

## **Town of Kentville Special Council Meeting**

April 13, 2026, 4:30 pm, Kentville Town Hall

- 1. CALL TO ORDER AND ROLL CALL**
- 2. APPROVAL OF THE AGENDA**
- 3. NEW BUSINESS**
  - (a) Approval of 2026-2027 Operating Budget
- 4. ADJOURNMENT**



**Town of Kentville**  
**2026-2027 Draft Operating Budget**  
**Presented April 13, 2026**

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## Executive Summary

Town of Kentville’s proposed 2026–2027 Operating Budget supports Council decision-making and accountability. It highlights the key drivers of change, the budget outlook, and the recommended approach to balance the Operating Budget and set the 2026–2027 tax rates.

The report provides: (1) budget highlights, including what the recommended tax rate change means for typical households; (2) a staffing (FTE) overview; and (3) summaries of major changes in operating revenues and expenditures by service area, with detailed schedules in the appendices.

The 2026-2027 Operating Budget is aligned with Council’s Strategic Priorities Plan (2025–2029), approved October 27, 2025 (*Investing in Kentville’s Future Today*). The budget focuses operating resources on delivering core services while advancing Council’s priorities: supporting reliable infrastructure and municipal assets, strengthening organizational capacity and accountability, enabling growth-readiness work, and advancing inclusion, diversity, equity, and accessibility in service delivery and public spaces.

Without adjusting residential, commercial or resource tax rates, the 2026–2027 Operating Budget totals **\$20,146,010** in operating revenues and **\$20,484,740** in operating expenditures, resulting in a projected shortfall of **\$338,730**. The budget was developed with an emphasis on controlling costs and maintaining operating expenditures at stable levels wherever possible, while ensuring the delivery of essential services. A uniform **4-cent** tax rate increase (per \$100 of assessment) is recommended to generate sufficient revenue to address the shortfall and adopt a balanced Operating Budget. This adjustment in tax rates results in a 2.8% increase for residential and resource properties and a 1.2% increase for commercial properties.

The draft operating budget prioritizes:

- Aligning roles and resources with the organizational structure presented to Council in January 2026
- Addressing inflationary impacts on compensation and the costs of goods and services
- Meeting external commitments to partner organizations through inter-municipal service agreements
- Increasing transfers to reserve funds to support the Capital Investment Plan and prepare for future needs
- Continuing to deliver high-quality services, programs, and support to residents and property owners

## Strategic Priorities Alignment

The Operating Budget is the primary tool used to resource Council’s strategic direction for the year ahead. Throughout this report, the highlights and service-area summaries describe how 2026-2027 operating resources support the Strategic Priorities Plan “**Investing in Kentville’s Future Today**” through service delivery, organizational capacity, asset stewardship, inclusive community amenities, and disciplined long-term financial planning.

Council’s five strategic priorities for 2025–2029 establish the Town’s key strategic directions; the funded items listed under each priority identify where the 2026–2027 Operating Budget includes targeted investments and resource adjustments to advance these priorities.

Council’s five strategic priorities for 2025–2029 guide targeted budget changes and investments for 2026–2027, as shown by the funded items listed under each priority.

### 1. Investing in Infrastructure

- Public transportation- reliability and enhanced services
- Valley Waste Resource Management – support increased diversion

*What this means:* These funded items support reliable day-to-day services and long-term sustainability through public transportation and regional waste management (increased diversion).

## Strategic Priorities Alignment continued

### 2. Investing in People and Accountability

- Targeted Income Property Tax Exemption improvement
- Public feedback and complaints system

*What this means:* These funded items support improvements to customer service, public feedback processes, and targeted property tax relief, strengthening accountability and responsive service delivery.

### 3. Investing in Growth and Development

- Municipal planning strategy engagement and staff support
- Recreation facilities assessments for operational and planning purposes
- Expanding neighbourhood parks and trails
- Urban Forest grant application

*What this means:* These funded items support growth readiness and community well-being through municipal planning and development support, recreation facility assessments, expanded parks and trails, and urban forestry initiatives that strengthen asset stewardship and climate resilience.

### 4. Investing in Inclusion, Diversity, Equity and Accessibility (IDEA)

- Committee resources to support participation

*What this means:* This funded item supports inclusion and community well-being by reducing barriers to participation so more residents can contribute to local decision-making and have access to public properties.

### 5. Investing in Communication and Partnerships

- KVFD contract renewal with consistent area rate to support capital and operating budget constraints
- Community policing and continuity of service through cadet program
- Climate change and adaptation including HWA control measures
- Restructure of business development support
- Communication improvements via website evaluation and redesign

*What this means:* These funded items support community safety partnerships, climate adaptation work (including HWA control measures), economic development delivery, and improved communication tools such as website evaluation and re-design.

## Budget Highlights

- **Budget position:** With a uniform 4-cent tax rate adjustment for residential, resource and commercial properties, total operating revenues of **\$20,595,007** support total operating expenditures of **\$20,595,007** in 2026–2027.
- **Budget position:** Without adjusting the residential, resource and commercial tax rates Total operating revenues of **\$20.15M** support total operating expenditures of, **\$20.48M** resulting in a projected shortfall of approximately **\$0.34M**. A **uniform 4-cent** tax rate increase (per \$100 of assessment) is recommended to address the shortfall and balance the Operating Budget.
- **Revenue growth:** Total revenues increase by approximately **\$1.318 (6.8%)** compared with the prior year's approved budget, driven primarily by taxation, including assessment growth, current-year valuation changes across the tax base, tax rate changes for categories except industrial and manufacturing in the industrial park, rural and forest acreage and deed transfer taxes on property sales. Taxes are the Town's largest revenue source. The recommended **4-cent** rate increase helps offset operating cost pressures while maintaining existing service levels.

## Budget Highlights continued

- **Major expenditure growth:** Notable increases are reflected in **Protective Services** (police and fire service costs), **Transportation Services** (public transit, winter operations, and higher debt charges), **Environmental Development** (planning capacity to support growth readiness), and **Financing and Transfers** (higher debt charges and planned reserve contributions).
- **Strategic alignment:** 2026-2027 operating budget reflect Council's commitment to investing in Kentville's future while protecting essential services and maintaining financial stability.
- **Reserves and capital readiness:** The budget includes transfers to reserves totaling **\$1,886M**, an increase of **\$0.389M** compared to last year. This rise mainly reflects greater contributions to the General Capital Reserve, which helps fund capital investment priorities outlined in the companion 5-Year Capital Investment Plan and supports long-term financial stability.

### Taxation Highlights:

**Taxable commercial assessments** increased by 12.41% or \$15.3M. A single large commercial account contributed \$14M or 92% of this growth. Industrial Park properties are classified as either commercial or industrial and manufacturing; those designated as industrial and manufacturing will continue to receive a tax rate reduction according to provincial legislation. Properties that do not meet these classifications will be subject to the Town's general commercial rates beginning in 2026–2027.

**Taxable residential assessments** increased by 7.95%. While this growth in assessment value provides additional revenue, it does not fully cover the increased expenditures resulting from inflationary pressures this year. The Town also made a one-time use of over \$400,000 in reserves last year instead of raising rates, which affects the current year's budget balance.

The **average assessment** of a dwelling in 2026- 2027 is \$265,454, which equates to an average bill of \$3,785.90, excluding area rates. A one cent rate change represents \$26.55 on the average bill and impacts total residential tax revenue by \$70,861. The Town's residential tax rate is lower than that of similar-sized towns with comparable services.

### What a 4-Cent Tax Increase Means for the Average Dwelling/Household

The recommended 4-cent or 2.8% adjustment to the residential tax rate has a modest impact on the average residential account. The tax rate increase on residential assessments balances the Operating Budget and supports the services residents rely on. For the average residential home assessed at \$265,454, the impact is approximately \$106 per year or \$9 per month.

The examples below show the estimated impact on typical residential accounts at different assessment values.

- Home assessed at \$375,000: impact of approximately \$150 per year or \$13 per month.
- Home assessed at \$550,000: impact of approximately \$220 per year or \$18 per month.
- Home assessed at \$700,000: impact of approximately \$280 per year or \$23 per month.

## Operating Expenditures Highlights:

Expenditures of \$ 20,595,007 have been impacted by interest rates, consumer price index, contractual obligations including inter-municipal service agreements, debt, collective agreements, policy and mandatory transfers to name a few influences. The overall \$ 1,317,691 change can be attributed to the following major increases in expenditures:

Type of expenditure	Amount	Description
Investment in People	\$ 436,209	Remuneration – contractual and policy obligations Budget at full FTE with a two-month vacancy factor for new or converted positions
Non – recurring expenditures	72,344	Municipal Planning Strategy Urban Forestry Grant Parks and recreation facilities conditions assessments Web redesign
Debt	191,473	
External Commitments & Partnerships	263,141	
<i>AVRCE</i>	<i>157,898</i>	<i>Education</i>
<i>Public Transit</i>	<i>130,887</i>	<i>Kings Transit</i>
<i>Other</i>	<i>( 25,644)</i>	<i>PVSC, IMSAs, Inspection, KVFD, Library</i>
General	(34,276)	
Transfers to reserves	389,000	Operating reduction \$10,000 and capital increase \$399,000

## Investing in People

Town services are delivered by staff across all departments. The 2026-2027 Operating Budget reflects targeted investments in staffing capacity to support service delivery, respond to operational requirements, and advance Council’s strategic priorities. Staffing levels are presented below in full-time equivalent (FTE) terms to show year-over-year changes in resourcing by program area.

Staffing summary (FTE)	Prior year approved	Current year proposed	Change Increase (Decrease)
General Administration	17.62	18.16	0.54
Protective Services	27.42	26.84	(0.58)
Engineering & Public Works	14.26	14.13	(0.13)
Environmental Development	4.80	6.71	1.91
Recreation & Cultural	21.70	21.26	(0.44)
<b>Total</b>	<b>85.80</b>	<b>87.10</b>	<b>1.30</b>

Note: Detailed FTE Analysis is included in Appendix D.

## Key FTE Changes

- **Net change:** The total budgeted staffing rises by approximately **1.3 FTE**, from **85.8 FTE** in the prior year to **87.1 FTE** for the current year, reflecting targeted adjustments across departments.
- **New positions assume a June 1<sup>st</sup> start date** in line with operational planning and recruitment timelines.
- **General Administration:** Internal service delivery is enhanced through increased staffing for information technology and human resources to support organizational growth and improve employee services.
- **Protective Services - Police (Core Program):** The staffing plan reflects the cadet program with resources allocated to support recruitment and training priorities.
- **Environmental Development:** A temporary role has been created to assist with strategic municipal planning efforts and prepare for expected community expansion. Additionally, a business development position has been introduced to support economic and commercial development within the Town.
- **Recreation and Cultural:** Certain seasonal parks positions are being transitioned to permanent roles, while temporary staff reductions are implemented in response to planned program delivery, such as discontinuing the planned expansion of the “Nature Kids” cohort and recalibrating outreach and day camp initiatives due to staffing shortages.

Staffing levels and related costs will be monitored through the year and reflected through regular reporting and forecasting as recruitment and operational needs evolve.

To accompany the Operating Budget summary (Appendix A), budget details by type of revenue and expenditure along with an explanation of associated changes from the prior year’s budget, helps users understand how resources are used. The following schedules focus on significant variances only, with complete details available in Appendix B and C.

## Operating Revenue

Total operating revenues are budgeted at **\$20,595,007** for 2026-2027, an increase of **\$1,317,691** (about **6.8%**) compared with the prior year approved budget. The summary below groups revenue by major source.

Revenue source	2025–2026 Approved	2026–2027 Proposed	Change	% Change
Taxes	\$ 14,504,342	\$ 16,406,228	\$ 1,901,886	13.1%
Payments in Lieu of Taxes	569,364	531,050	(38,314)	(6.7%)
Services Provided to Other Governments	228,810	235,807	6,997	3.1%
Sales of Services	1,583,815	1,443,700	(140,115)	(8.8%)
Unconditional Transfers	450,128	450,403	275	0.1%
Conditional Transfers	183,094	145,500	(37,594)	(20.5%)
Other Revenue – Own Services	1,350,733	1,380,119	29,386	2.2%
Transfers from Reserves	407,030	2,200	(404,830)	(99.5%)
<b>Total Revenues</b>	<b>\$ 19,277,316</b>	<b>\$ 20,595,007</b>	<b>\$ 1,317,691</b>	<b>6.8%</b>

**Summary of Major Variances:** The year-over-year change in operating revenues is primarily attributable to higher taxation revenue. Partially offsetting this increase are reductions in sales of services, conditional transfers, and payments in lieu of taxes, as well as a decrease in the budgeted financing and transfers line compared with the prior year.

The notes below summarize the primary drivers of change by revenue category.

## Operating Revenue (Continued)

### Taxes:

Property taxes are the main way the Town funds local services. This includes things like road and sidewalk work, parks and recreation, fire and police services, and day-to-day municipal operations. Changes in residential and commercial assessments can shift how the overall tax bill is shared across the community. However, increases in assessment do not automatically mean the Town receives the same increase in revenue each year because of the CAP system which reduces the taxable assessable value significantly.

The year-over-year change in taxation reflects assessment changes across the tax base and a number of policy amendments, including: implementation of the rural tax rate for certain residential properties on Harrington Road; applying commercial tax rates to properties in the industrial park that do not meet the criteria for industrial or manufacturing classifications; updates to fire and hydrant area rates based on contract changes and rate-setting assumptions; and a higher allowance for assessment appeals based on the current number of active appeals reported by PVSC.

### Tax Roll Highlights

- Residential/resource taxable assessment: increase of **7.95%** (prior year: 6.32%)
- Provincial CAP CPI: **2.6%** (prior year: 1.5%)
- Dwellings/Homes impacted by CAP: **64%** of dwellings/home (prior year 66%)
- Commercial taxable assessment: increase of **12.41%** (last year: decrease of 0.54%).

### Payments in Lieu of Taxes:

The decrease is primarily due to lower federal payments in lieu of taxes, based on prior-year actual experience; provincial PILT is relatively stable year over year.

### Services Provided to Other Governments:

The primary factor contributing to the increase is provincial protective services cost recoveries, which are associated with adjustments in salary reimbursement rates.

### Sales of Services:

Sales of services decrease by **\$140,115**, reflecting lower public works recoveries for project work (water and sanitary sewer) based on recent experience, partially offset by program-specific adjustments in recreation revenues and updated internal allocations.

### Unconditional Transfers:

Unconditional transfers are stable and reflect a multi-year provincial commitment.

### Conditional Transfers:

Conditional transfers are projected to decrease by **\$37,594**. This reflects a more conservative approach to budgeting grant revenues, including a reduction in the prior year's estimated "other" grant line, and anticipated decreases in grants due to changes in federal and provincial budget allocations and priorities.

### Other Revenue – Own Services:

These revenues increase by **\$29,386**. Key drivers include higher interest and penalties, release of deferred revenue supporting parks initiatives, and lower rentals, while fines/fees/permits are budgeted flat and return on investments remains unchanged.

## Operating Revenue (Continued)

### Financing and Transfers:

The reduction indicates that the budget no longer depends on reserve transfers to supplement operating revenues for covering expenditures. The operating reserve ratio remains an important factor for ongoing consideration.

## Operating Expenditures

Total operating expenditures are budgeted at **\$20,595,007** for 2026-2027, an increase of **\$1,317,691** or **6.8%** compared with the prior year approved budget. Operating expenditures include salaries and benefits, materials and supplies, professional services, contracts, utilities, technology, and program costs. Budgets are developed using the prior-year budget, year-to-date results, and trend information, with adjustments for one-time items and targeted changes such as inflation, growth, and service demand.

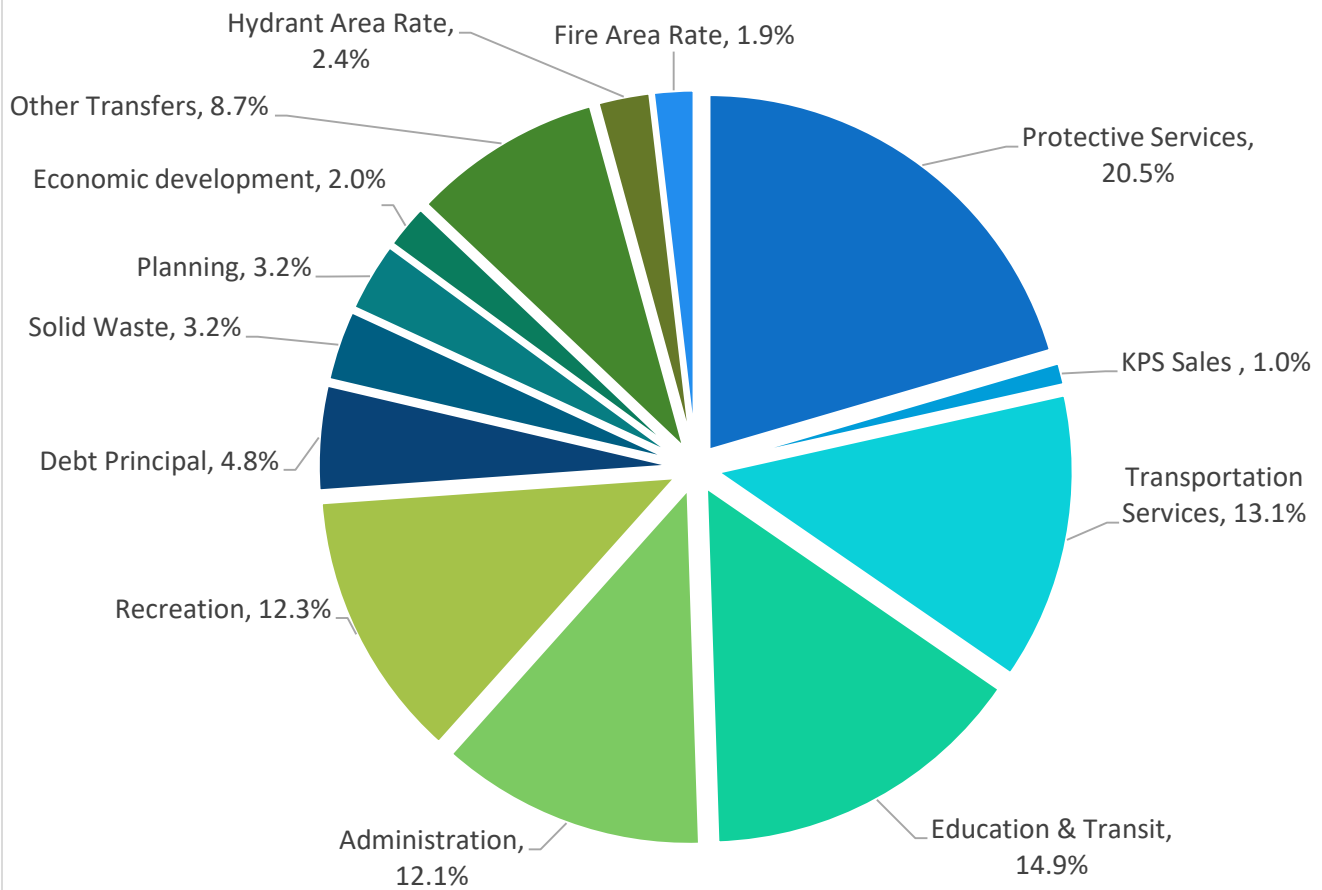
Expenditures are summarized by major service area in the schedule below.

Expenditure category	2025–2026 Approved	2026–2027 Proposed	Change	% Change
Administration	\$ 2,362,522	\$ 2,481,952	\$ 119,430	5.1%
Protective Services	5,021,205	5,276,320	255,115	5.10%
Transportation Services	3,039,910	3,251,786	211,876	7.00%
Environmental Health Services	826,739	658,085	(168,654)	(20.40%)
Environmental Development	909,704	1,064,358	154,654	17.00%
Recreation and Cultural	2,421,240	2,512,912	91,672	3.80%
Education	2,324,456	2,482,354	157,898	6.80%
Financing and Transfers	2,371,340	2,867,240	495,900	20.9%
<b>Total Expenditures</b>	<b>\$ 19,277,116</b>	<b>\$ 20,595,007</b>	<b>\$ 1,317,891</b>	<b>6.8%</b>

**Summary of Major Variances:** The largest year-over-year increase is in **Financing and Transfers**, driven by higher transfers to reserves and debt charges. Transportation Services increases reflect higher public transit costs and higher debt charges, along with an increased snow and ice removal budget based on recent experience and contract rate pressures. Protective Services increases reflect police and fire service cost drivers, including dispatch contract rate changes and fire and hydrant area rate obligations. Environmental Development increases reflect added planning capacity and higher operating requirements for planning work. Environmental Health Services decreases primarily due to a lower Valley Waste Resource Management Agreement amount.

The **chart** below shows how the 2026–2027 Operating Budget is distributed across major service areas, in other words, where the Town’s operating dollars go. Understanding this distribution helps residents see what services make up the largest share of the budget and why changes in one area can affect trade-offs in another.

## Operating Spending by Area



### Administration

Administration	2025–2026 Approved	2026–2027 Proposed	Change	% Change
<b>Total</b>	<b>\$ 2,362,522</b>	<b>\$ 2,481,952</b>	<b>\$ 119,430</b>	<b>5.1%</b>
Legislative	297,422	305,741	8,319	2.8%
Mayor Remuneration	55,592	58,509	2,917	5.2%
Mayor Expense	9,284	5,000	(4,284)	(46.1%)
Council Remuneration	183,836	190,618	6,782	3.7%
Council Benefits	22,994	25,614	2,620	11.4%
Council Expense	19,716	18,000	(1,716)	(8.7%)
Council Other	6,000	8,000	2,000	33.3%
General Administration	1,928,029	2,035,533	107,504	5.6%
Information Technology	349,121	441,235	92,114	26.4%
Operations Expense	337,950	292,260	(45,690)	(13.5%)
Legal and audit	125,000	97,000	(28,000)	(22.4%)
Programmes	197,715	206,868	9,153	4.6%
Reduced taxes – Section 69/69A	16,750	18,306	1,556	9.3%
Reduced taxes – Section 71	60,000	60,000	-	0.0%
Transfers to Assessment Services	94,965	102,562	7,597	8.0%
Debt Charges	7,616	27,127	19,511	256.2%

## Administration continued

Administration expenditures increase by **\$119,430** (5.1%) to **\$2,481,952**. The largest driver remains Information Technology, reflecting increased IT capacity with the addition of an IT analyst position and targeted initiatives such as web re-design and cybersecurity risk testing. Other changes reflect compensation and staffing adjustments aligned with organizational priorities, including implementation steps from a human resources review.

## Protective Services

Protective Services	2025–2026 Approved	2026–2027 Proposed	Change	% Change
<b>Total</b>	<b>\$ 5,021,205</b>	<b>\$ 5,276,320</b>	<b>\$ 255,115</b>	<b>5.1%</b>
Police-Core Program	3,412,349	3,514,702	102,353	3.0%
Fire Protection	1,052,596	1,163,185	110,589	10.5%
Law Enforcement	148,279	171,217	22,938	15.5%
Police-Sales of Service	193,656	213,085	19,429	10.0%
Emergency Measures and Other	212,205	212,205	-	0.0%

Protective Services expenditures increase by **\$255,115** (5.1%) to **\$5,276,320**. Key drivers include police and fire service cost pressures, including dispatch contract rate changes, cadet funding timing (cadet in school in 2026-2027), and fire-related area rate and hydrant obligations and contract-based transfers.

## Transportation Services

Transportation Services	2025–2026 Approved	2026–2027 Proposed	Change	% Change
<b>Total</b>	<b>\$ 3,039,910</b>	<b>\$ 3,251,786</b>	<b>\$ 211,876</b>	<b>7.00%</b>
Common Services	1,482,448	1,444,847	(37,601)	(2.50%)
Public Transit	437,251	568,287	131,036	30.00%
Road Transportation	957,800	984,225	26,425	2.80%
Street Repairs	241,400	265,937	24,537	10.20%
Storm Sewer	115,000	96,500	(18,500)	(16.10%)
Snow and Ice Removal	245,000	268,375	23,375	9.50%
Street Cleaning	35,000	33,200	(1,800)	(5.10%)
Debt Charges	62,411	154,827	92,416	148.10%

Spending on Transportation Services rises by **\$211,876** (7.0%) to a total of **\$3,251,786**. This change is driven by higher public transit expenses as set out in the Kings Transit Authority budget approved by its governing body, increased winter operations costs influenced by recent trends and rising contract rates, and greater debt charges. Road maintenance also sees adjustments, with more patch paving planned due to road conditions, though this is partially balanced by reductions in storm sewer budgeting to help manage overall cost pressures.

## Environmental Health Services

Environmental Health Services	2025–2026	2026–2027		
	Approved	Proposed	Change	% Change
<b>Total</b>	<b>\$ 826,739</b>	<b>\$ 658,085</b>	<b>(\$ 168,654)</b>	<b>(20.4%)</b>
Valley Waste Resource Management	776,539	611,160	(165,379)	(21.3%)
Solid Waste Collection & Disposal	43,600	40,325	(3,275)	(7.5%)

Environmental Health Services spending drops by **\$168,654** (20.4%) to **\$658,085**, mainly due to the Valley Waste Resource Management budget approved by its governing body, which includes the Town as a member.

## Environmental Development

Environmental Development	2025–2026	2026–2027		
	Approved	Proposed	Change	% Change
<b>Total</b>	<b>\$ 909,704</b>	<b>\$ 1,064,358</b>	<b>\$ 154,654</b>	<b>17.0%</b>
Planning and Zoning	411,848	538,000	126,152	30.6%
Economic Development	479,402	511,260	31,858	6.6%
Community Development	213,275	133,295	(79,980)	(37.5%)
Compensation	108,402	182,612	74,210	68.5%
Promotions	116,448	116,505	57	0.0%
Tourism – Programmes	5,500	27,900	22,400	407.3%
Debt Charges	18,454	15,098	(3,356)	(18.2%)

Environmental Development spending rises by **\$154,654** (17.0%) to a total of **\$1,064,358**. This growth is mainly due to increased planning capacity aimed at advancing municipal planning strategies and priorities related to future growth, as well as greater operational demands for planning engagement. The budget also includes a possible Urban Forestry grant, which is still awaiting approval from the funding agency. Additionally, the category covers ongoing community development initiatives and continued support for the Visitor Information Centre during its extended operating season. The economic development contract has ended; support will now be managed internally, including a new coordination role, business accessibility grants, business development activities and marketing and promotions aligned the Town's priorities.

## Recreation and Cultural Services

Recreation and Cultural Services	2025–2026	2026–2027		% Change
	Approved	Proposed	Change	
<b>Total</b>	<b>\$ 2,421,240</b>	<b>\$ 2,512,912</b>	<b>\$ 91,672</b>	<b>3.8%</b>
Administration	759,376	796,300	36,924	4.9%
Cultural Buildings and Facilities	141,184	165,187	24,003	17.0%
Library	42,800	64,200	21,400	50.0%
Recreation Programmes – Nature Kids	192,420	125,305	(67,115)	(34.9%)
Recreation Programmes – Outreach	42,850	49,019	6,169	14.4%
Recreation Programmes – Summer Day Camp	33,788	36,632	2,844	8.4%
Recreation Programmes – Swimming Pool	75,632	77,196	1,564	2.1%
Recreation Facilities – Arena	423,647	448,451	24,804	5.9%
Recreation Facilities – Parks	521,898	599,090	77,192	14.8%

Recreation and Cultural Services spending rises by **\$91,672** (3.8%) to **\$2,512,912**, mainly due to staffing adjustments, increased facility operations costs (with some assessments shifting from capital to operating), higher library funding, and program changes such as the Nature Kids cohort not proceeding due to hiring constraints. Parks operations also see more seasonal staff and HWA project support to maintain service levels.

## Education

Education	2025–2026 Approved	2026–2027 Proposed	Change	% Change
<b>Total</b>	<b>\$ 2,324,456</b>	<b>\$ 2,482,354</b>	<b>\$ 157,898</b>	<b>6.8%</b>

Education spending increases by **\$157,898** (6.8%). This sum represents the Town's payment to the Annapolis Valley Regional Centre for Education (AVRCE), calculated based on student enrollment and uniform assessment. The rise is due to 29 more students (a 3.3% increase), while the municipality's share of the overall cost shifted from 10.77% last year to 10.27%.

## Financing and Transfers

Financing and Transfers	2025–2026	2026–2027		% Change
	Approved	Proposed	Change	
<b>Total</b>	<b>\$ 2,371,340</b>	<b>\$ 2,867,240</b>	<b>\$ 495,900</b>	<b>20.9%</b>
Debt Charges	874,040	980,940	106,900	12.2%
Transfers to Reserves	1,497,300	1,886,300	389,000	26.0%
Operating Reserve	167,200	157,200	(10,000)	(6.0%)
Public Works Equipment Reserve	215,000	158,000	(57,000)	(26.5%)
General Capital Reserve	1,023,100	1,490,100	467,000	45.6%
Capital From Revenue – Police	92,000	81,000	(11,000)	(12.0%)

Expenditures for Financing and Transfers increase by **\$495,900** (20.9%), primarily driven by higher Debt Charges (\$106,900) and larger Transfers to Reserves (\$389,000). Adjustments to reserve contributions relate to removing the election reserve transfer due to sufficient current reserve levels, reallocating \$15,000 from general reserves to the dedicated snow removal reserve, increasing deed transfer allocation and updating general capital reserve funding to include the Industrial Park rate reclassification differential and the recreation truck reallocation. In contrast, Capital From Revenue – Police is decreasing by \$11,000, as the critical incident reserve allocation is eliminated.

## Understanding the Gap: Revenue Growth and Ongoing Costs

The sections above summarize the Town’s key operating revenue and expenditure drivers for 2026–2027. This section provides context for how far year-over-year revenue growth goes once the Town first meets non-discretionary obligations, such as required transfers, allowances for assessment appeals, and external commitments and partnerships. In other words, it shows how much of the “extra” revenue from assessment value changes is available (or not available) to offset broader cost pressures while maintaining current service levels.

As shown, after accounting for these non-discretionary allocations, the remaining net impact on revenues is (\$51,900) year over year prior to the recommended 4-cent increase. This illustrates a core budget challenge: assessment-related growth alone is not keeping pace with the Town’s cost drivers (e.g., collective agreements, benefit rate changes, inflation, debt charges, and inter-municipal service agreements). The Town cannot rely on drawing down reserves year after year to bridge ongoing operating pressures without replenishing them; doing so reduces flexibility to respond to emergencies and undermines long-term capital readiness. A more sustainable approach requires ongoing revenue growth tools, such as tax rate adjustments, alongside disciplined cost control and planned reserve contributions.

	2025-2026	2026 - 2027	Change
<b>Analysis of Revenue and Expenditure Changes</b>	<b>Approved Budget</b>	<b>Proposed Budget</b>	<b>Year over Year</b>
<b>Revenues</b>			
Taxes- Assessable Property	\$ (12,980,316)	\$ (14,378,314)	\$ (1,397,998)
Taxes - Area Rates	(907,356)	(1,031,079)	(123,723)
Taxes -Deed Transfer	(600,000)	(650,000)	(50,000)
Reserve transfers In	(407,030)	(2,200)	404,830
Other sources	(4,382,614)	(4,204,237)	178,377
<b>Subtotal</b>	<b>(19,277,316)</b>	<b>(20,265,830)</b>	<b>(988,514)</b>
Transfer to Capital - Deed Transfer Tax	600,000	650,000	50,000
Transfer to Capital -Industrial Park Rate Differential	-	360,000	360,000
Allowance for appeals	18,000	90,000	72,000
<b>Net Revenues</b>	<b>(18,659,316)</b>	<b>(19,165,830)</b>	<b>(506,514)</b>
<b>Expenditures</b>			
Debt, External Commitments & Partnerships	5,965,313	6,419,927	454,614
<b>Net Revenues for Other Cost Pressures</b>	<b>\$ (12,694,003)</b>	<b>\$ (12,745,903)</b>	<b>\$ (51,900)</b>

## Financing, Transfers, and Reserve Contributions

Financing and transfers appear in both the revenue and expenditure summaries and help the Town balance two objectives: maintaining current service levels today and strengthening long-term financial capacity for the future. In 2026–2027, the budget includes planned debt charges and transfers to reserves that support capital readiness, equipment renewal, and prudent risk management, consistent with the Town’s long-term financial sustainability objectives. As reflected in the revenue summary, the budget also reduces reliance on reserve transfers to support operating costs, using targeted adjustments and reallocations instead to help manage cost pressures while protecting reserve balances.

## Conclusion

The draft operating budget preserves essential services, advances Council’s priorities, and adopts a strategic approach to managing cost pressures by prioritizing targeted investments and reallocations to address critical needs, while maintaining expenditures at current levels wherever feasible.

Some increases remain unavoidable due to collective agreements and other contractual obligations, inflation, debt charges, and inter-municipal service agreements. The proposed budget before tax rate adjustments, results in a projected shortfall of **\$338,730**. A **4-cent** residential, resource and commercial tax rate increase per \$100 of assessment is recommended to address the shortfall and adopt a balanced Operating Budget for 2026–2027.

	2025-2026	2026-2027	Change	% Change
REVENUES	Approved Budget	Proposed Budget	Year over Year	Year over Year
<b>TAXES</b>	\$ 14,504,342	\$ 16,406,228	\$ 1,901,886	12.9%
Assessable Property	13,869,672	15,722,000	1,852,328	13.4%
Business Property	32,670	32,675	5	0.0%
Deed Transfer Tax	600,000	650,000	50,000	8.3%
Special Assessments	2,000	1,553	(447)	-22.4%
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>569,364</b>	<b>531,050</b>	<b>(38,314)</b>	<b>-6.7%</b>
Federal and Agencies	390,774	356,000	(34,774)	-8.9%
Provincial and Agencies	178,590	175,050	(3,540)	-2.0%
<b>SERVICES PROVIDED TO OTHER GOVERNMENT</b>	<b>228,810</b>	<b>235,807</b>	<b>6,997</b>	<b>3.1%</b>
Local Government	98,253	99,494	1,241	1.3%
Provincial Government	130,557	136,313	5,756	4.4%
<b>SALES OF SERVICES</b>	<b>1,583,815</b>	<b>1,443,700</b>	<b>(140,115)</b>	<b>-8.8%</b>
General Government -Administration	175,880	181,030	5,150	-8.8%
Protective services-Police	517,650	526,000	8,350	1.6%
Public Works	577,100	509,470	(67,630)	-11.7%
Recreation	313,185	227,200	(85,985)	-27.5%
<b>UNCONDITIONAL TRANSFERS</b>	<b>450,128</b>	<b>450,403</b>	<b>275</b>	<b>0.1%</b>
Province	450,128	450,403	275	0.1%
<b>CONDITIONAL TRANSFERS</b>	<b>183,094</b>	<b>145,500</b>	<b>(37,594)</b>	<b>-20.5%</b>
Federal	13,594	6,000	(7,594)	-55.9%
Other	34,500	4,500	(30,000)	-87.0%
Province	135,000	135,000	-	0.0%
<b>OTHER REVENUE-OWN SERVICES</b>	<b>1,350,733</b>	<b>1,380,119</b>	<b>29,386</b>	<b>2.2%</b>
Fines, Fees, Permits	46,700	46,700	-	0.0%
Interest and Penalties	200,000	220,000	20,000	10.0%
Other	41,400	63,719	22,319	53.9%
Rentals	402,633	389,700	(12,933)	-3.2%
Return on Investments	660,000	660,000	-	0.0%
<b>TRANSFERS FROM RESERVES</b>	<b>407,030</b>	<b>2,200</b>	<b>(404,830)</b>	<b>-99.5%</b>
<b>TOTAL REVENUES</b>	<b>\$ 19,277,316</b>	<b>\$ 20,595,007</b>	<b>\$ 1,317,691</b>	<b>6.8%</b>

Appendix A – Draft Budget by Major Source Continued

	2025-2026	2026-2027	Change	% Change
EXPENDITURES	Approved Budget	Proposed Budget	Year over Year	Year over Year
<b>GENERAL ADMINISTRATION</b>	\$ 2,362,522	\$ 2,481,952	\$ 119,430	5.1%
General Administration	2,065,100	2,176,211	111,111	5.4%
Legislative	297,422	305,741	8,319	2.8%
<b>PROTECTIVE SERVICES</b>	<b>5,021,205</b>	<b>5,276,320</b>	<b>255,115</b>	<b>5.1%</b>
Debt Charges	2,120	1,926	(194)	-9.2%
Emergency Measures and Other	212,205	212,205	-	0.0%
Fire Protection	1,052,596	1,163,185	110,589	10.5%
Law Enforcement	148,279	171,217	22,938	15.5%
Police-Core Program	3,412,349	3,514,702	102,353	3.0%
Police-Sales of Service	193,656	213,085	19,429	10.0%
<b>TRANSPORTATION SERVICES</b>	<b>3,039,910</b>	<b>3,251,786</b>	<b>211,876</b>	<b>7.0%</b>
Common Services	1,482,448	1,444,847	(37,601)	-2.5%
Debt Charges	62,411	154,827	92,416	148.1%
Other Transportation	100,000	99,600	(400)	-0.4%
Public Transit	437,251	568,287	131,036	30.0%
Road Transportation	957,800	984,225	26,425	2.8%
<b>ENVIRONMENTAL HEALTH SERVICES</b>	<b>826,739</b>	<b>658,085</b>	<b>(168,654)</b>	<b>-20.4%</b>
Solid Waste Collection and Recycling	826,739	658,085	(168,654)	-20.4%
<b>ENVIRONMENTAL DEVELOPMENT</b>	<b>909,704</b>	<b>1,064,358</b>	<b>154,654</b>	<b>17.0%</b>
Other Community Development	393,792	414,318	20,526	5.2%
Planning and Zoning	515,912	650,040	134,128	26.0%
<b>RECREATION AND CULTURAL</b>	<b>2,421,240</b>	<b>2,512,912</b>	<b>91,672</b>	<b>3.8%</b>
Administration	759,376	796,300	36,924	4.9%
Cultural	141,184	165,187	24,003	17.0%
Debt Charges	44,645	40,841	(3,804)	-8.5%
Facilities	1,037,345	1,150,431	113,086	10.9%
Other Programmes (net)	438,690	360,152	(78,538)	-17.9%
<b>EDUCATION</b>	<b>2,324,456</b>	<b>2,482,354</b>	<b>157,898</b>	<b>6.8%</b>
Education	2,324,456	2,482,354	157,898	6.8%
<b>FINANCING AND TRANSFERS TO RESERVES</b>	<b>2,371,340</b>	<b>2,867,240</b>	<b>495,900</b>	<b>20.9%</b>
Debt Charges	874,040	980,940	106,900	12.2%
Transfers to Allowances and reserves	1,497,300	1,886,300	389,000	26.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,277,116</b>	<b>\$ 20,595,007</b>	<b>\$ 1,317,891</b>	<b>6.8%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 200</b>	<b>\$ (0)</b>	<b>\$ (200)</b>	

Appendix B – Draft Revenue Budget Detail

REVENUES	2025-2026	2026-2027	Change	% Change
	Approved Budget	Proposed Budget	Year over Year	Year over Year
<b>TAXES</b>	\$ 14,504,342	\$ 16,406,228	\$ 1,901,886	13.1%
<b>Assessable Property</b>	<b>13,869,672</b>	<b>15,722,000</b>	<b>1,852,328</b>	<b>13.4%</b>
Residential	9,299,071	10,329,705	1,030,634	11.1%
Commercial property	3,603,584	4,369,501	765,917	21.3%
Resource	77,661	81,715	4,054	5.2%
Fire Area Rate (KVFD)	351,348	381,894	30,546	8.7%
Fire Protection Area Rate (Hydrant)	414,250	489,785	75,535	18.2%
Economic Development levy	141,758	159,400	17,642	12.4%
Allowance for appeals	(18,000)	(90,000)	(72,000)	400.0%
<b>Business Property</b>	<b>32,670</b>	<b>32,675</b>	<b>5</b>	<b>0.0%</b>
Assessment Act- Farm property acreage	595	600	5	0.8%
Based on revenue (Bell Canada)	32,075	32,075	-	0.0%
<b>Deed Transfer Tax</b>	<b>600,000</b>	<b>650,000</b>	<b>50,000</b>	<b>8.3%</b>
<b>Special Assessments</b>	<b>2,000</b>	<b>1,553</b>	<b>(447)</b>	<b>-22.4%</b>
<b>PAYMENTS IN LIEU OF TAXES</b>	<b>569,364</b>	<b>531,050</b>	<b>(38,314)</b>	<b>-6.7%</b>
Federal and Agencies	390,774	356,000	(34,774)	-8.9%
Provincial and Agencies	178,590	175,050	(3,540)	-2.0%
<b>SERVICES PROVIDED TO OTHER GOVERNMENT</b>	<b>228,810</b>	<b>235,807</b>	<b>6,997</b>	<b>3.1%</b>
Local Government	<b>98,253</b>	<b>99,494</b>	<b>1,241</b>	<b>1.3%</b>
Recreation- Kings County	50,060	50,000	(60)	-0.1%
Cultural- Kings County	48,193	49,494	1,301	2.7%
Provincial Government -Protective Services	<b>130,557</b>	<b>136,313</b>	<b>5,756</b>	<b>4.4%</b>
<b>SALES OF SERVICES</b>	<b>1,583,815</b>	<b>1,443,700</b>	<b>(140,115)</b>	<b>-8.8%</b>
<b>Own Agencies and Property Owner</b>	<b>1,583,815</b>	<b>1,443,700</b>	<b>(140,115)</b>	<b>-8.8%</b>
General Government -Administration	175,880	181,030	5,150	2.9%
Protective services-Police	517,650	526,000	8,350	1.6%
Public works - Administration	234,200	264,970	30,770	13.1%
Public works - Operations	43,100	15,000	(28,100)	-65.2%
Public works - Water	188,400	175,000	(13,400)	-7.1%
Public works - Sanitary Sewer	106,600	50,000	(56,600)	-53.1%
Public works - Capital	3,700	3,500	(200)	-5.4%
Public works - Street Sweeper Rental	1,100	1,000	(100)	-9.1%
Recreation- Pool Revenue	32,000	34,000	2,000	6.3%
Recreation- Nature Kids Revenue	216,685	118,000	(98,685)	-45.5%
Recreation- Summer Outreach Revenue	-	16,200	16,200	0.0%
Recreation- Program Revenue	45,000	50,000	5,000	11.1%
Recreation- Community Events	500	-	(500)	-100.0%
Recreation- Spike Fund	4,000	4,000	-	0.0%
Recreation- Sport Activation	15,000	5,000	(10,000)	-66.7%

Appendix B – Draft Revenue Budget Detail Continued

	2025-2026	2026-2027	Change	% Change
REVENUES	Approved Budget	Proposed Budget	Year over Year	Year over Year
<b>UNCONDITIONAL TRANSFERS</b>	<b>450,128</b>	<b>450,403</b>	<b>275</b>	<b>0.1%</b>
Province	450,128	450,403	275	0.1%
<b>CONDITIONAL TRANSFERS</b>	<b>183,094</b>	<b>145,500</b>	<b>(37,594)</b>	<b>-20.5%</b>
<b>Federal</b>	<b>13,594</b>	<b>6,000</b>	<b>(7,594)</b>	<b>-55.9%</b>
Federal-Canada Summer Jobs	6,594	6,000	(594)	-9.0%
Federal-Parks & Recreation Assoc.	7,000	-	(7,000)	-100.0%
Other	34,500	4,500	(30,000)	-87.0%
Province	135,000	135,000	-	0.0%
<b>OTHER REVENUE-OWN SERVICES</b>	<b>1,350,733</b>	<b>1,380,119</b>	<b>29,386</b>	<b>2.2%</b>
Fines, Fees, Permits	46,700	46,700	-	0.0%
Interest and Penalties	200,000	220,000	20,000	10.0%
Other	41,400	63,719	22,319	53.9%
Rentals	<b>402,633</b>	<b>389,700</b>	<b>(12,933)</b>	<b>-3.2%</b>
General	36,633	38,500	1,867	5.1%
Recreation	366,000	351,200	(14,800)	-4.0%
Return on Investments	660,000	660,000	-	0.0%
<b>FINANCING AND TRANSFERS</b>	<b>407,030</b>	<b>2,200</b>	<b>(404,830)</b>	<b>-99.5%</b>
<b>TOTAL REVENUES</b>	<b>\$ 19,277,316</b>	<b>\$ 20,595,007</b>	<b>\$ 1,317,691</b>	<b>6.8%</b>

<b>EXPENDITURES</b>	<b>Approved Budget 2025-2026</b>	<b>Proposed Budget 2026-2027</b>	<b>Change Year over Year</b>	<b>% Change Year over Year</b>
<b>ADMINISTRATION</b>	<b>2,362,522</b>	<b>2,481,952</b>	<b>119,430</b>	<b>5.1%</b>
<b>Legislative</b>	<b>297,422</b>	<b>305,741</b>	<b>8,319</b>	<b>2.8%</b>
Mayor Remuneration	55,592	58,509	2,917	5.2%
Mayor Expense	9,284	5,000	(4,284)	-46.1%
Council Remuneration	183,836	190,618	6,782	3.7%
Council Benefits	22,994	25,614	2,620	11.4%
Council Expense	19,716	18,000	(1,716)	-8.7%
Council Other	6,000	8,000	2,000	33.3%
<b>General Administration</b>	<b>1,928,029</b>	<b>2,035,533</b>	<b>107,504</b>	<b>5.6%</b>
Remuneration	783,613	804,573	20,960	2.7%
Benefits	174,208	185,472	11,264	6.5%
Vacation and Sick Leave Accrued Expense	55,000	55,000	-	0.0%
Allowance for Doubtful Accounts	3,000	3,000	-	0.0%
Heritage Society Building	19,806	19,998	192	1.0%
Information Technology	349,121	441,235	92,114	26.4%
<b>Operations Expense</b>	<b>337,950</b>	<b>292,260</b>	<b>(45,690)</b>	<b>-13.5%</b>
Advertising and promotion	7,500	7,500	-	0.0%
Bank charges	11,000	11,000	-	0.0%
Consulting fees	20,000	5,000	(15,000)	-75.0%
Convention and travel	15,000	15,000	-	0.0%
Dues and fees	12,000	12,000	-	0.0%
Equipment lease	6,000	3,894	(2,106)	-35.1%
Expenses-CAO	7,000	7,000	-	0.0%
Insurance	48,950	52,866	3,916	8.0%
Legal and audit	125,000	97,000	(28,000)	-22.4%
Other administration	28,500	25,000	(3,500)	-12.3%
Postage	10,000	11,000	1,000	10.0%
Stationary and office supplies	15,000	14,000	(1,000)	-6.7%
Tax collection expense	500	500	-	0.0%
Telephone	25,000	24,000	(1,000)	-4.0%
Training	6,500	6,500	-	0.0%
<b>Programmes</b>	<b>197,715</b>	<b>206,868</b>	<b>9,153</b>	<b>4.6%</b>
Grant-Contingency	26,000	26,000	-	0.0%
Reduced taxes-Section 69/69A	16,750	18,306	1,556	9.3%
Reduced taxes-Section 71	60,000	60,000	-	0.0%
Transfers to Assessment Services (PVSC)	94,965	102,562	7,597	8.0%
<b>Debt Charges</b>	<b>7,616</b>	<b>27,127</b>	<b>19,511</b>	<b>256.2%</b>
<b>General Administration - Common Services</b>	<b>137,071</b>	<b>140,678</b>	<b>3,607</b>	<b>2.6%</b>
Remuneration	82,223	85,234	3,011	3.7%
Benefits	17,887	20,927	3,040	17.0%
Internal Allocation	(49,800)	(52,780)	(2,980)	6.0%
Operations - Building	86,761	87,297	536	0.6%

Appendix C – Draft Expenditure Budget Detail Continued

EXPENDITURES	Approved Budget 2025-2026	Proposed Budget 2026-2027	Change Year over Year	% Change Year over Year
<b>PROTECTIVE SERVICES</b>	<b>5,021,205</b>	<b>5,276,320</b>	<b>255,115</b>	<b>5.1%</b>
<b>Police-Core Program</b>	<b>3,412,349</b>	<b>3,514,702</b>	<b>102,353</b>	<b>3.0%</b>
Remuneration-Administration	478,599	491,750	13,151	2.7%
Remuneration-Police Service	1,866,908	1,909,606	42,698	2.3%
Benefits	436,240	459,837	23,597	5.4%
Operations - General	165,039	170,370	5,331	3.2%
Benefits - Uniforms	42,000	42,000	-	0.0%
Internal Allocation	10,012	10,012	-	0.0%
Operations - Communication	123,500	137,500	14,000	11.3%
Occupancy - Police Building	60,925	62,851	1,926	3.2%
Operations - Programmes	76,000	76,000	-	0.0%
Operations - Technology	60,500	60,500	-	0.0%
Operations - Vehicle	92,626	94,276	1,650	1.8%
<b>Emergency Measures and Other</b>	<b>212,205</b>	<b>212,205</b>	<b>-</b>	<b>0.0%</b>
Emergency Measures Organization	19,300	19,300	-	0.0%
Emergency Measures Organization - Expenses	16,300	16,300	-	0.0%
Other Protective Services	176,605	176,605	-	0.0%
<b>Fire Protection</b>	<b>1,052,596</b>	<b>1,163,185</b>	<b>110,589</b>	<b>10.5%</b>
<b>Fire Fighting</b>	<b>638,346</b>	<b>673,400</b>	<b>35,054</b>	<b>5.5%</b>
Transfer To KVFD Area Rate	351,348	381,894	30,546	8.7%
Transfer To KVFD Operating Fund	286,998	291,506	4,508	1.6%
<b>Water supply &amp; hydrants</b>	<b>414,250</b>	<b>489,785</b>	<b>75,535</b>	<b>18.2%</b>
<b>Law Enforcement</b>	<b>148,279</b>	<b>171,217</b>	<b>22,938</b>	<b>15.5%</b>
Remuneration	101,790	104,223	2,433	2.4%
Benefits	19,489	19,994	505	2.6%
<b>Operations - Other</b>	<b>27,000</b>	<b>47,000</b>	<b>20,000</b>	<b>74.1%</b>
Legal & Audit	10,000	30,000	20,000	200.0%
Prosecution	12,000	12,000	-	0.0%
Grant-Seniors Safety	5,000	5,000	-	0.0%
<b>Police-Sales of Service</b>	<b>193,656</b>	<b>213,085</b>	<b>19,429</b>	<b>10.0%</b>
Remuneration	165,909	177,874	11,965	7.2%
Benefits	27,747	35,211	7,464	26.9%
<b>Debt Charges</b>	<b>2,120</b>	<b>1,926</b>	<b>(194)</b>	<b>-9.2%</b>
<b>TRANSPORTATION SERVICES</b>	<b>3,039,910</b>	<b>3,251,786</b>	<b>211,876</b>	<b>7.0%</b>
<b>Common Services</b>	<b>1,482,448</b>	<b>1,444,847</b>	<b>(37,601)</b>	<b>-2.5%</b>
Remuneration - Administration	368,638	365,048	(3,590)	-1.0%
Remuneration - Work Crew	915,477	934,715	19,238	2.1%
Benefits	249,341	257,437	8,096	3.2%
Internal Allocation	(559,500)	(617,481)	(57,981)	10.4%
Operations - General	81,365	91,610	10,245	12.6%
Operations - Benefits	7,500	7,500	-	0.0%
Common Services	21,000	22,825	1,825	8.7%
Operations - Communications	4,000	4,000	-	0.0%
Occupancy - Public Works Building	53,598	57,356	3,758	7.0%
Operations - Vehicles and Equipment	341,029	321,837	(19,192)	-5.6%
<b>Other Transportation</b>	<b>100,000</b>	<b>99,600</b>	<b>(400)</b>	<b>-0.4%</b>
Kentville Water Commission Work	-	-	-	-
Property Owners-Outside Work	100,000	99,600	(400)	-0.4%

Appendix C – Draft Expenditure Budget Detail Continued

<b>EXPENDITURES</b>	<b>Approved Budget 2025-2026</b>	<b>Proposed Budget 2026-2027</b>	<b>Change Year over Year</b>	<b>% Change Year over Year</b>
<b>Public Transit</b>	<b>437,251</b>	<b>568,287</b>	<b>131,036</b>	<b>30.0%</b>
Kings Point To Point	13,851	14,000	149	1.1%
Kings Transit Authority	423,400	554,287	130,887	30.9%
<b>Road Transportation</b>	<b>957,800</b>	<b>984,225</b>	<b>26,425</b>	<b>2.8%</b>
Street Repairs	241,400	265,937	24,537	10.2%
Sidewalk Repairs	7,000	7,038	38	0.5%
Storm Sewer	115,000	96,500	(18,500)	-16.1%
Snow and Ice Removal	245,000	268,375	23,375	9.5%
Street Lighting	185,000	182,000	(3,000)	-1.6%
Street Signs	70,000	71,125	1,125	1.6%
Other Programmes	59,400	60,050	650	1.1%
Street Cleaning	35,000	33,200	(1,800)	-5.1%
<b>Debt Charges</b>	<b>62,411</b>	<b>154,827</b>	<b>92,416</b>	<b>148.1%</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>	<b>826,739</b>	<b>658,085</b>	<b>(168,654)</b>	<b>-20.4%</b>
<b>Solid Waste Collection and Recycling</b>	<b>826,739</b>	<b>658,085</b>	<b>(168,654)</b>	<b>-20.4%</b>
<b>Landfill</b>	<b>783,139</b>	<b>617,760</b>	<b>(165,379)</b>	<b>-21.1%</b>
Landfill Contract-Kings County	6,600	6,600	-	0.0%
Valley Waste Resource Management Agreement	776,539	611,160	(165,379)	-21.3%
<b>Solid Waste Collection &amp; Disposal</b>	<b>43,600</b>	<b>40,325</b>	<b>(3,275)</b>	<b>-7.5%</b>
<b>ENVIRONMENTAL DEVELOPMENT</b>	<b>909,704</b>	<b>1,064,358</b>	<b>154,654</b>	<b>17.0%</b>
<b>Community Development and Planning and Zoning</b>				
<b>Planning and Zoning</b>	<b>411,848</b>	<b>538,000</b>	<b>126,152</b>	<b>30.6%</b>
Remuneration	308,052	369,880	61,828	20.1%
Benefits	39,733	76,002	36,269	91.3%
Operations - General	64,063	92,118	28,055	43.8%
<b>Economic Development</b>	<b>479,402</b>	<b>511,260</b>	<b>31,858</b>	<b>6.6%</b>
Remuneration	108,402	182,612	74,210	68.5%
Benefits	18,277	33,448	15,171	83.0%
Operations - General	6,500	6,500	-	0.0%
Community Development	213,275	133,295	(79,980)	-37.5%
Natural Resources Development	11,000	11,000	-	0.0%
Promotions	116,448	116,505	57	0.0%
Tourism - Remuneration	-	-	-	0.0%
Tourism - Consulting	-	-	-	-
Tourism - Programmes	5,500	27,900	22,400	407.3%
<b>Debt Charges</b>	<b>18,454</b>	<b>15,098</b>	<b>(3,356)</b>	<b>-18.2%</b>
<b>RECREATION AND CULTURAL</b>	<b>2,421,240</b>	<b>2,512,912</b>	<b>91,672</b>	<b>3.8%</b>
<b>Administration</b>	<b>759,376</b>	<b>796,300</b>	<b>36,924</b>	<b>4.9%</b>
Remuneration	497,257	501,656	4,399	0.9%
Benefits	108,349	108,447	98	0.1%
Benefits - Temp Staff	917	-	(917)	-100.0%
Operations - General	88,070	111,752	23,682	26.9%
Operations - Vehicles and Equipment	64,783	58,946	(5,837)	-9.0%
Operations - IDEA Coordination	-	15,500	15,500	0.0%
<b>Cultural Buildings and Facilities</b>	<b>141,184</b>	<b>165,187</b>	<b>24,003</b>	<b>17.0%</b>
Library	42,800	64,200	21,400	50.0%
Debt Charges	98,384	100,987	2,603	2.6%
<b>Debt Charges</b>	<b>44,645</b>	<b>40,841</b>	<b>(3,804)</b>	<b>-8.5%</b>

EXPENDITURES	Approved Budget 2025-2026	Proposed Budget 2026-2027	Change Year over Year	% Change Year over Year
<b>Recreation Programmes - Nature Kids</b>	<b>192,420</b>	<b>125,305</b>	<b>(67,115)</b>	<b>-34.9%</b>
Remuneration	162,771	99,021	(63,750)	-39.2%
Benefits	14,649	11,284	(3,365)	-23.0%
Operations - General	15,000	15,000	-	0.0%
<b>Recreation Programmes - Outreach</b>	<b>42,850</b>	<b>49,019</b>	<b>6,169</b>	<b>14.4%</b>
Remuneration	39,312	46,226	6,914	17.6%
Benefits	3,538	2,793	(745)	-21.1%
<b>Recreation Programmes - Summer Day Camp</b>	<b>33,788</b>	<b>36,632</b>	<b>2,844</b>	<b>8.4%</b>
Remuneration	28,246	31,413	3,167	11.2%
Benefits	2,542	3,219	677	26.6%
Operations - General	3,000	2,000	(1,000)	-33.3%
<b>Recreation Programmes - Swimming Pool</b>	<b>75,632</b>	<b>77,196</b>	<b>1,564</b>	<b>2.1%</b>
Remuneration	65,717	66,143	426	0.6%
Benefits	5,915	7,053	1,138	19.2%
Operations	4,000	4,000	-	0.0%
<b>Recreation Programmes - Other</b>	<b>94,000</b>	<b>72,000</b>	<b>(22,000)</b>	<b>-23.4%</b>
Programmes - Other Expense	50,000	25,000	(25,000)	-50.0%
Community Events- Expenses	20,000	30,000	10,000	50.0%
Programmes - Spike Fund	4,000	4,000	-	0.0%
Programmes - Sport Activation	20,000	13,000	(7,000)	-35.0%
<b>Recreation Facilities</b>	<b>1,037,345</b>	<b>1,150,431</b>	<b>113,086</b>	<b>10.9%</b>
<b>Recreation Centre</b>	<b>59,800</b>	<b>66,890</b>	<b>7,090</b>	<b>11.9%</b>
Remuneration and Expense	33,800	35,890	2,090	6.2%
Operations - General	26,000	31,000	5,000	19.2%
<b>Swimming Pool</b>	<b>27,000</b>	<b>31,000</b>	<b>4,000</b>	<b>14.8%</b>
Swimming Pool - Chemicals and Supplies	11,000	15,000	4,000	36.4%
Swimming Pool- Material and Supplies	3,000	3,000	-	0.0%
Swimming Pool - Operations Other	13,000	13,000	-	0.0%
<b>Tennis Courts</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
Tennis Courts - Other Costs	1,500	1,500	-	0.0%
Tennis Courts - Repairs & Maintenance	3,500	3,500	-	0.0%
<b>Arena</b>	<b>423,647</b>	<b>448,451</b>	<b>24,804</b>	<b>5.9%</b>
Arena - Remuneration	136,887	141,149	4,262	3.1%
Arena - Benefits	29,973	36,928	6,955	23.2%
Arena - Internal Allocation	11,033	11,508	475	4.3%
Arena - Operations Benefits	6,000	3,000	(3,000)	-50.0%
Arena - Operations Building	183,504	199,616	16,112	8.8%
Arena - Operations General	16,250	16,250	-	0.0%
Arena - Operations Equipment	40,000	40,000	-	0.0%
<b>Parks</b>	<b>521,898</b>	<b>599,090</b>	<b>77,192</b>	<b>14.8%</b>
Parks - Remuneration	262,972	339,955	76,983	29.3%
Parks - Benefits	57,676	70,635	12,959	22.5%
Parks - Operation Other	201,250	188,500	(12,750)	-6.3%

Appendix C – Draft Expenditure Budget Detail Continued

<b>EXPENDITURES</b>	<b>Approved Budget 2025-2026</b>	<b>Proposed Budget 2026-2027</b>	<b>Change Year over Year</b>	<b>% Change Year over Year</b>
<b>EDUCATION</b>	<b>2,324,456</b>	<b>2,482,354</b>	<b>157,898</b>	<b>6.8%</b>
Transfer to AVRCE	2,324,456	2,482,354	157,898	6.8%
<b>FINANCING AND TRANSFERS</b>	<b>2,371,340</b>	<b>2,867,240</b>	<b>495,900</b>	<b>20.9%</b>
<b>Debt Charges</b>	<b>874,040</b>	<b>980,940</b>	<b>106,900</b>	<b>12.2%</b>
<b>Transfers To Reserves</b>	<b>1,497,300</b>	<b>1,886,300</b>	<b>389,000</b>	<b>26.0%</b>
<b>Transfer</b>	<b>1,405,300</b>	<b>1,805,300</b>	<b>400,000</b>	<b>28.5%</b>
To: Operating Reserve	167,200	157,200	(10,000)	-6.0%
To: Public Works Equipment Reserve	215,000	158,000	(57,000)	-26.5%
To: General Capital Reserve	1,023,100	1,490,100	467,000	45.6%
<b>Capital From Revenue - Police</b>	<b>92,000</b>	<b>81,000</b>	<b>(11,000)</b>	<b>-12.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>19,277,116</b>	<b>20,595,007</b>	<b>1,317,891</b>	<b>6.8%</b>