	\$ 3,406	\$ 36,510	\$ 592,116
Transfer- Federal	486,974	1,200,221	436,383	-	1,200,221	\$ -
Capital gains	100,000	558,949	-	-	-	558,949
Other	-	3,400	-	-	3,400	-
Total revenues	1,046,974	2,458,787	1,058,957	3,406	1,240,131	1,151,065
Expenditures						
Administration	40,000	41,243	36,250	-	-	41,243
Capital Loss	-	-	145,081	-	-	-
Total expenditures	40,000	41,243	181,331	-	-	41,243
Excess revenues over expenditures	1,006,974	2,417,544	877,626	3,406	1,240,131	1,109,822
Net transfers between funds	(1,006,974)	(1,139,290)	(700,169)	277,839	(737,451)	(560,000)
Change in fund balance	-	1,278,254	177,457	281,245	502,680	549,822
Fund balance, beginning of year		18,941,740	18,764,283	1,547,790	1,838,242	13,106,804
Fund balance, end of year	\$ 20,219,994	\$ 18,941,740	\$ 1,829,035	\$ 2,340,922	\$ 13,656,626	
	Operating	Sanitary Sewer 2025 Capital	Depreciation	Operating	Water 2025 Capital	Depreciation
Revenue						
Interest and dividends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,185
Transfer- Federal Gas Tax	-	-	-	-	-	-
Capital gains	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	-	-	-	-	-	64,185
Expenditures						
Administration	-	-	-	-	-	-
Capital Loss	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess revenues over expenditures						64,185
Net transfers between funds	(292,214)	-	97,001	(36,000)	(174,500)	286,035
Change in fund balance	(292,214)	-	97,001	(36,000)	(174,500)	350,220
Fund balance, beginning of year	395,719	94,650	123,460	96,010	524,880	1,214,185
Fund balance, end of year	\$ 103,505	\$ 94,650	\$ 220,461	\$ 60,010	\$ 350,380	\$ 1,564,405

Town of Kentville
Schedule to the Consolidated Statement of Operations
Segmented Information
For the year ended March 31, 2025

	Budget Note (15)	General Government	Protective services	Transportation services	Environmental health services	Planning and development	Recreation and cultural	Water services	Wastewater services	Total	2024	Change
Revenues												
Taxes	\$ 10,424,811	\$ 10,645,451	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,645,451	\$ 9,355,906	\$ 1,289,545
Grants in lieu	583,150	569,364	-	-	-	-	-	-	-	569,364	583,157	(13,793)
Services provided	237,063	-	57,093	-	-	-	97,454	-	-	154,547	222,165	(67,618)
Sales of services	542,900	14,977	500,109	-	-	-	1,993	-	-	517,079	618,849	(101,770)
Other revenue from own sources	465,220	78,461	53,866	6,000	-	5,246	315,320	-	-	458,893	488,209	(29,316)
Unconditional transfers	339,937	389,937	-	-	-	-	-	-	-	389,937	228,911	161,026
Conditional transfers and grants	156,357	-	102,565	-	-	4,500	160,886	-	-	267,951	160,680	107,271
Transfer- Federal Gas Tax	486,974	1,200,221	-	-	-	-	-	-	-	1,200,221	436,383	763,838
Transfer- New Building Canada Fund	-	-	-	-	-	-	-	-	-	-	-	-
Grants	4,099,758	1,508,286	-	-	-	-	-	-	-	1,508,286	731,752	776,534
Wastewater rates	1,559,100	-	-	-	-	-	-	-	1,418,322	1,418,322	1,353,931	64,391
Water rates	1,357,400	-	-	-	-	-	-	1,386,739	-	1,386,739	1,355,952	30,787
Public fire protection	603,750	-	-	-	-	-	-	603,731	-	603,731	603,731	-
Other revenue	7,500	-	-	3,400	-	-	-	1,152	1,625	6,177	19,563	(13,386)
Interest and dividends	668,200	990,558	-	-	-	-	-	69,795	6,837	1,067,190	1,007,210	59,980
Capital gains	100,000	558,949	-	-	-	-	-	-	-	558,949	-	558,949
Proceeds from sale of assets	24,000	25,999	27,300	-	-	-	-	-	-	53,299	-	53,299
Total revenues	\$ 21,656,120	\$ 15,982,203	\$ 740,933	\$ 9,400	\$ -	\$ 9,746	\$ 575,653	\$ 2,061,417	\$ 1,426,784	\$ 20,806,136	\$ 17,166,399	\$ 3,639,737
Expenditures												
Salaries, wages and benefits	\$ 7,047,344	\$ 1,344,979	\$ 2,827,062	\$ 632,421	\$ 34,572	\$ 294,218	\$ 1,275,720	\$ 454,094	\$ 157,068	\$ 7,020,134	\$ 5,940,773	\$ 1,079,361
Contracted services	990,675	41,243	240,460	-	459,361	-	-	-	-	741,064	910,580	(169,516)
Purchase of services from public sector	1,156,000	-	161,105	-	6,600	-	-	-	1,053,234	1,220,939	1,166,207	54,733
Materials, goods, supplies and utilities	4,664,011	688,806	629,305	1,397,957	6,770	275,013	559,232	886,267	124,613	4,567,963	4,369,673	198,290
Grants and transfers to organizations	651,386	90,657	5,000	374,055	-	165,298	-	-	-	635,010	584,476	50,534
Transfers to Province	147,624	92,824	14,795	-	-	-	42,800	-	-	150,419	145,311	5,108
Allowances for doubtful accounts	3,000	(1,619)	-	-	-	-	-	-	-	(1,619)	3,988	(5,607)
Other expenses	79,200	48,242	-	-	-	-	-	6,002	-	54,244	216,202	(161,958)
Interest on long-term debt	149,693	1,696	2,557	71,168	-	19,591	47,420	(413)	27,276	169,295	138,395	30,899
Bank charges and short term interest	22,100	17,622	-	45,351	-	-	12,937	-	6,887	82,797	19,463	63,335
Amortization, depreciation, write downs, net gains (losses)	2,679,258	98,644	154,462	1,003,448	43,047	-	470,171	543,008	97,247	2,410,027	2,399,644	10,383
Total Expenditures	\$ 17,590,291	\$ 2,423,094	\$ 4,034,746	\$ 3,524,400	\$ 550,350	\$ 754,120	\$ 2,408,280	\$ 1,888,958	\$ 1,466,325	\$ 17,050,273	\$ 15,894,711	\$ 1,155,562
Excess (deficiency) of revenue over expenditures	\$ 4,065,829	\$ 13,559,109	\$ (3,293,813)	\$ (3,515,000)	\$ (550,350)	\$ (744,374)	\$ (1,832,627)	\$ 172,459	\$ (39,541)	\$ 3,755,863	\$ 1,271,688	\$ 2,484,175

Town of Kentville
Schedule to the Consolidated Statement of Operations
Segmented Information
For the year ended March 31, 2024

	Budget Note (15)	General Government	Protective services	Transportation services	Environmental health services	Planning and development	Recreation and cultural	Water services	Wastewater services	Total
Revenues										
Taxes	\$ 9,383,400	\$ 9,355,906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,355,906
Grants in lieu	566,300	583,157	-	-	-	-	-	-	-	583,157
Services provided	234,400	-	125,875	-	-	-	96,290	-	-	222,165
Sales of services	522,000	42,293	575,483	1,073	-	-	-	-	-	618,849
Other revenue from own sources	495,400	76,375	57,740	6,000	-	25,600	322,494	-	-	488,209
Unconditional transfers	223,400	228,911	-	-	-	-	-	-	-	228,911
Conditional transfers and grants	169,900	-	100,000	-	-	4,500	56,180	-	-	160,680
Transfer- Federal Gas Tax	976,800	436,383	-	-	-	-	-	-	-	436,383
Transfer- New Building Canada Fund	-	-	-	-	-	-	-	-	-	-
Grants	2,152,643	731,752	-	-	-	-	-	-	-	731,752
Wastewater rates	1,386,200	-	-	-	-	-	-	-	1,353,931	1,353,931
Water rates	1,326,400	-	-	-	-	-	-	1,355,952	-	1,355,952
Public fire protection	603,750	-	-	-	-	-	-	603,731	-	603,731
Other revenue	7,100	-	-	-	-	15,060	-	2,128	2,375	19,563
Interest and dividends	572,500	930,978	-	-	-	-	-	70,187	6,045	1,007,210
Capital gains	100,000	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets	3,000	-	-	-	-	-	-	-	-	-
Total revenues	\$ 18,723,193	\$ 12,385,755	\$ 859,098	\$ 7,073	\$ -	\$ 45,160	\$ 474,964	\$ 2,031,998	\$ 1,362,351	\$ 17,166,399
Expenditures										
Salaries, wages and benefits	\$ 6,259,500	\$ 1,003,486	\$ 2,606,909	\$ 548,584	\$ 35,091	\$ 220,754	\$ 1,015,739	\$ 365,005	\$ 145,206	\$ 5,940,773
Contracted services	955,700	36,250	227,839	-	646,490	-	-	-	-	910,580
Purchase of services from public sector	1,127,100	-	119,019	-	6,500	-	-	-	1,040,687	1,166,207
Materials, goods, supplies and utilities	4,352,560	714,587	532,918	1,154,749	6,725	349,746	593,581	890,483	126,884	4,369,673
Grants and transfers to organizations	658,100	90,444	-	332,017	-	162,015	-	-	-	584,476
Transfers to Province	142,300	90,607	11,904	-	-	-	42,800	-	-	145,311
Allowances for doubtful accounts	3,000	3,988	-	-	-	-	-	-	-	3,988
Other expenses	57,000	200,984	-	-	-	-	-	15,218	-	216,202
Interest on long-term debt	124,600	3,148	3,783	54,751	-	25,619	33,044	1,923	16,128	138,395
Bank charges and short term interest	22,700	13,443	-	1,055	-	-	1,389	209	3,366	19,463
Amortization, depreciation, write downs, net gains (losses)	2,255,400	252,655	140,559	905,497	50,569	-	387,313	517,330	145,721	2,399,644
Total Expenditures	\$ 15,957,960	\$ 2,409,593	\$ 3,642,931	\$ 2,996,652	\$ 745,376	\$ 758,134	\$ 2,073,866	\$ 1,790,168	\$ 1,477,991	\$ 15,894,711
Excess (deficiency) of revenue over expenditures	\$ 2,765,233	\$ 9,976,163	\$ (2,783,833)	\$ (2,989,579)	\$ (745,376)	\$ (712,974)	\$ (1,598,902)	\$ 241,830	\$ (115,640)	\$ 1,271,688

Town of Kentville
Water Commission
Non-Consolidated
Financial Statements
AUDITED
March 31, 2025



**Town of Kentville
Water Commission
Non-Consolidated Financial Statements
Audited**

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Town of Kentville
Water Commission Operating Fund
Statement of Financial Position

March 31	2025	2024
Assets		
Cash	\$ -	\$ 341,813
Accounts Receivable (Note 3)		
Rates	222,759	227,457
Other	71,306	130
Due from own funds and agencies		
Town Operating Fund	42,547	-
Depreciation reserve	44,330	13,009
Prepaid expense	39,384	1,025
	\$ 420,326	\$ 583,434
Liabilities		
Bank Indebtedness	\$ 50,456	\$ -
Accounts payable		
Trade	57,935	137,663
Due to own funds and agencies		
Town general operating fund	-	104,397
Water capital fund	5,691	-
Water operating reserve	-	10
Deferred revenue - customers' deposits	11,889	12,495
Accrued liability (Note 4)	67,566	62,952
	193,537	317,517
Accumulated Surplus	\$ 226,788	\$ 265,917

On behalf of the Town

Mayor

Town Clerk

Town of Kentville
Water Commission Operating Fund
Statement of Financial Activities

March 31	Budget 2025	Actual 2025	Actual 2024
Operating revenue			
Metered	\$ 1,346,000	\$ 1,374,938	\$ 1,344,249
Public fire protection	603,750	603,731	603,731
Sprinkler service	11,400	11,801	11,703
Other operating revenue	4,200	5,610	4,813
Total Operating revenue	1,965,350	1,996,080	1,964,496
Operating expenditure			
Source of supply	31,350	26,848	21,795
Power and pumping	253,350	266,423	261,250
Water treatment	381,010	367,184	366,478
Transmission and distribution	321,840	338,851	325,793
Transportation	11,620	10,265	12,574
Administration and general	317,278	336,561	282,010
Depreciation (Note 7)	420,000	411,670	385,991
Taxes	168,500	169,052	167,820
Total operating expenditure	1,904,948	1,926,854	1,823,711
Net operating revenue	60,402	69,226	140,785
Non-operating revenue			
Transfer from Operating Reserve	36,000	36,000	-
Other	5,100	1,152	2,128
Total non-operating revenue	41,100	37,152	2,128
Non-operating expenditure			
Debt charges (Note 5)			
Principal	30,000	30,000	60,500
Interest	502	(413)	1,923
Debenture discount	600	-	209
Private work	500	-	683
Interest on customers' deposits	-	229	124
Capital from operations	28,000	15,691	-
Dividend to owner	100,000	100,000	100,000
Total Non-Operating Expenditure	159,602	145,507	163,439
Excess revenue over expenditure	\$ (58,100)	(39,129)	(20,526)
Surplus, beginning of year		265,917	286,443
Surplus, end of year		\$ 226,788	\$ 265,917

See accompanying notes to the non-consolidated financial statements

Town of Kentville
Water Commission Capital Fund
Statement of Financial Position

March 31	2025	2024
Assets		
Cash and cash equivalents		
Cash	\$ -	\$ -
Depreciation funds (Note 6)	1,568,065	1,220,621
Receivables		
Other	5,492	6,571
Due from own funds and agencies		
Water Utility operating fund	5,691	10
Water Utility capital reserve	57,000	-
General operating fund, Town of Kentville	6,441	18,311
General capital fund, Town of Kentville	-	5,333
Utility plant in service (Pg 11)	20,707,057	20,292,730
Capital work in progress	-	-
	\$ 22,349,746	\$ 21,543,576
Liabilities		
Bank indebtedness	\$ 130,439	\$ 25,721
Payables and accruals		
Trade	77,965	37,879
Due to other funds and agencies		
Water Commission operating fund	8,330	-
Water capital fund	-	13,009
Term debt (Note 5)		
Debentures issued		
Debentures issued to Provincial government or its agencies		
Municipal Finance Corporation	-	30,000
Accumulated depreciation (Note 7)	7,582,179	7,170,509
	7,798,913	7,277,118
Investment in capital assets	13,124,879	13,092,221
Fund balance- Water general capital	(138,449)	(39,946)
	12,986,430	13,052,275
Depreciation reserve		
Fund balance- Water depreciation	1,564,403	1,214,183
Investment in capital assets	\$ 14,550,833	\$ 14,266,458

ON BEHALF OF THE TOWN

MAYOR

TOWN CLERK

Water Commission Capital Fund
Statement of Financial Activities

March 31	Budget 2025	Actual 2025	Actual 2024
Revenue			
Other	\$ -	\$ -	\$ -
Expenditure			
Capital expenditures	737,500	414,328	500,163
Net (expenditure) over revenue	(737,500)	(414,328)	(500,163)
Financing and transfers			
Repayment of debt	(30,000)	(30,000)	(60,500)
Issue of debt	-	-	-
Grant from federal and provincial governments	-	-	-
Transfers from own funds and agencies	767,500	345,825	482,507
	737,500	315,825	422,007
Change in fund balance	-	(98,503)	(78,156)
Fund balance, beginning of year		(39,945)	38,211
Fund balance, End of year		\$ (138,448)	\$ (39,945)

Town of Kentville
Water Utility Reserve Funds
Statement of Financial Position

March 31	Operating		Capital		2025		2024
Assets							
Cash	\$	96,010	\$	407,380	\$	503,390	\$ 620,890
Liabilities							
Due to Water operating		36,000		-		36,000	-
Due to Water capital		-		57,000		57,000	-
		36,000		57,000		93,000	-
Reserves							
	\$	60,010		350,380	\$	410,390	\$ 620,890

Town of Kentville
Water Commission Reserve Funds
Statement of Financial Activities

March 31	Operating		Capital		2025		2024	
Balance, beginning of year	\$	96,010	\$	524,880	\$	620,890	\$	792,897
Deductions								
Water operating		36,000		-		36,000		-
Water capital				174,500		174,500		172,007
	\$	36,000	\$	174,500	\$	210,500	\$	172,007
Balance, end of year	\$	60,010	\$	350,380	\$	410,390	\$	620,890

1. Basis of Presentation

The financial statements of the Town of Kentville Water Commission (Commission) are prepared by management in accordance, in all material respects, with accounting policies set by Nova Scotia Commission and Review Board's Accounting and Reporting handbook and Canadian public sector accounting standards.

2. Significant accounting policies

a) Basis of accounting

The non-consolidated financial statements reflect the assets, liabilities, revenues, expenditures and changes in fund balances and financial position of the Commission.

Revenues and expenditures are reported using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable and expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

b) Use of estimates

The preparation of KWC financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. These estimates and assumptions are based on the Town's best judgement and may differ significantly from actual results.

c) Cash and cash equivalents

Cash include cash on hand and deposits held with banks, bank overdrafts, short-term deposits with original maturities of three months or less.

d) Receivable valuation allowance

The Commission provides a valuation allowance for estimated losses that will be incurred in collecting receivables outstanding.

e) Due to/from own funds

Commission costs may be incurred, recorded and transferred from other Town funds. The Commission intends to repay all due to/from balances by the date of its next year-end, March 31, 2026.

e) Capital assets – Utility plant in service

Capital assets are reported as expenditures in the Capital fund statement of financial activities in the period of acquisition. Capital assets and projects in progress are recorded at the commission's cost except for donated assets which are recorded at fair market value when obtained. Interest incurred during construction on significant water capital projects is capitalized. Interest is not calculated for projects temporarily funded from operations. Capital assets are depreciated at rates prescribed by the Nova Scotia Utility and Review Board.

The Commission adopted Section 3042 of the Nova Scotia Utility and Review Board Accounting Manual for Water Utilities- Capital Asset Useful Life Guidelines effective April 1, 2010.

Depreciation rates applied after April 1, 2010 are as follows:

Classification		Useful life	Annual Depreciation Rate
Structures	Wells	40 years	2.5%
	Pumping	50 years	2.0%
	Distribution reservoirs	75 years	1.3%
	Treatment plant	50 years	2.0%
Equipment	Pumping	20 years	5.0%
	Equipment	5 years	20%
Mains	Transmission/Distribution	75 years	1.3%
Meters		25 years	4.0%
Hydrants		75 years	1.3%
Services		50 years	2.0%

Depreciation rate prior to April 1, 2010 is 1.5% for all capital asset classes.

f) Asset retirement obligation:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability for closure of operational sites has not been recognized as all criteria have not been met. An additional liability for the removal of asbestos in several of the buildings owned by the Town exists as well as the decommissioning of wells; however, it has not been recognized based on minimal estimated future expenses on closure of the site and post-closure care.

Any recognized liability is discounted using a present value calculation and adjusted yearly for accretion expense. Any recognition of a liability resulting in an accompanying increase to the respective tangible capital assets. The increase to the tangible capital assets is being amortized in accordance with the depreciation accounting policies outlined in (e).

g) Interest on reserve funds

Interest on operating and capital reserve funds is recorded as income in the Town of Kentville General Operating fund. Interest earned on depreciation funds is recorded in that fund, as required by the Nova Scotia Utility and Review Board.

h) Allocation of municipal costs to Commission funds

Where identifiable, costs incurred by the Town of Kentville General Operating fund on behalf of the Commission are charged to the Commission. Remuneration is allocated in proportion to time spent performing functions on behalf of the Commission. Interest is not calculated and recorded on monthly balances due between Commission funds and other funds.

i) Debenture discount

Significant debenture discounts are amortized over the term of the associated debt.

j) Financial instruments

Fair values

The estimated fair value of cash and cash equivalents, receivables, inventories, bank indebtedness and payables approximate carrying values due to the relatively short-term nature of the instruments and /or floating interest rates on the instruments. The estimated fair value of long-term debt also approximates carrying value due to interest rates that are based on the lender's rate.

2. Change in accounting policies

The Town did not adopt any new accounting policies during the current year. All accounting policies have been applied consistently with those of the previous fiscal year.

3. Accounts receivable less allowance for doubtful accounts

	2025	2024
Rates	\$ 223,592	\$ 228,879
Less : Allowance for Doubtful Accounts	833	1,422
Accounts Receivable -Rates	\$ 222,759	\$ 227,457
Other	\$ 71,306	\$ 130
Less: Allowance for Doubtful Accounts	-	-
Accounts Receivable - Other	\$ 71,306	\$ 130

4. Trade payables and accrued liabilities

	2025	2024
Trade payables (Operating and Capital)	\$ 123,534	\$ 51,400
Accrued liabilities (Operating)		
Vacation	28,134	24,948
Sick	39,432	38,004
Other Accrued	12,366	8,484
Contractor Holdbacks (Capital)	-	29,076
Other payables (Operating)	-	23,630
Total accounts payable and accrued liabilities	\$ 203,466	\$ 175,542

5. Capital Fund -Capital Debt Charges and Term Debt

Issue Date	Maturity Date	March 31 2024	Redeemed 2025	March 31 2025	Interest & Accrued	Interest Rate
2014	2024	30,000	30,000	-	(413)	3.003%

6. Capital Fund - Depreciation reserve and reserve bank account

	2025	2024
Reserve Balance, beginning of year	\$ 1,214,183	\$ 1,012,818
Add: depreciation transfer	411,670	385,991
interest	64,185	65,374
Less: funds used	(125,635)	(250,000)
Reserve Balance, end of year	\$ 1,564,403	\$ 1,214,183
Outstanding bank transactions	3,662	6,438
Bank Balance, end of year	\$ 1,568,065	\$ 1,220,621

7. Accumulated depreciation

	2025	2024
Balance, beginning of year	\$ 7,170,509	\$ 6,784,518
Add: current year's depreciation	411,670	385,991
Balance, end of year	\$ 7,582,179	\$ 7,170,509
<i>Donated Asset included above:</i>		
Balance, beginning of year	\$ 284,914	\$ 235,479
Add: current year's depreciation	29,435	29,435
Balance, end of year	\$ 314,349	\$ 284,914

The Balsor/Eaglecrest water system was donated by the County of Kings in 2015 - 2016 and was capitalized as a distribution main valued at \$ 2,264,218.

8. Retirement Pension Plans

The Town contributes to two registered pension plans on behalf of its employees. Combined these two plans require total contributions of 18% of an employee's pensionable earnings with 50% paid by the employer and 50% paid by the employee.

The first plan is a **defined contribution pension plan**: employee membership is mandatory once eligibility criteria has been met. The contribution rate is funded equally at a rate of 9.0% of the employee's pensionable earnings except for CUPE which is 3.5% for the employer and 4.0% for the employee. The contribution for the year amounts to approximately \$ 5,785 (2024 \$ 5,547) for the Commission which are spread over several expense line items in the Consolidated Statement of Operations.

The second is a **multi-sector pension plan** administered by the Canadian Union of Public Employees (CUPE) CUPE Local 4403 employee membership is mandatory. Contributions to the MSPP are required by both the employee and employer at the following rates: employees contribute 5.0% and Town contributes 5.5% of pensionable earnings. The contribution for the year amounts to approximately \$ 9,090 (2024 \$ 8,717) for the Commission which are spread over several expense line items in the Consolidated Statement of Operations. The MSPP is accounted for as a defined contribution plan as the obligation to pay retirement obligations does not reside with the Town and there is no requirement to fund deficits in the Plan.

9. Rate of return on rate base

For the year ended March 31, 2025, the Town of Kentville Water Commission had a rate of return on rate base of 0.62 % (2024 1.27%). The rate of return is calculated using the useful lives and amortization rates approved by the Nova Scotia Commission and Review Board.

10. Comparative figures

In some instances, comparative figures have been restated to conform to current year's presentation.

Town of Kentville
Water Commission Capital Fund
Schedule of Plant and Equipment

March 31	2025	2024
Tangible plant		
Land and land rights		
Source of supply land	\$ 51,019	\$ 51,019
Transmission land	74,391	74,391
Transmission land- right-of-way	19,251	19,251
	144,661	144,661
Structure and improvements		
Source of supply		
Collecting and impounding reservoirs- dam	53,275	53,275
Wells	1,195,834	1,195,834
Other water source structure	5,500	5,500
Power and pumping	260,947	260,947
Water treatment	394,186	394,186
Distribution reservoirs and standpipes	122,335	122,335
Water tank- Prospect Avenue	981,408	981,408
Water tank- Belcher Street- 2	859,338	859,338
Water tank- Chester Avenue	697,784	697,784
Water tank- Industrial park	343,781	343,781
	4,914,388	4,914,388
Equipment		
Electric pumping	190,185	190,185
Motor operated tools and equipment	29,747	29,747
Small tools and work equipment	57,030	57,030
Digital mapping	12,105	12,105
Control and monitoring equipment	438,849	376,159
Vehicles	207,416	207,416
Generator	152,515	152,515
	1,087,847	1,025,157
Water treatment equipment	236,116	236,116
Mains		
Transmission	1,851,270	1,851,270
Distribution	7,552,977	7,529,223
Distribution - Donated	2,264,218	2,264,218
	11,668,465	11,644,711
Services	474,395	460,212
Meters	952,793	639,093
Software/computers	56,243	56,243
Meter conversion	381,679	381,679
Hydrants	446,787	446,787
Pumps	323,415	323,415
Other	20,268	20,268
Total	\$ 20,707,057	\$ 20,292,730