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**MUNICIPALITY OF THE COUNTY OF
CUMBERLAND**

OPERATING AND CAPITAL BUDGET REPORT

2026/2027

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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 2025/26 to 2026/27

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 7.6%, commercial accounts have increased by 3.5% and resource accounts have increased by 8.7% from 2025/26 to 2026/27.

Municipality of Cumberland				
<u>2026/27 General Operating Budget</u>				
<u>Change Taxable Assessment</u>				
	<u>2026/27</u>	<u>2025/26</u>	<u>Change</u>	<u>% Change</u>
Total Assessment				
Residential	\$ 2,053,219,600	\$ 1,908,729,600	\$ 144,490,000	7.6%
Resource	\$ 67,769,300	\$ 62,367,100	\$ 5,402,200	8.7%
Commercial	\$ 149,133,800	\$ 144,015,400	\$ 5,028,400	3.5%
	<u>\$ 2,270,122,700</u>	<u>\$ 2,115,112,100</u>	<u>\$ 154,920,600</u>	<u>7.3%</u>
Springhill Area Rate				
Residential	\$ 129,508,400	\$ 120,108,300	\$ 9,400,100	7.8%
Resource	\$ 325,300	\$ 291,200	\$ 34,100	11.7%
Commercial	\$ 10,014,900	\$ 9,251,800	\$ 763,100	8.2%
	<u>\$ 139,848,600</u>	<u>\$ 129,651,300</u>	<u>\$ 10,197,300</u>	<u>7.9%</u>
Parrsboro Area Rate				
Residential	\$ 90,795,100	\$ 85,650,500	\$ 5,144,600	6.0%
Resource	\$ 1,177,100	\$ 1,043,100	\$ 134,000	12.8%
Commercial	\$ 7,937,700	\$ 7,656,800	\$ 280,900	3.7%
	<u>\$ 99,909,900</u>	<u>\$ 94,340,400</u>	<u>\$ 5,559,500</u>	<u>5.9%</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 new assessment, the current year tax rate and uniform charges. The bill is due approximately 30 days after 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 services performed by the Financial Services department. The general rate for residential, commercial and resource remained the same for 2026/2027.
- 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 2026/27.
- 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 2026/27.

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>2026/27</u>	<u>2025/26</u>
General Rate	<u>\$1.17</u>	\$1.17
Springhill Area Rate	<u>\$0.48</u>	<u>\$0.48</u>
Total	<u>\$1.65</u>	\$1.65

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

Commercial:	<u>2026/27</u>	<u>2025/26</u>
General Rate	<u>\$2.74</u>	\$2.74
Springhill Area Rate	<u>\$1.19</u>	<u>\$1.19</u>
Total	<u>\$3.93</u>	\$3.93

Tax Rates (Cont'd)

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

Residential:	<u>2026/27</u>	<u>2025/26</u>
General Rate	\$1.17	\$1.17
Parrsboro Area Rate	<u>\$0.48</u>	<u>\$0.48</u>
Total	\$1.65	\$1.65

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

Commercial:	<u>2026/27</u>	<u>2025/26</u>
General Rate	\$2.74	\$2.74
Parrsboro Area Rate	<u>\$1.19</u>	<u>\$1.19</u>
Total	\$3.93	\$3.93

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

	<u>2026/27</u>	<u>2025/26</u>
Residential General Rate	\$1.17	\$1.17
Commercial General Rate	\$2.74	\$2.74

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 2026/27 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>2026/2027</u>	<u>2025/2026</u>
<u>Per Unit:</u>		
Rural Systems (Amherst Marsh, Biggs Drive, Joggins, Maccan, Pugwash, River Hebert, Wallace)	\$508	\$484
Joggins Extension	\$647	\$616
Springhill/Athol Road	\$306	\$292
<u>Per Cubic Metre:</u>		
Parrsboro	\$3.07	\$2.92
<u>Flat Rate per Property:</u>		
Parrsboro Vacant Land	\$58	\$56

3. **Rural Street Lights**

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

- For the 2026/27 fiscal year the Rural Street Lights rate will remain at \$33.49 per property.

4. **Private Roads Rate**

- For the 2026/27 fiscal year the Jackson’s Point Road Association rate for the maintenance and improvement of the road will remain at \$40 per assessment account.
- There is a new rate for the Gilbert Hill Roads Maintenance Association. For the 2026/27 fiscal year the Gilbert Hill Roads Maintenance Association rate for the maintenance and improvement of the road will be \$289 per assessment account.

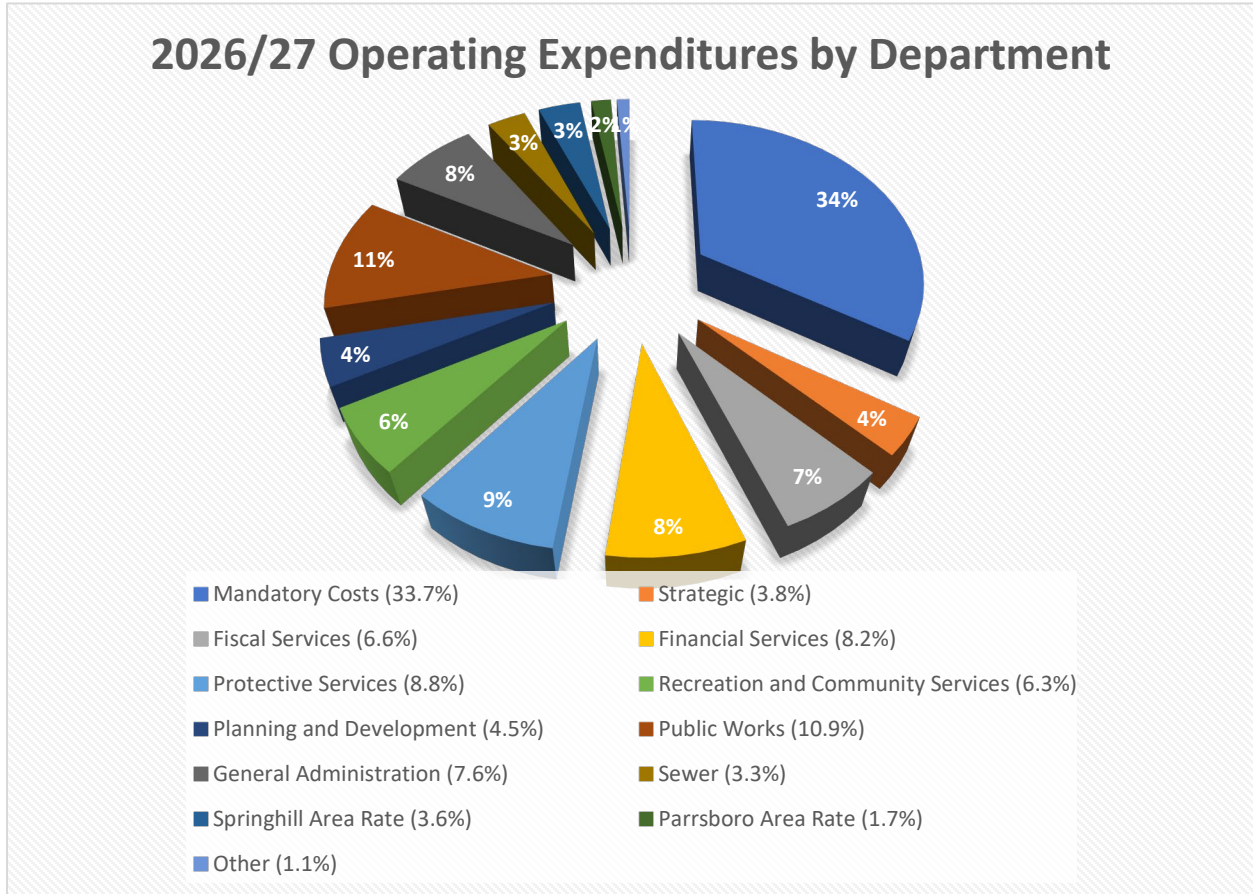
5. **Village Tax Rates**

Pugwash Village Commission

Residential/Resource \$0.38 per \$100 of assessment (increase of \$0.01)

Commercial \$0.45 per \$100 of assessment (increase of \$0.01)

2026/27 General Operating Budget – Summary (Cont'd)



2026/27 General Operating Budget – Department Comparative

Department Expenditures	2026/27 Budget	2025/26 Budget	Change from 2025/26 to 2026/27 Budget	% Change from 2025/26 to 2026/27 Budget
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Mandatory Costs				
Contracted Services	\$ 22,440	\$ 17,250	\$ 5,190	30.1%
Professional Services	\$ 13,484	\$ 13,484	\$ -	0.0%
Goods and Services From Public Sector	\$ 14,538,301	\$ 13,695,658	\$ 842,643	6.2%
	\$ 14,574,225	\$ 13,726,392	\$ 847,833	6.2%

Strategic				
Material Goods and Supplies	\$ 170,467	\$ 98,000	\$ 72,467	73.9%
Contracted Services	\$ 962,691	\$ 992,691	-\$ 30,000	-3.0%
Professional Services	\$ 455,253	\$ 430,000	\$ 25,253	5.9%
	\$ 1,588,411	\$ 1,520,691	\$ 67,720	4.5%

Fiscal Services				
Transfers to Own Funds	\$ 2,873,857	\$ 2,401,544	\$ 472,313	19.7%
	\$ 2,873,857	\$ 2,401,544	\$ 472,313	19.7%

Financial Services				
Salaries and Benefits	\$ 1,135,263	\$ 1,061,964	\$ 73,299	6.9%
Travel and Professional Development	\$ 23,000	\$ 20,500	\$ 2,500	12.2%
Material Goods and Supplies	\$ 77,800	\$ 77,800	\$ -	0%
Contracted Services	\$ 40,144	\$ 41,017	-\$ 873	-2.1%
Professional Services	\$ 144,775	\$ 144,775	\$ -	0%
Utilities	\$ 5,970	\$ 5,970	\$ -	0%
Other Expenses	\$ 460,107	\$ 449,045	\$ 11,062	2.5%
Tax Exemptions	\$ 830,589	\$ 734,113	\$ 96,476	-5.7%
Loss on Assessment Appeals	\$ 160,000	\$ 79,014	\$ 80,986	102.5%
Interest on Long Term Debt	\$ 172,329	\$ 185,875	-\$ 13,546	-7.3%
Principal on Long Term Debt	\$ 491,650	\$ 491,650	\$ -	0.0%
	\$ 3,541,627	\$ 3,291,723	\$ 249,904	7.6%

Department Expenditures	2026/27 Budget	2025/26 Budget	Change from 2025/26 to 2026/27 Budget	% Change from 2025/26 to 2026/27 Budget
Protective Services				
Salaries and Benefits	\$ 763,730	\$ 736,879	\$ 26,851	3.6%
Travel and Professional Development	\$ 115,120	\$ 83,320	\$ 31,800	38.2%
Material Goods and Supplies	\$ 409,366	\$ 351,801	\$ 57,565	16.4%
Contracted Services	\$ 566,759	\$ 542,014	\$ 24,745	4.6%
Professional Services	\$ 80,000	\$ -	\$ 80,000	100%
Advertising and Promotions	\$ 75	\$ 75	\$ -	0%
Insurance	\$ 526,876	\$ 477,223	\$ 49,653	10.4%
Utilities	\$ 1,117,214	\$ 1,115,566	\$ 1,648	0.1%
Other Expenses	\$ 27,625	\$ 32,375	-\$ 4,750	-14.7%
Grants and Transfer to Organizations	\$ 20,000	\$ 62,924	-\$ 42,924	-68.2%
Interest on Long Term Debt	\$ 75,644	\$ -	\$ 75,644	100%
Principal on Long Term Debt	\$ 100,000	\$ -	\$ 100,000	100%
	\$ 3,802,409	\$ 3,402,177	\$ 400,232	11.8%

Recreation and Community Services				
Salaries and Benefits	\$ 1,859,314	\$ 1,652,148	\$ 207,166	12.5%
Travel and Professional Development	\$ 36,965	\$ 35,265	\$ 1,700	4.8%
Material Goods and Supplies	\$ 269,400	\$ 244,150	\$ 25,250	10.3%
Contracted Services	\$ 156,425	\$ 145,230	\$ 11,195	7.7%
Professional Services	\$ 3,500	\$ 1,500	\$ 2,000	133.3%
Advertising and Promotions	\$ 2,600	\$ 2,600	\$ -	0%
Insurance	\$ 77,708	\$ 72,738	\$ 4,970	6.8%
Utilities	\$ 284,928	\$ 272,121	\$ 12,807	4.7%
Grants and Transfer to Organizations	\$ 18,300	\$ 18,300	\$ -	0%
	\$ 2,709,140	\$ 2,444,052	\$ 265,088	10.8%

Department Expenditures	2026/27 Budget	2025/26 Budget	Change from 2025/26 to 2026/27 Budget	% Change from 2025/26 to 2026/27 Budget
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Planning and Development				
Salaries and Benefits	\$ 1,548,341	\$ 1,408,698	\$ 139,643	9.9%
Travel and Professional Development	\$ 61,937	\$ 53,037	\$ 8,900	16.8%
Material Goods and Supplies	\$ 97,792	\$ 109,642	- \$ 11,850	-10.8%
Contracted Services	\$ 15,000	\$ 13,000	\$ 2,000	15.4%
Professional Services	\$ 57,500	\$ 17,500	\$ 40,000	228.6%
Advertising and Promotions	\$ 13,500	\$ 10,500	\$ 3,000	28.6%
Insurance	\$ 9,209	\$ 8,574	\$ 635	7.4%
Utilities	\$ 6,811	\$ 6,411	\$ 400	6.2%
Other Expenses	\$ 1,050	\$ 750	\$ 300	40.0%
Grants and Transfer to Organizations	\$ 119,650	\$ 117,189	\$ 2,461	2.1%
	\$ 1,930,790	\$ 1,745,301	\$ 185,489	10.6%

Public Works				
Salaries and Benefits	\$ 441,935	\$ 430,278	\$ 11,657	2.7%
Travel and Professional Development	\$ 4,700	\$ 4,700	\$ -	0%
Material Goods and Supplies	\$ 103,700	\$ 100,636	\$ 3,064	3.0%
Contracted Services	\$ 3,928,869	\$ 3,971,341	- \$ 42,470	-1.1%
Professional Services	\$ 36,500	\$ 36,500	\$ -	0%
Insurance	\$ 27,012	\$ 26,225	\$ 787	3.0%
Utilities	\$ 196,331	\$ 191,795	\$ 4,536	2.4%
Interest on Long Term Debt	\$ 1,128	\$ 1,323	- \$ 195	-14.7%
Principal on Long Term Debt	\$ 14,720	\$ 14,720	\$ -	0.0%
Transfers to Own Funds	\$ 2,867	\$ 2,867	\$ -	0.0%
	\$ 4,757,762	\$ 4,780,385	- \$ 22,623	-0.5%

Department Expenditures	2026/27 Budget	2025/26 Budget	Change from 2025/26 to 2026/27 Budget	% Change from 2025/26 to 2026/27 Budget
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General Administration				
Salaries and Benefits	\$ 1,547,298	\$ 1,390,699	\$ 156,600	11.3%
Travel and Professional Development	\$ 107,350	\$ 114,048	-\$ 6,698	-5.9%
Material Goods and Supplies	\$ 292,750	\$ 280,840	\$ 11,910	4.2%
Contracted Services	\$ 140,000	\$ 95,600	\$ 44,400	46.4%
Professional Services	\$ 54,000	\$ 59,000	-\$ 5,000	-8.5%
Advertising and Promotions	\$ 39,500	\$ 45,000	-\$ 5,500	-12.2%
Insurance	\$ 86,574	\$ 87,123	-\$ 549	-0.6%
Utilities	\$ 14,220	\$ 13,265	\$ 955	7.2%
Other Expenses	\$ 7,100	\$ 5,400	\$ 1,700	31.5%
Grants and Transfer to Organizations	\$ 965,556	\$ 728,621	\$ 236,935	32.5%
Leases	\$ 29,000	\$ 27,000	\$ 2,000	7.4%
Transfers to Own Funds	\$ 20,000	\$ 20,000	\$ -	0.0%
	\$ 3,303,348	\$ 2,866,596	\$ 436,752	15.2%

Sewer				
Salaries and Benefits	\$ 817,125	\$ 762,006	\$ 55,119	7.2%
Travel and Professional Development	\$ 4,700	\$ 4,700	\$ -	0.0%
Material Goods and Supplies	\$ 235,860	\$ 244,360	-\$ 8,500	-3.5%
Contracted Services	\$ 47,375	\$ 47,375	\$ -	0.0%
Professional Services	\$ 9,900	\$ 9,900	\$ -	0.0%
Insurance	\$ 37,822	\$ 30,391	\$ 7,431	24.5%
Utilities	\$ 238,141	\$ 235,918	\$ 2,223	0.9%
Interest on Long Term Debt	\$ 1,877	\$ 2,342	-\$ 465	-19.9%
Principal on Long Term Debt	\$ 24,500	\$ 47,000	-\$ 22,500	-47.9%
Transfers to Own Funds	\$ 6,429	\$ 6,429	\$ -	0.0%
	\$ 1,423,729	\$ 1,390,421	\$ 33,308	2.4%

Department Expenditures	2026/27 Budget	2026/27 Budget	Change from 2025/26 to 2026/27 Budget	% Change from 2025/26 to 2026/27 Budget
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Springhill Area Rate				
Salaries and Benefits	\$ 608,279	\$ 603,700	\$ 4,579	0.8%
Travel and Professional Development	\$ 3,500	\$ 3,500	\$ -	0%
Material Goods and Supplies	\$ 436,600	\$ 407,150	\$ 29,450	7.2%
Contracted Services	\$ 13,200	\$ 5,200	\$ 8,000	153.8%
Professional Services	\$ 15,000	\$ 15,000	\$ -	0%
Insurance	\$ 34,746	\$ 38,785	-\$ 4,039	-10.4%
Utilities	\$ 92,749	\$ 92,104	\$ 645	0.7%
Tax Exemptions	\$ 789	\$ 1,975	-\$ 1,186	100.0%
Allowance for Doubtful	\$ 4,000	\$ -	\$ 4,000	100.0%
Transfers to Own Funds	\$ 348,651	\$ 328,129	\$ 20,522	6.3%
	\$ 1,557,514	\$ 1,495,543	\$ 61,971	4.1%

Parrsboro Area Rate				
Salaries and Benefits	\$ 348,048	\$ 345,433	\$ 2,615	0.8%
Travel and Professional Development	\$ 4,000	\$ 4,000	\$ -	0%
Material Goods and Supplies	\$ 217,390	\$ 217,640	-\$ 250	-0.1%
Contracted Services	\$ 28,500	\$ 11,500	\$ 17,000	147.8%
Insurance	\$ 26,142	\$ 26,754	-\$ 612	-2.3%
Utilities	\$ 25,577	\$ 25,577	\$ -	0%
Tax Exemptions	\$ 16,663	\$ 16,307	\$ 356	100.0%
Allowance for Doubtful	\$ 1,500	\$ -	\$ 1,500	100.0%
Interest on Long Term Debt	\$ 21,127	\$ 22,298	-\$ 1,171	-5.3%
Principal on Long Term Debt	\$ 30,042	\$ 30,042	\$ -	0%
Transfers to Own Funds	\$ 11,038	\$ 6,265	\$ 4,773	76.2%
	\$ 730,027	\$ 705,816	\$ 24,211	3.4%

Department Expenditures	2026/27 Budget	2025/26 Budget	Change from 2025/26 to 2026/27 Budget	% Change from 2025/26 to 2026/27 Budget
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Solar				
Material Goods and Supplies	\$ 12,500	\$ 12,500	\$ -	0%
Insurance	\$ 11,104	\$ 11,753	-\$ 649	-5.5%
Transfers to Own Funds	\$ 31,693	\$ 31,923	-\$ 230	-0.7%
	\$ 55,297	\$ 56,176	-\$ 879	-1.6%

Rural Lights				
Contracted Services	\$ 7,800	\$ 7,800	\$ -	0%
Utilities	\$ 44,798	\$ 44,798	\$ -	0%
Transfers to Own Funds	\$ 28,492	\$ 28,492	\$ -	0%
	\$ 81,090	\$ 81,090	\$ -	0%

Sunset Residential (Note 1)				
Interest on Long Term Debt	\$ -	\$ 224,873	-\$ 224,873	-100.0%
Principal on Long Term Debt	\$ -	\$ 614,115	-\$ 614,115	-100.0%
	\$ -	\$ 838,988	-\$ 838,988	-100.0%

Villages				
Transmission Taxes for Other Governments	\$ 328,818	\$ 313,306	\$ 15,512	5.0%
	\$ 328,818	\$ 313,306	\$ 15,512	5.0%

Total Department Expenditures	\$ 43,258,044	\$ 41,060,201	\$ 2,197,843	5.4%
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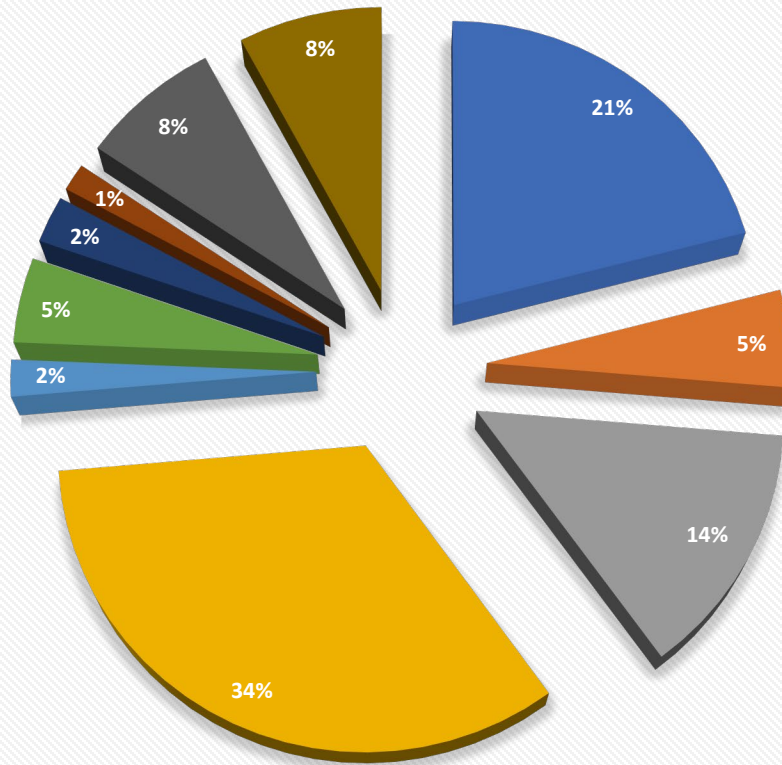
Note 1 – Sunset Residential cost center includes debenture payments that the Municipality had previously guaranteed. The debenture payments were reimbursed to the Municipality by Sunset. Payments are now being made directly by Sunset on the debentures. There were no net expenses to the Municipality from these debenture payments.

2026/27 General Operating Budget – Summary by Object

Expenditures by Object	2026/27 Budget	% of Total	2025/26 Budget	% of Total
Salaries and Benefits	\$ 9,069,333	21.0%	\$ 8,391,805	20.4%
Travel and Professional Development	\$ 361,272	0.8%	\$ 323,070	0.8%
Material Goods and Supplies	\$ 2,323,625	5.4%	\$ 2,144,519	5.2%
Contracted Services	\$ 5,929,206	13.7%	\$ 5,890,019	14.3%
Professional Services	\$ 869,912	2.0%	\$ 727,659	1.8%
Goods and Services from Public Sector	\$ 14,538,298	33.6%	\$ 13,695,658	33.3%
Advertising and Promotions	\$ 55,675	0.1%	\$ 58,175	0.1%
Insurance	\$ 837,192	1.9%	\$ 779,566	1.9%
Utilities	\$ 2,026,739	4.7%	\$ 2,003,524	4.9%
Other Expenses	\$ 495,882	1.1%	\$ 487,570	1.2%
Grants and Transfer to Organizations	\$ 1,123,506	2.6%	\$ 927,034	2.3%
Tax Exemptions	\$ 848,041	2.0%	\$ 681,408	1.7%
Allowance for Doubtful Accounts	\$ 165,500	0.4%	\$ 100,000	0.2%
Leases	\$ 29,000	0.1%	\$ 27,000	0.1%
Interest on Long Term Debt	\$ 272,104	0.6%	\$ 436,711	1.1%
Principal on Long Term Debt	\$ 660,912	1.5%	\$ 1,197,527	2.9%
Transfers to Own Funds	\$ 3,323,026	7.7%	\$ 2,875,650	7.0%
Transmission Taxes for Other Governments	\$ 328,821	0.8%	\$ 313,306	0.8%
Total Expenditures	\$ 43,258,044	100.0%	\$ 41,060,201	100.0%

2026/27 General Operating Budget – Summary by Object (Cont'd)

2026/27 Operating Expenditures by Object



- Salaries and Benefits (21.0%)
- Contracted Services (13.7%)
- Professional Services (2.0%)
- Grants and Transfer to Organizations (2.6%)
- Transfers to Own Funds (7.7%)
- Material Goods and Supplies (5.4%)
- Goods and Services From Public Sector (33.6%)
- Utilities (4.7%)
- Principal on Long Term Debt (1.5%)
- Other Expenses (less than 2%) (7.8%)

2026/27 General Capital Budget

General Capital Budget

<u>Projects</u>	<u>2026/27 Capital Budget</u>
<u>Equipment</u>	
Springhill Public Works Generator	(Carryover) 35,939
Springhill WWTP Screening Equipment Upgrade	(Carryover) 1,719,225
Plotter GIS – GPS Equipment	(Carryover) 20,125
Parrsboro loader forks	13,453
Parrsboro diesel plate compactor	19,415
Parrsboro Public Works dump trailer	15,800
Springhill Public Works float trailer	21,205
	1,845,162
<u>Vehicles</u>	
Parrsboro Sidewalk Plow	204,457
Upper Nappan ¾ Ton	89,107
Fleet Vehicle for P&I (Hybrid or Electric)	65,000
Vehicle for IT Employees	55,000
	413,564
<u>Buildings/Land</u>	
Springhill Service Centre - Office Entrance Improvements	(Carryover) 289,745
Springhill boiler replacement	(Carryover) 57,344
Gateway Entry Park Fort Lawrence	(Carryover) 12,864
Gateway Park – Ft Lawrence Phase 3	25,000
Explore Cumberland Way Finding Tourism Signage	50,000
Ft Lawrence Gateway Hwy Business/Tourism Signage	15,000
	449,953
<u>Streets/Sidewalks</u>	
Springhill Main Street - Design	(Carryover) 225,224
Parrsboro Storm - Design	(Carryover) 50,000
Parrsboro Streets	308,000
Parrsboro Sidewalk Upgrading	142,000
Springhill Streets	1,301,595
Springhill Sidewalk Upgrading	368,000
Parrsboro Main St Eastern Ave Island	195,000
	2,589,819

General Capital Budget (Cont'd)

Fire Department

Fire Apparatus (24/25)	(Carryover)	88,976
Fire Fighting Apparatus (25/26)	(Carryover)	1,432,621
VHF Radios (Parrsboro/Tidnish)	(Carryover)	17,495
Dry Hydrants Advocate		60,000
Fire Apparatus		1,557,860
Fire Hall Replacement River Hebert		3,635,009
Wallace Fire Hall Addition		103,857
Gear Dryers		30,119
Roof Saw (Springhill Fire)		6,751
SCBA		275,222
Air Cylinders		83,851
Turnout Gear		91,395
TMR Radios		72,700
Hydraulic Rescue Tools (Truemanville)		83,086
VHF Radios (Various Departments)		22,849
Back-up Paging Systems & Communication Repairs		41,543
Pugwash Breath Air Compressor Fill Station		67,507
Upper Nappan Garage door Raised		17,136
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		7,687,977 <hr/> <hr/>

Recreation

Parrsboro Playground & Park Project	(Carryover)	13,379
DCMMCC Roof Reseal		160,000
DCMMCC Accessible Washroom Doors (x4)		16,600
Glooscap Campground Septic Hook up for 17 sites		7,000
DCMMCC Audio Equipment & Lighting		17,000
DCMMCC LED Lights		13,000
Pit Pond Improvements		12,000
Cape d'Or Improvements		75,000
Springhill Seniors Centre Heat Pump		13,000
Pugwash Library Solid Waste Cement Pad		6,000
Campground Lighting Improvements		10,000
Outdoor Audio System - Parrsboro		9,000
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		351,979 <hr/> <hr/>

Total General Capital Budget		13,338,454 <hr/> <hr/>
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2026/27 General Capital Funding

Capital Budget - General Capital Funding

General Capital

Capital from Revenue	498,351
Springhill Operating Reserve	469,684
Parrsboro Operating Reserve	45,777
General Operating Reserve	125,326
Glooscap Reserve	10,045
Economic Development Reserve	165,000
Sewer Reserve	400,000
Springhill Sewer Reserve	197,599
Landfill Reserve	1,253,357
Capital Reserves	417,698
Fire Protection - Capital Reserve	2,402,530
Grants - Federal/Provincial	1,083,185
Short Term Debt	275,224
Long Term Debt	4,842,869
Canada Community - Building Fund (formerly Gas Tax Fund)	1,150,000
Community Fundraising	1,809
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Total General Capital Funding	<u><u>13,338,454</u></u>

2026/27 Capital Contingent Projects

Capital Projects – Contingent on Funding

Contingent Projects

Main/North Culvert	935,000
Parrsboro Storm Phase 1	2,954,788
Springhill Main St Rehab	5,610,904
Wallace WWTP de-sludge and aeration	641,472
Parrsboro Park	294,000
EV Charging – 3 Level II Charge Stations	120,000
Geothermal Test Well - Springhill	300,000
Structural Protection Unit - Pugwash	212,000
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Total Contingent Projects	<u><u>11,068,164</u></u>

2028 - 2031 General Capital Budget

2027/2028

DCMMCC Zamboni (ordered in 2026/2027)	193,000
Parrsboro Streets	450,000
Springhill Streets	700,000
DCMMCC Concrete Walkway Repair	20,500
Campground New Entrance Sign	6,000
Springhill Tennis Court Improvements	16,000
Campground Holding Tank Repair	20,000
Campground Beach Access Erosion Mitigation	15,000
DCMMCC Mower & Bagger	7,200
Sidewalks	150,000
Fire Fighting Apparatus	1,500,000
Amherst Marsh Lift Stations	472,000
Joggins Fossil Heat Pump & Landscaping	12,000
McGee Culvert	943,484
Wallace WWTP UV Upgrades	398,373
Fire Admin Vehicle 2026 Silverado 1500 LT	74,777
Springhill Training Grounds/Facility	103,857
Maintenance for Pugwash Training Ground	31,157
Parrsboro Library	3,300,000
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	8,413,348
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2028/2029

Parrsboro Streets	450,000
Springhill Streets	700,000
Fire Fighting Apparatus	1,000,000
Sidewalks	100,000
Vehicle and Equipment Replacement	500,000
Parrsboro Aboiteau	1,000,000
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	3,750,000
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2028 - 2031 General Capital Budget (Cont'd)

2029/2030

Parrsboro Streets	450,000
Springhill Streets	700,000
Sidewalks	100,000
Fire Fighting Apparatus	1,000,000
Vehicle and Equipment Replacement	500,000
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	2,750,000
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2030/2031

Parrsboro Fire Hall	3,500,000
Parrsboro Streets	450,000
Springhill Streets	700,000
Sidewalks	100,000
Fire Fighting Apparatus	1,000,000
Vehicle and Equipment Replacement	500,000
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	6,250,000
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