



**MUNICIPALITY OF THE COUNTY OF
CUMBERLAND**

OPERATING AND CAPITAL BUDGET REPORT

2025/2026

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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 operating budget is prepared for the upcoming year and the 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 2024/25 to 2025/26

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 7.0%, commercial accounts have increased by 0.1% and resource accounts have increased by 2.0% from 2024/25 to 2025/26.

<u>Municipality of Cumberland</u>				
<u>2025/26 General Operating Budget</u>				
<u>Change Taxable Assessment</u>				
	<u>2025/26</u>	<u>2024/25</u>	<u>Change</u>	<u>% Change</u>
Total Assessment				
Residential	\$ 1,908,729,600	\$ 1,783,924,500	\$ 124,805,100	7.0%
Resource	\$ 62,367,100	\$ 61,116,300	\$ 1,250,800	2.0%
Commercial	\$ 144,015,400	\$ 143,886,500	\$ 128,900	0.1%
	<u>\$ 2,115,112,100</u>	<u>\$ 1,988,927,300</u>	<u>\$ 126,184,800</u>	<u>6.3%</u>
Springhill Area Rate				
Residential	\$ 120,108,300	\$ 109,854,600	\$ 10,253,700	9.3%
Resource	\$ 291,200	\$ 288,200	\$ 3,000	1.0%
Commercial	\$ 9,251,800	\$ 9,391,500	-\$ 139,700	-1.5%
	<u>\$ 129,651,300</u>	<u>\$ 119,534,300</u>	<u>\$ 10,117,000</u>	<u>8.5%</u>
Parrsboro Area Rate				
Residential	\$ 85,650,500	\$ 78,995,100	\$ 6,655,400	8.4%
Resource	\$ 1,043,100	\$ 1,005,300	\$ 37,800	3.8%
Commercial	\$ 7,656,800	\$ 7,608,300	\$ 48,500	0.6%
	<u>\$ 94,350,400</u>	<u>\$ 87,608,700</u>	<u>\$ 6,741,700</u>	<u>7.7%</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. This rate is paid by 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 increased by \$0.03 for 2025/2026.
- 2) Springhill Area Rate - This rate is used to pay for additional services provided by the Municipality to the Springhill community and is only paid by residents within the boundary of the former Town of Springhill. These services include: streetlights, street maintenance, plowing and removal of snow, storm water management, and sidewalk and curb repairs. The Springhill Area Rate stayed the same in 2025/26.
- 3) Parrsboro Area Rate - This rate is used to pay for additional services provided by the Municipality to the Parrsboro community and is only paid by residents within the boundary of the former Town of Parrsboro. These services include: streetlights, street maintenance, plowing and removal of snow, storm water management, and sidewalk and curb repairs. The Parrsboro Area Rate stayed the same in 2025/26.

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

Residential tax rates for properties within the boundary of the former Town of Springhill:

Residential:	<u>2025/26</u>	<u>2024/25</u>
General Rate	\$1.17	\$1.14
Springhill Area Rate	<u>\$0.48</u>	<u>\$0.48</u>
Total	\$1.65	\$1.62

Commercial tax rates for properties within the boundary of the former Town of Springhill:

Commercial:	<u>2025/26</u>	<u>2024/25</u>
General Rate	\$2.74	\$2.71
Springhill Area Rate	<u>\$1.19</u>	<u>\$1.19</u>
Total	\$3.93	\$3.90

Tax Rates (Cont'd)

Residential tax rates for properties within the boundary of the former Town of Parrsboro:

Residential:	<u>2025/26</u>	<u>2024/25</u>
General Rate	<u>\$1.17</u>	\$1.14
Parrsboro Area Rate	<u>\$0.48</u>	<u>\$0.48</u>
Total	<u>\$1.65</u>	\$1.62

Commercial tax rates for properties within the boundary of the former Town of Parrsboro:

Commercial:	<u>2025/26</u>	<u>2024/25</u>
General Rate	<u>\$2.74</u>	\$2.71
Parrsboro Area Rate	<u>\$1.19</u>	<u>\$1.19</u>
Total	<u>\$3.93</u>	\$3.90

For all other properties (those that are not within the former Town of Parrsboro and Springhill):

	<u>2025/26</u>	<u>2024/25</u>
Residential General Rate	<u>\$1.17</u>	\$1.14
Commercial General Rate	<u>\$2.74</u>	\$2.71

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 2025/26 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>2025/2026</u>	<u>2024/2025</u>
<u>Per Unit:</u>		
Rural Systems (Amherst Marsh, Biggs Drive, Joggins, Maccan, Pugwash, River Hebert, Wallace)	\$484	\$461
Joggins Extension	\$616	\$587
Springhill/Athol Road	\$292	\$278
<u>Per Cubic Metre:</u>		
Parrsboro	\$2.92	\$2.78
<u>Flat Rate per Property:</u>		
Parrsboro Vacant Land	\$56	\$53

3. **Rural Street Lights**

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

- For the 2025/26 fiscal year the Rural Street Lights rate will remain at \$33.49 per property.

4. **Private Roads Rate**

- For the 2025/26 fiscal year the Jackson’s Point Road Association rate for the maintenance and improvement of the road will increase slightly from \$35 to \$40 per assessment account.

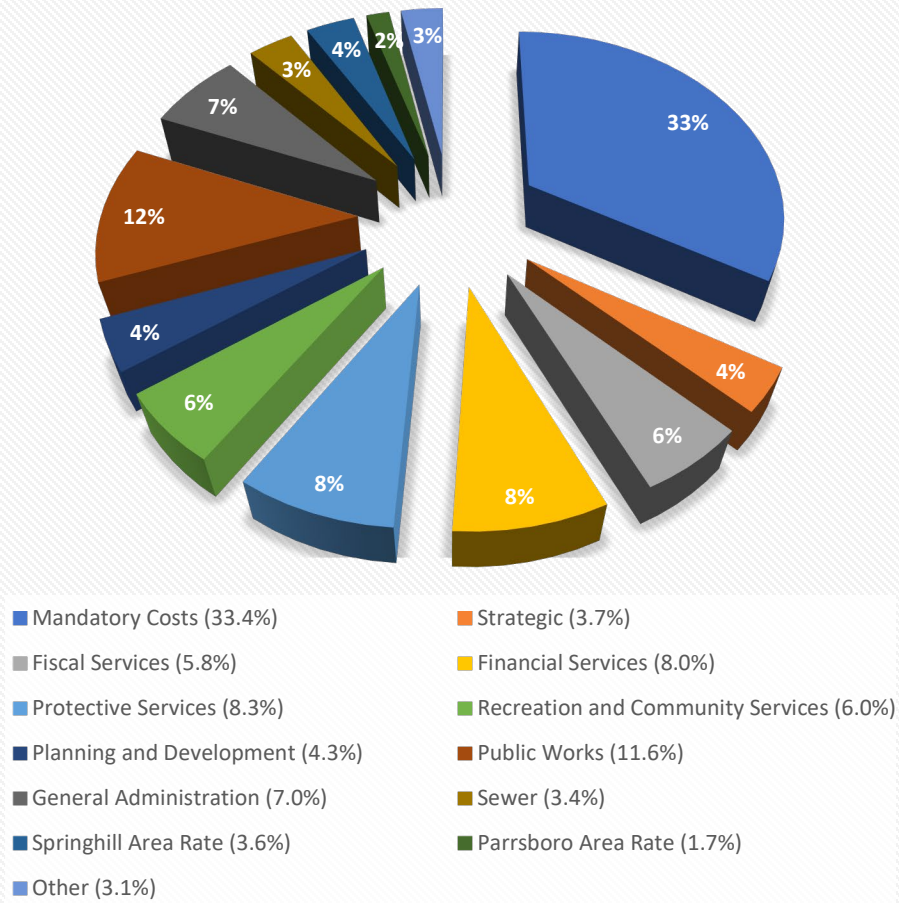
2025/26 General Operating Budget – Summary

Revenue		2025/26 Budget	% of Total	2024/25 Budget	% of Total
Taxes		\$ 31,864,600	77.6%	\$ 29,661,446	76.2%
Grants in Lieu of Taxes		\$ 2,285,666	5.6%	\$ 2,279,696	5.9%
Sales of Services		\$ 566,095	1.4%	\$ 558,429	1.4%
Other Revenue from Own Sources		\$ 1,423,564	3.5%	\$ 1,212,725	3.1%
Unconditional Grants		\$ 1,922,753	4.7%	\$ 1,915,013	4.9%
Conditional Grants		\$ 185,716	0.5%	\$ 267,235	0.7%
Other Transfers		\$ 2,498,501	6.1%	\$ 2,742,024	7.0%
Collections for Other Governments		\$ 313,306	0.8%	\$ 298,986	0.8%
Total Revenue		\$ 41,060,201	100.0%	\$ 38,935,554	100.0%

Expenditures by Department	Page #	2025/26 Budget	% of Total	2024/25 Budget	% of Total
Mandatory Costs	9	\$ 13,726,392	33.4%	\$ 12,829,889	33.0%
Strategic	9	\$ 1,520,691	3.7%	\$ 1,784,945	4.6%
Fiscal Services	9	\$ 2,401,544	5.8%	\$ 1,773,269	4.6%
Financial Services	9	\$ 3,291,723	8.0%	\$ 2,963,719	7.6%
Protective Services	10	\$ 3,402,177	8.3%	\$ 3,174,751	8.2%
Recreation and Community Services	10	\$ 2,444,052	6.0%	\$ 2,391,395	6.1%
Planning and Development	11	\$ 1,745,301	4.3%	\$ 1,712,225	4.4%
Public Works	11	\$ 4,780,386	11.6%	\$ 4,609,018	11.8%
General Administration	12	\$ 2,866,595	7.0%	\$ 2,960,380	7.6%
Sewer	12	\$ 1,390,421	3.4%	\$ 1,324,744	3.4%
Springhill Area Rate	13	\$ 1,495,543	3.6%	\$ 1,453,937	3.7%
Parrsboro Area Rate	13	\$ 705,816	1.7%	\$ 660,910	1.7%
Solar	14	\$ 56,176	0.1%	\$ 55,897	0.1%
Rural Lights	14	\$ 81,090	0.2%	\$ 83,290	0.2%
Sunset Residential	14	\$ 838,988	2.0%	\$ 858,199	2.2%
Villages	14	\$ 313,306	0.8%	\$ 298,986	0.8%
Total Expenditures		\$ 41,060,201	100.0%	\$ 38,935,554	100.0%

2025/26 General Operating Budget – Summary (Cont'd)

2025/26 Operating Expenditures by Department



2024/25 General Operating Budget – Department Comparative

Department Expenditures	2025/26 Budget	2024/25 Budget	Change from 2024/25 to 2025/26 Budget	% Change from 2024/25 to 2025/26 Budget
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Mandatory Costs				
Contracted Services	\$ 17,250	\$ 15,900	\$ 1,350	8.5%
Professional Services	\$ 13,484	\$ 13,484	\$ -	0.0%
Goods and Services From Public Sector	\$ 13,695,658	\$ 12,800,505	\$ 895,153	7.0%
	\$ 13,726,392	\$ 12,829,889	\$ 896,503	7.0%

Strategic				
Material Goods and Supplies	\$ 98,000	\$ 27,859	\$ 70,141	251.8%
Contracted Services	\$ 992,691	\$ 983,241	\$ 9,450	1.0%
Professional Services	\$ 430,000	\$ 755,326	-\$ 325,326	-43.1%
Advertising and Promotions	\$ -	\$ 18,519	-\$ 18,519	-100.0%
	\$ 1,520,691	\$ 1,784,945	-\$ 264,254	-14.8%

Fiscal Services				
Transfers to Own Funds	\$ 2,401,544	\$ 1,773,269	\$ 678,275	38.2%
	\$ 2,401,544	\$ 1,773,269	\$ 628,275	35.4%

Financial Services				
Salaries and Benefits	\$ 1,061,964	\$ 981,229	\$ 80,735	8.2%
Travel and Professional Development	\$ 20,500	\$ 19,004	\$ 1,496	7.9%
Material Goods and Supplies	\$ 77,800	\$ 11,200	\$ 66,600	594.6%
Contracted Services	\$ 41,017	\$ 42,517	-\$ 1,500	-3.5%
Professional Services	\$ 144,775	\$ 68,302	\$ 76,473	112.0%
Utilities	\$ 5,970	\$ 5,902	\$ 68	1.2%
Other Expenses	\$ 449,045	\$ 441,423	\$ 7,622	1.7%
Tax Exemptions	\$ 734,113	\$ 703,525	-\$ 40,398	-5.7%
Loss on Assessment Appeals	\$ 79,014	\$ -	\$ 100,000	100.0%
Interest on Long Term Debt	\$ 185,875	\$ 198,967	-\$ 13,092	-6.6%
Principal on Long Term Debt	\$ 491,650	\$ 491,650	\$ -	0.0%
Transfers to Own Funds	\$ -	\$ -	\$ -	0.0%
	\$ 3,291,723	\$ 2,963,719	\$ 328,004	11.1%

Department Expenditures	2025/26 Budget	2024/25 Budget	Change from 2024/25 to 2025/26 Budget	% Change from 2024/25 to 2025/26 Budget
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Protective Services				
Salaries and Benefits	\$ 736,879	\$ 679,621	\$ 57,258	8.4%
Travel and Professional Development	\$ 83,320	\$ 112,170	-\$ 28,850	-25.7%
Material Goods and Supplies	\$ 351,801	\$ 341,449	\$ 10,352	3.0%
Contracted Services	\$ 542,014	\$ 476,281	\$ 65,733	13.8%
Advertising and Promotions	\$ 75	\$ 575	-\$ 500	-87.0%
Insurance	\$ 477,223	\$ 432,208	\$ 45,015	10.4%
Utilities	\$ 1,115,566	\$ 1,061,773	\$ 53,793	5.1%
Other Expenses	\$ 32,375	\$ 7,750	\$ 24,625	317.7%
Grants and Transfer to Organizations	\$ 62,924	\$ 62,924	\$ -	0.0%
	\$ 3,402,177	\$ 3,174,751	\$ 227,426	7.2%

Recreation and Community Services				
Salaries and Benefits	\$ 1,652,148	\$ 1,609,015	\$ 43,133	2.7%
Travel and Professional Development	\$ 35,265	\$ 40,540	-\$ 5,275	-13.0%
Material Goods and Supplies	\$ 244,150	\$ 234,040	\$ 10,110	4.3%
Contracted Services	\$ 145,230	\$ 167,880	-\$ 22,650	-13.5%
Professional Services	\$ 1,500	\$ 2,400	-\$ 900	-37.5%
Advertising and Promotions	\$ 2,600	\$ 1,600	\$ 1,000	62.5%
Insurance	\$ 72,738	\$ 68,186	\$ 4,552	6.7%
Utilities	\$ 272,121	\$ 249,434	\$ 22,687	9.1%
Grants and Transfer to Organizations	\$ 18,300	\$ 18,300	\$ -	0.0%
	\$ 2,444,052	\$ 2,391,395	\$ 52,657	2.2%

Department Expenditures	2025/26 Budget	2024/25 Budget	Change from 2024/25 to 2025/26 Budget	% Change from 2024/25 to 2025/26 Budget
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Planning and Development

Salaries and Benefits	\$ 1,408,698	\$ 1,360,692	\$ 48,006	3.5%
Travel and Professional Development	\$ 53,037	\$ 55,765	-\$ 2,728	-4.9%
Material Goods and Supplies	\$ 109,642	\$ 98,815	\$ 10,827	11.0%
Contracted Services	\$ 13,000	\$ 38,000	-\$ 25,000	-65.8%
Professional Services	\$ 17,500	\$ 25,000	-\$ 7,500	-30.0%
Advertising and Promotions	\$ 10,500	\$ 4,500	\$ 6,000	133.3%
Insurance	\$ 8,574	\$ 5,988	\$ 2,586	43.2%
Utilities	\$ 6,411	\$ 8,411	-\$ 2,000	-23.8%
Other Expenses	\$ 750	\$ 500	\$ 250	50.0%
Grants and Transfer to Organizations	\$ 117,189	\$ 114,554	\$ 2,635	2.3%
	\$ 1,745,301	\$ 1,712,225	\$ 33,076	1.9%

Public Works

Salaries and Benefits	\$ 430,278	\$ 392,176	\$ 38,102	9.7%
Travel and Professional Development	\$ 4,700	\$ 4,200	\$ 500	11.9%
Material Goods and Supplies	\$ 100,636	\$ 122,500	-\$ 21,864	-17.8%
Contracted Services	\$ 3,971,342	\$ 3,852,482	\$ 118,860	3.1%
Professional Services	\$ 36,500	\$ 5,000	\$ 31,500	630.0%
Insurance	\$ 26,225	\$ 24,976	\$ 1,249	5.0%
Utilities	\$ 191,795	\$ 188,600	\$ 3,195	1.7%
Interest on Long Term Debt	\$ 1,323	\$ 1,497	-\$ 174	-11.6%
Principal on Long Term Debt	\$ 14,720	\$ 14,720	\$ -	0.0%
Transfers to Own Funds	\$ 2,867	\$ 2,867	\$ -	0.0%
	\$ 4,780,386	\$ 4,609,018	\$ 171,368	3.7%

Department Expenditures	2025/26 Budget	2024/25 Budget	Change from 2024/25 to 2025/26 Budget	% Change from 2024/25 to 2025/26 Budget
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General Administration				
Salaries and Benefits	\$ 1,390,699	\$ 1,316,368	\$ 74,331	5.6%
Travel and Professional Development	\$ 114,048	\$ 123,450	-\$ 9,402	-7.6%
Material Goods and Supplies	\$ 280,840	\$ 346,439	-\$ 65,599	-18.9%
Contracted Services	\$ 95,600	\$ 95,600	\$ -	0.0%
Professional Services	\$ 59,000	\$ 54,000	\$ 5,000	9.3%
Advertising and Promotions	\$ 45,000	\$ 53,500	-\$ 8,500	-15.9%
Insurance	\$ 87,123	\$ 87,514	-\$ 391	-0.4%
Utilities	\$ 13,265	\$ 12,290	\$ 975	7.9%
Other Expenses	\$ 5,400	\$ 6,400	-\$ 1,000	-15.6%
Grants and Transfer to Organizations	\$ 728,621	\$ 837,819	-\$ 109,198	-13.0%
Leases	\$ 27,000	\$ 27,000	\$ -	0.0%
Transfers to Own Funds	\$ 20,000	\$ -	\$ 20,000	100.0%
	\$ 2,866,596	\$ 2,960,380	-\$ 93,784	-3.2%

Sewer				
Salaries and Benefits	\$ 762,006	\$ 715,533	\$ 46,473	6.5%
Travel and Professional Development	\$ 4,700	\$ 4,700	\$ -	0.0%
Material Goods and Supplies	\$ 244,360	\$ 239,810	\$ 4,550	1.9%
Contracted Services	\$ 47,375	\$ 47,375	\$ -	0.0%
Professional Services	\$ 9,900	\$ 9,900	\$ -	0.0%
Insurance	\$ 30,391	\$ 28,944	\$ 1,447	5.0%
Utilities	\$ 235,918	\$ 228,584	\$ 7,334	3.2%
Interest on Long Term Debt	\$ 2,342	\$ 2,898	-\$ 556	-19.2%
Principal on Long Term Debt	\$ 47,000	\$ 47,000	\$ -	0.0%
Transfers to Own Funds	\$ 6,429	\$ -	\$ 6,429	100.0%
	\$ 1,390,421	\$ 1,324,744	\$ 65,677	5.0%

Department Expenditures	2025/26 Budget	2024/25 Budget	Change from 2024/25 to 2025/26 Budget	% Change from 2024/25 to 2025/26 Budget
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Springhill Area Rate				
Salaries and Benefits	\$ 603,700	\$ 551,535	\$ 52,165	9.5%
Travel and Professional Development	\$ 3,500	\$ 3,000	\$ 500	16.7%
Material Goods and Supplies	\$ 407,150	\$ 377,600	\$ 29,550	7.8%
Contracted Services	\$ 5,200	\$ 5,200	\$ -	0.0%
Professional Services	\$ 15,000	\$ 14,500	\$ 500	3.4%
Insurance	\$ 38,785	\$ 36,289	\$ 2,496	6.9%
Utilities	\$ 92,104	\$ 88,347	\$ 3,757	4.3%
Tax Exemptions	\$ 1,975	\$ -	\$ 1,975	100.0%
Transfers to Own Funds	\$ 328,129	\$ 377,466	-\$ 49,337	-13.1%
	\$ 1,495,543	\$ 1,453,937	\$ 41,606	2.9%

Parrsboro Area Rate				
Salaries and Benefits	\$ 345,433	\$ 310,265	\$ 35,168	11.3%
Travel and Professional Development	\$ 4,000	\$ 4,000	\$ -	0.0%
Material Goods and Supplies	\$ 217,640	\$ 219,890	-\$ 2,250	-1.0%
Contracted Services	\$ 11,500	\$ 12,500	-\$ 1,000	-8.0%
Insurance	\$ 26,754	\$ 25,480	\$ 1,274	5.0%
Utilities	\$ 25,577	\$ 26,430	-\$ 853	-3.2%
Tax Exemptions	\$ 16,307	\$ -	\$ 16,307	100.0%
Interest on Long Term Debt	\$ 22,298	\$ 23,610	-\$ 1,312	-5.6%
Principal on Long Term Debt	\$ 30,042	\$ 30,042	\$ -	0.0%
Transfers to Own Funds	\$ 6,265	\$ 8,693	-\$ 2,428	-27.9%
	\$ 705,816	\$ 660,910	\$ 44,906	6.8%

Department Expenditures	2025/26 Budget	2024/25 Budget	Change from 2024/25 to 2025/26 Budget	% Change from 2024/25 to 2025/26 Budget
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Solar				
Material Goods and Supplies	\$ 12,500	\$ 12,500	\$ -	100.0%
Insurance	\$ 11,753	\$ 11,194	\$ 559	100.0%
Transfers to Own Funds	\$ 31,923	\$ 32,203	-\$ 280	100.0%
	\$ 56,176	\$ 55,897	\$ 279	0.5%

Rural Lights				
Contracted Services	\$ 7,800	\$ 10,000	-\$ 2,200	-22.0%
Utilities	\$ 44,798	\$ 44,798	\$ -	0.0%
Transfers to Own Funds	\$ 28,492	\$ 28,492	\$ -	0.0%
	\$ 81,090	\$ 83,290	-\$ 2,200	-2.6%

Sunset Residential				
Interest on Long Term Debt	\$ 224,873	\$ 244,084	-\$ 19,211	-7.9%
Principal on Long Term Debt	\$ 614,115	\$ 614,115	\$ -	0.0%
	\$ 838,988	\$ 858,199	-\$ 19,211	-2.2%

Villages				
Transmission Taxes for Other Governments	\$ 313,306	\$ 298,986	\$ 14,320	4.8%
	\$ 313,306	\$ 298,986	\$ 14,320	4.8%

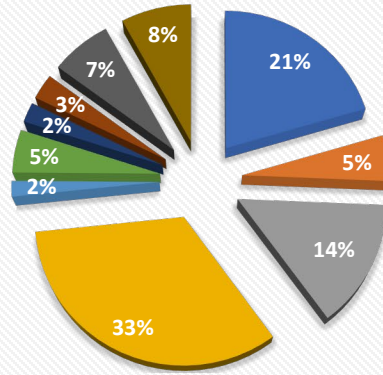
Total Department Expenditures	\$ 41,060,201	\$ 38,935,554	\$ 2,124,647	5.5%
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2025/26 General Operating Budget – Summary by Object

Expenditures by Object	2025/26 Budget	% of Total	2024/25 Budget	% of Total
Salaries and Benefits	\$ 8,391,805	20.4%	\$ 7,916,433	20.3%
Travel and Professional Development	\$ 323,070	0.8%	\$ 366,829	0.9%
Material Goods and Supplies	\$ 2,144,519	5.2%	\$ 2,032,103	5.2%
Contracted Services	\$ 5,890,019	14.3%	\$ 5,746,976	14.8%
Professional Services	\$ 727,659	1.8%	\$ 947,912	2.4%
Goods and Services From Public Sector	\$ 13,695,658	33.4%	\$ 12,800,505	32.9%
Advertising and Promotions	\$ 58,175	0.1%	\$ 78,694	0.2%
Insurance	\$ 779,566	1.9%	\$ 720,778	1.9%
Utilities	\$ 2,003,524	4.9%	\$ 1,914,570	4.9%
Other Expenses	\$ 487,570	1.2%	\$ 456,073	1.2%
Grants and Transfer to Organizations	\$ 927,034	2.3%	\$ 1,033,596	2.7%
Tax Exemptions	\$ 752,394	1.7%	\$ 703,525	1.8%
Allowance for Doubtful Accounts	\$ 79,014	0.2%	\$ -	0.0%
Leases	\$ 27,000	0.1%	\$ 27,000	0.1%
Interest on Long Term Debt	\$ 436,711	1.1%	\$ 471,056	1.2%
Principal on Long Term Debt	\$ 1,197,527	2.9%	\$ 1,197,527	3.1%
Transfers to Own Funds	\$ 2,825,650	6.9%	\$ 2,222,991	5.7%
Transmission Taxes for Other Governments	\$ 313,306	0.8%	\$ 298,986	0.8%
Total Expenditures	\$ 41,060,201	100.0%	\$ 38,935,554	100.0%

2025/26 General Operating Budget – Summary by Object (Cont'd)

2025/26 Operating Expenditures by Object



- Salaries and Benefits (20.4%)
- Contracted Services (14.3%)
- Professional Services (1.8%)
- Grants and Transfer to Organizations (2.3%)
- Transfers to Own Funds (6.9%)
- Material Goods and Supplies (5.2%)
- Goods and Services From Public Sector (33.4%)
- Utilities (4.9%)
- Principal on Long Term Debt (2.9%)
- Other Expenses (less than 2%) (7.9%)

2025/26 General Capital Budget

General Capital Budget

<u>Projects</u>	<u>2025/26 Capital Budget</u>
<u>Equipment</u>	
Springhill Public Works Generator	(Carryover) 38,749
Springhill WWTP Screening Equipment Upgrade	(Carryover) 1,786,670
Springhill WWTP Weir Gate Replacement	(Carryover) 7,681
Springhill Wastewater Inflow & Infiltration	(Carryover) 35,000
Exit 1 Gateway Sign	(Carryover) 5,499
Highway "Welcome to Cumberland" Signage	(Carryover) 43,865
GPS Equipment	48,500
Gateway Entry Park Fort Lawrence	42,000
Capital Equipment for Plotter GIS - GPS/Planning/PW	20,125
	2,028,089
<u>Vehicles</u>	
Parrsboro Commercial Mower	65,000
Springhill Public Works 1/2 Ton Pickup Truck	75,000
Springhill Public Works Salt Truck	350,414
Hybrid SUV for Permits & Inspections	50,000
	540,414
<u>Buildings/Land</u>	
Springhill Service Centre - Office Entrance Improvements	(Carryover) 302,000
Springhill boiler replacement	(Carryover) 57,344
Springhill SC Flooring/Plumbing	(Carryover) 37,000
Transfer Station Upgrades	(Carryover) 50,000
Springhill WWTP Roof	128,525
Upper Nappan Heat Pump Replacement (Finance)	11,500
	586,369
<u>Streets/Sidewalks</u>	
Parrsboro Streets	450,000
Springhill Streets	700,000
Springhill Main Street - Design	250,000
Parrsboro Storm - Design	250,000
Whitehall Rd Guardrail	34,000
	1,684,000

Fire Department

Fire Station Replacement - Springhill	(Carryover)	6,611,875
Fire Apparatus	(Carryover)	360,750
SCBA		265,000
Air cylinders		54,500
Bunker Suits		76,000
TMR Radios		35,000
Pagers		34,500
Fire Apparatus		1,550,000
Jaws of life		60,000
Pugwash Fire Building Addition		45,000
SSC Fire new fire hose		20,000
Parrsboro new fire hose		7,000
VHF radios		22,000
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		9,141,625
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Recreation

Cape D'or	(Carryover)	162,374
Parrsboro Playground & Park Project	(Carryover)	51,809
Miners Hall ramp & front door replacement	(Carryover)	15,915
Campground electrical upgrades sites 61-68		40,000
Campground 50" mower		6,500
Campground 4 new seasonal meters		4,000
Campground new pads for sites 31-38		9,000
Recreation Wayfinding Signage		15,000
Campground culvert replacement		12,000
Community centre ice machine		3,000
		<hr/>
		319,598
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Total General Capital Budget **14,300,095**

2025/26 General Capital Funding

Capital Budget - General Capital Funding

General Capital

Capital from Revenue	500,125
Springhill Operating Reserve	73,749
General Operating Reserve	360,750
Springhill Sewer Reserve	197,599
Sewer Reserve	400,000
Landfill Reserve	1,865,403
Solid Waste Reserve	50,000
Fire Protection- Operating Reserve	79,252
Fire Protection- Capital Reserve	500,000
Capital Reserves	859,198
Grants - Federal/Provincial	923,335
Short Term Debt	2,661,875
Long Term Debt	2,000,000
Sustainable Services Growth Fund	227,000
Canada Community - Building Fund (formerly Gas Tax Fund)	3,600,000
Community Fundraising	1,809
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Total General Capital Funding	<u><u>14,300,095</u></u>

2027 - 2030 General Capital Budget

2026/2027

Parrsboro Streets	450,000
Springhill Streets	700,000
Dry Hydrants Advocate	60,000
Springhill Main st rehab	3,848,301
Fire Fighting Apparatus	1,500,000
Springhill Main/North St Culvert Replacement	850,000
Parrsboro Storm	2,268,308
Springhill McGee St Culvert Replacement	943,484
Wallace WWTP Upgrades	398,373
Wallace Fire Hall Addition	100,000
Gear Dryers	29,500
Roof Saw (SSC Fire)	6,500
Community centre roof reseal	150,000
Community centre accessible washroom doors	16,600
Campground septic hook up for 17 sites	7,000
DCMMCC Audio Equipment & Lighting	16,500
Joggins Log Cabin floor remediation/exterior door replacement	15,000
Wallace WWTP Plant De-Sludging and Aeration Upgrades	583,157
Parrsboro Reservoir Engineering Design and Spec	100,000
Parrsboro Main St/Eastern Ave Pedestrian Island/Accessibility Upgrades	195,000
Dump trail for 3/4 ton 8Ton	24,500
Deisel plate tamper Parrsboro	18,500
Forks for Parrsboro Loader	12,000
Upper Nappan Public Works 3/4 Ton Pickup Truck	81,346
Hybrid SUV for P&I x 1 @ 50,000	50,000
Parrsboro Playground and Park - Next phase	270,000
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	12,694,069
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2027/2028

Parrsboro Streets	450,000
Springhill Streets	700,000
Fire Fighting Apparatus	1,000,000
Amherst Marsh Lift Stations	472,000
Zamboni	193,000
Repair Concrete Walkway	20,500
Campground new entrance sign	5,000
Pugwash library garbage bin cement pad	6,000
Joggins Fossil heat pump and landscaping	12,000
Springhill tennis court	16,000
Vehicle and Equipment Replacement	500,000
Fire Hall Replacement	4,500,000
Parrsboro Aboiteau	1,000,000
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	8,874,500
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2028/2029

Parrsboro Streets	450,000
Springhill Streets	700,000
Fire Fighting Apparatus	1,000,000
Vehicle and Equipment Replacement	500,000
Parrsboro Library	3,300,000
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	5,950,000
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2029/2030

Parrsboro Streets	450,000
Springhill Streets	700,000
Fire Fighting Apparatus	1,000,000
Vehicle and Equipment Replacement	500,000
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	2,650,000
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