MUNICIPALITY OF THE COUNTY OF CUMBERLAND

OPERATING AND CAPITAL BUDGET REPORT

2023/2024

municipality of cumberland

TABLE OF CONTENTS

* Governance & the Budget Process, page 2

* Assessment Changes 2022/23 to 2023/24, page 3

* Tax Rates:

General, page 4

* Other Rates:

Deed Transfer Tax, page 5
Sewer Rates, page 5
Rural Street Lights, page 5
Private Road Rate, page 5
Village Tax Rates, page 5

* General Operating Budget:

2023/24 General Operating Budget - Summary, pages 6-7
2023/24 General Operating Budget Department Comparatives, pages 8-13
2023/24 General Operating Budget – Summary by Object, pages 14-15

* Capital Budget:

2023/24 Water & General Capital Budgets, pages 16 – 18
2023/24 Water & General Capital Budgets Funding, page 19
2025-2028 Water & General Capital Budget Plan, page 20

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 budget is 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 2022/23 to 2023/24

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 12.1%, commercial accounts have increased by 14.8% and resource accounts have increased by 9.0% from 2022/23 to 2023/24.

Municipality of Cumberland
2023/24 General Operating Budget
Taxable Assessment Change

	2023/24	2022/23	Change	% Change
Total Assessment				
Residential	$ 1,621,759,800	$ 1,446,158,700	$ 175,601,100	12.1%
Resource	$ 54,678,600	$ 50,167,500	$ 4,511,100	9.0%
Commercial	$ 134,418,000	$ 117,046,300	$ 17,371,700	14.8%
	$ 1,810,856,400	$ 1,613,372,500	$ 197,483,900	12.2%
Springhill Area Rate				
Residential	$ 101,719,400	$ 90,223,200	$ 11,496,200	12.7%
Resource	$ 230,700	$ 218,600	$ 12,100	5.5%
Commercial	$ 8,366,100	$ 7,757,900	$ 608,200	7.8%
	$ 110,316,200	$ 98,199,700	$ 12,116,500	12.3%
Parrsboro Area Rate				
Residential	$ 70,967,200	$ 65,303,500	$ 5,663,700	8.7%
Resource	$ 1,012,600	$ 963,500	$ 49,100	5.1%
Commercial	$ 6,621,800	$ 6,334,400	$ 287,400	4.5%
	$ 78,601,600	$ 72,601,400	$ 6,000,200	8.3%

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 Corporate Services department. The general rate for residential decreased by $0.03 and for commercial decreased by $0.05 for fiscal 2023/24.

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, snow plowing and removal, storm water management, sidewalk and curb repairs. The Springhill Area Rate stayed the same in 2023/24.

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, snow plowing and removal, storm water management, sidewalk and curb repairs. The Springhill Area Rate stayed the same in 2023/24.

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

Residential:	**2023/24**	2022/23
General Rate	**$1.14**	$1.17
Springhill Area Rate	**$0.48**	$0.48
Parrsboro Area Rate	**$0.48**	$0.48

Commercial:	**2023/24**	2022/23
General Rate	**$2.71**	$2.76
Springhill Area Rate	**$1.19**	$1.19
Parrsboro Area Rate	**$1.19**	$1.19

municipality of cumberland

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 2023/24 fiscal year the deed transfer tax will remain the same at 1.5%

2. Sewer Rates

   Sewer services in the Municipality are charged a sewer base charge for customers that receive this service. The rates are as follows:

	2023/2024	2022/23
Per Unit:		
Rural Systems	**$439**	$439
(Amherst Marsh, Biggs Drive, Joggins, Maccan, Pugwash, River Hebert, Wallace)		
Joggins Extension	**$559**	$559
Springhill/Athol Road	**$265**	$265
Per Cubic Metre:		
Parrsboro	**$2.65**	$2.65
Flat Rate per Property:		
Parrsboro Vacant Land	**$50**	$50

3. Rural Street Lights

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

   - For the 2023/24 fiscal year the Rural Street Lights rate will remain at $33.49 per property.

4. Private Roads Rate

   - For the 2023/24 fiscal year the Jackson's Point Road Association rate for the maintenance and improvement of the road will remain at $34.16 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

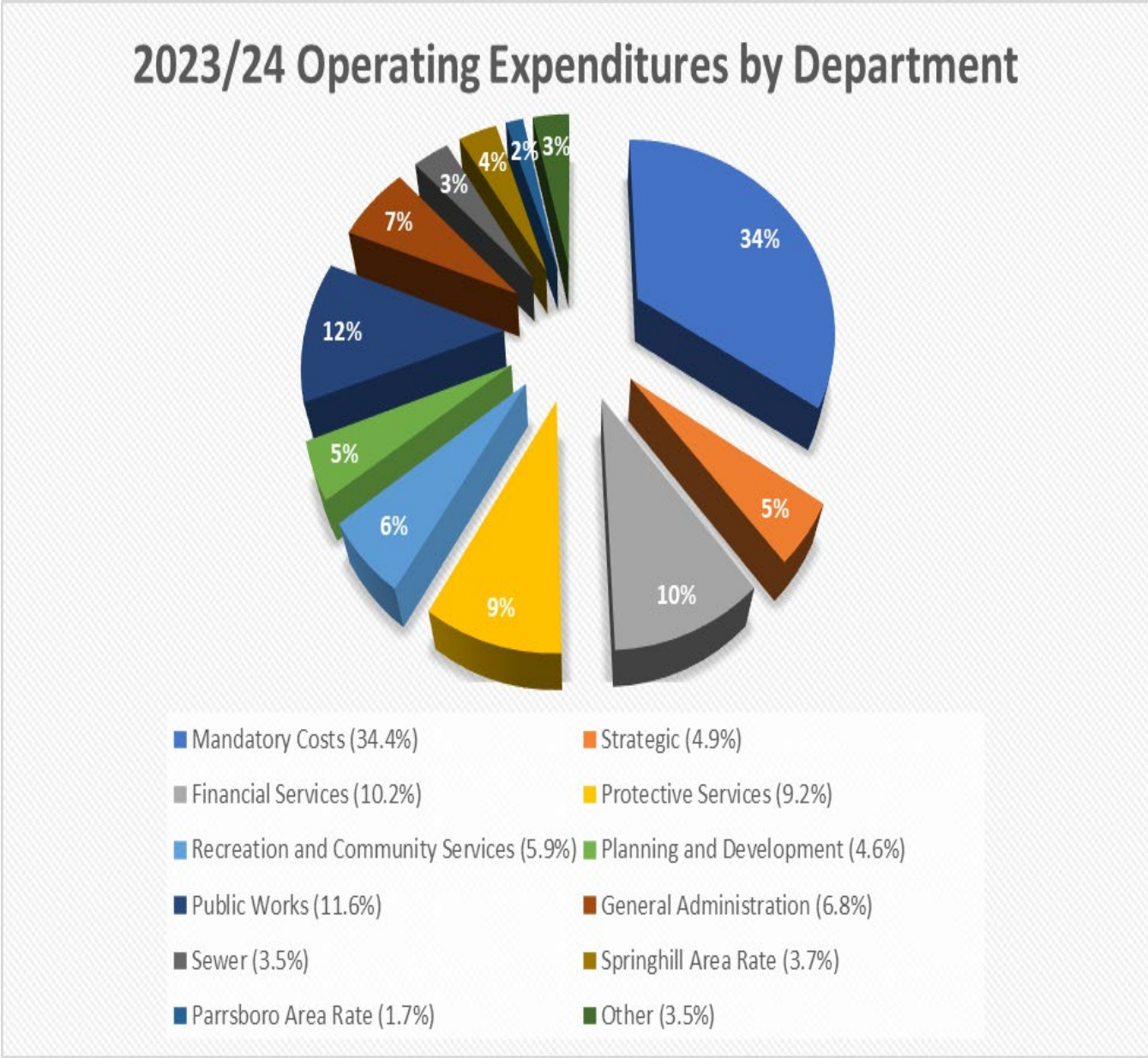
   Pugwash Village Commission
   Residential/Resource $0.35 per $100 of assessment
   Commercial $0.42 per $100 of assessment

2023/24 General Operating Budget – Summary

Revenue		2023/24 Budget	% of Total	2022/23 Budget	% of Total
Taxes		$ 27,329,391	75.1%	$ 25,222,860	74.4%
Grants in Lieu of Taxes		$ 2,102,421	5.8%	$ 1,958,570	5.8%
Sales of Services		$ 537,537	1.5%	$ 515,704	1.5%
Other Revenue from Own Sources		$ 961,833	2.6%	$ 975,273	2.9%
Unconditional Grants		$ 1,902,444	5.2%	$ 1,879,594	5.5%
Conditional Grants		$ 387,050	1.1%	$ 443,304	1.3%
Other Transfers		$ 2,922,639	8.0%	$ 2,676,511	7.9%
Collections for Other Governments		$ 263,346	0.7%	$ 242,069	0.7%
Total Revenue		**$ 36,406,661**	**100.0%**	**$ 33,913,885**	**100.0%**

Expenditures by Department	Page #	2023/24 Budget	% of Total	2022/23 Budget	% of Total
Mandatory Costs	11	$ 12,509,502	34.4%	$ 11,846,106	34.9%
Strategic	11	$ 1,796,611	4.9%	$ 1,697,556	5.0%
Financial Services	11	$ 3,702,330	10.2%	$ 3,358,425	9.9%
Protective Services	12	$ 3,340,475	9.2%	$ 3,293,463	9.7%
Recreation and Community Services	12	$ 2,163,524	5.9%	$ 1,831,470	5.4%
Planning and Development	13	$ 1,670,891	4.6%	$ 1,249,587	3.7%
Public Works	13	$ 4,236,086	11.6%	$ 3,632,722	10.7%
General Administration	14	$ 2,475,498	6.8%	$ 2,487,105	7.3%
Sewer	14	$ 1,263,776	3.5%	$ 1,266,729	3.7%
Springhill Area Rate	15	$ 1,350,365	3.7%	$ 1,357,885	4.0%
Parrsboro Area Rate	15	$ 615,740	1.7%	$ 607,014	1.8%
Solar	16	$ 57,830	0.2%	$ 88,100	0.3%
Rural Lights	16	$ 83,290	0.2%	$ 81,337	0.2%
Sunset Residential	16	$ 877,397	2.4%	$ 874,317	2.6%
Villages	16	$ 263,346	0.7%	$ 242,069	0.7%
Total Expenditures		**$ 36,406,661**	**100.0%**	**$ 33,913,885**	**100.0%**

2023/24 General Operating Budget – Summary (Cont'd)



2023/24 General Operating Budget – Department Comparative

Department Expenditures	2023/24 Budget	2022/23 Budget	Change from 2022/23 to 2023/24 Budget	% Change from 2022/23 to 2023/24 Budget
Mandatory Costs				
Contracted Services	$ 15,000	$ 15,000	$ -	0.0%
Professional Services	$ 13,484	$ 3,000	$ 10,484	349.5%
Goods and Services From Public Sector	$ 12,481,018	$ 11,828,106	$ 652,912	5.5%
	$ 12,509,502	**$ 11,846,106**	**$ 663,396**	**5.6%**
Strategic				
Material Goods and Supplies	$ 101,275	$ 316,865	-$ 215,590	-68.0%
Contracted Services	$ 1,159,538	$ 952,691	$ 206,847	21.7%
Professional Services	$ 512,711	$ 398,000	$ 114,711	28.8%
Advertising and Promotions	$ 23,087	$ 30,000	-$ 6,913	-23.0%
	$ 1,796,611	**$ 1,697,556**	**$ 99,055**	**5.8%**
Financial Services				
Salaries and Benefits	$ 925,119	$ 908,181	$ 16,938	1.9%
Travel and Professional Development	$ 19,227	$ 11,117	$ 8,110	73.0%
Material Goods and Supplies	$ 3,900	$ 11,700	-$ 7,800	-66.7%
Contracted Services	$ 42,171	$ 48,757	-$ 6,586	-13.5%
Professional Services	$ 56,965	$ 68,727	-$ 11,762	-17.1%
Utilities	$ 6,302	$ 8,039	-$ 1,737	-21.6%
Other Expenses	$ 421,166	$ 398,803	$ 22,363	5.6%
Tax Exemptions	$ 519,602	$ 470,000	$ 49,602	10.6%
Allowance for Doubtful Accounts	$ -	$ 180,000	-$ 180,000	-100.0%
Interest on Short Term Debt	$ -	$ 5,000	-$ 5,000	-100.0%
Interest on Long Term Debt	$ 211,542	$ 223,642	-$ 12,100	-5.4%
Principal on Long Term Debt	$ 491,650	$ 491,650	$ -	0.0%
Transfers to Own Funds	$ 1,004,686	$ 532,809	$ 471,877	88.6%
	$ 3,702,330	**$ 3,358,425**	**$ 343,905**	**10.2%**

2023/24 General Operating Budget – Department Comparative (Cont'd)

Department Expenditures	2023/24 Budget	2022/23 Budget	Change from 2022/23 to 2023/24 Budget	% Change from 2022/23 to 2023/24 Budget
Protective Services				
Salaries and Benefits	$ 613,319	$ 585,962	$ 27,357	4.7%
Travel and Professional Development	$ 92,170	$ 78,580	$ 13,590	17.3%
Material Goods and Supplies	$ 578,586	$ 679,983	-$ 101,397	-14.9%
Contracted Services	$ 485,039	$ 499,893	-$ 14,854	-3.0%
Professional Services	$ -	$ 3,250	-$ 3,250	-100.0%
Goods and Services From Public Sector	$ -	$ 239	-$ 239	-100.0%
Advertising and Promotions	$ 3,150	$ 4,825	-$ 1,675	-34.7%
Insurance	$ 495,225	$ 390,009	$ 105,216	27.0%
Utilities	$ 1,006,562	$ 983,413	$ 23,149	2.4%
Other Expenses	$ 3,500	$ -	$ 3,500	100.0%
Grants and Transfer to Organizations	$ 62,924	$ 67,309	-$ 4,385	-6.5%
	$ 3,340,475	**$ 3,293,463**	**$ 47,012**	**1.4%**
Recreation and Community Services				
Salaries and Benefits	$ 1,457,861	$ 1,143,520	$ 314,341	27.5%
Travel and Professional Development	$ 43,790	$ 39,402	$ 4,388	11.1%
Material Goods and Supplies	$ 226,350	$ 237,173	-$ 10,823	-4.6%
Contracted Services	$ 132,476	$ 130,968	$ 1,508	1.2%
Professional Services	$ 2,400	$ 400	$ 2,000	500.0%
Goods and Services From Public Sector	$ -	$ 980	-$ 980	-100.0%
Advertising and Promotions	$ 1,600	$ 2,600	-$ 1,000	-38.5%
Insurance	$ 61,112	$ 33,722	$ 27,390	81.2%
Utilities	$ 219,635	$ 215,949	$ 3,686	1.7%
Grants and Transfer to Organizations	$ 18,300	$ 26,756	-$ 8,456	-31.6%
	$ 2,163,524	**$ 1,831,470**	**$ 332,054**	**18.1%**

2023/24 General Operating Budget – Department Comparative (Cont'd)

Department Expenditures	2023/24 Budget	2022/23 Budget	Change from 2022/23 to 2023/24 Budget	% Change from 2022/23 to 2023/24 Budget
Planning and Development				
Salaries and Benefits	$ 1,312,961	$ 952,795	$ 360,166	37.8%
Travel and Professional Development	$ 59,440	$ 26,315	$ 33,125	125.9%
Material Goods and Supplies	$ 82,565	$ 69,850	$ 12,715	18.2%
Contracted Services	$ 74,325	$ 50,325	$ 24,000	47.7%
Professional Services	$ 20,000	$ 17,000	$ 3,000	17.6%
Advertising and Promotions	$ 4,750	$ 12,300	-$ 7,550	-61.4%
Insurance	$ 5,575	$ 1,994	$ 3,581	179.6%
Utilities	$ 8,811	$ 8,508	$ 303	3.6%
Other Expenses	$ -	$ 500	-$ 500	-100.0%
Grants and Transfer to Organizations	$ 102,464	$ 110,000	-$ 7,536	-6.9%
	$ 1,670,891	**$ 1,249,587**	**$ 421,304**	**33.7%**
Public Works				
Salaries and Benefits	$ 355,498	$ 373,549	-$ 18,051	-4.8%
Travel and Professional Development	$ 3,800	$ 2,600	$ 1,200	46.2%
Material Goods and Supplies	$ 75,200	$ 81,130	-$ 5,930	-7.3%
Contracted Services	$ 3,550,114	$ 1,928,707	$ 1,621,407	84.1%
Professional Services	$ 5,000	$ 5,000	$ -	0.0%
Goods and Services From Public Sector	$ -	$ 1,010,497	-$ 1,010,497	-100.0%
Insurance	$ 22,380	$ 13,843	$ 8,537	61.7%
Utilities	$ 204,857	$ 198,025	$ 6,832	3.5%
Interest on Long Term Debt	$ 1,650	$ 1,784	-$ 134	-7.5%
Principal on Long Term Debt	$ 14,720	$ 14,720	$ -	0.0%
Transfers to Own Funds	$ 2,867	$ 2,867	$ -	0.0%
	$ 4,236,086	**$ 3,632,722**	**$ 603,364**	**16.6%**

2023/24 General Operating Budget – Department Comparative (Cont'd)

Department Expenditures	2023/24 Budget	2022/23 Budget	Change from 2022/23 to 2023/24 Budget	% Change from 2022/23 to 2023/24 Budget
General Administration				
Salaries and Benefits	$ 1,012,192	$ 1,141,010	-$ 128,818	-11.3%
Travel and Professional Development	$ 128,650	$ 123,409	$ 5,241	4.2%
Material Goods and Supplies	$ 246,099	$ 215,454	$ 30,645	14.2%
Contracted Services	$ 120,484	$ 82,748	$ 37,736	45.6%
Professional Services	$ 60,000	$ 43,500	$ 16,500	37.9%
Advertising and Promotions	$ 41,859	$ 37,476	$ 4,383	11.7%
Insurance	$ 84,826	$ 68,133	$ 16,693	24.5%
Utilities	$ 11,488	$ 18,375	-$ 6,887	-37.5%
Other Expenses	$ 2,900	$ 950	$ 1,950	205.3%
Grants and Transfer to Organizations	$ 715,000	$ 711,800	$ 3,200	0.4%
Leases	$ 26,000	$ 23,000	$ 3,000	13.0%
Transfers to Own Funds	$ 26,000	$ 21,250	$ 4,750	22.4%
	$ 2,475,498	**$ 2,487,105**	**-$ 11,607**	**-0.5%**
Sewer				
Salaries and Benefits	$ 691,463	$ 653,165	$ 38,298	5.9%
Travel and Professional Development	$ 4,700	$ 7,350	-$ 2,650	-36.1%
Material Goods and Supplies	$ 201,210	$ 239,156	-$ 37,946	-15.9%
Contracted Services	$ 39,375	$ 34,789	$ 4,586	13.2%
Professional Services	$ 8,000	$ 14,640	-$ 6,640	-45.4%
Goods and Services From Public Sector	$ -	$ 4,200	-$ 4,200	-100.0%
Insurance	$ 26,299	$ 13,225	$ 13,074	98.9%
Utilities	$ 228,584	$ 229,927	-$ 1,343	-0.6%
Interest on Long Term Debt	$ 3,386	$ 4,408	-$ 1,022	-23.2%
Principal on Long Term Debt	$ 47,000	$ 65,869	-$ 18,869	-28.6%
Transfers to Own Funds	$ 13,759	$ -	$ 13,759	100.0%
	$ 1,263,776	**$ 1,266,729**	**-$ 2,953**	**-0.2%**

2023/24 General Operating Budget – Department Comparative (Cont'd)

Department Expenditures	2023/24 Budget	2022/23 Budget	Change from 2022/23 to 2023/24 Budget	% Change from 2022/23 to 2023/24 Budget
Springhill Area Rate				
Salaries and Benefits	$ 524,721	$ 500,810	$ 23,911	4.8%
Travel and Professional Development	$ -	$ 4,000	-$ 4,000	-100.0%
Material Goods and Supplies	$ 335,050	$ 309,600	$ 25,450	8.2%
Contracted Services	$ 6,200	$ 4,800	$ 1,400	29.2%
Professional Services	$ 13,500	$ 1,000	$ 12,500	1250.0%
Goods and Services From Public Sector	$ -	$ 700	-$ 700	-100.0%
Insurance	$ 33,287	$ 27,353	$ 5,934	21.7%
Utilities	$ 88,347	$ 89,863	-$ 1,516	-1.7%
Interest on Long Term Debt	$ -	$ 4,065	-$ 4,065	-100.0%
Principal on Long Term Debt	$ -	$ 128,660	-$ 128,660	-100.0%
Transfers to Own Funds	$ 349,260	$ 287,034	$ 62,226	21.7%
	$ 1,350,365	**$ 1,357,885**	**-$ 7,520**	**-0.6%**
Parrsboro Area Rate				
Salaries and Benefits	$ 315,695	$ 316,175	-$ 480	-0.2%
Travel and Professional Development	$ 4,000	$ 4,950	-$ 950	-19.2%
Material Goods and Supplies	$ 214,890	$ 221,623	-$ 6,733	-3.0%
Contracted Services	$ 13,000	$ 11,177	$ 1,823	16.3%
Goods and Services From Public Sector	$ -	$ 550	-$ 550	-100.0%
Insurance	$ 23,301	$ 20,594	$ 2,707	13.1%
Utilities	$ 26,430	$ 25,680	$ 750	2.9%
Interest on Long Term Debt	$ 12,159	$ -	$ 12,159	100.0%
Principal on Long Term Debt	$ 6,265	$ 6,265	$ -	0.0%
	$ 615,740	**$ 607,014**	**$ 8,726**	**1.4%**

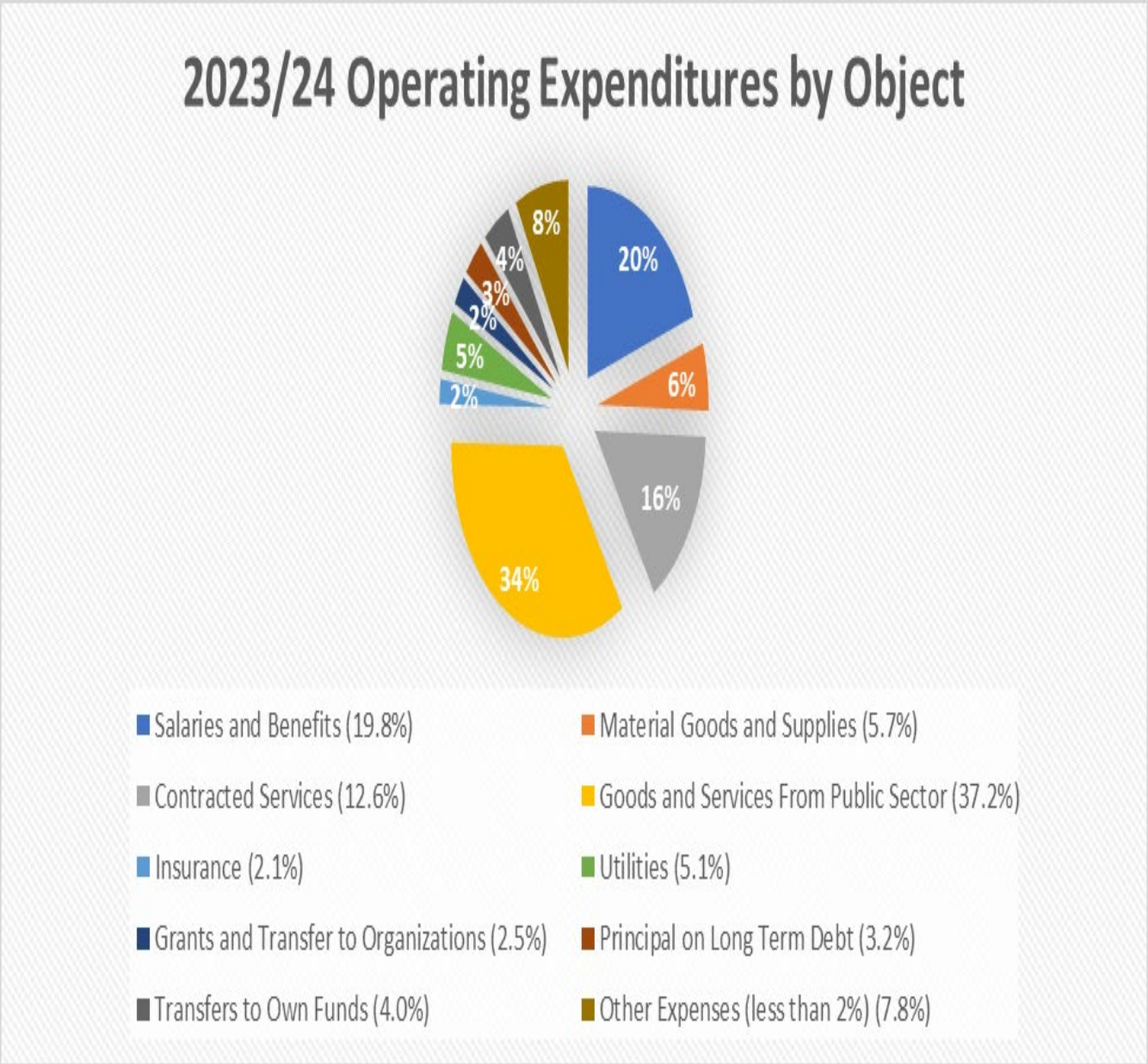
2023/24 General Operating Budget – Department Comparative (Cont'd)

Department Expenditures	2023/24 Budget	2022/23 Budget	Change from 2022/23 to 2023/24 Budget	% Change from 2022/23 to 2023/24 Budget
Solar				
Material Goods and Supplies	$ 7,500	$ -	$ 7,500	100.0%
Insurance	$ 10,030	$ -	$ 10,030	100.0%
Transfers to Own Funds	$ 40,300	$ 88,100	-$ 47,800	-54.3%
	$ 57,830	**$ 88,100**	**-$ 30,270**	**-34.4%**
Rural Lights				
Material Goods and Supplies	$ -	$ 1,500	-$ 1,500	-100.0%
Contracted Services	$ 10,000	$ 12,000	-$ 2,000	-16.7%
Utilities	$ 44,798	$ 39,345	$ 5,453	13.9%
Transfers to Own Funds	$ 28,492	$ 28,492	$ -	0.0%
	$ 83,290	**$ 81,337**	**$ 1,953**	**2.4%**
Sunset Residential				
Interest on Long Term Debt	$ 263,282	$ 260,202	$ 3,080	1.2%
Principal on Long Term Debt	$ 614,115	$ 614,115	$ -	0.0%
	$ 877,397	**$ 874,317**	**$ 3,080**	**0.4%**
Villages				
Transmission Taxes for Other Governments	$ 263,346	$ 242,069	$ 21,277	8.8%
	$ 263,346	**$ 242,069**	**$ 21,277**	**8.8%**
Total Department Expenditures	**$ 36,406,661**	**$ 33,913,885**	**$ 2,492,776**	**7.4%**

2023/24 General Operating Budget – Summary by Object

Expenditures by Object	2023/24 Budget	% of Total	2022/23 Budget	% of Total
Salaries and Benefits	$ 7,208,828	19.8%	$ 6,575,166	19.4%
Travel and Professional Development	$ 355,777	1.0%	$ 297,723	0.9%
Material Goods and Supplies	$ 2,072,624	5.7%	$ 2,384,034	7.0%
Contracted Services	$ 5,647,722	15.5%	$ 3,771,855	11.1%
Professional Services	$ 692,060	1.9%	$ 554,517	1.6%
Goods and Services From Public Sector	$ 12,481,018	34.3%	$ 12,845,272	37.9%
Advertising and Promotions	$ 74,446	0.2%	$ 87,201	0.3%
Insurance	$ 762,035	2.1%	$ 568,872	1.7%
Utilities	$ 1,845,814	5.1%	$ 1,817,125	5.4%
Other Expenses	$ 427,567	1.2%	$ 400,254	1.2%
Grants and Transfer to Organizations	$ 898,688	2.5%	$ 915,866	2.7%
Tax Exemptions	$ 519,602	1.4%	$ 470,000	1.4%
Allowance for Doubtful Accounts		0.0%	$ 180,000	0.5%
Leases	$ 26,000	0.1%	$ 23,000	0.1%
Interest on Short Term Debt		0.0%	$ 5,000	0.0%
Interest on Long Term Debt	$ 492,020	1.4%	$ 494,102	1.5%
Principal on Long Term Debt	$ 1,167,485	3.2%	$ 1,315,014	3.9%
Transfers to Own Funds	$ 1,471,629	4.0%	$ 966,816	2.9%
Transmission Taxes for Other Governments	$ 263,346	0.7%	$ 242,068	0.7%
Total Expenditures	**$ 36,406,661**	**100.0%**	**$ 33,913,885**	**100.0%**

2023/24 General Operating Budget – Summary by Object (Cont'd)



2023/24 Water & General Capital Budget

General Capital Budget

Projects		2023/24 Capital Budget
Equipment		
Upper Nappan Vehicle hoist	(Carryover)	32,000
Parrsboro Water - UV Disinfection	(Carryover)	193,295
Springhill Public Works generator	(Carryover)	38,749
PLC Upgrade for Biggs Drive Wastewater		35,000
PLC Upgrade for Parrsboro Wastewater		47,000
Purchase of AED's (automated external defibrillators)		14,400
Highway "Welcome to Cumberland" Signage		25,000
		385,444
Vehicles		
Facilities Coordinator SUV		46,929
Permits & Inspections SUV x 2		94,000
Parrsboro Dump Truck		336,000
Springhill Public Works Sidewalk Plow		175,900
		652,829
Buildings/Land		
Springhill Service Centre - Staff Entrance	(Carryover)	75,000
Canada Nature Fund	(Carryover)	154,560
Springhill-Wastewater Inflow and Infiltration	(Carryover)	104,347
Pugwash Library	(Carryover)	36,000
Re-Use centres	(Carryover)	45,000
Springhill Athol Road Lift Station Upgrade	(Carryover)	16,686
Springhill Service Centre Elevator Upgrade	(Carryover)	200,000
Springhill Office Entrance Improvements		227,000
Springhill Library Parking Lot - Paving		110,300
Springhill salt storage shed door		22,800
Springhill boiler replacement		62,600
Upper Nappan Service Centre Fence		25,000
Springhill SC Flooring/Plumbing		37,000
		1,116,293

2023/24 Water & General Capital Budget (Cont'd)

Multi-Category Projects		
Springhill Athol Road Waterline Replacement & Extension (Partial water capital)		1,017,901
Springhill Junction Road Rehabilitation (Partial water capital)		5,998,851
		7,016,752
Streets		
Parrsboro Streets		343,422
Springhill Streets		522,301
		865,723
Sidewalks		
Springhill-Princess Street Sidewalk	(Carryover)	171,087
Fire Department		
Fire - Hose and Ladder Testing equipment	(Carryover)	30,000
Fire - Gear Washer/extractor x2	(Carryover)	50,000
Shinimicas - Side Control Pumper	(Carryover)	288,939
Shinimicas - Pumper Tanker	(Carryover)	166,874
Fire Service Communications Equipment	(Carryover)	52,000
Shinimicas Fire Department Construction	(Carryover)	69,241
Fire Station Replacement - Springhill		1,200,000
Fire Station Replacement - Parrsboro		1,200,000
Fire Department Apparatus		1,500,000
Dry Hydrants - Wallace		68,178
TMR Radios with back-up batteries - Various Fire Departments		33,564
Battery Back-up replacement for repeater sites		16,686
Bunker suits - Various Fire Departments		93,352
SCBA Paks - Various Fire Departments		251,736
		5,020,570

municipality of cumberland

2023/24 Water & General Capital Budget (Cont'd)

Recreation		
Parrsboro Tennis Court	(Carryover)	135,572
Glooscap Campground Renovations	(Carryover)	212,700
Sharpe Splash & Play Park Outdoor Washroom	(Carryover)	104,864
Parrsboro Playground and Park Project	(Carryover)	426,774
Springhill Basketball Court Renovation	(Carryover)	141,596
Don Yorke Memorial Baseball Field	(Carryover)	30,000
Cape d'Or capital improvements		200,000
Blair Lake Walking trail		5,000
Parrsboro Dog Park Fence - Replacement		10,429
Campground Water Line Replacement		26,073
Miners Hall ramp & front door replacement		26,072
Install Accessible doors (DCMMCC)		22,943
Upgrades to Communty Centre Kitchen		26,072
Electronic Messaging Board (DCMMCC)		67,786
Office Carpet Replacement (DCMMCC)		13,557
Purchase of a new tractor (DCMMCC)		62,572
		1,512,010
Total General Capital Budget		**16,740,708**
Water Capital		
Springhill-Water Treatment Plant PLC and HMI Upgrade	(Carryover)	42,000
Springhill-Water Treatment Plant Access Systems	(Carryover)	127,300
Parrsboro Generators Chemical Building/Public Works Garage & Reservoir	(Carryover)	32,000
SCADA Security	(Carryover)	105,000
Springhill-Water Treatment Plant Blower VFDs	(Carryover)	22,000
Springhill Athol Road Waterline Replacement & Extension (Partial general capital)		1,507,911
Springhill Junction Road Rehabilitation (Partial general capital)		1,725,910
Pump VFD's for Springhill WTP		16,000
Springhill water meters		1,200,000
Parrsboro Wellfield Generator		86,000
Total Water Capital Budget		**4,864,121**
Total General Capital and Water Capital Budget		**21,604,829**

2023/24 Water & General Capital Funding

Capital Budget - Water & General Capital Funding

Water Capital	
Water Depreciation	2,156,210
Water Operating	1,507,911
Debentures	1,200,000
Total Water Capital Source Financing	**4,864,121**
General Capital	
Capital from Revenue	493,574
Springhill Operating Reserve	1,842,849
Springhill Transportation/Sewer Reserves	412,262
Campground Reserve	14,356
Capital Reserves	3,997,199
Grants - Federal/Provincial	5,361,527
Canada Community - Building Fund (formerly Gas Tax Fund)	4,189,058
Sustainable Services Growth Fund (SSGF)	249,943
Community Fundraising	179,940
Total General Capital Funding	**16,740,708**
Total Water & General Capital Funding	**21,604,829**

2025 - 2028 Water & General Capital Budget

2024/2025	
Wallace Wastewater Plant Upgrades	907,380
Parrsboro Streets	450,000
Springhill Streets	700,000
Fire Fighting Apparatus	1,500,000
Cape D'Or Upgrades	200,000
Parrsboro Water Line Replacement	795,248
Amherst Marsh Lift Station	250,000
Parrsboro Storm Sewer Separation	2,268,308
Springhill – Main Street Infrastructure	3,848,301
Community Center Maintenance Truck	65,000
Culvert Replacement – Coalmine Brook	500,000
Culvert Replacement – Springhill Main/North	499,327
Parrsboro Library	2,000,000
Total 2024/2025	**$13,983,564**
2025/2026	
Springhill Outdoor Recreation and Multi-Sport Complex	309,350
Parrsboro Streets	450,000
Springhill Streets	700,000
Fire Fighting Apparatus	1,500,000
Cape D'Or Upgrades	200,000
Parrsboro Water Line Replacement	1,351,018
Total 2025/2026	**$ 4,510,368**
2026/2027	
Parrsboro Streets	450,000
Springhill Streets	700,000
Fire Fighting Apparatus	1,500,000
Parrsboro Aboiteau	1,000,000
Parrsboro Water Line Replacement	417,957
Total 2026/2027	**$ 4,067,957**
2027/2028	
Parrsboro Streets	450,000
Springhill Streets	700,000
Fire Fighting Apparatus	1,500,000
Total 2027/2028	**$ 1,650,000**