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**MUNICIPALITY OF THE COUNTY OF
CUMBERLAND**

OPERATING AND CAPITAL BUDGET REPORT

2024/2025

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Governance & the Budget Process

The Municipality of the County of Cumberland is governed by a Council of 8 councillors and 1 Mayor and operates under the Council/Chief Administrative Officer (CAO) system. There is one councillor elected for each of the 8 electoral districts. As outlined in the Nova Scotia Municipal Government Act; it is the responsibility of the CAO to provide advice to Council and to administer the operations of the Municipality in accordance with the policies and programs approved by Council.

The fiscal year of the Municipality is April 1 - March 31. The annual budgeting process is preceded by a business planning process that identifies priority initiatives for the upcoming fiscal year, based on the strategic directions previously established by Council. The municipal general and water utility operating budgets are prepared for the upcoming year and the general and water utility capital budgets are prepared for the upcoming five years. The first fiscal year of the capital budget is formally approved; the remaining four years are for planning purposes only.

Fiscal responsibility within the Municipality is enhanced through the establishment of various reserves intended to set funds aside on an annual basis for specific operating and capital expenditures in future years. This is balanced with using revenue to pay for equipment and projects with shorter useful lives where possible.

Tax rates are calculated to generate the revenue required to fund the various programs and services offered throughout the Municipality. These rates are also influenced by the annual assessment levels for properties in the Municipality, as established annually through the Assessment Roll created by the Nova Scotia Property Valuation Services Corporation (PVSC).

Assessment Changes 2023/24 to 2024/25

The Assessment Roll is provided by Property Valuation Services Corporation (PVSC), an agency of the Government of Nova Scotia. PVSC does an assessment of the properties, reviews the values and handles appeals on an annual basis. Notices of assessment are distributed to property owners in January.

As indicated in the chart below, residential assessment accounts have increased by 10.0%, commercial accounts have increased by 7.0% and resource accounts have increased by 11.8% from 2023/24 to 2024/25.

Municipality of Cumberland				
2024/25 General Operating Budget				
<u>Taxable Assessment Change</u>				
	<u>2024/25</u>	<u>2023/24</u>	<u>Change</u>	<u>% Change</u>
Total Assessment				
Residential	\$ 1,783,924,500	\$ 1,621,759,800	\$ 162,164,700	10.0%
Resource	\$ 61,116,300	\$ 54,678,600	\$ 6,437,700	11.8%
Commercial	\$ 143,886,500	\$ 134,418,000	\$ 9,468,500	7.0%
	<u>\$ 1,988,927,300</u>	<u>\$ 1,810,856,400</u>	<u>\$ 178,070,900</u>	<u>9.8%</u>
Springhill Area Rate				
Residential	\$ 109,854,600	\$ 101,719,400	\$ 8,135,200	8.0%
Resource	\$ 288,200	\$ 230,700	\$ 57,500	24.9%
Commercial	\$ 9,391,500	\$ 8,366,100	\$ 1,025,400	12.3%
	<u>\$ 119,534,300</u>	<u>\$ 110,316,200</u>	<u>\$ 9,218,100</u>	<u>8.4%</u>
Parrsboro Area Rate				
Residential	\$ 78,995,100	\$ 70,967,200	\$ 8,027,900	11.3%
Resource	\$ 1,005,300	\$ 1,012,600	-\$ 7,300	-0.7%
Commercial	\$ 7,608,300	\$ 6,621,800	\$ 986,500	14.9%
	<u>\$ 87,608,700</u>	<u>\$ 78,601,600</u>	<u>\$ 9,007,100</u>	<u>11.5%</u>

Tax Rates

There are three different tax rates: general, Springhill area rate and Parrsboro area rate. These tax rates are established annually for residential, commercial and resource properties. Tax bills are issued annually. Billing is sent out after the operating budget is finalized. The billing takes into consideration the accounts new assessment, the current year tax rate and uniform charges. The bill is due 30 days from when it is sent out.

Tax Rates

- 1) General – this rate is used to pay for services provided by the Municipality to all residents of the Municipality. These services include; fire, police, planning, economic development, public works, recreation, community living, communications and information technology as well as financial and internal services performed by the Financial Services department. The general rate for residential and commercial remained the same for fiscal 2024/25.
- 2) Springhill Area Rate - This rate is used to pay for additional services provided by the Municipality to the Springhill community. These services include: street lights, street maintenance, plowing and removal of snow, storm water management, and sidewalk and curb repairs. The Springhill Area Rate stayed the same in 2024/25.
- 3) Parrsboro Area Rate - This rate is used to pay for additional services provided by the Municipality to the Springhill community. These services include: street lights, street maintenance, plowing and removal of snow, storm water management, and sidewalk and curb repairs. The Springhill Area Rate stayed the same in 2024/25.

All tax and area rates are per \$100 of Assessment. The rates are as follows:

Residential:	<u>2024/25</u>	<u>2023/24</u>
General Rate	\$1.14	\$1.14
Springhill Area Rate	\$0.48	\$0.48
Parrsboro Area Rate	\$0.48	\$0.48
Commercial:	<u>2024/25</u>	<u>2023/24</u>
General Rate	\$2.71	\$2.71
Springhill Area Rate	\$1.19	\$1.19
Parrsboro Area Rate	\$1.19	\$1.19

Other Rates

1. Deed Transfer Tax

When land or property is sold a Deed Transfer Tax (DTT) may be applicable. The Deed Transfer Tax rate is set by the Municipality, and it is calculated based on the sale price of the property. Deed Transfer Tax is collected on behalf of the Municipality through the Land Registration Office when the deed is registered/recorded.

- For the 2024/25 fiscal year the deed transfer tax will remain the same at 1.5%.

2. Sewer Rates

A sewer rate is charged for customers that receive sewer services in the Municipality. The rates are as follows:

	<u>2024/2025</u>	<u>2023/24</u>
<u>Per Unit:</u>		
Rural Systems (Amherst Marsh, Biggs Drive, Joggins, Maccan, Pugwash, River Hebert, Wallace)	\$461	\$439
Joggins Extension	\$587	\$559
Springhill/Athol Road	\$278	\$265
<u>Per Cubic Metre:</u>		
Parrsboro	\$2.78	\$2.65
<u>Flat Rate per Property:</u>		
Parrsboro Vacant Land	\$53	\$50

3. Rural Street Lights

This rate is charged to rural customers for the provision of street lights.

- For the 2024/25 fiscal year the Rural Street Lights rate will remain at \$33.49 per property.

4. Private Roads Rate

- For the 2024/25 fiscal year the Jackson’s Point Road Association rate for the maintenance and improvement of the road will increase slightly from \$34.16 to \$35 per assessment account.

5. Village Tax Rates

River Hebert Village Commission
 Residential/Resource \$0.10 per \$100 of assessment
 Commercial \$0.10 per \$100 of assessment

Pugwash Village Commission
 Residential/Resource \$0.37 per \$100 of assessment (increase of \$0.02)
 Commercial \$0.44 per \$100 of assessment (increase of \$0.02)

2024/25 General Operating Budget – Summary

Revenue	2024/25 Budget	% of Total
Taxes	\$ 29,661,446	76.2%
Grants in Lieu of Taxes	\$ 2,279,696	5.9%
Sales of Services	\$ 558,429	1.4%
Other Revenue from Own Sources	\$ 1,212,725	3.1%
Unconditional Grants	\$ 1,915,013	4.9%
Conditional Grants	\$ 267,235	0.7%
Other Transfers	\$ 2,742,024	7.0%
Collections for Other Governments	\$ 298,986	0.8%

2023/24 Budget	% of Total
\$ 27,329,391	75.1%
\$ 2,102,421	5.8%
\$ 537,537	1.5%
\$ 961,833	2.6%
\$ 1,902,444	5.2%
\$ 387,050	1.1%
\$ 2,922,639	8.0%
\$ 263,346	0.7%

Total Revenue

\$ 38,935,554 100.0%

\$ 36,406,661 100.0%

Expenditures by Department	Page #	2024/25 Budget	% of Total
Mandatory Costs	11	\$ 12,829,889	33.0%
Strategic	11	\$ 1,784,945	4.6%
Fiscal Services	11	\$ 1,773,269	4.6%
Financial Services	11	\$ 2,963,719	7.6%
Protective Services	12	\$ 3,174,751	8.2%
Recreation and Community Services	12	\$ 2,391,395	6.1%
Planning and Development	13	\$ 1,712,225	4.4%
Public Works	13	\$ 4,609,018	11.8%
General Administration	14	\$ 2,960,380	7.6%
Sewer	14	\$ 1,324,744	3.4%
Springhill Area Rate	15	\$ 1,453,937	3.7%
Parrsboro Area Rate	15	\$ 660,910	1.7%
Solar	16	\$ 55,897	0.1%
Rural Lights	16	\$ 83,290	0.2%
Sunset Residential	16	\$ 858,199	2.2%
Villages	16	\$ 298,986	0.8%

2023/24 Budget	% of Total
\$ 12,509,502	34.4%
\$ 1,796,611	4.9%
\$ 3,702,330	10.2%
\$ 3,340,475	9.2%
\$ 2,163,524	5.9%
\$ 1,670,891	4.6%
\$ 4,236,086	11.6%
\$ 2,475,498	6.8%
\$ 1,263,776	3.5%
\$ 1,350,365	3.7%
\$ 615,740	1.7%
\$ 57,830	0.2%
\$ 83,290	0.2%
\$ 877,397	2.4%
\$ 263,346	0.7%

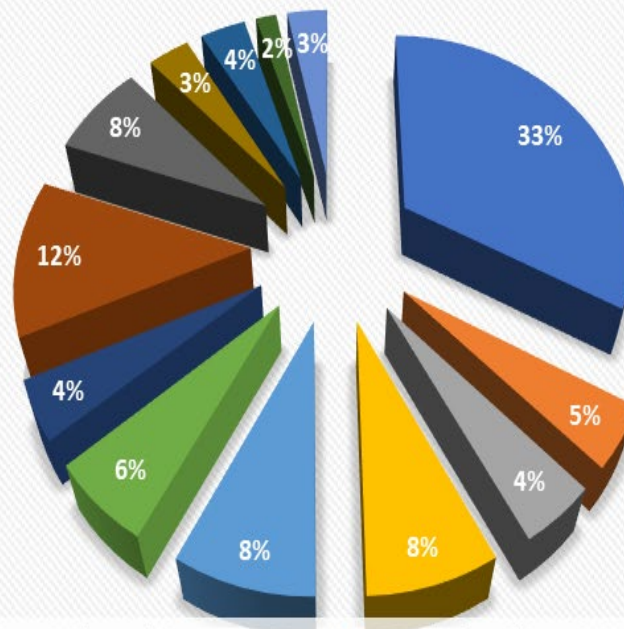
Total Expenditures

\$ 38,935,554 100.0%

\$ 36,406,661 100.0%

2024/25 General Operating Budget – Summary (Cont'd)

2024/25 Operating Expenditures by Department



- Mandatory Costs (33.0%)
- Strategic (4.6%)
- Fiscal Services (4.6%)
- Financial Services (7.6%)
- Protective Services (8.2%)
- Recreation and Community Services (6.1%)
- Planning and Development (4.4%)
- Public Works (11.8%)
- General Administration (7.6%)
- Sewer (3.4%)
- Springhill Area Rate (3.7%)
- Parrsboro Area Rate (1.7%)
- Other (3.3%)

2024/25 General Operating Budget – Department Comparative

Department Expenditures	2024/25 Budget	2023/24 Budget	Change from 2023/24 to 2024/25 Budget	% Change from 2023/24 to 2024/25 Budget
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Mandatory Costs				
Contracted Services	\$ 15,900	\$ 15,000	\$ 900	6.0%
Professional Services	\$ 13,484	\$ 13,484	\$ -	0.0%
Goods and Services From Public Sector	\$ 12,800,505	\$ 12,481,018	\$ 319,487	2.6%
	\$ 12,829,889	\$ 12,509,502	\$ 320,387	2.6%

Strategic				
Material Goods and Supplies	\$ 27,859	\$ 101,275	-\$ 73,416	-72.5%
Contracted Services	\$ 983,241	\$ 1,159,538	-\$ 176,297	-15.2%
Professional Services	\$ 755,326	\$ 512,711	\$ 242,615	47.3%
Advertising and Promotions	\$ 18,519	\$ 23,087	-\$ 4,568	-19.8%
	\$ 1,784,945	\$ 1,796,611	-\$ 11,666	-0.6%

Fiscal Services				
Transfers to Own Funds	\$ 1,773,269	\$ -	\$ 1,773,269	100.0%
	\$ 1,773,269	\$ -	\$ 1,773,269	100.0%

Financial Services				
Salaries and Benefits	\$ 981,229	\$ 925,119	\$ 56,110	6.1%
Travel and Professional Development	\$ 19,004	\$ 19,227	-\$ 223	-1.2%
Material Goods and Supplies	\$ 11,200	\$ 3,900	\$ 7,300	187.2%
Contracted Services	\$ 42,517	\$ 42,171	\$ 346	0.8%
Professional Services	\$ 68,302	\$ 56,965	\$ 11,337	19.9%
Utilities	\$ 5,902	\$ 6,302	-\$ 400	-6.3%
Other Expenses	\$ 441,423	\$ 421,166	\$ 20,257	4.8%
Tax Exemptions	\$ 703,525	\$ 519,602	\$ 183,923	35.4%
Interest on Long Term Debt	\$ 198,967	\$ 211,542	-\$ 12,575	-5.9%
Principal on Long Term Debt	\$ 491,650	\$ 491,650	\$ -	0.0%
Transfers to Own Funds	\$ -	\$ 1,004,686	-\$ 1,004,686	-100.0%
	\$ 2,963,719	\$ 3,702,330	-\$ 738,611	-19.9%

2024/25 General Operating Budget – Department Comparative (Cont’d)

Department Expenditures	2024/25 Budget	2023/24 Budget	Change from 2023/24 to 2024/25 Budget	% Change from 2023/24 to 2024/25 Budget
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Protective Services				
Salaries and Benefits	\$ 679,621	\$ 613,319	\$ 66,302	10.8%
Travel and Professional Development	\$ 112,170	\$ 92,170	\$ 20,000	21.7%
Material Goods and Supplies	\$ 341,449	\$ 578,586	-\$ 237,137	-41.0%
Contracted Services	\$ 476,281	\$ 485,039	-\$ 8,758	-1.8%
Advertising and Promotions	\$ 575	\$ 3,150	-\$ 2,575	-81.7%
Insurance	\$ 432,208	\$ 495,225	-\$ 63,017	-12.7%
Utilities	\$ 1,061,773	\$ 1,006,562	\$ 55,211	5.5%
Other Expenses	\$ 7,750	\$ 3,500	\$ 4,250	100.0%
Grants and Transfer to Organizations	\$ 62,924	\$ 62,924	\$ -	0.0%
	\$ 3,174,751	\$ 3,340,475	-\$ 165,724	-5.0%

Recreation and Community Services				
Salaries and Benefits	\$ 1,609,015	\$ 1,457,861	\$ 151,154	10.4%
Travel and Professional Development	\$ 40,540	\$ 43,790	-\$ 3,250	-7.4%
Material Goods and Supplies	\$ 234,040	\$ 226,350	\$ 7,690	3.4%
Contracted Services	\$ 167,880	\$ 132,476	\$ 35,404	26.7%
Professional Services	\$ 2,400	\$ 2,400	\$ -	0.0%
Advertising and Promotions	\$ 1,600	\$ 1,600	\$ -	0.0%
Insurance	\$ 68,186	\$ 61,112	\$ 7,074	11.6%
Utilities	\$ 249,434	\$ 219,635	\$ 29,799	13.6%
Grants and Transfer to Organizations	\$ 18,300	\$ 18,300	\$ -	0.0%
	\$ 2,391,395	\$ 2,163,524	\$ 227,871	10.5%

2024/25 General Operating Budget – Department Comparative (Cont’d)

Department Expenditures	2024/25 Budget	2023/24 Budget	Change from 2023/24 to 2024/25 Budget	% Change from 2023/24 to 2024/25 Budget
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Planning and Development				
Salaries and Benefits	\$ 1,360,692	\$ 1,312,961	\$ 47,731	3.6%
Travel and Professional Development	\$ 55,765	\$ 59,440	-\$ 3,675	-6.2%
Material Goods and Supplies	\$ 98,815	\$ 82,565	\$ 16,250	19.7%
Contracted Services	\$ 38,000	\$ 74,325	-\$ 36,325	-48.9%
Professional Services	\$ 25,000	\$ 20,000	\$ 5,000	25.0%
Advertising and Promotions	\$ 4,500	\$ 4,750	-\$ 250	-5.3%
Insurance	\$ 5,988	\$ 5,575	\$ 413	7.4%
Utilities	\$ 8,411	\$ 8,811	-\$ 400	-4.5%
Other Expenses	\$ 500	\$ -	\$ 500	100.0%
Grants and Transfer to Organizations	\$ 114,554	\$ 102,464	\$ 12,090	11.8%
	\$ 1,712,225	\$ 1,670,891	\$ 41,334	2.5%

Public Works				
Salaries and Benefits	\$ 392,176	\$ 355,498	\$ 36,678	10.3%
Travel and Professional Development	\$ 4,200	\$ 3,800	\$ 400	10.5%
Material Goods and Supplies	\$ 122,500	\$ 75,200	\$ 47,300	62.9%
Contracted Services	\$ 3,852,482	\$ 3,550,114	\$ 302,368	8.5%
Professional Services	\$ 5,000	\$ 5,000	\$ -	0.0%
Insurance	\$ 24,976	\$ 22,380	\$ 2,596	11.6%
Utilities	\$ 188,600	\$ 204,857	-\$ 16,257	-7.9%
Interest on Long Term Debt	\$ 1,497	\$ 1,650	-\$ 153	-9.3%
Principal on Long Term Debt	\$ 14,720	\$ 14,720	\$ -	0.0%
Transfers to Own Funds	\$ 2,867	\$ 2,867	\$ -	0.0%
	\$ 4,609,018	\$ 4,236,086	\$ 372,932	8.8%

2024/25 General Operating Budget – Department Comparative (Cont’d)

Department Expenditures	2024/25 Budget	2023/24 Budget	Change from 2023/24 to 2024/25 Budget	% Change from 2023/24 to 2024/25 Budget
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General Administration				
Salaries and Benefits	\$ 1,316,368	\$ 1,012,192	\$ 304,176	30.1%
Travel and Professional Development	\$ 123,450	\$ 128,650	-\$ 5,200	-4.0%
Material Goods and Supplies	\$ 346,439	\$ 246,099	\$ 100,340	40.8%
Contracted Services	\$ 95,600	\$ 120,484	-\$ 24,884	-20.7%
Professional Services	\$ 54,000	\$ 60,000	-\$ 6,000	-10.0%
Advertising and Promotions	\$ 53,500	\$ 41,859	\$ 11,641	27.8%
Insurance	\$ 87,514	\$ 84,826	\$ 2,688	3.2%
Utilities	\$ 12,290	\$ 11,488	\$ 802	7.0%
Other Expenses	\$ 6,400	\$ 2,900	\$ 3,500	120.7%
Grants and Transfer to Organizations	\$ 837,819	\$ 715,000	\$ 122,819	17.2%
Leases	\$ 27,000	\$ 26,000	\$ 1,000	3.8%
Transfers to Own Funds	\$ -	\$ 26,000	-\$ 26,000	-100.0%
	\$ 2,960,380	\$ 2,475,498	\$ 484,882	19.6%

Sewer				
Salaries and Benefits	\$ 715,533	\$ 691,463	\$ 24,070	3.5%
Travel and Professional Development	\$ 4,700	\$ 4,700	\$ -	0.0%
Material Goods and Supplies	\$ 239,810	\$ 201,210	\$ 38,600	19.2%
Contracted Services	\$ 47,375	\$ 39,375	\$ 8,000	20.3%
Professional Services	\$ 9,900	\$ 8,000	\$ 1,900	23.8%
Insurance	\$ 28,944	\$ 26,299	\$ 2,645	10.1%
Utilities	\$ 228,584	\$ 228,584	\$ -	0.0%
Interest on Long Term Debt	\$ 2,898	\$ 3,386	-\$ 488	-14.4%
Principal on Long Term Debt	\$ 47,000	\$ 47,000	\$ -	0.0%
Transfers to Own Funds	\$ -	\$ 13,759	-\$ 13,759	100.0%
	\$ 1,324,744	\$ 1,263,776	\$ 60,968	4.8%

2024/25 General Operating Budget – Department Comparative (Cont’d)

Department Expenditures	2024/25 Budget	2023/24 Budget	Change from 2023/24 to 2024/25 Budget	% Change from 2023/24 to 2024/25 Budget
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Springhill Area Rate				
Salaries and Benefits	\$ 551,535	\$ 524,721	\$ 26,814	5.1%
Travel and Professional Development	\$ 3,000	\$ -	\$ 3,000	100.0%
Material Goods and Supplies	\$ 377,600	\$ 335,050	\$ 42,550	12.7%
Contracted Services	\$ 5,200	\$ 6,200	-\$ 1,000	-16.1%
Professional Services	\$ 14,500	\$ 13,500	\$ 1,000	7.4%
Insurance	\$ 36,289	\$ 33,287	\$ 3,002	9.0%
Utilities	\$ 88,347	\$ 88,347	\$ -	0.0%
Transfers to Own Funds	\$ 377,466	\$ 349,260	\$ 28,206	8.1%
	\$ 1,453,937	\$ 1,350,365	\$ 103,572	7.7%

Parrsboro Area Rate				
Salaries and Benefits	\$ 310,265	\$ 315,695	-\$ 5,430	-1.7%
Travel and Professional Development	\$ 4,000	\$ 4,000	\$ -	0.0%
Material Goods and Supplies	\$ 219,890	\$ 214,890	\$ 5,000	2.3%
Contracted Services	\$ 12,500	\$ 13,000	-\$ 500	-3.8%
Insurance	\$ 25,480	\$ 23,301	\$ 2,179	9.4%
Utilities	\$ 26,430	\$ 26,430	\$ -	0.0%
Interest on Long Term Debt	\$ 23,610	\$ 12,159	\$ 11,451	100.0%
Principal on Long Term Debt	\$ 30,042	\$ -	\$ 30,042	100.0%
Transfers to Own Funds	\$ 8,693	\$ 6,265	\$ 2,428	38.8%
	\$ 660,910	\$ 615,740	\$ 45,170	7.3%

2024/25 General Operating Budget – Department Comparative (Cont’d)

Department Expenditures	2024/25 Budget	2023/24 Budget	Change from 2023/24 to 2024/25 Budget	% Change from 2023/24 to 2024/25 Budget
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Solar				
Material Goods and Supplies	\$ 12,500	\$ 7,500	\$ 5,000	100.0%
Insurance	\$ 11,194	\$ 10,030	\$ 1,164	100.0%
Transfers to Own Funds	\$ 32,203	\$ 40,300	-\$ 8,097	-20.1%
	\$ 55,897	\$ 57,830	-\$ 1,933	-3.3%

Rural Lights				
Contracted Services	\$ 10,000	\$ 10,000	\$ -	0.0%
Utilities	\$ 44,798	\$ 44,798	\$ -	0.0%
Transfers to Own Funds	\$ 28,492	\$ 28,492	\$ -	0.0%
	\$ 83,290	\$ 83,290	\$ -	0.0%

Sunset Residential				
Interest on Long Term Debt	\$ 244,084	\$ 263,282	-\$ 19,198	-7.3%
Principal on Long Term Debt	\$ 614,115	\$ 614,115	\$ -	0.0%
	\$ 858,199	\$ 877,397	-\$ 19,198	-2.2%

Villages				
Transmission Taxes for Other Governments	\$ 298,986	\$ 263,346	\$ 35,640	13.5%
	\$ 298,986	\$ 263,346	\$ 35,640	13.5%

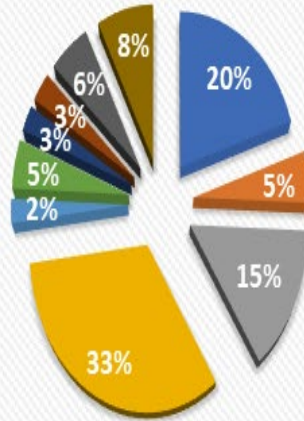
Total Department Expenditures	\$ 38,935,554	\$ 36,406,661	\$ 2,528,893	6.9%
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2024/25 General Operating Budget – Summary by Object

Expenditures by Object	2024/25 Budget	% of Total	2023/24 Budget	% of Total
Salaries and Benefits	\$ 7,916,433	20.3%	\$ 7,208,828	19.8%
Travel and Professional Development	\$ 366,829	0.9%	\$ 355,777	1.0%
Material Goods and Supplies	\$ 2,032,103	5.2%	\$ 2,072,624	5.7%
Contracted Services	\$ 5,746,976	14.8%	\$ 5,647,722	15.5%
Professional Services	\$ 947,912	2.4%	\$ 692,060	1.9%
Goods and Services From Public Sector	\$ 12,800,505	32.9%	\$ 12,481,018	34.3%
Advertising and Promotions	\$ 78,694	0.2%	\$ 74,446	0.2%
Insurance	\$ 720,778	1.9%	\$ 762,035	2.1%
Utilities	\$ 1,914,570	4.9%	\$ 1,845,814	5.1%
Other Expenses	\$ 456,073	1.2%	\$ 427,567	1.2%
Grants and Transfer to Organizations	\$ 1,033,596	2.6%	\$ 898,688	2.5%
Tax Exemptions	\$ 703,525	1.8%	\$ 519,602	1.4%
Leases	\$ 27,000	0.1%	\$ 26,000	0.1%
Interest on Long Term Debt	\$ 471,056	1.2%	\$ 492,020	1.4%
Principal on Long Term Debt	\$ 1,197,527	3.1%	\$ 1,167,485	3.2%
Transfers to Own Funds	\$ 2,222,991	5.7%	\$ 1,471,629	4.0%
Transmission Taxes for Other Governments	\$ 298,986	0.8%	\$ 263,346	0.7%
Total Expenditures	\$ 38,935,554	100.0%	\$ 36,406,661	100.0%

2024/25 General Operating Budget – Summary by Object (Cont'd)

2024/25 Operating Expenditures by Object



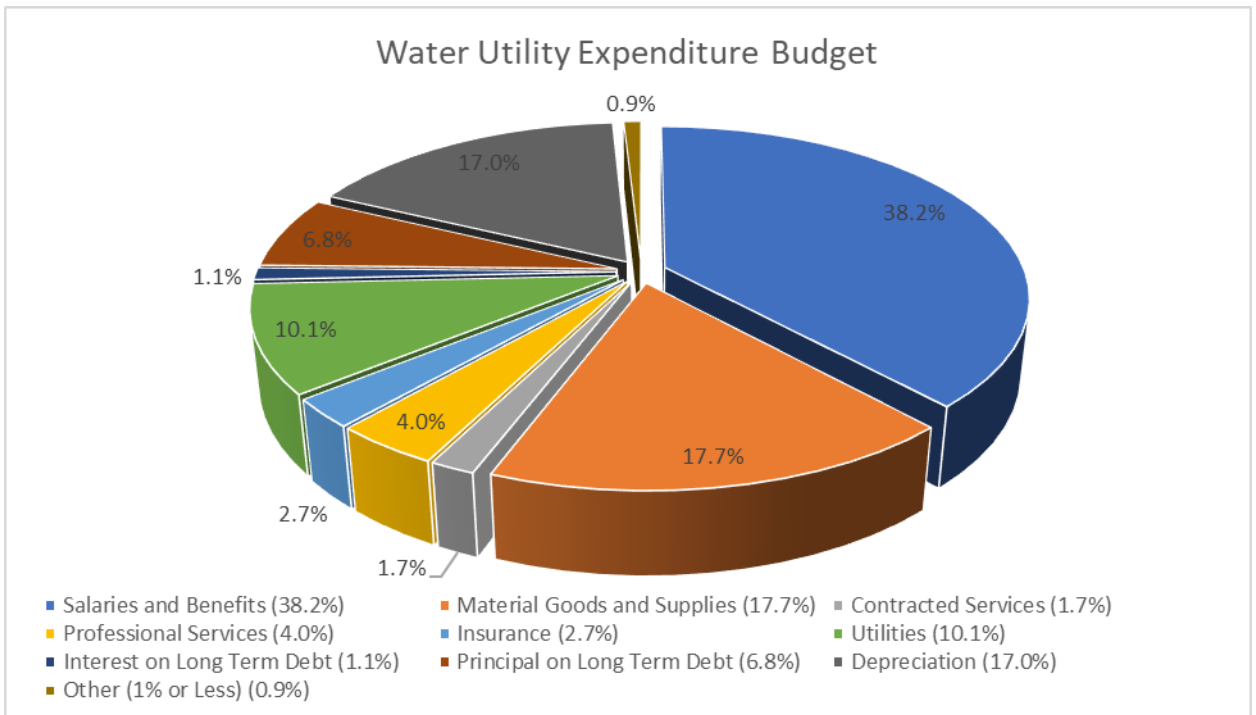
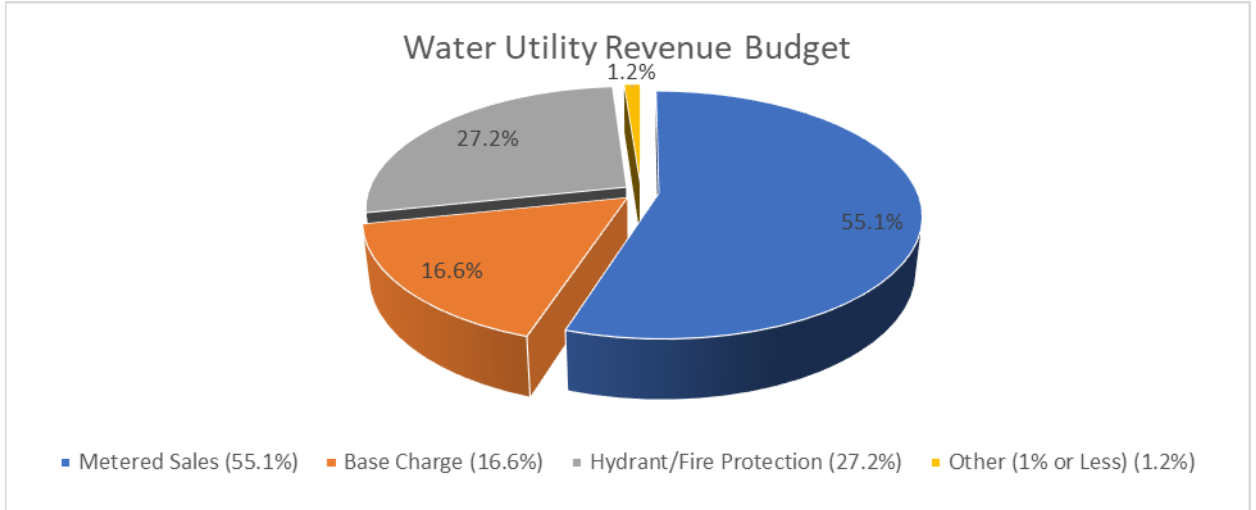
- Salaries and Benefits (20.3%)
- Contracted Services (14.8%)
- Professional Services (2.4%)
- Grants and Transfer to Organizations (2.7%)
- Transfers to Own Funds (5.7%)
- Material Goods and Supplies (5.2%)
- Goods and Services From Public Sector (32.9%)
- Utilities (4.9%)
- Principal on Long Term Debt (3.1%)
- Other Expenses (less than 2%) (8.0%)

2024/25 Water Utility Operating Budget – Comparative by Object

Revenue	2024/25 Budget	% of Total	2023/24 Budget	% of Total
Metered Sales (55.1%)	\$ 1,383,989	55.1%	\$ 529,562	21.3%
Base Charge (16.6%)	\$ 416,900	16.6%	\$ 366,568	14.7%
Hydrant/Fire Protection (27.2%)	\$ 682,980	27.2%	\$ 601,038	24.2%
Other (1% or Less) (1.2%)	\$ 29,991	1.2%	\$ 991,033	39.8%
Total Revenue	\$ 2,513,860	100.0%	\$ 2,488,201	100%

Expenditures by Object	2024/25 Budget	% of Total	2023/24 Budget	% of Total
Salaries and Benefits (38.2%)	\$ 959,196	38.2%	\$ 916,574	36.8%
Material Goods and Supplies (17.7%)	\$ 444,223	17.7%	\$ 338,330	13.6%
Contracted Services (1.7%)	\$ 42,460	1.7%	\$ 40,022	1.6%
Professional Services (4.0%)	\$ 99,951	4.0%	\$ 74,170	3.0%
Insurance (2.7%)	\$ 66,998	2.7%	\$ 59,521	2.4%
Utilities (10.1%)	\$ 253,781	10.1%	\$ 234,638	9.4%
Interest on Long Term Debt (1.1%)	\$ 27,850	1.1%	\$ 31,860	1.3%
Principal on Long Term Debt (6.8%)	\$ 170,030	6.8%	\$ 170,030	6.8%
Depreciation (17.0%)	\$ 426,763	17.0%	\$ 429,416	17.3%
Other (1% or Less) (0.9%)	\$ 22,608	0.9%	\$ 193,640	7.8%
Total Expenditures	\$ 2,513,860	100.0%	\$ 2,488,201	100%

2024/25 Water Utility Operating Budget –Charts



2024/25 Water & General Capital Budget

General Capital Budget

<u>Projects</u>	<u>2024/25 Capital Budget</u>
<u>Equipment</u>	
Springhill Public Works generator	(Carryover) 38,749
PLC Upgrade for Biggs Drive Wastewater	(Carryover) 35,000
PLC Upgrade for Parrsboro Wastewater	(Carryover) 47,000
Highway "Welcome to Cumberland" Signage	(Carryover) 43,865
Exit 1 Gateway Sign	20,857
Springhill Boardroom Chairs	8,116
Springhill WWTP Screening Equipment Upgrade	1,527,223
Springhill WWTP Weir Gate Replacement	25,932
	1,746,742
<u>Vehicles</u>	
Parrsboro Salt Dump Truck	(Carryover) 370,230
Community Center Maintenance Truck	60,000
By-Law Truck	60,000
	490,230
<u>Buildings/Land</u>	
Springhill Office Entrance Improvements	(Carryover) 302,000
Springhill-Wastewater Inflow and Infiltration	(Carryover) 35,000
Springhill Service Centre Elevator Upgrade	(Carryover) 63,425
Springhill boiler replacement	(Carryover) 57,344
Springhill SC Flooring/Plumbing	(Carryover) 37,000
Transfer Station Upgrades	310,000
	804,769
<u>Streets</u>	
Parrsboro Streets	444,113
Springhill Streets	1,126,591
Springhill Princess Street Rebuild	1,131,307
	2,702,011

2024/25 Water & General Capital Budget (Cont'd)

Fire Department

Fire - Hose and Ladder Testing equipment	(Carryover)	30,000
Fire - Gear Washer/extractor x2	(Carryover)	50,000
Fire Service Communications Equipment	(Carryover)	21,323
Fire Station Replacement - Springhill	(Carryover)	6,115,307
Fire Department Apparatus	(Carryover)	1,354,230
Dry Hydrants - Wallace	(Carryover)	61,399
TMR Radios with back-up batteries - Various Fire Departments	(Carryover)	33,564
Battery Back-up replacement for repeater sites	(Carryover)	16,686
Fire Hall Addition - Pugwash		52,143
SCBA Packs		255,501
Bunker Suits		71,712
TMR Radios		36,500
		<hr/>
		8,098,365
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Recreation

Glooscap Campground Renovations	(Carryover)	193,000
Parrsboro Tennis Court	(Carryover)	135,502
Parrsboro Playground and Park Project	(Carryover)	51,809
Glooscap Campground Water Line Replacement	(Carryover)	20,329
Miners Hall ramp & front door replacement	(Carryover)	26,072
Electronic Messaging Board (DCMMCC)	(Carryover)	15,000
Cape d'Or capital improvements	(Carryover)	26,314
Cape d'Or capital improvements		200,000
Glooscap Campground Septic Field		52,143
Glooscap Campground Electrical Upgrade		46,929
Community Center - Sea Can Container		13,300
Community Center - Ice Kube Compressors Upgrades		63,000
Community Center - Heating Operating System Improvements		13,500
Community Center - Dehumidifier Platforms		10,000
		<hr/>
		866,898
		<hr/> <hr/>

Total General Capital Budget

14,709,015

2024/25 Water & General Capital Budget (Cont'd)

Water Capital

Springhill-Water Treatment Plant PLC and HMI Upgrade	(Carryover)	2,611
Springhill-Water Treatment Plant Access Systems	(Carryover)	84,893
Springhill water meters	(Carryover)	303,514
Parrsboro Water - UV Disinfection	(Carryover)	156,918
Parrsboro Wellfield Generator	(Carryover)	86,000
Parrsboro Water line Replacement (Engineering)		30,000
Springhill WTP Chemical Tank Replacement		100,118

Total Water Capital Budget

764,054

Total General Capital and Water Capital Budget

15,473,069

2024/25 Water & General Capital Funding

Capital Budget - Water & General Capital Funding

Water Capital

Water Depreciation	303,622
Water Operating	303,514
Canada Community – Building Fund (formerly Gas Tax Fund)	156,918

Total Water Capital Source Financing	764,054
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General Capital

Capital from Revenue	1,223,269
Springhill Operating Reserve	633,688
General Operating Reserve	4,298,879
Landfill Reserve	116,337
Solid Waste Reserve	193,663
Fire - Capital Reserve	1,000,000
Capital Reserves	254,188
Grants - Federal/Provincial	1,173,355
Short Term Debt	992,038
Long Term Debt	400,000
Canada Community - Building Fund (formerly Gas Tax Fund)	4,421,789
Community Fundraising	1,809

Total General Capital Funding	14,709,015
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Total Water & General Capital Funding	15,473,069
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2026 - 2029 Water & General Capital Budget

2025/2026

Community Center Audio and Lighting	12,215
Parrsboro Streets	450,000
Springhill Streets	700,000
Fire Fighting Apparatus	1,000,000
Cape D'Or Upgrades	200,000
Parrsboro Water Line Replacement	1,641,333
Amherst Marsh Lift Station	430,000
GPS Equipment	49,750
Parrsboro Commercial Mower	62,000
Springhill Public Works ½ ton Truck	73,000
Upper Nappan Public Works ¾ Ton Truck	81,346
Springhill Public Works Salt Truck	350,414
Culvert Replacement – Springhill Main/North	577,834
Various Equipment Replacement	41,689
Fire Hall Replacement - Parrsboro	<u>6,000,000</u>
Total 2024/2025	\$11,669,581

2026/2027

Parrsboro Watermain Replacement	1,768,975
Parrsboro Streets	450,000
Springhill Streets	700,000
Parrsboro Aboiteau	1,000,000
Parrsboro Storm Sewer Separation	2,268,308
Parrsboro Library	2,000,000
Fire Fighting Apparatus	1,500,000
Springhill McGee St Culvert	943,484
Vehicle and Equipment Replacement	500,000
Wallace WWTP Upgrades	<u>398,373</u>
Total 2025/2026	\$11,529,140

2027/2028

Parrsboro Streets	450,000
Springhill Streets	700,000
Fire Fighting Apparatus	500,000
Vehicle and Equipment Replacement	500,000
Springhill Main Street Rehabilitation	<u>3,848,301</u>
Total 2026/2027	\$ 5,998,301

2028/2029

Parrsboro Streets	450,000
Springhill Streets	700,000
Vehicle and Equipment Replacement	500,000
Fire Fighting Apparatus	<u>1,000,000</u>
Total 2027/2028	\$ 2,650,000