


Municipality of the District of Digby

Statement of Estimates For the Fiscal Year Ending March 31, 2024

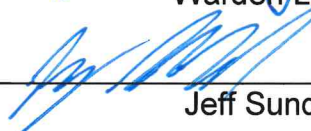


*Preserving Our Past- Developing Our
Future*

Approved by Council, May 23, 2023



Warden Linda Gregory



Jeff Sunderland, CAO



Statement of Estimates 2023-2024

Manager of Corporate Services Notes

MAY 23, 2023

Attached is the final draft of the 2023-2024 Statement of Estimates (SOE) for the Municipality of the District of Digby. The estimates provided represent the financial plan of the municipality for the fiscal year ending March 31, 2024.

The vision for the Municipality of the District of Digby was top of mind in the preparation of this budget and are summarized as follows:

- *Maintaining a healthy and natural environment;*
- *Having well maintained infrastructure and facilities that meet community needs and allow growth and development for prosperity;*
- *Building a strong and vibrant community by attracting, supporting and retaining businesses and residents;*
- *Building social capital and engaging citizens and partners to improve the well-being and diversity of the community;*
- *Being a fiscally sustainable government focused on strategic decision-making, transparency and inclusiveness.*

Council Strategic Priorities Report January 2021

The SOE was prepared with no changes to the residential tax rate of \$ 1.30 and the commercial rate of \$ 1.85. This year's SOE is proposing an increase of approximately 11% in revenues and expenditures from the 2022-2023 estimates.

Tax revenue has seen an increase over last year's budget of 11.1%, this is mainly due to a boom in the market which is leading to an increase in assessments. The Municipality of the District of Digby has had no tax increases in the past seventeen years.

TAX REVENUE	RATES	2023-2024	2022-2023	%
RESIDENTIAL	\$1.30	\$6,187,918	\$5,533,264	11.83%
RESOURCE	\$1.30	\$406,162	\$381,098	6.58%
COMMERCIAL	\$1.85	\$962,451	\$883,780	8.90%
LESS SEASONAL TOURIST REDUCTION		-\$13,155	-\$9,974	
TOTAL TAX REVENUE		\$7,543,376	\$6,788,168	11.1%



BUDGET HIGHLIGHTS

Some of the highlights are:

- **Covid-19**
 - With the easing of restrictions, Covid-19 effected accounts are resuming to pre-Covid amounts
- **Maintaining a healthy and natural environment**
 - Support of Digby Area Recreation Commission programs & facilities
 - Focus on renewable energy projects
 - Clean Energy Financing Program (PACE)
 - Climate Change Municipal Strategy
 - Funding Support for Digby Splash Park
- **Having well maintained infrastructure and facilities that meet community needs and allow growth and development for prosperity;**
 - Improvements to be made to the Airport Property
 - Improvements to be made to the Municipal Office
- **Building a strong and vibrant community by attracting, supporting and retaining businesses and residents;**
 - Investment in Digby Industrial Park
 - Funding partner with Western Regional Enterprise Network
 - Funding and support for Rural Internet
 - Funding for Digby Harbour Port Association
- **Building social capital and engaging citizens and partners to improve the well-being and diversity of the community;**
 - Continued support for Senior Safety Program
 - Continued support for Kings Transit
 - Continued support for Transport de Clare
 - Continued support for local doctor recruiting initiatives which includes funding for a Community Navigator
 - Financial support of community groups and local festivals and events
- **Being a fiscally sustainable government focused on strategic decision-making, transparency and inclusiveness.**
 - Maintain tax rates for last 17 years
 - Posting of Councillor expenses on Municipal Web Site
 - Updated Strategic Plan in September 2021
 - Less reliance on tax revenue by finding other sources of revenue

ASSESSMENT 2023-2024 As of January, 2023		2023-2024	2022-2023	% CHANGE
RESIDENTIAL ASSESSMENT-MARKET VALUE	5496	\$550,524,300	\$476,614,700	15.51%
LESS CAPPED ADJUSTMENT @ 2022-3344 capped properties	3985	-\$74,030,600	-\$50,479,000	46.66%
RESIDENTIAL-CAPPED VALUE	72.51%	\$476,493,700	\$426,135,700	11.82%
Estimate for Loss on Appeal		-\$500,000	-\$500,000	
NET TAXABLE RESIDENTIAL		\$475,993,700	\$425,635,700	11.83%
NUMBER OF TAXABLE DWELLING UNITS	4582			
NUMBER OF TAXABLE DWELLING UNITS 2022 = 4585				
RESIDENTIAL TAX RATE	\$1.30			
AVERAGE RESIDENTIAL TAXABLE ASSESSED VALUE		\$103,993	\$92,941	
AVERAGE RESIDENTIAL TAX BURDEN		\$1,352	\$1,208	
RESOURCE ASSESSMENT-MARKET VALUE		\$35,675,600	\$32,724,100	9.02%
LESS CAPPED ADJUSTMENT	1439	-\$4,432,400	-\$3,408,900	30.02%
RESOURCE-CAPPED VALUE		\$31,243,200	\$29,315,200	6.58%
COMMERCIAL ASSESSMENT	371	\$55,268,800	\$50,328,400	9.82%
LESS ESTIMATE FOR LOSS ON APPEAL		-\$400,000	-\$400,000	
LESS SEASONAL REDUCTION	10	-\$711,100	-\$539,125	31.90%
NET COMMERCIAL		\$54,157,700	\$49,389,275	9.65%
TOTAL TAXABLE ASSESSMENT		\$561,394,600	\$504,340,175	11.31%

TAX RATES	
RESIDENTIAL	\$1.30
COMMERCIAL	\$1.85

TAX REVENUE	RATES	2023-2024	2022-2023	%
RESIDENTIAL	\$1.30	\$6,187,918	\$5,533,264	11.83%
RESOURCE	\$1.30	\$406,162	\$381,098	6.58%
COMMERCIAL	1.85	\$1,015,073	\$923,675	9.89%
LESS SEASONAL TOURIST REDUCTION		-\$13,155	-\$9,974	
		\$1,001,917	\$913,702	9.65%
TOTAL TAX REVENUE	Additional Revenue	\$7,595,997	\$6,828,063	11.25%
		\$767,934		

STATEMENT OF ESTIMATES
SUMMARY
FISCAL YEAR ENDING
MARCH 31, 2024

	APPROVED BUDGET 2022-2023	Unaudited ACTUAL 2022-2023	PROPOSED BUDGET 2023-2024	BUDGET to PRIOR BUDGET % CHANGE	BUDGET to ACTUALS % CHANGE	% of TOTAL BUDGET
REVENUE						
TAXATION REVENUE	\$6,129,595	\$6,265,096	\$6,601,764	7.70%	5.37%	74.29%
GRANTS IN LIEU OF TAXES	\$155,729	\$156,398	\$159,969	2.72%	2.28%	1.40%
SERVICES PROVIDED TO OTHER C	\$88,521	\$88,521	\$101,118	14.23%	14.23%	0.89%
SALES OF SERVICES	\$124,321	\$125,876	\$136,933	10.14%	8.78%	1.20%
OTHER REVENUE FROM OWN SO	\$547,375	\$865,162	\$808,314	47.67%	-6.57%	7.08%
UNCONDITIONAL TRANSFERS-OT	\$1,114,358	\$1,116,499	\$1,247,813	11.98%	11.76%	10.93%
CONDITIONAL TRANSFERS-OTHE	\$245,105	\$719,898	\$72,700	-70.34%	-89.90%	0.64%
TOTAL REVENUE FROM OPERAT	\$8,405,004	\$9,337,450	\$9,128,611	8.61%	-2.24%	96.43%
TRANSFERS FROM OWN FUNDS	\$144,500	\$112,431	\$406,889	181.58%	72.37%	3.57%
TOTAL REVENUE	\$8,549,504	\$9,449,881	\$9,535,500	11.53%	0.91%	100.00%
Add back Education, Housing, Co	\$1,746,375	\$1,705,375	\$1,876,324			
TOTAL REVENUE	\$10,295,879	\$11,155,256	\$11,411,824	10.84%	2.30%	
	BUDGET 2022-2023	Unaudited ACTUAL 2022-2023	PROPOSED BUDGET 2023-2024	BUDGET to PRIOR BUDGET % CHANGE	BUDGET to ACTUALS % CHANGE	% of TOTAL BUDGET
EXPENDITURES						
GENERAL GOVERNMENT SERVICE	\$1,796,496	\$1,868,432	\$1,961,229	9.17%	4.73%	17.19%
PROTECTIVE SERVICES	\$2,952,696	\$3,003,254	\$3,313,504	12.22%	9.36%	29.04%
TRANSPORTATION SERVICES	\$696,505	\$669,378	\$794,346	14.05%	15.73%	6.96%
ENVIRONMENTAL HEALTH SERVI	\$1,437,840	\$1,411,648	\$1,486,642	3.39%	5.04%	13.03%
PUBLIC HEALTH- HOUSING	\$41,000	\$0	\$41,000	0.00%	100.00%	0.36%
ENVIRONMENTAL DEVELOPMEN	\$658,403	\$568,427	\$869,878	32.12%	34.65%	7.62%
RECREATION & CULTURAL SERVI	\$661,855	\$641,683	\$756,549	14.31%	15.18%	6.63%
EDUCATION	\$1,601,584	\$1,601,584	\$1,731,876	8.14%	7.52%	15.18%
TOTAL OPERATING EXPENDITUR	\$9,846,379	\$9,764,407	\$10,955,025	11.26%	10.87%	96.00%
FINANCING AND TRANSFERS	\$449,500	\$464,886	\$456,800	1.62%	-1.77%	4.00%
TOTAL EXPENDITURES	\$10,295,879	\$10,229,293	\$11,411,824	10.84%	10.36%	100.00%
SURPLUS (DEFICIT)	\$0	\$925,963	\$0			
		Unaudited				

2023-2024 BUDGET SUMMARY – REVENUES \$ 11,411,824

	Budget 2022-2023	Actual 2022-2023 Unaudited	Proposed 2023-2024	% Change from Prior Budget
Taxation	\$ 7,875,970	\$ 7,970,471	\$ 8,478,088	7.65%
Grants in Lieu of Taxes	\$ 155,729	\$ 156,398	\$ 159,969	2.72%
Services Provided Other Governments	\$ 88,521	\$ 88,521	\$ 101,118	14.23%
Sales of Services	\$ 124,321	\$ 125,876	\$ 136,933	10.14%
Revenue from Own Sources	\$ 547,375	\$ 865,162	\$ 808,314	47.67%
Unconditional Transfers-Other Governments	\$ 1,114,358	\$ 1,116,499	\$1,247,813	11.98%
Conditional Transfers-Other Governments	\$ 245,105	\$ 719,898	\$ 72,700	-70.34%
Transfers from Own Funds	\$ 144,500	\$ 112,431	\$ 406,889	181.58%

REVENUES

2023-2024 Operational Budget Highlights - Revenues

TAX REVENUE	
PROPOSED BUDGET \$ 8,478,088	2022-2023 BUDGET \$ 7,875,970 2022-2023 ACTUAL \$ 7,970,471 BUDGET VARIANCE \$ 94,501 over
<ul style="list-style-type: none"> ➤ Assessable property ➤ Area Rates <ul style="list-style-type: none"> - Sewer - Street Light - Sidewalk - J Class Road ➤ Conservation Property Exemption ➤ Net Fire Area Rates (\$'s collected minus \$'s transferred to Fire Reserve) ➤ Village Rates (Collected minus transferred) ➤ Other Taxes <ul style="list-style-type: none"> -Deed Transfer Tax -Wind Turbine Taxes -Bell-Based on Revenue 	<ul style="list-style-type: none"> ✓ Tax Revenue up by 11.1% ✓ CAPP rate set at 7.7% (5.4% last year) ✓ Residential Tax Rate \$ 1.30 ✓ Commercial Tax Rate \$ 1.85 ✓ Unified sewer rate \$225/year for connected service and \$75/year for frontage. ✓ Decrease in Deed Transfer Tax due to the market slowing down

GRANTS IN LIEU OF TAXES	
PROPOSED BUDGET \$ 159,969	2022-2023 BUDGET \$ 155,729 2022-2023 ACTUAL \$ 156,398 BUDGET VARIANCE \$ 669 over
<ul style="list-style-type: none"> ➤ Federal Grant in Lieu ➤ Provincial Grant in Lieu ➤ Provincial Forest Acreage 	

SERVICES PROVIDED TO OTHER GOVERNMENTS

PROPOSED BUDGET \$101,118	2022-2023 BUDGET \$ 88,521 2022-2023 ACTUAL \$ <u>88,521</u> BUDGET VARIANCE -
<ul style="list-style-type: none"> ➤ Anna Co -Wastewater Treatment ➤ Town of Digby <ul style="list-style-type: none"> - Kings Transit - Building Inspection - Dog Control 	<ul style="list-style-type: none"> ✓ Intermunicipal Agreements

SALES OF SERVICE

PROPOSED BUDGET \$ 136,933	2022-2023 BUDGET \$ 124,321 2022-2023 ACTUAL \$ <u>125,876</u> BUDGET VARIANCE \$ 1,555 over
<ul style="list-style-type: none"> ➤ Tax Certificates ➤ Dispatch Services ➤ Airport Revenue 	<ul style="list-style-type: none"> ✓ Dispatch Services – Clare, Argyle, Yarmouth, and Town of Yarmouth Fire Dept's

REVENUE FROM OWN SOURCES

PROPOSED BUDGET \$ 808,314	2022-2023 BUDGET \$ 547,375 2022-2023 ACTUAL \$ <u>865,162</u> BUDGET VARIANCE \$ 317,787 over
<ul style="list-style-type: none"> ➤ Licenses & Permits ➤ Municipal Fines ➤ Income on Investments ➤ Interest on Outstanding Taxes ➤ 50 Kw Wind Turbine ➤ 800 Kw Wind Turbine ➤ Subdivision & Planning Fees ➤ Commercial Garbage Fees ➤ Marketing Levy 	<ul style="list-style-type: none"> ✓ First full year for marketing levy ✓ Increase in interest on bank deposits with prime interest rate being high

UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

PROPOSED BUDGET \$1,247,813	2022-2023 BUDGET \$ 1,114,358 2022-2023 ACTUAL \$ 1,116,499 BUDGET VARIANCE \$ 2,141 over
<ul style="list-style-type: none"> ➤ Equalization Grant ➤ Farm Acreage Grant ➤ NS Power Grant ➤ NS Power HST Offset ➤ Divert -Household Hazard Waste ➤ 911 Recovery Fee Share 	

CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

PROPOSED BUDGET \$ 72,700	2022-2023 BUDGET \$ 245,105 2022-2023 ACTUAL \$ 719,898 BUDGET VARIANCE \$ 474,793 over
➤ Project Funding	<ul style="list-style-type: none"> ✓ Trails Funding: Rail Bed & Balancing Rock ✓ FCM Building Monitoring Program Funding

TRANSFERS FROM OWN FUNDS/RESERVES

PROPOSED BUDGET \$ 406,889	2022-2023 BUDGET \$ 144,500 2022-2023 ACTUAL \$ 112,431 Budget Variance \$ 32,069 under
<ul style="list-style-type: none"> ✓ Surplus from Prior Year ✓ Operating Reserve ✓ Lighthouse Reserve 	<ul style="list-style-type: none"> ✓ \$15,386 transfer from operating reserve (Balance from Grants to Organizations 22/23) ✓ \$15,000 transfer to operating for Splash park ✓ \$10,000 transfer for Lighthouses (Brier Island, Grand Passage, Peter's Island) ✓ \$366,503 Internet projects

2023-2024 BUDGET SUMMARY – EXPENDITURES \$ 11,411,825

	Budget 2022-2023	Actual 2022-2023 Unaudited	Proposed 2023-2024	% Change from Budget
General Government Services	\$ 1,796,496	\$ 1,868,432	\$ 1,961,229	9.17 %
Protective Services	\$ 2,952,696	\$ 3,003,254	\$ 3,313,504	12.22 %
Transportation Services	\$ 696,505	\$ 669,378	\$ 794,346	14.05 %
Environmental Health Services	\$ 1,437,840	\$ 1,411,648	\$ 1,486,642	3.39 %
Public Health Services	\$ 41,000	Not Provided	\$ 41,000	-6.82 %
Environmental Development Services	\$ 658,403	\$ 568,427	\$ 869,878	32.12 %
Recreation & Culture Services	\$ 661,855	\$ 641,683	\$ 756,549	14.31 %
Education	\$ 1,601,584	\$ 1,601,584	\$ 1,731,876	8.14 %
Financing & Transfers	\$ 449,500	\$ 464,886	\$ 456,800	1.62 %

EXPENDITURES

Operational Budget Highlights - Expenditures

GENERAL GOVERNMENT SERVICES

PROPOSED BUDGET \$ 1,961,229	2022-2023 BUDGET \$ 1,796,496 2022-2023 ACTUAL \$ <u>1,868,432</u> Budget Variance \$ 71,936 over
<ul style="list-style-type: none"> ➤ Legislative (Council) ➤ General Administrative salaries ➤ Employee Benefits ➤ Taxation ➤ Financial Management ➤ Municipal Office Operations ➤ Information Technology ➤ Communication ➤ Other General Gov Services ➤ Community Grants ➤ Grants to Villages 	<ul style="list-style-type: none"> ✓ Cost of living and wage increases 7.5% ✓ Increase in health premiums ✓ Low income Tax rebate of \$ 300 – 550 for families whose income does not exceed \$ 31,000 ✓ Transfer to Assessment Services decreased slightly

PROTECTIVE SERVICES

PROPOSED BUDGET \$ 3,313,504	2022-2023 BUDGET \$ 2,952,696 2022-2023 ACTUAL \$ <u>3,003,254</u> Budget Variance \$ 50,558 over
<ul style="list-style-type: none"> ➤ Policing Services ➤ Transfer to Corrections ➤ Law Enforcement ➤ Dog /Cat Control ➤ Fire Protection ➤ Building Inspection Services ➤ Dispatch Services ➤ Emergency Management 	<ul style="list-style-type: none"> ✓ RCMP increase 6.04% equaling \$99,874 ✓ Additional \$200,000 budgeted for RCMP retroactive pay ✓ WCB Coverage being provided to all Volunteer Fire Departments

TRANSPORTATION SERVICES

PROPOSED BUDGET \$ 794,346	2022-2023 BUDGET \$ 696,505 2022-2023 ACTUAL \$ <u>669,378</u> Budget Variance \$ 27,127 under
<ul style="list-style-type: none"> ➤ Public Works Salaries ➤ Road Transport ➤ Street Lights ➤ Airport Expenditures ➤ Dispatch Expenditures ➤ Avgas and Jet Fuel Purchases ➤ Public Transit <ul style="list-style-type: none"> - Kings Transit - Transport de Clare 	<ul style="list-style-type: none"> ✓ Cost of living and wage increases 7.5% ✓ Town of Digby doing our snow & ice removal ✓ IAP (Instrument Approach Procedure)

ENVIRONMENTAL HEALTH SERVICES

PROPOSED BUDGET \$ 1,486,642	2022-2023 BUDGET \$ 1,437,840 2022-2023 ACTUAL \$ <u>1,411,648</u> Budget Variance \$ 26,192 under
<ul style="list-style-type: none"> ➤ Waste Check Administration ➤ Waste Water Collection & Treatment Digby; Weymouth; Bear River and Smiths Cove ➤ Solid Waste ➤ Collection & Disposal; Transfer Station; Public Drop Off ➤ Interest on long term debt 	<ul style="list-style-type: none"> ✓ Cost of living and wage increases 7.5% ✓ Garbage Contract - 3% Increase

PUBLIC HEALTH SERVICES

PROPOSED BUDGET \$ 41,000	2022-2023 BUDGET \$ 41,000 2022-2023 ACTUAL \$ <u>N/A</u> Budget Variance \$ N/A
<ul style="list-style-type: none"> ➤ Western Region Housing Authority 	<ul style="list-style-type: none"> ✓ Deficits of Housing Authority

ENVIRONMENTAL DEVELOPMENT SERVICES

PROPOSED BUDGET \$ 869,878	2022-2023 BUDGET \$ 658,403 2022-2023 ACTUAL \$ <u>568,427</u> Budget Variance \$ 89,976 under
<ul style="list-style-type: none"> ➤ Planning & Development ➤ Economic Development (WREN, economic development projects, DDA)-Tourism ➤ Special Projects ➤ Digby Area Tourism Assoc. ➤ Renewable Energy Projects ➤ Municipal Marketing & Events ➤ Wind Turbine Operating Costs 	<ul style="list-style-type: none"> ✓ EV Charging expenses ✓ Asset Management Plan ✓ Digby Harbour Port Association Project (Year 3 of 4) ✓ Doctor Recruiting Initiative ✓ FCM Building Monitoring Program ✓ Includes first full year of Marketing Levy ✓ Internet projects

RECREATION AND CULTURAL SERVICES

PROPOSED BUDGET \$ 756,549	2022-2023 BUDGET \$ 661,855 2022-2023 ACTUAL \$ <u>641,683</u> Budget Variance \$ 20,172 under
<ul style="list-style-type: none"> ➤ Recreation Operating & Capital ➤ Municipal trail maintenance ➤ Trails & Open Space grants ➤ Haines Lake Property Costs ➤ Lighthouses ➤ Regional and local libraries ➤ Heritage ➤ Heritage projects 	<ul style="list-style-type: none"> ✓ Slight increase in Digby Area Recreation Commission budget ✓ Trails Projects: Rail Bed & Balancing Rock ✓ \$10,000 transfer for Lighthouses (Brier Island, Grand Passage, Peter's Island) ✓ Reinstated Registered Heritage Church Grant Program (Year 2) ✓ Splash Park Project (Year 2 of 2) ✓ Addition of Railbed Maintenance Account

EDUCATION

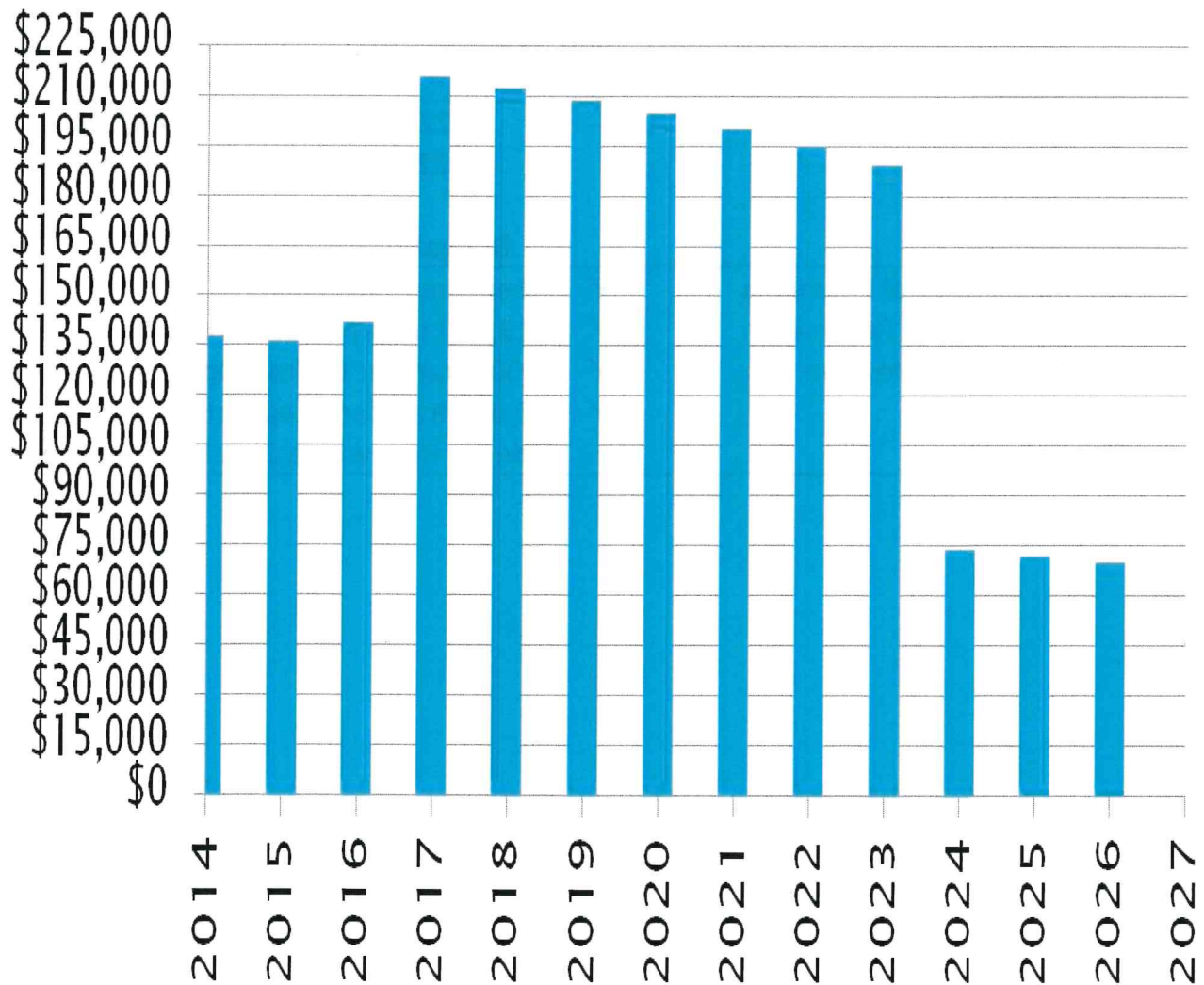
PROPOSED BUDGET \$ 1,731,876	2022-2023 BUDGET \$ 1,601,584 2022-2023 ACTUAL \$ 1,601,584
➤ Tri-County Regional School Board	✓ 8.1% Increase

FINANCING AND TRANSFERS

PROPOSED BUDGET \$ 456,800	2022-2023 BUDGET \$ 449,500 2022-2023 ACTUAL \$ <u>464,886</u> Budget Variance \$ 15,386 over
➤ Debenture Principal Payments ➤ Transfer to Capital Reserves ➤ Trail/Open Space Reserve	✓ Debenture Principal \$ 179,000 ✓ \$219,800 to Capital Reserves ✓ \$8,000 transfer to Trail/Open Space Reserve ✓ \$50,000 transfer to operating reserve to set aside for Renewable Development Projects

DEBT REPAYMENT SCHEDULE

Principal & Interest



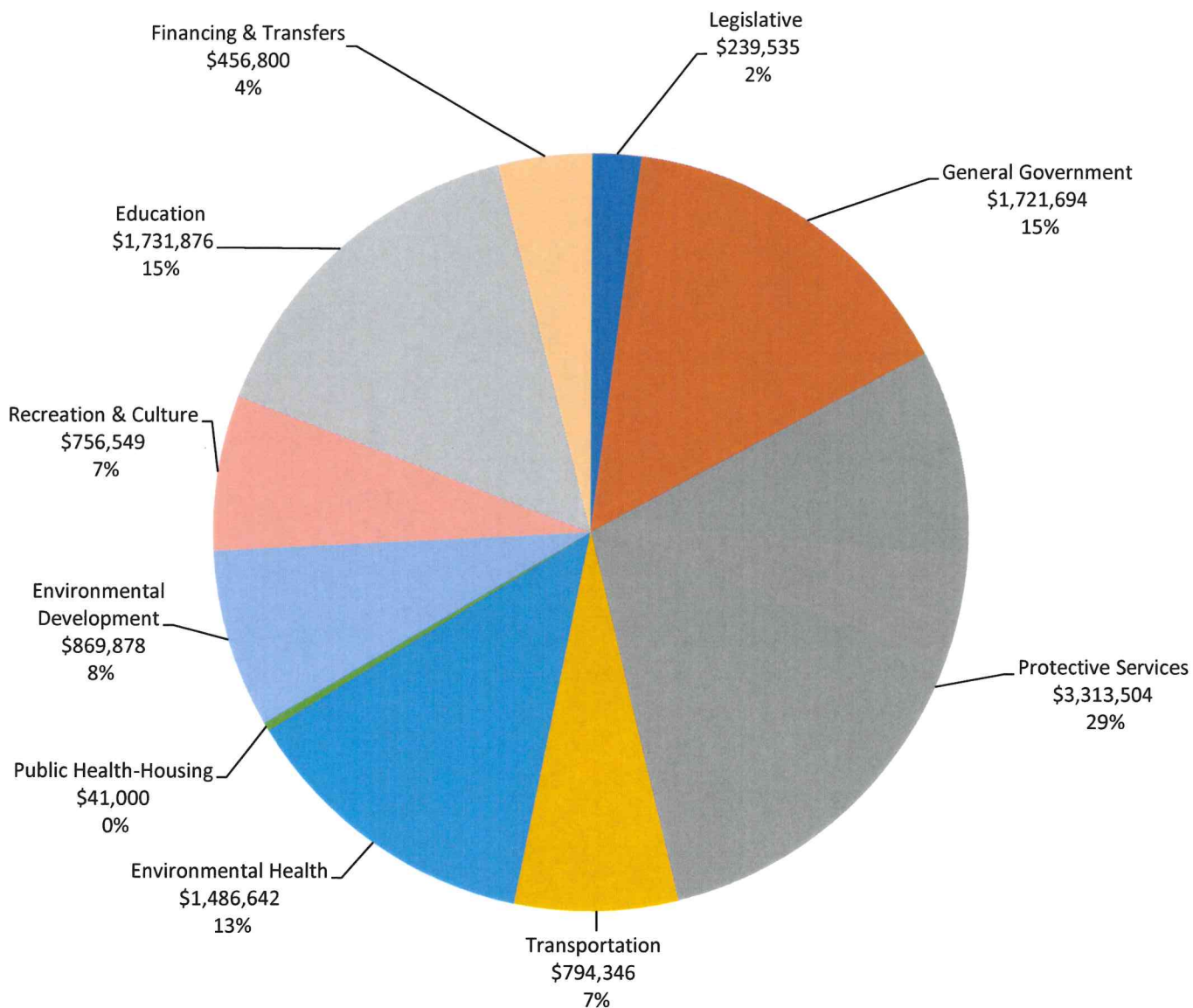
Sewer Project \$110,000 Principal – Paid November 2023

Mount Pleasant Wind Turbine \$69,000 Principal – Paid May 2026

BUDGET OVERVIEW

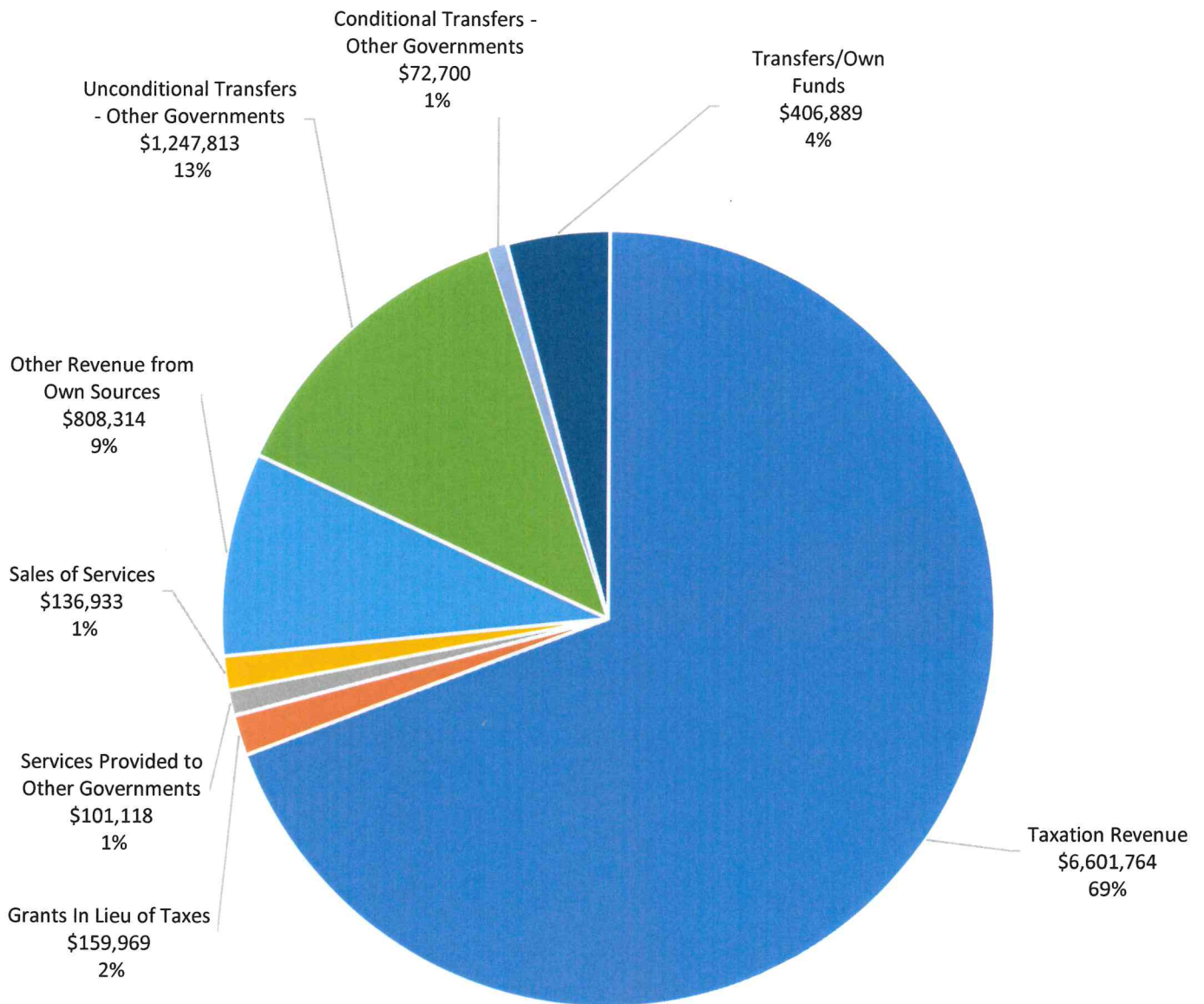
The following charts detail the Municipalities total expenditures by department and the funding sources to fund the operating budget.

Expenditures



BUDGET OVERVIEW

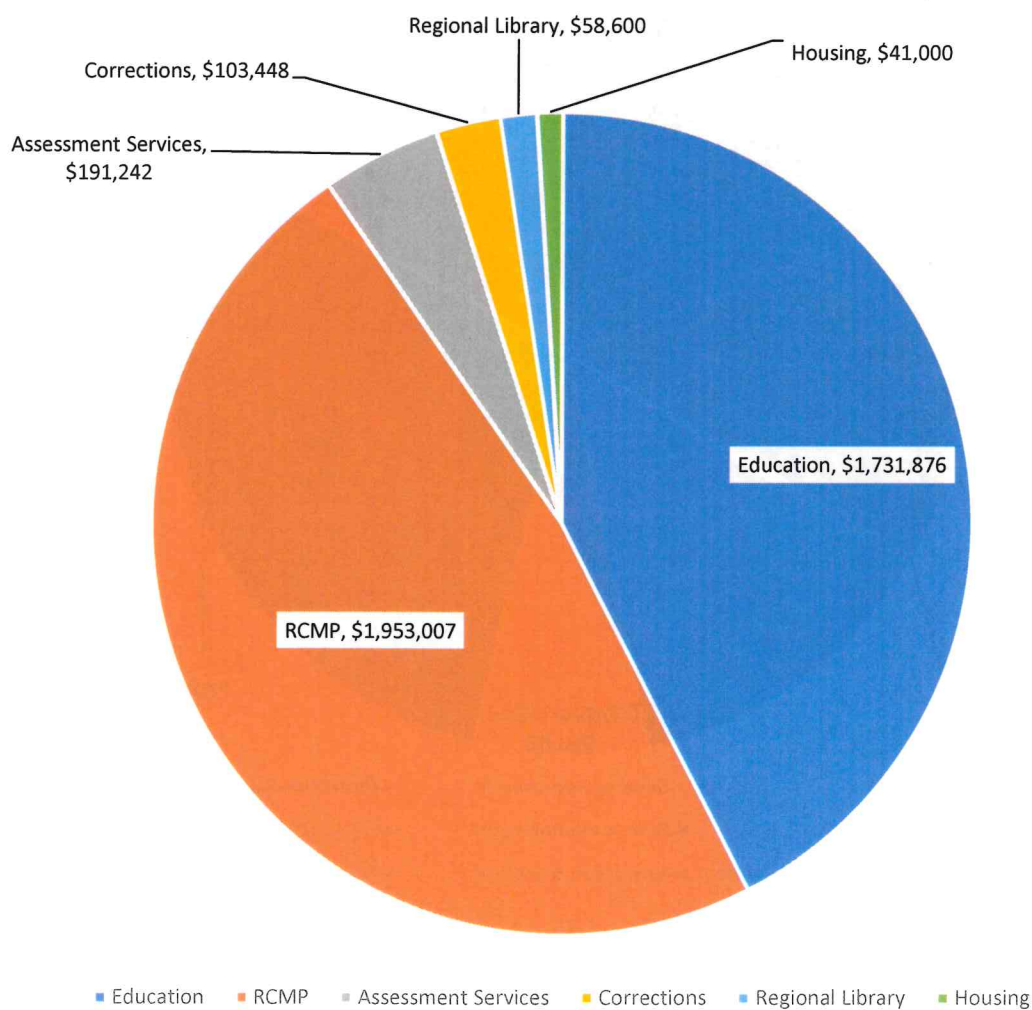
Revenues



BUDGET OVERVIEW

MANDATORY EXPENSES-PROVINCIAL SERVICES - \$ 4,079,173
36% Total Expenditures

Mandatory Expenses

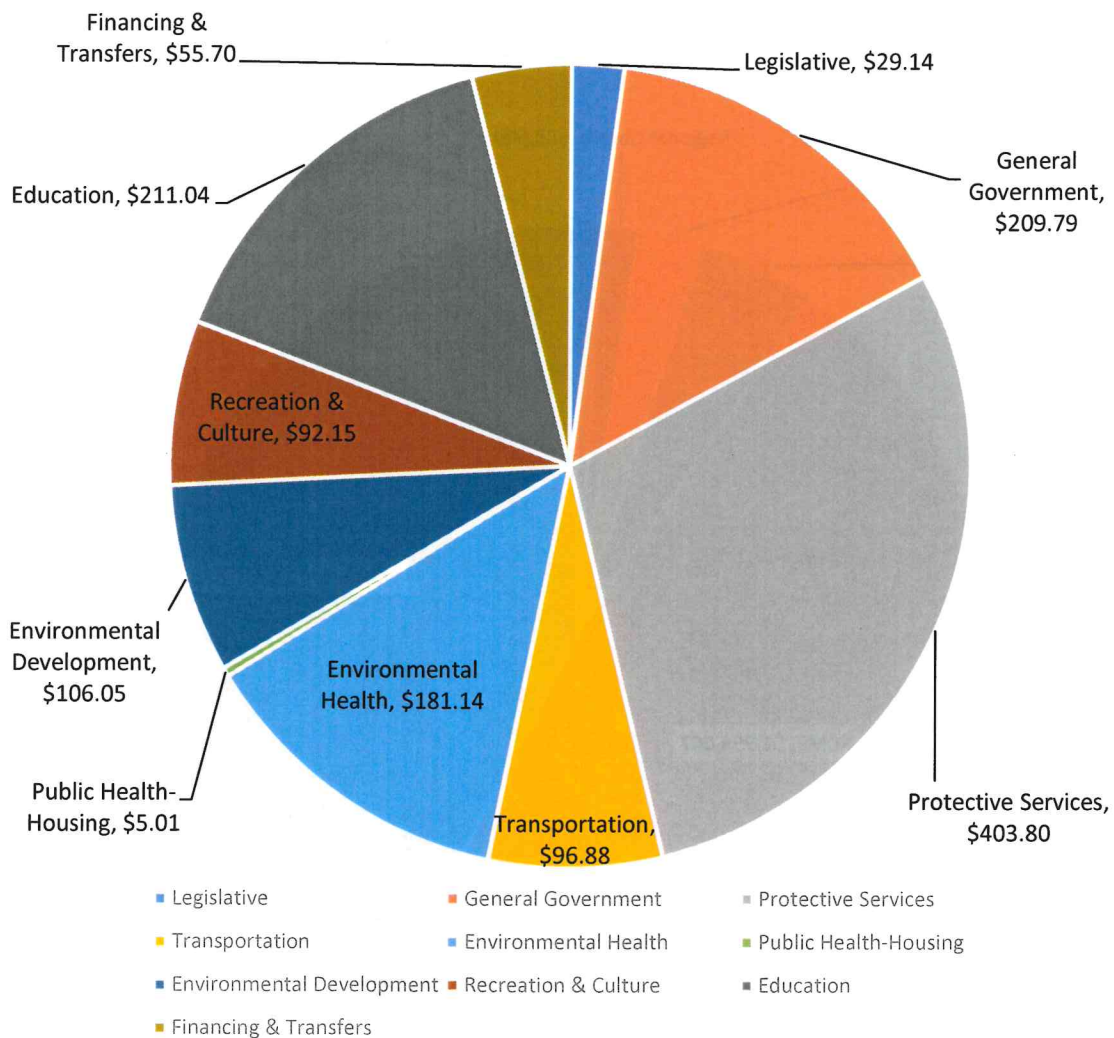


How Tax Dollars Are Spent:

To the owner of an average home valued at \$ 100,000, the base budget being brought forward would levy taxes of approximately \$ 1,300 per household. If you factor in a .05 cent fire area rate and a .0407 street light rate that adds an additional \$ 90.70.

This does not include any sewer charge that may apply.

How Your Tax Dollars are Spent



2023-2024 OPERATING BUDGET REVENUES				New budget #'s in Red	
<u>PROPERTY TAXES and PAYMENTS IN LIEU OF TAXES</u>		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	BUDGET to PRIOR BUDGET
ASSESSABLE PROPERTY			Unaudited		% CHANGE
RESIDENTIAL					
10-11110-000	RESIDENTIAL PROPERTY	\$5,533,264	\$5,534,305	\$6,187,918	11.83%
COMMERCIAL					
10-11121-000	COMMERCIAL PROPERTY	\$883,780	\$882,997	\$962,451	8.90%
10-21241-002	LESS SEASONAL TOURIST REDUCTION	-\$9,974	-\$9,974	-\$13,155	31.90%
10-11122-000	SEASONAL BUSINESS ASSESSMENT	\$39,895	\$39,895	\$52,621	
10-11154-000	FOREST > 50 000 ACRES	\$32,940	\$32,810	\$31,978	
	SUBTOTAL	\$946,641	\$945,728	\$1,033,895	9.22%
RESOURCE					
10-11151-000	RESOURCE TAXABLE ASSESSMENTS	\$381,098	\$382,531	\$406,162	6.58%
10-11153-000	FOREST < 50 000 ACRES	\$22,392	\$22,380	\$22,659	
	SUBTOTAL	\$403,490	\$404,911	\$428,820	6.28%
OTHER ASSESSABLE PROPERTY TAXES					
10-11152-000	RECREATION PROPERTY TAX TX04	\$2,141	\$2,248	\$2,141	
10-12340-000	WIND FARM - DEPT OF ENERGY	\$2,113	\$2,133	\$2,133	
10-16286-000	FARM ACREAGE GRANT	\$17,660	\$17,660	\$18,034	
10-12350-000	CONSERVATION PROPERTY TAX EXEMPTION	\$6,559	\$6,413	\$6,413	
	SUBTOTAL	\$28,473	\$28,454	\$28,721	0.87%
SPECIAL TAX AGREEMENTS					
10-11420-000	BASED ON REVENUE-BELL	\$35,976	\$35,976	\$35,705	
10-11920-000	WIND TURBINE TAXES-DEVELOPER	\$204,425	\$204,425	\$206,469	
	SUBTOTAL	\$240,401	\$240,401	\$242,174	0.74%
	SUBTOTAL ASSESSABLE PROPERTY	\$7,152,269	\$7,153,799	\$7,921,529	10.76%

		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	BUDGET to PRIOR BUDGET
<u>OTHER RATES, CHARGES and ASSESSMENTS</u>					% CHANGE
AREA RATES					
10-11180-000	SIDEWALK MAINT-CONWAY/Mt. PLEASANT	\$11,088	\$11,088	\$12,048	
10-11185-003	J CLASS RD FEE PLEASANT ST	\$0	\$0	\$0	
10-11185-004	J CLASS RD FEE BLUENOSE DRIVE	\$864	\$864	\$0	
10-11190-000	PROTECT SERVICES-FIRE	\$1,733	\$1,670	\$1,664	
10-11191-000	TRANS SERVICE-STREET LIGHTS	\$83,502	\$83,408	\$92,016	
	SUBTOTAL	\$97,187	\$97,030	\$105,727	8.79%
10-14400-000	SEWER RATES	\$216,581	\$216,367	\$219,630	1.41%
10-15700-000	RATES COLLECTED FOR VILLAGES	\$259,818	\$259,261	\$289,016	11.24%
	RATES COLLECTED FOR FIRE DEPARTMENTS				
10-11190-001	DIGBY NECK FIRE RATE	\$30,793	\$30,636	\$33,429	
10-11190-002	SMITH'S COVE FIRE RATE	\$29,364	\$29,364	\$32,889	
10-11190-003	FREEPORT FIRE RATE	\$8,141	\$8,086	\$8,972	
10-11190-004	TIVERTON FIRE RATE	\$5,775	\$5,775	\$6,355	
10-11190-005	WESTPORT FIRE RATE	\$7,019	\$7,019	\$7,761	
10-11190-006	BRIGHTON BARTON FIRE RATE	\$58,032	\$57,637	\$65,535	
10-11190-007	PLYMPTON FIRE RATE	\$19,054	\$19,048	\$21,045	
10-11190-008	WEYMOUTH FIRE RATE	\$33,663	\$33,735	\$37,523	
10-11190-009	BEAR RIVER FIRE RATE	\$14,229	\$14,183	\$16,073	
10-11190-010	DIGBY FIRE RATE	\$74,062	\$74,007	\$81,544	
10-11190-011	SOUTHVILLE FIRE RATE	\$12,748	\$12,711	\$14,490	
	SUBTOTAL	\$292,880	\$292,201	\$325,614	11.18%
TOTAL RATES COLLECTED FOR OTHER AGENCIES		\$552,698	\$551,462	\$614,630	11.21%

		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	BUDGET to PRIOR BUDGET % CHANGE
LESS: TRANSMISSION OF REVENUE COLLECTED					
10-15750-000	LESS: TRANSFER OF REV TO VILLAGES	-\$255,742	-\$255,027	-\$284,326	11.18%
	LESS: TRANSFER OF REV TO FIRE DEPTS				
10-22490-000	DIGBY NECK FIRE PREVENTION	-\$30,177	-\$30,177	-\$32,760	
10-22490-001	FREEPORT FIRE DEPARTMENT	-\$7,978	-\$7,978	-\$8,792	
10-22490-002	SMITH'S COVE FIRE DEPARTMENT	-\$28,777	-\$28,777	-\$32,231	
10-22490-003	TIVERTON FIRE DEPARTMENT	-\$5,659	-\$5,659	-\$6,227	
10-22490-004	WESTPORT FIRE DEPARTMENT	-\$6,879	-\$6,879	-\$7,606	
10-22490-005	BRIGHTON BARTON FIRE DEPARTMENT	-\$56,871	-\$56,871	-\$64,225	
10-22490-006	PLYMPTON FIRE DEPARTMENT	-\$18,673	-\$18,673	-\$20,624	
10-22490-007	WEYMOUTH FIRE DEPARTMENT	-\$32,990	-\$32,990	-\$36,773	
10-22490-008	BEAR RIVER FIRE DEPARTMENT	-\$13,945	-\$13,945	-\$15,751	
10-22490-009	DIGBY FIRE DEPARTMENT	-\$72,581	-\$72,581	-\$79,913	
10-22490-010	SOUTHVILLE FIRE DEPARTMENT	-\$12,493	-\$12,493	-\$14,200	
	TOTAL TRANSFERS TO FIRE DEPARTMENTS	-\$287,023	-\$287,023	-\$319,102	11.18%
TOTAL RATES TRANSFERED FOR OTHER AGENCIES		-\$542,765	-\$542,050	-\$603,427	11.18%
OTHER TAXES					
10-11910-000	DEED TRANSFER TAX	\$400,000	\$493,863	\$220,000	-45.00%
EXPENDITURES AS A REDUCTION OF TAX REVENUE					
10-28000-000	TRI COUNTY REGIONAL SCHOOL BOARD	-\$1,601,584	-\$1,601,584	-\$1,731,876	
10-22220-000	TRANSFER TO CORRECTIONAL SERVICES	-\$103,791	-\$103,791	-\$103,448	
10-25310-000	DEFICIT OF REGIONAL HOUSING AUTHORITY	-\$41,000	\$0	-\$41,000	
	SUBTOTAL	-\$1,746,375	-\$1,705,375	-\$1,876,324	7.44%
NET PROPERTY TAXES		\$6,129,595	\$6,265,096	\$6,601,764	7.70%

		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	BUDGET to PRIOR BUDGET
GRANTS IN LIEU OF TAXES					% CHANGE
FEDERAL GOVERNMENT					
10-12210-000	FEDERAL GOVERNMENT	\$18,000	\$18,537	\$19,000	
10-12220-000	FEDERAL GOVERNMENT AGENCIES (CAN POST)	\$8,579	\$8,579	\$9,819	
	SUBTOTAL	\$26,579	\$27,116	\$28,819	8.43%
PROVINCIAL GOVERNMENT					
10-12310-000	PROV PROP & SUPPORT INST.	\$67,000	\$67,262	\$69,000	
10-12320-000	CROWN TIMBER LANDS	\$62,150	\$62,020	\$62,150	
	SUBTOTAL	\$129,150	\$129,282	\$131,150	1.55%
	-				
	TOTAL GRANTS IN LIEU OF TAXES	\$155,729	\$156,398	\$159,969	2.72%
SERVICES PROVIDED TO OTHER GOV'TS					
10-13300-000	ANNAPOLIS COUNTY -BEAR RIVER SEWER	\$48,921	\$48,921	\$55,518	
10-13300-002	TOWN OF DIGBY - TRANSIT FEE	\$4,000	\$4,000	\$10,000	
10-13300-003	TOWN OF DIGBY INSPECTION SERVICES	\$32,000	\$32,000	\$32,000	
10-13300-006	TOWN OF DIGBY DOG CONTROL SERVICES	\$3,600	\$3,600	\$3,600	
	TOTAL SERVICES PROVIDED TO OTHER GOV'T	\$88,521	\$88,521	\$101,118	14.23%

		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	BUDGET to PRIOR BUDGET % CHANGE
SALES OF SERVICE					
GENERAL GOVERNMENT					
10-14100-000	TAX CERTIFICATES	\$500	\$1,100	\$500	0.00%
PROTECTIVE SERVICES					
10-14200-004	DISPATCH-CLARE FIRE DEPARTMENTS	\$13,949	\$13,949	\$19,472	
10-14200-005	DISPATCH-ARGYLE FIRE DEPARTMENTS	\$17,695	\$17,695	\$25,739	
10-14200-006	DISPATCH-MUN OF YARMOUTH FIRE DEPTS	\$12,490	\$12,490	\$13,429	
10-14200-007	DISPATCH-TOWN OF YARMOUTH FIRE DEPT	\$7,287	\$7,287	\$7,834	
	SUBTOTAL	\$51,421	\$51,421	\$66,474	29.27%
TRANSPORTATION SERVICES-OTHER					
	AIRPORT REVENUE				
10-14302-000	AVGAS 100 SALES	\$40,000	\$30,537	\$35,000	
10-14302-001	JET FUEL SALES	\$28,000	\$38,918	\$31,000	
10-14302-002	AVOIL SALES	\$100	\$68	\$100	
10-14302-003	TIEDOWN FEES	\$100	\$305	\$200	
10-14302-004	HANGAR RENT	\$3,300	\$2,627	\$2,759	
10-14302-005	USER FEES	\$900	\$900	\$900	
	SUBTOTAL	\$72,400	\$73,355	\$69,959	-3.37%
	TOTAL SALES OF SERVICE	\$124,321	\$125,876	\$136,933	10.14%

		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	BUDGET to PRIOR BUDGET % CHANGE
OTHER REVENUE FROM OWN SOURCES					
LICENSES & PERMITS					
10-15100-000	BUILDING PERMITS	\$12,000	\$21,048	\$14,000	
10-15100-001	DOG LICENSE FEE	\$0	\$470	\$100	
	SUBTOTAL	\$12,000	\$21,518	\$14,100	17.50%
MUNICIPAL FINES/FEES					
10-15200-000	PROVINCIAL COURT	\$22,000	\$30,668	\$32,000	
10-15200-001	DOG POUND IMPOUNDING FEES	\$50	\$50	\$50	
10-15200-002	MARKETING LEVY	\$10,000	\$166	\$88,000	
	SUBTOTAL	\$32,050	\$30,884	\$120,050	274.57%
RETURN ON INVESTMENTS					
10-15500-000	INTEREST ON AGREEMENTS	\$3,795	\$3,795	\$3,164	
10-15500-001	INTEREST ON BANK DEPOSITS	\$50,000	\$289,213	\$200,000	
	SUBTOTAL	\$53,795	\$293,008	\$203,164	277.66%
PENALTIES & INTEREST ON TAXES					
10-15600-000	INTEREST ON TAXES	\$125,000	\$141,534	\$135,000	
10-15600-001	PACE PROGRAM INTEREST	\$3,030	\$3,019	\$3,500	
	SUBTOTAL	\$128,030	\$144,553	\$138,500	8.18%
OTHER REVENUE FROM OWN SOURCES					
10-15900-000	SUBDIVISION & PLANNING FEES	\$7,500	\$7,220	\$7,500	
10-15900-001	WEYMOUTH LIBRARY RENTAL	\$2,000	\$1,320	\$2,000	
10-15900-002	OTHER REVENUE	\$10,000	\$12,073	\$12,000	
10-15900-005	PUBLIC DROP-OFF FEES	\$3,000	\$3,725	\$4,000	
10-15900-006	COMMERCIAL GARBAGE FEES	\$115,000	\$128,365	\$122,000	
10-11940-000	FOREIGN EXCHANGE	\$4,000	\$7,191	\$5,000	
10-15900-007	PENNY VARIANCE	\$0	\$0	\$0	
10-15900-009	MT PLEASANT WIND TURBINE REVENUE	\$180,000	\$215,305	\$180,000	
	SUBTOTAL	\$321,500	\$375,199	\$332,500	
	TOTAL OTHER REV FROM OWN SOURCES	\$547,375	\$865,162	\$808,314	47.67%

		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	BUDGET to PRIOR BUDGET % CHANGE
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
PROVINCIAL GOVERNMENT					
10-16281-000	MUNICIPAL FINANCIAL CAPACITY GRANT	\$333,616	\$333,616	\$333,616	
10-11430-000	NS POWER INC- GRANT IN LIEU	\$757,742	\$757,742	\$890,697	
10-11431-000	NS POWER INC- HST OFFSET	\$16,000	\$16,236	\$16,000	
	SUBTOTAL				
10-16291-000	DIVERT NOVA SCOTIA	\$4,000	\$5,892	\$4,500	
10-16299-000	OTHER-911 RECOVERY FEE	\$3,000	\$3,013	\$3,000	
	SUBTOTAL	\$7,000	\$8,905	\$7,500	
TOTAL UNCONDITIONAL TRANSFERS FROM OTH GOVN'TS		\$1,114,358	\$1,116,499	\$1,247,813	11.98%
		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	BUDGET to PRIOR BUDGET % CHANGE
CONDITIONAL TRANSFERS-OTH GOV'TS					
PROVINCIAL GOVERNMENT					
10-17500-001	HERITAGE/TOURISM PROJECT FUNDING	\$0	\$0	\$0	
10-17500-002	RENEWABLE ENERGY PROJECT FUNDING	\$160,000	\$176,876	\$25,000	
10-17500-004	TRAIL PROJECT FUNDING	\$38,225	\$38,501	\$37,700	
10-17500-005	TRAIL COORDINATOR FUNDING	\$0	\$0	\$0	
10-17500-006	INTERN GRANT	\$0	\$0	\$0	
10-17500-007	SPECIAL PROJECT FUNDING	\$46,880	\$0	\$10,000	
10-17500-008	SAFE RESTART FUNDING	\$0	\$0	\$0	
10-17500-009	SUSTAINABLE SERVICES GROWTH FUND	\$0	\$504,521	\$0	
	TOTAL CONDITIONAL TRANSFERS	\$245,105	\$719,898	\$72,700	-70.34%
TOTAL REVENUE-OPERATING FUND		\$8,405,004	\$9,337,450	\$9,128,611	8.61%

TRANSFERS FROM OWN FUNDS					
FROM OPERATING RESERVES		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	BUDGET to PRIOR BUDGET
10-19120-000	SURPLUS PRIOR YEAR	\$100,000	\$100,000	\$0	
10-19220-000	TRANS FR ELECTION RESERVE	\$0	\$0	\$0	% CHANGE
10-19240-000	TRANS FR DOC RECRUITMENT RESERVE	\$0	\$0		
10-19250-000	TRANS FR TRAIL RESERVE	\$0	\$0	\$0	
10-19255-000	TRANS FR OPERATING RESERVE	\$25,000	\$10,352	\$30,386	
10-19270-000	TRANS FR HERITAGE PROPERTY RESERVE	\$0	-\$8,136		
10-19290-000	TRANSFER FR LIGHTHOUSE RESERVE	\$19,500	\$10,215	\$10,000	
10-19300-000	TRANSFER FR GAS TAX RESERVE	\$0	\$0	\$366,503	
	TOTAL TRANSFERS OWN FUNDS	\$144,500	\$112,431	\$406,889	181.58%
	TOTAL REVENUE	\$8,549,504	\$9,449,881	\$9,535,500	11.53%
	Add back in Education, Housing, Corrections	\$1,746,375	\$1,705,375	\$1,876,324	
		\$10,295,879	\$11,155,256	\$11,411,824	10.84%

2023-2024 OPERATING BUDGET						
EXPENDITURES						
<u>GENERAL GOVERNMENT SERVICES</u>		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	Budget to Prior Budget % Change	
			Unaudited			
<u>LEGISLATIVE</u>						
10-21111-000	WARDEN REMUNERATION	\$41,843	\$41,843	\$43,379		
10-21112-001	WARDEN GREGORY EXPENSES	\$17,000	\$11,973	\$17,000		
10-21131-000	COUNCIL REMUNERATION	\$115,459	\$115,459	\$119,696		
10-21132-000	GENERAL COUNCIL EXPENSES	\$6,000	\$5,701	\$6,000		
10-21132-002	COUNCILLOR MANZER	\$8,000	\$2,952	\$8,000		
10-21132-003	COUNCILLOR THURBER	\$8,000	\$3,034	\$8,000		
10-21132-004	COUNCILLOR TUDOR	\$6,000	\$5,388	\$6,000		
10-21132-006	COUNCILLOR ROSS	\$10,500	\$3,978	\$10,500		
10-21132-005	COUNCIL NSFM MEMBERSHIPS	\$6,000	\$6,250	\$6,300		
10-21132-007	COUNCIL HEALTH BENEFITS	\$3,933	\$1,987	\$2,299		
10-21132-008	COUNCIL CPP EI BENEFITS	\$7,649	\$6,929	\$8,662		
10-21190-000	OTHER LEGISLATIVE EXPENSE	\$3,500	\$3,622	\$3,700		
LEGISLATIVE SUBTOTAL		\$233,884	\$209,116	\$239,535	2.42%	
<u>GENERAL ADMINISTRATION & FINANCIAL MANAGEMENT</u>						
ADMINISTRATION						
10-21210-000	CHIEF ADMINISTRATIVE OFFICER SALARY	\$120,168	\$138,357	\$139,003		
10-21210-001	ADMINISTRATIVE STAFF SALARIES	\$317,586	\$356,309	\$376,542		
GENERAL ADMINISTRATIVE SUBTOTAL		\$437,754	\$494,666	\$515,546	17.77%	
FINANCIAL MANAGEMENT						
10-21220-000	CHARGE CARD DISCOUNTS	\$60,000	\$62,847	\$65,000		
10-21220-001	BANK CHARGES	\$400	\$395	\$400		
10-21220-002	AUDIT FEES	\$29,000	\$28,956	\$32,000		
FINANCIAL MANAGEMENT SUBTOTAL		\$89,400	\$92,198	\$97,400	8.95%	
GENERAL ADMINISTRATION & FINANCIAL MANAGEMENT		\$527,154	\$586,864	\$612,946	16.27%	
TAXATION						
10-21241-000	LOW INCOME PROPERTY TAX EXEMPTION	\$60,000	\$49,970	\$60,000		
10-21241-001	BY-LAW PROPERTIES TAXES, AREA RATES, ETC	\$41,106	\$41,478	\$44,255		
10-21244-001	TAX SALE EXPENSES	\$0	-\$2,371	\$0		
10-21248-000	TRANSFER TO ASSESSMENT SERVICES	\$191,483	\$191,483	\$191,242		
10-21249-000	INDUSTRIAL PARK TAXES-TOWN SHARE	\$72,939	\$72,939	\$77,379		
TAXATION SUBTOTAL		\$365,528	\$353,499	\$372,876	2.01%	
GENERAL ADMINISTRATION SUBTOTAL		\$892,682	\$940,363	\$985,821	10.43%	
VALUATION ALLOWANCES						
10-21811-000	ALLOWANCE FOR UNCOLLECTABLE TAXES	\$0	\$6,243	\$0		

		BUDGET	ACTUAL	PROPOSED	Budget to
OTHER GENERAL GOVERNMENT SERVICES		2022-2023	2022-2023	2023-2024	Prior Budget
					% Change
	Municipal Office Operations				
10-21211-000	REPAIRS AND MAINTENANCE	\$10,000	\$9,046	\$10,000	
10-21211-001	OTHER OPERATING EXPENSES	\$7,000	\$8,409	\$8,000	
10-21211-002	HEAT LIGHTS-MUNIC OFFICE	\$9,200	\$8,713	\$9,000	
10-21211-003	JANITORIAL CONTRACT	\$13,273	\$13,041	\$14,300	
10-21211-004	OFFICE EQUIPMENT/FURNITURE	\$4,000	\$2,677	\$4,000	
10-21211-005	STATIONERY/OFFICE SUPP	\$6,500	\$8,417	\$8,000	
10-21211-006	MAINT AGREE/EQUIP RENTL	\$10,500	\$9,331	\$10,000	
10-21211-007	ASSOCIATION DUES	\$2,000	\$1,886	\$2,000	
10-21211-008	POSTAGE	\$17,000	\$18,513	\$18,500	
10-21211-009	TRAINING	\$3,500	\$434	\$3,500	
10-21211-010	TELEPHONE	\$19,950	\$21,334	\$22,000	
10-21211-011	MILEAGE	\$6,200	\$1,857	\$5,500	
	MUNICIPAL OFFICE OPERATIONS SUBTOTAL	\$109,123	\$103,658	\$114,800	5.20%
	Employee Benefits				
10-21212-000	PENSION PYTS/CONTRIB. (ALL DEPTS)	\$88,572	\$85,437	\$83,983	
10-21212-001	GROUP HEALTH (ALL DEPT)	\$71,424	\$65,230	\$84,005	
10-21212-003	EMPLOYEE ASST PROGRAM	\$800	\$916	\$1,120	
10-21212-004	OTHER EMPLOYEE BENEFITS (ALL DEPTS)	\$8,000	\$8,070	\$9,000	
10-21212-005	CPP-REGULAR	\$59,530	\$54,986	\$59,858	
10-21212-006	EI-REGULAR	\$19,142	\$18,779	\$22,974	
10-21212-007	WORKER'S COMPENSATION	\$25,771	\$26,714	\$27,299	
10-21212-008	EI CASUAL (Airport & Admin spares)	\$2,056	\$2,771	\$2,146	
10-21212-009	CPP CASUAL (Airport & Admin spares)	\$4,501	\$5,737	\$4,583	
10-21212-010	CLERK PENSION ADJUSTMENT	\$6,000	\$67,370	\$6,000	
	EMPLOYEE BENEFITS SUBTOTAL	\$285,796	\$336,010	\$300,968	5.31%
		BUDGET	ACTUAL	PROPOSED	Budget to
		2022-2023	2022-2023	2023-2024	Prior Budget
					% Change
	Information Technology				
10-21213-000	IT/GIS CONTRACT	\$31,285	\$31,286	\$31,285	
10-21213-002	HARDWARE/SOFTWARE/COMPUTERS/REPAIR	\$15,000	\$15,367	\$15,000	
10-21213-003	PROCOM SUPPORT	\$8,971	\$9,355	\$9,909	
	INFORMATION TECHNOLOGY SUBTOTAL	\$55,256	\$56,008	\$56,194	1.70%
	Communication				
10-21214-000	ADVERTISING/COMMUN	\$10,000	\$19,196	\$15,000	
10-21214-001	COASTLINE	\$10,000	\$12,188	\$9,000	
10-21214-002	WEB PAGE	\$4,400	\$4,845	\$4,500	
	COMMUNICATION SUBTOTAL	\$24,400	\$36,229	\$28,500	16.80%
	Other Administrative Services				
10-21215-000	LEGAL FEES	\$9,000	\$15,538	\$15,000	
	OTHER ADMINISTRATIVE SUBTOTAL	\$9,000	\$15,538	\$15,000	66.67%

	GENERAL GOVERNMENT SERVICES	BUDGET	ACTUAL	PROPOSED	Budget to
		2022-2023	2022-2023	2023-2024	Prior Budget
					% Change
10-21910-000	MUNICIPAL ELECTION EXPENSES	\$0	\$0	\$0	
10-21920-000	CONVENTIONS & TRAVEL-STAFF	\$7,000	\$3,235	\$7,000	
10-21920-001	CAO TRAVEL AND TRAINING	\$8,000	\$5,465	\$8,000	
10-21930-000	LIABILITY & PROPERTY INSURANCE	\$37,042	\$37,042	\$45,452	
10-21940-001	BARTON SCHOOL EXPENSES	\$0	\$0	\$0	
10-21950-000	STRATEGIC PLANNING	\$0	\$0	\$0	
	GENERAL SERVICES SUBTOTAL	\$52,042	\$45,742	\$60,452	16.16%
	COMMUNITY GRANTS				
10-21950-001	OTHER-DIG CO EXHIBITION	\$3,000	\$3,000	\$3,000	
10-21950-002	FESTIVALS & EVENTS	\$17,500	\$17,500	\$22,000	
10-21950-003	GRANTS TO ORGANIZATIONS	\$59,063	\$43,677	\$80,209	
10-21950-004	GROUND SEARCH TEAMS	\$8,250	\$8,250	\$8,250	
10-21950-005	GROUND SEARCH INSURANCE	\$2,500	\$3,098	\$2,500	
10-21950-007	DIGBY & AREA VIC	\$3,000	\$3,000	\$3,000	
10-21950-008	WEYMOUTH WATERFRONT DEVELOPMENT COMM.	\$3,000	\$3,000	\$3,000	
10-21950-009	BEAR RIVER VIC	\$3,000	\$3,000	\$3,000	
10-21950-010	TIVERTON BOARD OF TRADE	\$3,000	\$3,000	\$3,000	
10-21950-011	YOUTH GRANTS	\$3,000	\$3,000	\$3,000	
	COMMUNITY GRANTS SUBTOTAL	\$105,313	\$90,525	\$130,959	24.35%
	TRANSFER TO VILLAGES				
10-21950-012	GRANTS TO VILLAGES	\$29,000	\$29,000	\$29,000	
	TRANSFER TO VILLAGES SUBTOTAL	\$29,000	\$29,000	\$29,000	0.00%
	TOTAL OTHER GENERAL GOVERNMENT SERVICES	\$669,930	\$718,953	\$735,873	9.84%
	TOTAL GENERAL GOVERNMENT SERVICES	\$1,796,496	\$1,868,432	\$1,961,229	9.17%

PROTECTIVE SERVICES		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	Budget to Prior Budget % Change
	POLICE PROTECTION				
10-22210-000	RCMP SERVICES PROVINCIAL SUPPORT	\$1,653,133	\$1,653,133	\$1,953,007	
	POLICE PROTECTION SUBTOTAL	\$1,653,133	\$1,653,133	\$1,953,007	18.14%
	FIRE PROTECTION				
	WATER SUPPLY AND HYDRANTS				
10-22450-000	FIRE PROTECTION-DIGBY WATER COMM. HYDRANTS	\$34,772	\$34,772	\$34,772	
10-22450-001	DRY HYDRANT (1 per year request)	\$2,000	\$2,000	\$2,000	
	OTHER FIRE PROTECTION				
10-22490-011	OPERATING GRANTS TO FIRE DEPARTMENTS	\$499,694	\$511,370	\$551,312	
10-22490-012	LONG SERVICE AWARDS	\$5,000	\$0	\$5,000	
10-22490-013	FIRE SERVICE ASSOCIATION	\$3,670	\$3,950	\$3,950	
10-22490-015	WCB VOL FIRE FIGHTERS	\$10,000	\$15,590	\$17,000	
	FIRE PROTECTION SUBTOTAL	\$555,136	\$567,682	\$614,034	10.61%
	OTHER PROTECTIVE SERVICES	BUDGET	ACTUAL	PROPOSED	Budget to
	LAW ENFORCEMENT OTHER	2022-2023	2022-2023	2023-2024	Prior Budget
10-22210-001	PROSECUTION COSTS	\$3,000	\$10,182	\$12,000	% Change
10-22210-002	RCMP SENIORS SAFETY PROGRAM	\$18,200	\$18,200	\$20,800	
10-22210-003	SPECIAL INVESTIGATION - DNA Costs	\$4,500	\$4,493	\$4,500	
10-22210-004	POLICE ADVISORY COMMITTEE EXPENSES	\$1,000	\$527	\$1,000	
	LAW ENFORCEMENT OTHER SUBTOTAL	\$26,700	\$33,402	\$38,300	43.45%
	EMERGENCY MANAGEMENT SERVICES				
10-22500-000	REMO COORDINATOR	\$6,000	\$6,537	\$7,191	
10-22500-001	REMO TRAVEL	\$2,000	\$678	\$2,000	
10-22500-003	EOC SUPPLIES & EQUIPMENT	\$500	\$547	\$500	
10-22500-004	ADVERTISING & PROMOTIONS	\$1,000	\$0	\$1,000	
10-22500-005	EMO TRAINING	\$500	\$0	\$500	
10-22500-006	REMO SUPPLIES & EQUIPMENT	\$500	\$28	\$500	
10-22500-007	REMO TRAINING	\$500	\$0	\$500	
10-22500-008	EMO TELEPHONE	\$700	\$511	\$700	
	EMERGENCY MANAGEMENT SERVICES SUBTOTAL	\$11,700	\$8,301	\$12,891	10.18%
		BUDGET	ACTUAL	PROPOSED	Budget to
	PROTECTIVE INSPECTIONS	2022-2023	2022-2023	2023-2024	Prior Budget
	BUILDING SERVICES				% Change
10-22950-000	BUILDING SERVICES SALARIES	\$218,143	\$205,183	\$191,190	
10-22950-001	BUILDING SERVICES TRAVEL	\$21,000	\$14,646	\$9,000	
10-22950-002	TRAINING	\$12,000	\$13,554	\$8,000	
10-22950-003	SUPPLIES & MATERIALS	\$4,000	\$4,706	\$5,000	
10-22950-004	TELEPHONE	\$6,000	\$5,826	\$6,100	
10-22950-005	LEGAL FEES	\$0	\$0	\$0	
10-22950-006	VEHICLE EXPENSES (FUEL, INSUR, MAINT)	\$7,200	\$12,190	\$7,200	
	BUILDING INSPECTION SERVICES SUBTOTAL	\$268,343	\$256,105	\$226,490	-15.60%

	OTHER PROTECTIVE SERVICES	BUDGET		ACTUAL		PROPOSED		Budget to
	DISPATCH SERVICES	2022-2023		2022-2023		2023-2024		Prior Budget
								% Change
10-22495-000	DISPATCH SALARIES	\$234,835		\$277,492		\$262,312		
10-22495-001	DISPATCH-PHONE	\$1,500		\$1,535		\$1,600		
10-22495-004	TRAINING	\$1,000		\$373		\$1,000		
10-22495-006	DISPATCH SPARE SALARIES	\$57,579		\$63,787		\$60,000		
	DISPATCH SERVICES SUBTOTAL	\$294,914		\$343,187		\$324,912		10.17%
	DOG CONTROL							
10-22900-000	DOG CONTROL	\$17,079		\$17,244		\$17,522		
10-22900-001	KENNEL EXP/SUPPLIES	\$1,000		\$1,014		\$1,000		
10-22900-002	VETERINARY EXPENSES	\$500		\$0		\$500		
10-22900-003	REPAIRS - KENNEL	\$500		\$0		\$500		
10-22900-004	OTHER - PAYMENTS FOR ADOPTIONS	\$500		\$0		\$500		
10-22900-005	SPAY & NEUTER CAT PROGRAM	\$11,400		\$11,395		\$12,400		
10-22900-006	ANIMAL CARE - Friends of Ferals	\$8,000		\$8,000		\$8,000		
	DOG CONTROL SUBTOTAL	\$38,979		\$37,653		\$40,422		3.70%
	TOTAL OTHER PROTECTIVE SERVICES	\$640,636		\$678,648		\$643,015		0.37%
	TOTAL PROTECTIVE SERVICES	\$2,848,905		\$2,899,463		\$3,210,056		12.68%

TRANSPORTATION SERVICES		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	Budget to Prior Budget
	COMMON SERVICES				% Change
	PUBLIC WORKS				
10-23100-000	PUBLIC WORKS SALARY	\$105,342	\$106,169	\$118,768	
10-23100-001	VEHICLE EXPENSES (FUEL, INSUR, MAINT)	\$18,000	\$17,762	\$20,000	
10-23100-002	PUBLICS WORK TRAVEL & TRAINING	\$1,000	\$513	\$1,000	
10-23100-004	PUBLIC WORKS SUPPLIES/IT EXPENSES	\$5,000	\$4,565	\$5,000	
	COMMON SERVICES SUBTOTAL	\$129,342	\$129,009	\$144,768	11.93%
	ROAD TRANSPORT				
	ROADS AND STREETS				
10-23230-000	ROADS & STREETS - Paid to Province	\$60,586	\$60,586	\$64,408	
10-23230-002	SHREVE STREET MAINTANENCE .5 KM	\$2,800	\$3,112	\$3,200	
10-23230-003	SIDEWALK MAINTANENCE -SNOW,ICE, MOWING	\$14,000	\$9,989	\$14,000	
10-23230-004	CLAMSHELL RD.	\$1,000	\$0	\$1,000	
	ROADS AND STREETS SUBTOTAL	\$78,386	\$73,687	\$82,608	5.39%
	AIR TRANSPORT				
	DIGBY ANNAPOLIS REGIONAL AIRPORT				
	AIRPORT EXPENDITURES-COMMON				
10-23300-000	TRACTOR EXPENSES & REPAIRS	\$8,000	\$10,357	\$10,000	
10-23300-003	MAINT-ADMIN/ATCO BLDGS/GENERATOR	\$9,000	\$6,753	\$13,000	
10-23300-004	MAINT-RUNWAY LIGHTING	\$1,000	\$928	\$1,500	
10-23300-005	MAINT-ELECTRONIC EQUIP/IT SERVICES	\$10,000	\$10,032	\$7,000	
10-23300-006	MAINT-AVFUEL AND JET FUEL PUMPS	\$4,000	\$4,140	\$4,000	
10-23300-007	MAINT-GROUND RNWY TXWY	\$11,000	\$5,180	\$6,000	
	AIRPORT EXPENDITURES-COMMON SUBTOTAL	\$43,000	\$37,390	\$41,500	-3.49%
	AIRPORT INVENTORY PURCHASES				
10-23310-000	AVGAS 100 PURCHASES	\$35,000	\$20,003	\$25,000	
10-23310-001	JET FUEL PURCHASES	\$25,000	\$38,495	\$25,000	
10-23310-002	AVOIL PURCHASES	\$100	\$0	\$100	
	INVENTORY PURCHASES SUBTOTAL	\$60,100	\$58,498	\$50,100	-16.64%
	TOTAL AIR TRANSPORT	\$103,100	\$95,888	\$91,600	-11.15%

						Budget to Prior Budget % Change
	<u>PUBLIC TRANSIT</u>	BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024		
10-23500-000	KINGS TRANSIT ADMINISTRATION	\$271,812	\$264,494	\$355,932		
10-23500-001	TRANSPORT DE CLARE -Weymouth & Digby Serv.	\$30,000	\$30,000	\$30,000		
	<i>PUBLIC TRANSIT SUBTOTAL</i>	\$301,812	\$294,494	\$385,932		27.87%
	<u>OTHER TRANSPORTATION SERVICES</u>					
	<u>STREET LIGHTING</u>					
10-23250-000	STREET LIGHT ENERGY COSTS	\$30,100	\$30,056	\$30,100		
10-23250-001	STREET LIGHT MAINTENANCE	\$10,000	\$4,119	\$10,000		
	<i>STREET LIGHTING SUBTOTAL</i>	\$40,100	\$34,175	\$40,100		0.00%
	<u>CROSSWALKS</u>					
10-23260-000	CROSSWALK MAINTENANCE	\$2,000	\$0	\$2,000		
	<i>CROSSWALK SUBTOTAL</i>	\$2,000	\$0	\$2,000		0.00%
	<u>DISPATCH - GENERAL OPERATING EXPENSES</u>					
10-23320-000	ELECTRICITY	\$10,000	\$10,634	\$11,000		
10-23320-001	TELEPHONE/INTERNET	\$5,000	\$6,229	\$7,500		
10-23320-002	INSURANCE -Property and Liability	\$13,815	\$13,815	\$15,688		
10-23320-003	OFFICE SUPPLIES	\$3,000	\$3,036	\$3,100		
10-23320-004	CLEANING SUPPLIES	\$800	\$728	\$800		
10-23320-005	PUBLICATIONS	\$500	\$544	\$600		
10-23320-006	LICENSE. REGISTRATIONS. MEMBERSHIP	\$500	\$100	\$500		
10-23320-007	TRAVEL	\$2,500	\$2,295	\$2,500		
10-23320-008	ADVERTISING	\$500	\$0	\$500		
10-23320-010	POSTAGE/FREIGHT	\$150	\$41	\$150		
10-23320-011	PHOTOCOPIES	\$2,000	\$1,786	\$2,000		
10-23320-012	MISCELLANEOUS	\$1,200	\$1,204	\$1,200		
10-23320-013	HANGER ELECTRICITY-GROUND SEARCH & RESCUE	\$1,800	\$1,713	\$1,800		
	<i>GENERAL OPERATING EXPENSES SUBTOTAL</i>	\$41,765	\$42,125	\$47,338		13.34%
	<i>TOTAL OTHER TRANSPORTATION SERVICES</i>	\$83,865	\$76,300	\$89,438		6.65%
	<i>TOTAL TRANSPORTATION SERVICES</i>	\$696,505	\$669,378	\$794,346		14.05%
		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024		Budget to Prior Budget % Change
	<u>ENVIRONMENTAL HEALTH SERVICES</u>					
	<u>WASTEWATER COLLECTION AND DISPOSAL</u>					
	<u>ADMINISTRATION</u>					
10-24210-000	TRAVEL (MILEAGE, MEALS, HOTEL)	\$2,500	\$1,672	\$2,500		
10-24210-001	TRAINING	\$2,000	\$216	\$2,000		
10-24210-002	SEWAGE FAC INSURANCE	\$6,774	\$6,774	\$7,929		
10-24210-003	WASTEWATER ALARMS	\$2,000	\$1,403	\$2,000		
10-24210-004	OVERTIME CALLOUTS	\$8,000	\$9,053	\$10,000		
	<i>ADMINISTRATION SUBTOTAL</i>	\$21,274	\$19,118	\$24,429		14.83%

	WASTE WATER COLLECTION & LIFT STATIONS	BUDGET	ACTUAL	PROPOSED	Budget to
	Digby	2022-2023	2022-2023	2023-2024	Prior Budget
					% Change
10-24220-000	DIGBY COLLECTION SYSTEM	\$39,138	\$41,301	\$73,691	
10-24220-001	DIGBY LIFT STATIONS MAINTENANCE	\$5,000	\$12,177	\$15,000	
10-24220-002	DIGBY LIFT STATIONS-ELECTRICITY	\$3,800	\$3,586	\$3,800	
10-24220-003	TOWN OWNED LIFT STN COST SHARE	\$59,066	\$59,066	\$5,430	
10-24220-004	DIGBY COLLECTION SYSTEM-LATERALS	\$2,000	\$2,170	\$4,000	
	Total Digby System	\$109,004	\$118,300	\$101,921	-6.50%
	Weymouth				
10-24230-000	WEYMOUTH COLLECTION SYSTEM -LATERALS	\$2,000	\$3,203	\$4,000	
10-24230-001	WEYMOUTH LIFT STATION MAINTENANCE	\$8,000	\$3,713	\$8,000	
10-24230-002	WEYMOUTH LIFT STATION ELECTRICITY	\$3,400	\$2,948	\$3,400	
10-24230-003	WEYMOUTH STP MAINTENANCE	\$7,500	\$7,762	\$7,500	
10-24230-004	WEYMOUTH STP ELECTRICITY	\$8,000	\$7,383	\$7,700	
	Total Weymouth System	\$28,900	\$25,009	\$30,600	5.88%
	Smiths Cove				
10-24240-000	SMITHS COVE COLLECTION (LATERALS)	\$14,000	\$13,424	\$4,000	
10-24240-001	SMITHS COVE LIFT STN - MAINTENANCE	\$8,000	\$16,583	\$8,000	
10-24240-002	SMITHS COVE LIFT STN - ELECTRICITY	\$6,000	\$5,889	\$6,000	
10-24240-003	SMITHS COVE REGIONAL STP-OPERATING COSTS	\$58,486	\$58,486	\$72,002	
	Total Smiths Cove System	\$86,486	\$94,382	\$90,002	4.07%
	Bear River				
10-24250-000	BEAR RIVER COLLECTION SYSTEM-LATERALS	\$2,000	-\$600	\$4,000	
10-24250-001	BEAR RIVER LIFT STN MAINTENANCE	\$11,000	\$10,133	\$11,000	
10-24250-002	BEAR RIVER LIFT STN-ELECTRICITY	\$5,800	\$5,073	\$5,800	
	Total Bear River System	\$18,800	\$14,606	\$20,800	10.64%
	TOTAL WASTEWATER COLLECTION & TREATMENT	\$264,464	\$271,415	\$267,752	1.24%
	SOLID WASTE COLLECTION & DISPOSAL	BUDGET	ACTUAL	PROPOSED	Budget to
		2022-2023	2022-2023	2023-2024	Prior Budget
					% Change
	ADMINISTRATION				
10-24310-000	WST CHK ADMINISTRATION	\$20,143	\$20,017	\$21,396	
	ADMINISTRATION SUBTOTAL	\$20,143	\$20,017	\$21,396	6.22%
	COLLECTION & DISPOSAL				
10-24320-000	SOLIDWASTE COLLECTION CONTRACT	\$617,168	\$584,103	\$620,000	
10-24320-001	SOLID WASTE DISPOSAL-QUEENS	\$295,296	\$297,136	\$310,000	
10-24320-002	SOLID WASTE OTHER (BEACH CLEANUP ILLEGAL SITE	\$4,500	\$3,522	\$1,000	
10-24320-003	TRANSFER STATION OPERATIONAL COSTS	\$40,000	\$32,790	\$42,500	
10-24320-004	PUBLIC DROP OFF EXPENSES	\$26,500	\$28,463	\$45,000	
10-24320-005	DUMPSTER ON ISLAND	\$2,000	\$2,000	\$3,000	
	COLLECTION & DISPOSAL SUBTOTAL	\$985,464	\$948,014	\$1,021,500	3.66%

		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	Budget to Prior Budget % Change
	RECYCLING				
10-24350-000	SCOTIA RECYCLING - TIPPING FEES	\$44,000	\$49,636	\$50,000	
10-24350-001	RECYCLING TRUCKING COSTS	\$30,000	\$26,513	\$30,000	
	RECYCLING SUBTOTAL	\$74,000	\$76,149	\$80,000	8.11%
	COMPOSTING				
10-24355-000	WST CHK ORGANICS CARTS/WASTE CONTAINERS	\$12,500	\$17,722	\$15,000	
10-24355-001	ORGANICS TIPPING FEES	\$62,000	\$57,410	\$61,000	
	COMPOSTING SUBTOTAL	\$74,500	\$75,132	\$76,000	2.01%
	SOLIDWASTE COLLECTION & DISPOSAL OTHER				
10-24360-000	WHITE METAL PROGRAM	\$6,500	\$6,257	\$6,500	
10-24360-001	HOUSEHOLD HAZARDOUS WASTE DEPOT	\$6,400	\$8,295	\$11,000	
	OTHER SUBTOTAL	\$12,900	\$14,552	\$17,500	35.66%
	TOTAL SOLIDWASTE COLLECTION & DISPOSAL	\$1,167,007	\$1,133,864	\$1,216,396	4.23%
10-24721-000	INTEREST ON LONG TERM DEBT-MFC	\$6,369	\$6,369	\$2,494	-60.84%
	TOTAL ENVIRONMENT HEALTH SERVICES	\$1,437,840	\$1,411,648	\$1,486,642	3.39%
ENVIRONMENTAL DEVELOPMENT SERVICES		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	Budget to Prior Budget % Change
	PLANNING & DEVELOPMENT				
10-26190-000	PLANNING SERVICES	\$56,000	\$16,027	\$55,000	
10-26190-001	PLANNING ADVISORY COMMITTEE EXPENSES	\$2,000	\$458	\$2,000	
10-26190-002	SUBDIVISION	\$5,500	\$6,843	\$6,500	
10-26190-005	ANNUAL SUPPORT-MAPPING PROGRAM	\$5,524	\$5,761	\$6,102	
10-26190-006	ASSET MANAGEMENT PLAN	\$49,500	\$1,095	\$30,950	
	PLANNING & DEVELOPMENT SUBTOTAL	\$118,524	\$30,184	\$100,552	-15.16%
	COMMUNITY DEVELOPMENT				
	TRANSFER TO REGIONAL AUTHORITY				
10-26250-000	WESTERN REGIONAL ENTERPRISE NETWORK	\$39,676	\$41,413	\$44,382	
10-26250-002	RURAL INTERNET PROJECTS	\$0	\$0	\$366,503	
	TRANSFER TO REGIONAL AUTHORITY SUBTOTAL	\$39,676	\$41,413	\$410,885	935.60%
	OTHER COMMUNITY DEVELOPMENT				
10-26290-000	CONSULTING SERVICES	\$10,000	\$5,151	\$5,000	
10-26290-001	MUNICIPAL MARKETING (INCLUDES FLOAT,BANNERS	\$7,000	\$5,568	\$7,500	
10-26290-002	MUNICIPAL EVENTS (NEW YEARS LEVY ETC)	\$1,000	\$890	\$1,000	
10-26290-003	PHYSICIAN INITIATIVES (ACTUAL, NOT TRANSFER)	\$31,750	\$13,052	\$31,750	
10-26290-008	DIGBY HARBOUR PORT ASSOCIATION YR 3 OF 4	\$37,500	\$37,500	\$37,500	
	OTHER COMMUNITY DEVELOPMENT SUBTOTAL	\$87,250	\$62,161	\$82,750	-5.16%
10-26990-006	INTEREST ON LONG TERM DEBT-MFC	\$7,657	\$7,657	\$5,991	-21.75%

	OTHER ENVIRONMENTAL DEVELOPMENT SERVICES	BUDGET	ACTUAL	PROPOSED	
	INDUSTRIAL PARKS	2022-2023	2022-2023	2023-2024	
10-26600-000	TRANSFER TO INDUSTRIAL COMMISSION	\$20,000	\$20,000	\$20,000	0.00%
	TOURISM				
10-26910-000	DIGBY AREA TOURISM ASSOCIATION	\$21,000	\$20,000	\$10,000	
10-26910-001	MARKETING LEVY	\$10,000	\$1,561	\$88,000	
10-26910-002	TOURISM INITIATIVES	\$1,500	\$1,000	\$1,500	
10-26910-005	MAUD LEWIS SITE MAINTENANCE	\$5,000	\$1,508	\$1,500	
	TOURISM SUBTOTAL	\$37,500	\$24,069	\$101,000	169.33%
		BUDGET	ACTUAL	PROPOSED	
	RENEWABLE ENERGY DEVELOPMENT	2022-2023	2022-2023	2023-2024	
10-26990-000	ENERGY COORDINATOR WAGES	\$85,396	\$96,971	\$48,400	
10-26990-001	ENERGY COORDINATOR TRAVEL & TRAINING	\$10,000	\$8,496	\$5,000	
10-26990-002	RENEWABLE ENERGY DEVELOPMENT PROJECTS	\$160,000	\$176,875	\$2,800	
10-26990-003	BIOGAS GENERATOR OPERATING COSTS	\$5,000	\$3,024	\$5,000	
10-26990-004	WIND TURBINE OPERATIONAL COSTS	\$85,000	\$95,622	\$85,000	
10-26990-005	PACE PROGRAM FUNDING	\$0	\$0	\$0	
10-26990-007	EV CHARGING STATION EXPENSES	\$800	\$858	\$900	
10-26990-008	MEMBERSHIPS-RENEW ENERGY DEVELOP. ORGS	\$1,000	\$574	\$1,000	
10-26990-011	WEATHER MONITORING STATION OPERATIONAL	\$600	\$523	\$600	0.00%
	RENEWABLE ENERGY DEVELOPMENT SUBTOTAL	\$347,796	\$382,943	\$148,700	-57.25%
	TOTAL OTHER ENVIRONMENTAL DEVELOPMENT	\$405,296	\$427,012	\$269,700	-33.46%
	TOTAL ENVIRONMENTAL DEV SERVICES	\$658,403	\$568,427	\$869,878	32.12%

RECREATION AND CULTURAL SERVICES		BUDGET 2022-2023	ACTUAL 2022-2023	PROPOSED 2023-2024	Budget to Prior Budget % Change
	RECREATION FACILITIES				
10-27110-000	DIGBY AREA RECREATION COMMISSION-Operations	\$301,789	\$301,789	\$335,547	
10-27110-001	DIGBY AREA RECREATION COMMISSION-Capital	\$15,193	\$15,193	\$12,500	
10-27180-000	MUNICIPAL TRAIL MAINTENANCE	\$16,500	\$15,077	\$16,500	
10-27180-001	TRANSFER TO FUNDY YMCA	\$0	\$0	\$0	
10-27180-002	OPEN SPACES/TRAIL GRANTS	\$8,000	\$8,000	\$8,000	
10-27180-003	TRANSFER TO SPLASH PARK	\$0	\$0	\$30,000	
10-27180-004	TRAIL COORDINATOR WAGES	\$53,014	\$61,514	\$50,977	
10-27180-005	HAINES LAKE PROPERTY (includes insurance)	\$10,000	\$4,584	\$22,000	
10-27180-006	TRAIL PROJECTS	\$38,225	\$46,963	\$44,100	
10-27180-007	TRAIL COORDINATOR TRAVEL	\$3,000	\$1,730	\$3,500	
10-27180-008	RAILBED MAINTENANCE	\$0	\$0	\$15,000	
10-27195-000	LIGHTHOUSES (includes insurance, grants)	\$5,000	\$2,740	\$5,000	
10-27195-001	POINT PRIM LIGHTHOUSE	\$0	\$215	\$0	
10-27195-002	BOARS HEAD LIGHTHOUSE	\$0	\$0	\$0	
10-27195-003	BEAR RIVER LIGHTHOUSE	\$10,000	\$10,000	\$0	
10-27195-004	BRIER ISLAND LIGHTHOUSE	\$9,500	\$0	\$5,000	
10-27195-005	GRAND PASSAGE LIGHTHOUSE	\$0	\$0	\$2,500	
10-27195-006	PETER'S ISLAND LIGHTHOUSE	\$0	\$0	\$2,500	
10-27410-000	DARC CITIZEN REP EXPENSES	\$500	\$0	\$500	
	TOTAL RECREATION FACILITIES	\$470,721	\$467,805	\$553,624	17.61%
	CULTURAL BUILDINGS & FACILITIES				
	LOCAL LIBRARIES				
10-27251-000	WEYMOUTH LIBRARY CUSTODIAL	\$10,300	\$8,509	\$10,300	
10-27251-001	WEYMOUTH LIBRARY UTILITIES	\$5,500	\$5,074	\$5,500	
10-27251-002	WEYMOUTH LIBRARY INSURANCE	\$1,819	\$1,819	\$2,249	
10-27251-003	WEYMOUTH LIBRARY-OFFICE SUPPLIES/EQUIP	\$2,000	\$1,097	\$2,000	
10-27251-004	WEYMOUTH LIBRARY REPAIRS	\$3,000	\$1,837	\$3,000	
10-27251-005	WESTPORT LIBRARY OPERATIONS	\$5,500	\$5,500	\$5,500	
10-27251-006	TOWN OF DIGBY LIBRARY OPERATIONS (50%)	\$21,000	\$10,980	\$20,000	
	CULTURAL BUILDINGS & FACILITIES SUBTOTAL	\$49,119	\$34,816	\$48,549	-1.16%
	REGIONAL LIBRARY				
10-27252-000	TRANSFER TO REGIONAL LIBRARY	\$58,600	\$58,600	\$58,600	
	TOTAL TRANSFER TO REGIONAL LIBRARY	\$58,600	\$58,600	\$58,600	0.00%

	OTHER RECREATIONAL & CULTURAL SERVICES	PROPOSED	ACTUAL	PROPOSED	Budget to
	HERITAGE	2022-2023	2022-2023	2023-2024	Prior Budget
					% Change
10-27290-000	HERITAGE PROPERTIES	\$1,200	\$1,301	\$1,500	
10-27290-001	HERITAGE ADVISORY COMMITTEE EXPENSES	\$500	\$60	\$500	
10-27290-002	SUPPLIES	\$500	\$26	\$500	
10-27290-003	TRAINING & TRAVEL (Rob)	\$2,000	\$351	\$1,500	
10-27290-004	HERITAGE EVENTS	\$500	\$0	\$500	
10-27290-005	HERITAGE PROJECTS	\$3,000	\$2,495	\$10,000	
10-27290-007	FLAGS and FLAGPOLE	\$500	\$678	\$500	
10-27290-008	HERITAGE & PROGRAM COORDINATOR SALARY	\$62,215	\$70,687	\$67,776	
10-27290-009	REGISTERED HERITAGE PROP/CHRUCH SUBSIDY	\$13,000	\$4,864	\$13,000	
	HERITAGE SUBTOTAL	\$83,415	\$80,462	\$95,776	14.82%
	TOTAL RECREATION & CULTURAL SERV	\$661,855	\$641,683	\$756,549	14.31%
	TOTAL EXPENSES OPERATING FUND	\$8,100,004	\$8,059,032	\$9,078,701	12.08%
FINANCING AND TRANSFERS		PROPOSED	ACTUAL	PROPOSED	Budget to
		2022-2023	2022-2023	2023-2024	Prior Budget
					% Change
	PRINCIPAL INSTALMENTS				
10-61010-000	DEBENTURE PRINCIPAL	\$179,000	\$179,000	\$179,000	0.00%
	TOTAL PRINCIPAL INSTALMENTS	\$179,000	\$179,000	\$179,000	0.00%
	TRANSFER TO OPERATING RESERVES				
10-66010-000	DOCTOR RECRUITING RESERVE	\$0	\$0	\$0	
10-66010-001	AIRPORT RESERVE	\$0	\$0	\$0	
10-66010-008	MUNICIPAL HERITAGE PROPERTY GRANT RESERVE	\$0	\$0	\$0	
10-66010-004	TRAIL/OPEN SPACE RESERVE	\$8,000	\$8,000	\$8,000	
10-66010-005	ELECTION RESERVE	\$0	\$0	\$0	
10-66010-009	OPERATING SURPLUS RESERVE	\$65,000	\$80,386	\$50,000	
	TOTAL TRANSFER TO OPERATING RESERVES	\$73,000	\$88,386	\$58,000	-20.55%
	TRANSFER TO CAPITAL RESERVES				
10-66020-000	TRANSFER TO CAPITAL RESERVES	\$197,500	\$197,500	\$219,800	
	TOTAL TRANSFER TO CAPITAL RESERVES	\$197,500	\$197,500	\$219,800	11.29%
	TOTAL FINANCING AND TRANSFERS	\$449,500	\$464,886	\$456,800	1.62%
	TOTAL EXPENDITURES	\$8,549,504	\$8,523,918	\$9,535,501	11.53%
	Add back in Education, Housing, Corrections	\$1,746,375	\$1,705,375	\$1,876,324	
		\$10,295,879	\$10,229,293	\$11,411,825	10.84%

BE IT RESOLVED THAT pursuant to the authority contained in section 72 of the Municipal Government Act, the Council of the Municipality of the District of Digby hereby adopts the Statement of Estimates in the amount of \$ **11,411,824** as presented for the fiscal year ending March 31, 2024.

FURTHER BE IT RESOLVED that a commercial rate pursuant to section 72 (6) (a) of the Municipal Government Act be established at \$1.85 per \$100 of assessment, a residential and resource rate pursuant to section 72 (6) (b) of the Municipal Government Act be established at \$1.30 per 100 of assessment.

AND FURTHER BE IT RESOLVED that the following area rates pursuant to section 75 (2) be established for the provision of fire protection, street lighting and sidewalk maintenance.

Sidewalk Maintenance	Codes	
Conway Sidewalk	ARCM	4.5 cents per \$100 of assessment
Mount Pleasant	ARMM	4.5 cents per \$100 of assessment
Street lighting		
Weymouth Falls Light Rate	ARL0	4.07 cents per \$100 of assessment
Bear River Light Rate	ARL1	4.07 cents per \$100 of assessment
Digby Neck Light Rate	ARL3	4.07 cents per \$100 of assessment
Barton Light Rate	ARL5	4.07 cents per \$100 of assessment
Culloden Light Rate	ARL7	4.07 cents per \$100 of assessment
Smith's Cove Light Rate	ARL8	4.07 cents per \$100 of assessment
Weymouth North	ARL9	4.07 cents per \$100 of assessment
Fire Protection		
Digby Neck Fire District	ARF2	5.0 cents per \$100 of assessment
Smiths' Cove Fire District	ARF3	6.0 cents per \$100 of assessment
Freeport Fire District	ARF4	5.0 cents per \$100 of assessment
Tiverton Fire District	ARF5	5.0 cents per \$100 of assessment
Westport Fire District	ARF6	5.0 cents per \$100 of assessment
Barton/Brighton Fire District	ARF7	10.0 cents per \$100 of assessment
Plympton Fire District	ARF8	5.0 cents per \$100 of assessment
Weymouth Fire District	ARF9	5.0 cents per \$100 of assessment
Bear River Fire District	ARFB	5.0 cents per \$100 of assessment
Digby Fire District	ARFD	5.0 cents per \$100 of assessment
Southville/Danvers Fire District	ARF0	15.0 cents per \$100 of assessment

FURTHER BE IT RESOLVED that the Municipality will bill and collect on behalf of the Commissioners for the Village of Weymouth, Village of Tiverton, Village of Freeport and the Village of Westport an amount as determined by each Commission at duly convened meetings.

Pursuant to the authority granted by the Municipal Government Act and Policy # FIN-2500-01 Municipal Tax Collection, the Municipal Council hereby sets the interest rate on overdue taxes at the rate of **15 percent per annum**, and an interest rate of 10 percent per annum be established for overpayment on taxes due to assessment appeals.

This is to certify that the foregoing is a true copy of a resolution adopting the tax rates for the Municipality of the District of Digby passed the 23rd day of May, 2023.



Jeff Sunderland
Chief Administrative Officer
Municipal Clerk