

# Municipality of the District of Digby


## Statement of Estimates For the Fiscal Year Ending March 31, 2023



*Preserving Our Past- Developing Our  
Future*

**Approved by Council, May 31, 2022**

  
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Warden Linda Gregory

  
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Jeff Sunderland, CAO



## **Statement of Estimates 2022-2023**

Manager of Corporate Services Notes

MAY 31, 2022

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Attached is the final draft of the 2022-2023 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, 2023.

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.*



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 9% in revenues and expenditures from the 2021-2022 estimates.

Tax revenue has seen an increase over last year’s budget of 8.8%, 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 sixteen years.

TAX REVENUE	RATES	2022-2023	2021-2022	%
RESIDENTIAL	\$1.30	\$5,533,264	\$5,071,756	9.10%
RESOURCE	\$1.30	\$381,098	\$343,299	11.01%
COMMERCIAL	\$1.85	\$883,780	\$833,009	6.09%
LESS SEASONAL TOURIST REDUCTION		-\$ 9,974	-\$11,438	
<b>TOTAL TAX REVENUE</b>		<b>\$6,788,168</b>	<b>\$6,236,626</b>	<b>8.8%</b>



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## 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 16 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

<b>ASSESSMENT 2022-2023</b> As of January, 2022		<b>2022-2023</b>	<b>2021-2022</b>	<b>% CHANGE</b>
RESIDENTIAL ASSESSMENT-MARKET VALUE	5450	\$476,614,700	\$427,681,800	11.44%
LESS CAPPED ADJUSTMENT @ 2021-3426 capped properties	3344	-\$50,479,000	-\$37,046,700	36.26%
RESIDENTIAL-CAPPED VALUE	61.36%	\$426,135,700	\$390,635,100	9.09%
Estimate for Loss on Appeal		-\$500,000	-\$500,000	
<b>NET TAXABLE RESIDENTIAL</b>		<b>\$425,635,700</b>	<b>\$390,135,100</b>	<b>9.10%</b>
NUMBER OF TAXABLE DWELLING UNITS	4585			
NUMBER OF TAXABLE DWELLING UNITS 2021 = 4571				
RESIDENTIAL TAX RATE	\$1.30			
AVERAGE RESIDENTIAL TAXABLE ASSESSED VALUE		\$92,941	\$85,459	
AVERAGE RESIDENTIAL TAX BURDEN		\$1,208	\$1,111	
RESOURCE ASSESSMENT-MARKET VALUE		\$32,724,100	\$28,116,500	16.39%
LESS CAPPED ADJUSTMENT	1157	-\$3,408,900	-\$1,708,900	99.48%
RESOURCE-CAPPED VALUE		<b>\$29,315,200</b>	<b>\$26,407,600</b>	<b>11.01%</b>
COMMERCIAL ASSESSMENT	377	\$50,328,400	\$47,900,500	5.07%
LESS ESTIMATE FOR LOSS ON APPEAL		-\$400,000	-\$400,000	
LESS SEASONAL REDUCTION	8	-\$539,125	-\$618,250	-12.80%
NET COMMERCIAL		<b>\$49,389,275</b>	<b>\$46,882,250</b>	<b>5.35%</b>
<b>TOTAL TAXABLE ASSESSMENT</b>		<b>\$504,340,175</b>	<b>\$463,424,950</b>	<b>8.83%</b>

<b>TAX RATES</b>	
RESIDENTIAL	\$1.30
COMMERCIAL	\$1.85

<b>TAX REVENUE</b>	<b>RATES</b>	<b>2022-2023</b>	<b>2021-2022</b>	<b>%</b>
RESIDENTIAL	\$1.30	\$5,533,264	\$5,071,756	9.10%
RESOURCE	\$1.30	\$381,098	\$343,299	11.01%
COMMERCIAL	1.85	\$923,675	\$878,759	5.11%
LESS SEASONAL TOURIST REDUCTION		-\$9,974	-\$11,438	
		\$913,702	\$867,322	5.35%
<b>TOTAL TAX REVENUE</b>	<b>Additional Revenue</b>	<b>\$6,828,063</b>	<b>\$6,282,377</b>	<b>8.69%</b>
		<b>\$545,687</b>		

STATEMENT OF ESTIMATES  
SUMMARY  
FISCAL YEAR ENDING  
MARCH 31, 2023

	APPROVED BUDGET 2021-2022	Unaudited ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023	BUDGET to PRIOR BUDGET % CHANGE	BUDGET to ACTUALS % CHANGE	% of TOTAL BUDGET
<b>REVENUE</b>						
TAXATION REVENUE	\$5,447,042	\$5,781,034	\$6,129,594	12.53%	6.03%	76.50%
GRANTS IN LIEU OF TAXES	\$151,450	\$150,224	\$155,729	2.83%	3.66%	1.51%
SERVICES PROVIDED TO OTHER C	\$88,218	\$87,715	\$88,521	0.34%	0.92%	0.86%
SALES OF SERVICES	\$115,713	\$107,546	\$124,321	7.44%	15.60%	1.21%
OTHER REVENUE FROM OWN SC	\$564,964	\$514,839	\$547,375	-3.11%	6.32%	5.32%
UNCONDITIONAL TRANSFERS-OT	\$1,065,222	\$1,396,664	\$1,114,358	4.61%	-20.21%	10.82%
CONDITIONAL TRANSFERS-OTHE	\$23,800	\$13,783	\$245,105	929.85%	1678.31%	2.38%
<b>TOTAL REVENUE FROM OPERAT</b>	<b>\$7,456,409</b>	<b>\$8,051,805</b>	<b>\$8,405,003</b>	<b>12.72%</b>	<b>4.39%</b>	<b>98.60%</b>
TRANSFERS FROM OWN FUNDS	\$220,225	\$49,653	\$144,500	-34.39%	65.64%	1.40%
<b>TOTAL REVENUE</b>	<b>\$7,676,634</b>	<b>\$8,101,458</b>	<b>\$8,549,503</b>	<b>11.37%</b>	<b>5.53%</b>	<b>100.00%</b>
Add back Education, Housing, Co	\$1,712,303	\$1,668,303	\$1,746,375			
<b>TOTAL REVENUE</b>	<b>\$9,388,937</b>	<b>\$9,769,761</b>	<b>\$10,295,878</b>	<b>9.66%</b>	<b>5.39%</b>	
	BUDGET 2021-2022	Unaudited ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023	BUDGET to PRIOR BUDGET % CHANGE	BUDGET to ACTUALS % CHANGE	% of TOTAL BUDGET
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT SERVICE	\$1,638,833	\$1,539,205	\$1,796,496	9.62%	14.32%	17.45%
PROTECTIVE SERVICES	\$2,652,070	\$2,634,049	\$2,952,695	11.34%	10.79%	28.68%
TRANSPORTATION SERVICES	\$693,216	\$689,329	\$696,505	0.47%	1.03%	6.76%
ENVIRONMENTAL HEALTH SERVI	\$1,386,950	\$1,390,895	\$1,437,840	3.67%	3.26%	13.97%
PUBLIC HEALTH- HOUSING	\$44,000	\$0	\$41,000	-6.82%	100.00%	0.40%
ENVIRONMENTAL DEVELOPMEN	\$395,410	\$369,273	\$658,403	66.51%	43.91%	6.39%
RECREATION & CULTURAL SERVI	\$647,802	\$601,968	\$661,855	2.17%	9.05%	6.43%
EDUCATION	\$1,563,656	\$1,563,656	\$1,601,584	2.43%	2.37%	15.56%
<b>TOTAL OPERATING EXPENDITUR</b>	<b>\$9,021,937</b>	<b>\$8,788,375</b>	<b>\$9,846,378</b>	<b>9.14%</b>	<b>10.75%</b>	<b>95.63%</b>
FINANCING AND TRANSFERS	\$367,000	\$951,616	\$449,500	22.48%	-111.71%	4.37%
<b>TOTAL EXPENDITURES</b>	<b>\$9,388,937</b>	<b>\$9,739,991</b>	<b>\$10,295,878</b>	<b>9.66%</b>	<b>5.40%</b>	<b>100.00%</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$0</b>	<b>\$29,770</b>	<b>\$0</b>			
		Unaudited				



**2022-2023 BUDGET SUMMARY – REVENUES \$ 10,295,878**

	<b>Budget 2021-2022</b>	<b>Actual 2021-2022 Unaudited</b>	<b>Proposed 2022-2023</b>	<b>% Change from Prior Budget</b>
<b>Taxation</b>	\$ 7,159,344	\$ 7,449,337	<b>\$ 7,875,970</b>	10.0%
<b>Grants in Lieu of Taxes</b>	\$ 151,450	\$ 150,224	<b>\$ 155,729</b>	2.83%
<b>Services Provided Other Governments</b>	\$ 88,218	\$ 87,715	<b>\$ 88,521</b>	0.34%
<b>Sales of Services</b>	\$ 115,713	\$ 107,546	<b>\$ 124,321</b>	7.44%
<b>Revenue from Own Sources</b>	\$ 564,964	\$ 514,839	<b>\$ 547,375</b>	-3.11%
<b>Unconditional Transfers-Other Governments</b>	\$ 1,065,222	\$ 1,396,664	<b>\$1,114,358</b>	4.61%
<b>Conditional Transfers-Other Governments</b>	\$ 23,800	\$ 13,783	<b>\$245,105</b>	929.85%
<b>Transfers from Own Funds</b>	\$ 220,225	\$ 49,653	<b>\$ 144,500</b>	-34.39%

## REVENUES

### 2022-2023 Operational Budget Highlights - Revenues

<b>TAX REVENUE</b>	
<b>PROPOSED BUDGET</b> <b>\$ 7,875,970</b>	<b>2021-2022 BUDGET \$ 7,159,344</b> <b>2021-2022 ACTUAL \$ 7,449,337</b> <b>BUDGET VARIANCE \$ 289,993 over</b>
<ul style="list-style-type: none"> <li>➤ Assessable property</li> <li>➤ Area Rates                             <ul style="list-style-type: none"> <li>- Sewer</li> <li>- Street Light</li> <li>- Sidewalk</li> <li>- J Class Road</li> </ul> </li> <li>➤ Conservation Property Exemption</li> <li>➤ Net Fire Area Rates (\$'s collected minus \$'s transferred to Fire Reserve)</li> <li>➤ Village Rates (Collected minus transferred)</li> <li>➤ Other Taxes                             <ul style="list-style-type: none"> <li>-Deed Transfer Tax</li> <li>-Wind Turbine Taxes</li> <li>-Bell-Based on Revenue</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>✓ Tax Revenue up by 8.6%</li> <li>✓ CAPP rate set at 5.4% (0.3 % last year)</li> <li>✓ Residential Tax Rate \$ 1.30</li> <li>✓ Commercial Tax Rate \$ 1.85</li> <li>✓ Unified sewer rate \$225/year for connected service and \$75/year for frontage.</li> <li>✓ Increased Commercial tax revenue with Industrial Park Construction</li> <li>✓ Increase in Deed Transfer Tax due to the market continuing to boom</li> </ul>

<b>GRANTS IN LIEU OF TAXES</b>	
<b>PROPOSED BUDGET \$ 155,729</b>	<b>2021-2022 BUDGET \$ 151,450</b> <b>2021-2022 ACTUAL \$ 150,224</b> <b>BUDGET VARIANCE \$ 1,226 under</b>
<ul style="list-style-type: none"> <li>➤ Federal Grant in Lieu</li> <li>➤ Provincial Grant in Lieu</li> <li>➤ Provincial Forest Acreage</li> </ul>	

## SERVICES PROVIDED TO OTHER GOVERNMENTS

<b>PROPOSED BUDGET \$ 88,521</b>	<b>2021-2022 BUDGET \$ 88,218</b> <b>2021-2022 ACTUAL \$ <u>87,715</u></b> <b>BUDGET VARIANCE \$ 503 under</b>
<ul style="list-style-type: none"> <li>➤ Anna Co -Wastewater Treatment</li> <li>➤ Town of Digby                             <ul style="list-style-type: none"> <li>- Kings Transit</li> <li>- Building Inspection</li> <li>- Dog Control</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>✓ Intermunicipal Agreements</li> </ul>

## SALES OF SERVICE

<b>PROPOSED BUDGET \$ 124,321</b>	<b>2021-2022 BUDGET \$ 115,713</b> <b>2021-2022 ACTUAL \$ <u>107,546</u></b> <b>BUDGET VARIANCE \$ 8,167 under</b>
<ul style="list-style-type: none"> <li>➤ Tax Certificates</li> <li>➤ Dispatch Services</li> <li>➤ Airport Revenue</li> </ul>	<ul style="list-style-type: none"> <li>✓ Hanger rent increasing</li> <li>✓ Dispatch Services – Clare, Argyle, Yarmouth, and Town of Yarmouth Fire Dept's</li> </ul>

## REVENUE FROM OWN SOURCES

<b>PROPOSED BUDGET \$ 547,375</b>	<b>2021-2022 BUDGET \$ 564,964</b> <b>2021-2022 ACTUAL \$ <u>514,839</u></b> <b>BUDGET VARIANCE \$ 50,125 under</b>
<ul style="list-style-type: none"> <li>➤ Licenses &amp; Permits</li> <li>➤ Municipal Fines</li> <li>➤ Income on Investments</li> <li>➤ Interest on Outstanding Taxes</li> <li>➤ 50 Kw Wind Turbine</li> <li>➤ 800 Kw Wind Turbine</li> <li>➤ Subdivision &amp; Planning Fees</li> <li>➤ Commercial Garbage Fees</li> </ul>	<ul style="list-style-type: none"> <li>✓ Proposed Marketing Levy to be put in place during 22/23</li> </ul>

## UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

<b>PROPOSED BUDGET \$1,114,358</b>	<b>2021-2022 BUDGET \$ 1,065,222</b> <b>2021-2022 ACTUAL \$ 1,396,664</b> <b>BUDGET VARIANCE \$ 331,442 over</b>
<ul style="list-style-type: none"> <li>➤ Equalization Grant</li> <li>➤ Farm Acreage Grant</li> <li>➤ NS Power Grant</li> <li>➤ NS Power HST Offset</li> <li>➤ Divert -Household Hazard Waste</li> <li>➤ 911 Recovery Fee Share</li> </ul>	

## CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

<b>PROPOSED BUDGET \$ 245,105</b>	<b>2021-2022 BUDGET \$ 23,800</b> <b>2021-2022 ACTUAL \$ 13,783</b> <b>BUDGET VARIANCE \$ 10,017 under</b>
<ul style="list-style-type: none"> <li>➤ Project Funding</li> </ul>	<ul style="list-style-type: none"> <li>✓ Trails Funding: Rail Bed &amp; Bear Cove</li> <li>✓ Asset Management Plan Funding</li> <li>✓ Municipal Flood Line Mapping Project</li> </ul>

## TRANSFERS FROM OWN FUNDS/RESERVES

<b>PROPOSED BUDGET \$ 144,500</b>	<b>2021-2022 BUDGET \$ 220,225</b> <b>2021-2022 ACTUAL \$ 49,653</b> <b>Budget Variance \$ 170,572 under</b>
<ul style="list-style-type: none"> <li>✓ Surplus from Prior Year</li> <li>✓ Operating Reserve</li> <li>✓ Lighthouse Reserve</li> </ul>	<ul style="list-style-type: none"> <li>✓ \$100,000 transfer from Prior Year Surplus</li> <li>✓ \$25,000 transfer from Safe Restart Funding to help fund Transit loses and other miscellaneous eligible expenses</li> <li>✓ \$9,500 transfer for Brier Island Lighthouse and \$10,000 for Bear River Lighthouse repairs</li> </ul>

## 2022-2023 BUDGET SUMMARY – EXPENDITURES \$ 10,295,878

	<b>Budget 2021-2022</b>	<b>Actual 2021-2022 Unaudited</b>	<b>Proposed 2022-2023</b>	<b>% Change from Budget</b>
<b>General Government Services</b>	\$ 1,638,834	\$ 1,539,205	<b>\$ 1,796,496</b>	9.62 %
<b>Protective Services</b>	\$ 2,652,070	\$ 2,634,049	<b>\$ 2,952,695</b>	11.34 %
<b>Transportation Services</b>	\$ 693,216	\$ 689,329	<b>\$ 696,505</b>	0.47 %
<b>Environmental Health Services</b>	\$ 1,386,950	\$ 1,390,895	<b>\$ 1,437,840</b>	3.67 %
<b>Public Health Services</b>	\$ 44,000	Not Provided	<b>\$ 41,000</b>	-6.82 %
<b>Environmental Development Services</b>	\$ 395,410	\$ 369,273	<b>\$ 658,403</b>	66.51 %
<b>Recreation &amp; Culture Services</b>	\$ 647,801	\$ 601,968	<b>\$ 661,855</b>	2.17 %
<b>Education</b>	\$ 1,563,656	\$ 1,563,656	<b>\$ 1,601,584</b>	2.43 %
<b>Financing &amp; Transfers</b>	\$ 367,000	\$ 951,616	<b>\$ 449,500</b>	22.48 %

## EXPENDITURES

### Operational Budget Highlights - Expenditures

#### GENERAL GOVERNMENT SERVICES

**PROPOSED BUDGET \$ 1,796,496**

**2021-2022 BUDGET \$ 1,638,834**

**2021-2022 ACTUAL \$ 1,539,205**

**Budget Variance \$ 99,629 under**

- 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

- ✓ Cost of living and wage increases 4.1%
- ✓ Reinstated travel expenses due to the easing of Covid-19 restrictions
- ✓ Increase in health premiums
- ✓ Low income Tax rebate of \$ 250 – 500 for families whose income does not exceed \$ 29,000
- ✓ Transfer to Assessment Services decreased slightly

#### PROTECTIVE SERVICES

**PROPOSED BUDGET \$ 2,952,695**

**2021-2022 BUDGET \$ 2,652,070**

**2021-2022 ACTUAL \$ 2,634,049**

**Budget Variance \$ 18,021 under**

- Policing Services
- Transfer to Corrections
- Law Enforcement
- Dog /Cat Control
- Fire Protection
- Building Inspection Services
- Dispatch Services
- Emergency Management

- ✓ RCMP increase 11.04% equaling \$164,303.
- ✓ WCB Coverage being provided to all Volunteer Fire Departments

## TRANSPORTATION SERVICES

<b>PROPOSED BUDGET \$ 696,505</b>	<b>2021-2022 BUDGET \$ 693,216</b> <b>2021-2022 ACTUAL \$ <u>689,329</u></b> <b>Budget Variance \$ 3,887 under</b>
<ul style="list-style-type: none"> <li>➤ Public Works Salaries</li> <li>➤ Road Transport</li> <li>➤ Street Lights</li> <li>➤ Airport Expenditures</li> <li>➤ Dispatch Expenditures</li> <li>➤ Avgas and Jet Fuel Purchases</li> <li>➤ Public Transit                             <ul style="list-style-type: none"> <li>- Kings Transit</li> <li>- Transport de Clare</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>✓ Cost of living and wage increases 4.1%</li> <li>✓ Kings Transit – Decreased budget due to prior year surplus</li> <li>✓ Town of Digby doing our snow &amp; ice removal</li> <li>✓ IAP (Instrument Approach Procedure)</li> </ul>

## ENVIRONMENTAL HEALTH SERVICES

<b>PROPOSED BUDGET \$ 1,437,840</b>	<b>2021-2022 BUDGET \$ 1,386,950</b> <b>2021-2022 ACTUAL \$ <u>1,390,895</u></b> <b>Budget Variance \$ 3,945 over</b>
<ul style="list-style-type: none"> <li>➤ Waste Check Administration</li> <li>➤ Waste Water Collection &amp; Treatment Digby; Weymouth; Bear River and Smiths Cove</li> <li>➤ Solid Waste</li> <li>➤ Collection &amp; Disposal; Transfer Station; Public Drop Off</li> <li>➤ Interest on long term debt</li> </ul>	<ul style="list-style-type: none"> <li>✓ Cost of living and wage increases 4.1%</li> <li>✓ Garbage Contract - 3% Increase</li> </ul>

## PUBLIC HEALTH SERVICES

<b>PROPOSED BUDGET \$ 41,000</b>	<b>2021-2022 BUDGET \$ 44,000</b> <b>2021-2022 ACTUAL \$ <u>N/A</u></b> <b>Budget Variance \$ N/A</b>
<ul style="list-style-type: none"> <li>➤ Western Region Housing Authority</li> </ul>	<ul style="list-style-type: none"> <li>✓ Deficits of Housing Authority</li> </ul>

## ENVIRONMENTAL DEVELOPMENT SERVICES

<b>PROPOSED BUDGET \$ 658,403</b>	<b>2021-2022 BUDGET \$ 395,410</b> <b>2021-2022 ACTUAL \$ <u>369,273</u></b> <b>Budget Variance \$ 26,137 under</b>
<ul style="list-style-type: none"> <li>➤ Planning &amp; Development</li> <li>➤ Economic Development (WREN, economic development projects, DDA)-Tourism</li> <li>➤ Special Projects</li> <li>➤ Digby Area Tourism Assoc.</li> <li>➤ Renewable Energy Projects</li> <li>➤ Municipal Marketing &amp; Events</li> <li>➤ Wind Turbine Operating Costs</li> </ul>	<ul style="list-style-type: none"> <li>✓ EV Charging expenses</li> <li>✓ Asset Management Plan</li> <li>✓ Digby Harbour Port Association Project (Year 2 of 4)</li> <li>✓ Municipal Flood Line Mapping Project</li> <li>✓ Includes Marketing Levy to be put in place during 22/23</li> </ul>

## RECREATION AND CULTURAL SERVICES

<b>PROPOSED BUDGET \$ 661,855</b>	<b>2021-2022 BUDGET \$ 647,801</b> <b>2021-2022 ACTUAL \$ <u>601,968</u></b> <b>Budget Variance \$ 45,833 under</b>
<ul style="list-style-type: none"> <li>➤ Recreation Operating &amp; Capital</li> <li>➤ Municipal trail maintenance</li> <li>➤ Trails &amp; Open Space grants</li> <li>➤ Haines Lake Property Costs</li> <li>➤ Lighthouses</li> <li>➤ Regional and local libraries</li> <li>➤ Heritage</li> <li>➤ Heritage projects</li> </ul>	<ul style="list-style-type: none"> <li>✓ Slight increase in Digby Area Recreation Commission budget</li> <li>✓ Trails Projects: Rail Bed &amp; Bear Cove</li> <li>✓ \$9,500 for Brier Island Lighthouse and \$10,000 for Bear River Lighthouse repairs</li> <li>✓ Reinstated Registered Heritage Church Grant Program</li> </ul>

## EDUCATION

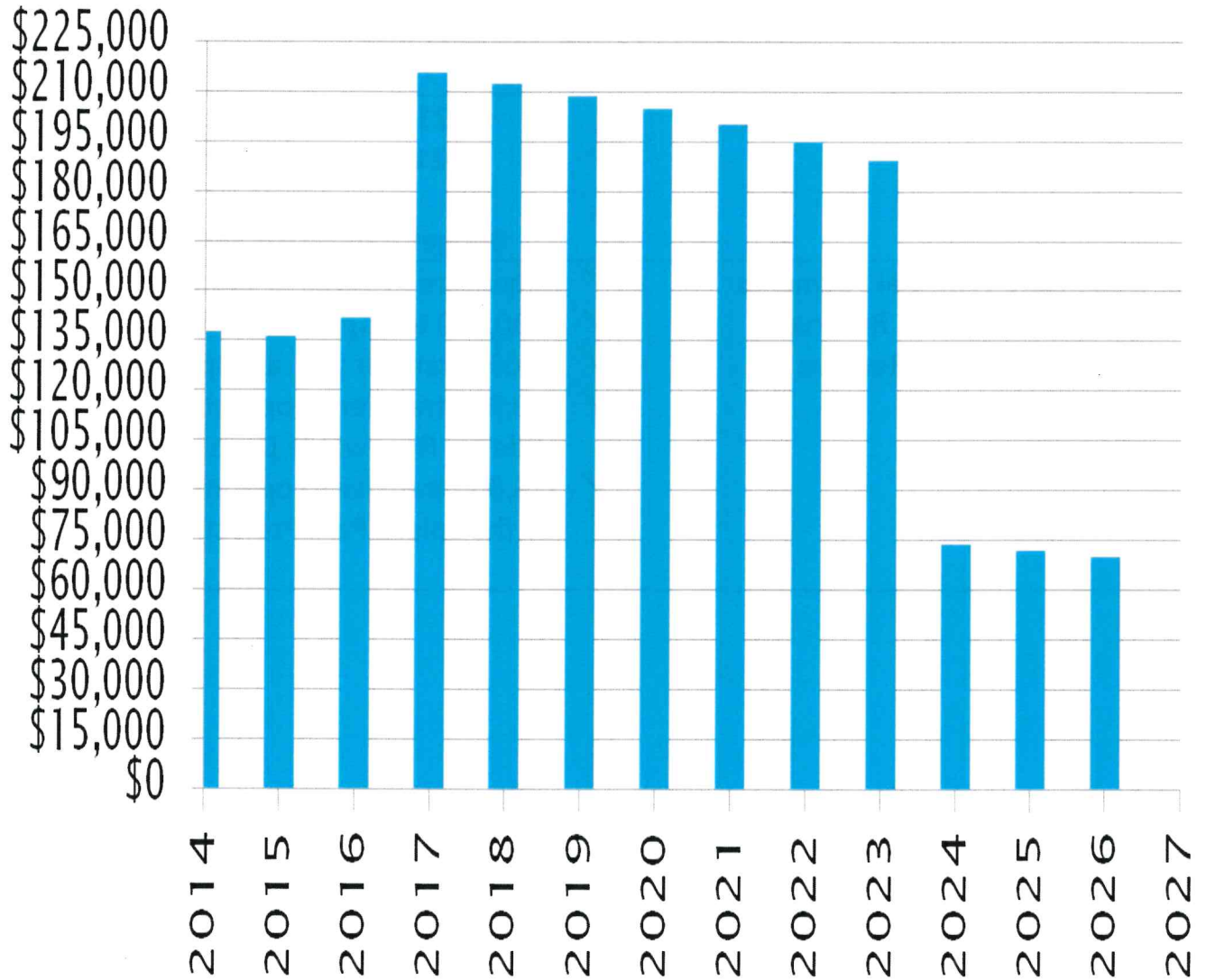
<b>PROPOSED BUDGET \$ 1,601,584</b>	<b>2021-2022 BUDGET \$ 1,563,656</b> <b>2021-2022 ACTUAL \$ 1,563,656</b>
➤ Tri-County Regional School Board	✓ 2.4% Increase

## FINANCING AND TRANSFERS

<b>PROPOSED BUDGET \$ 449,500</b>	<b>2021-2022 BUDGET \$ 367,000</b> <b>2021-2022 ACTUAL \$ <u>951,616</u></b>  <b>Budget Variance \$ 584,616 over</b>
➤ Debenture Principal Payments ➤ Transfer to Capital Reserves ➤ Trail/Open Space Reserve	✓ Debenture Principal \$ 179,000 ✓ \$130,000 to Capital Reserves ✓ \$8,000 transfer to Trail/Open Space Reserve ✓ \$50,000 transfer to operating reserve to set aside for Renewable Development Projects ✓ \$15,000 transfer to operating for year 1 of 2 for the Splash Park Project

# DEBT REPAYMENT SCHEDULE

## Principal & Interest



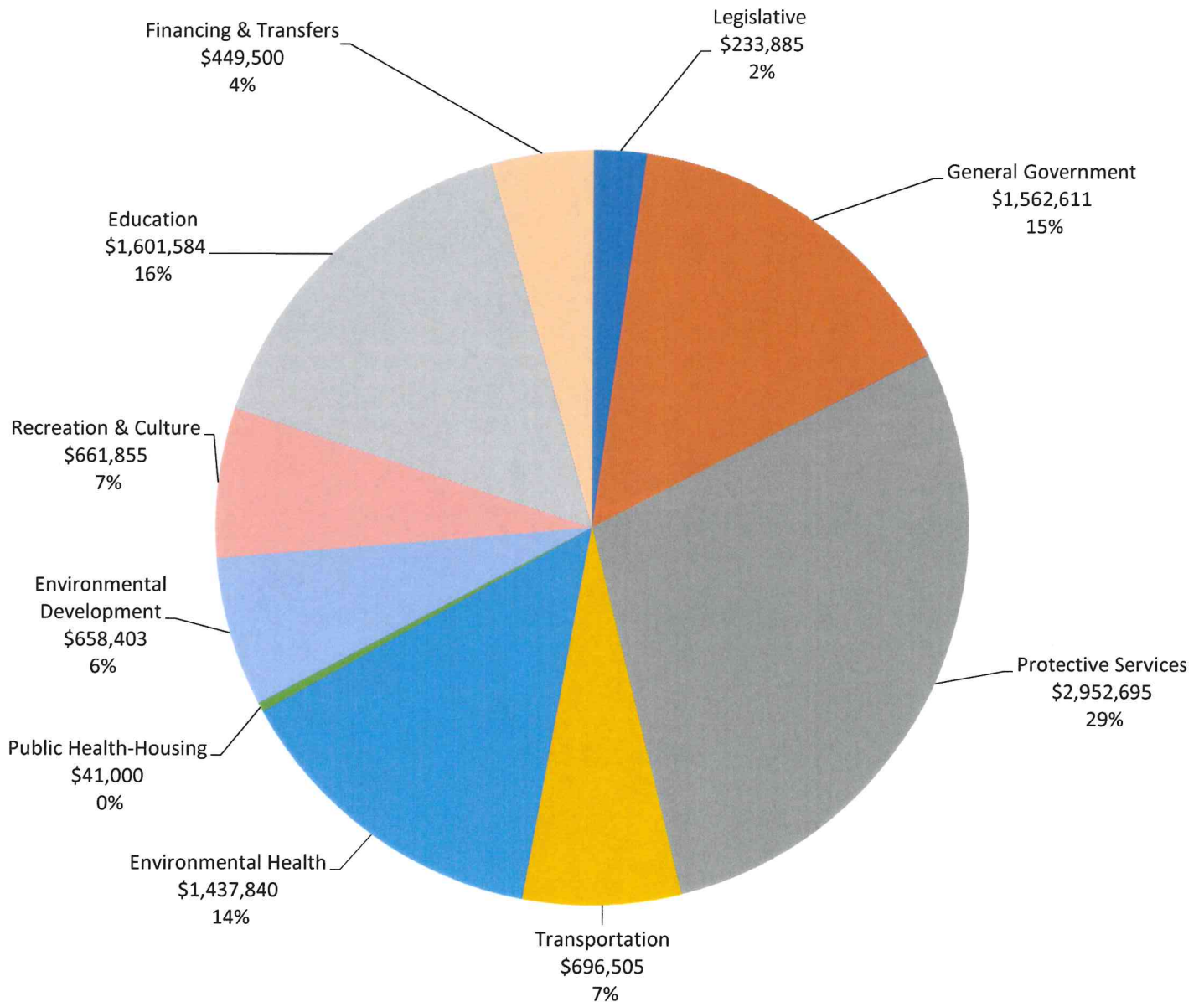
Sewer Project \$110,000 Principal – Paid November 2023

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

### BUDGET OVERVIEW

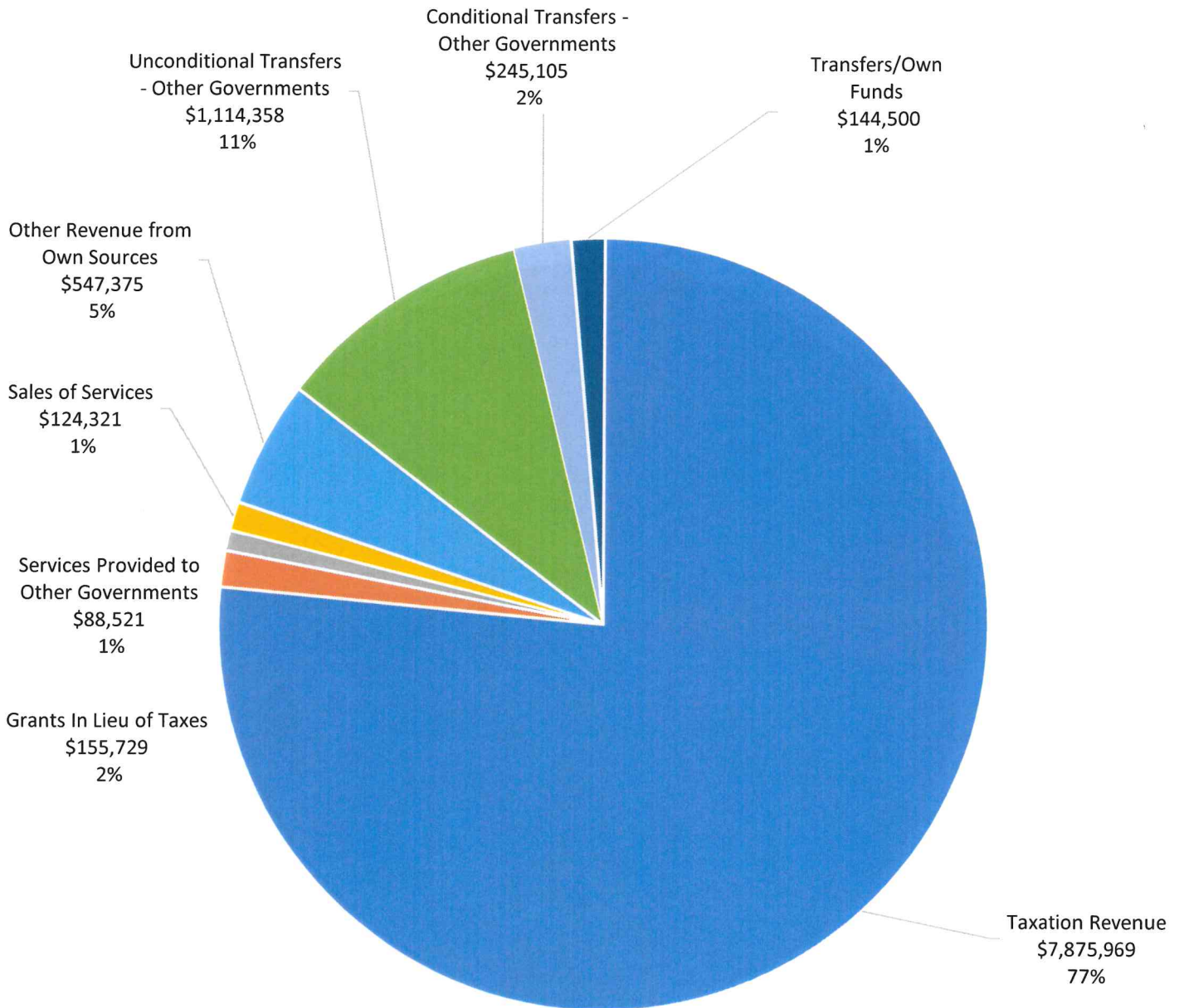
The following charts detail the Municipalities total expenditures by department and the funding sources to fund the operating budget.

### Expenditures



BUDGET OVERVIEW

Revenues



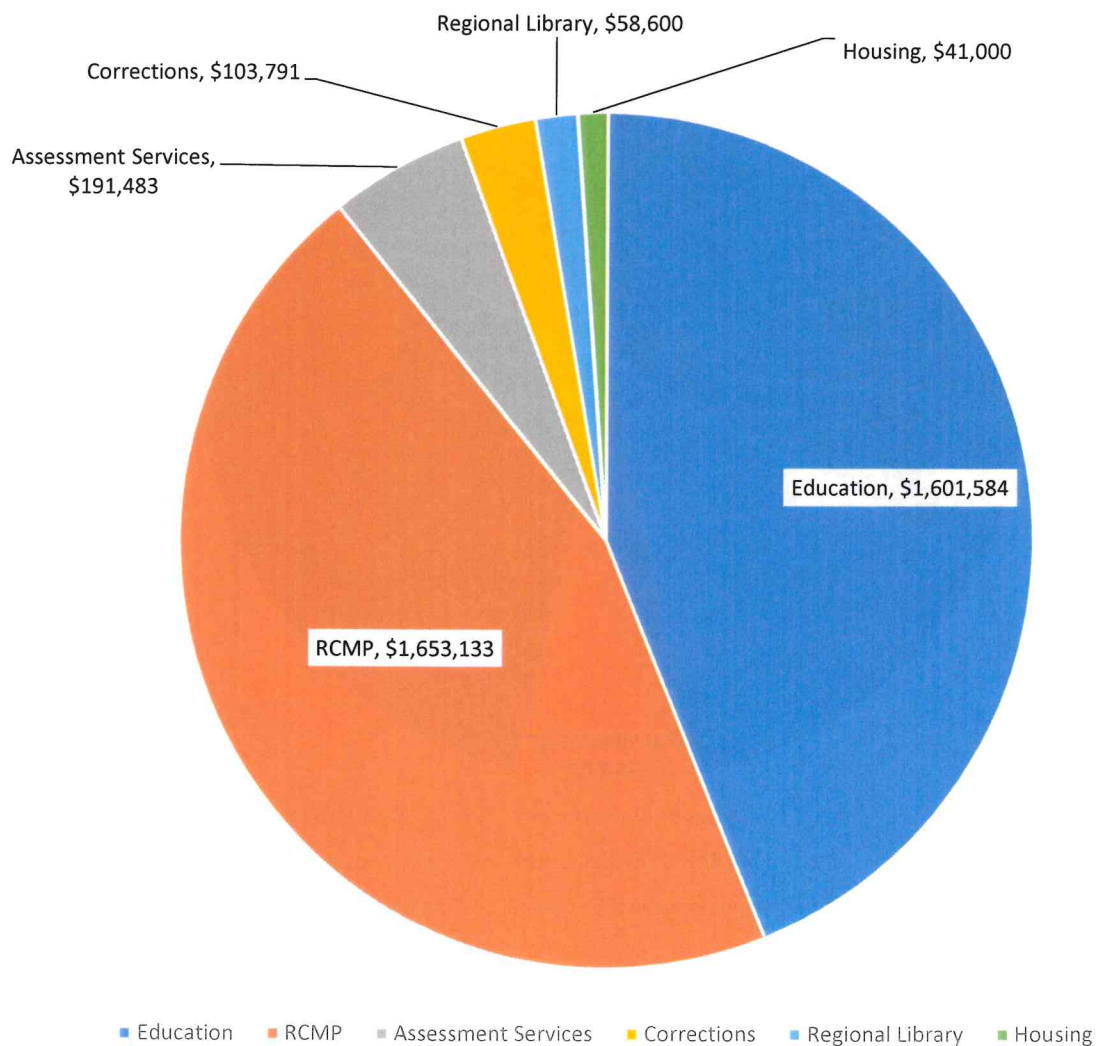
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BUDGET OVERVIEW

**MANDATORY EXPENSES-PROVINCIAL SERVICES - \$ 3,649,591**  
**35% Total Expenditures**

**Mandatory Expenses**

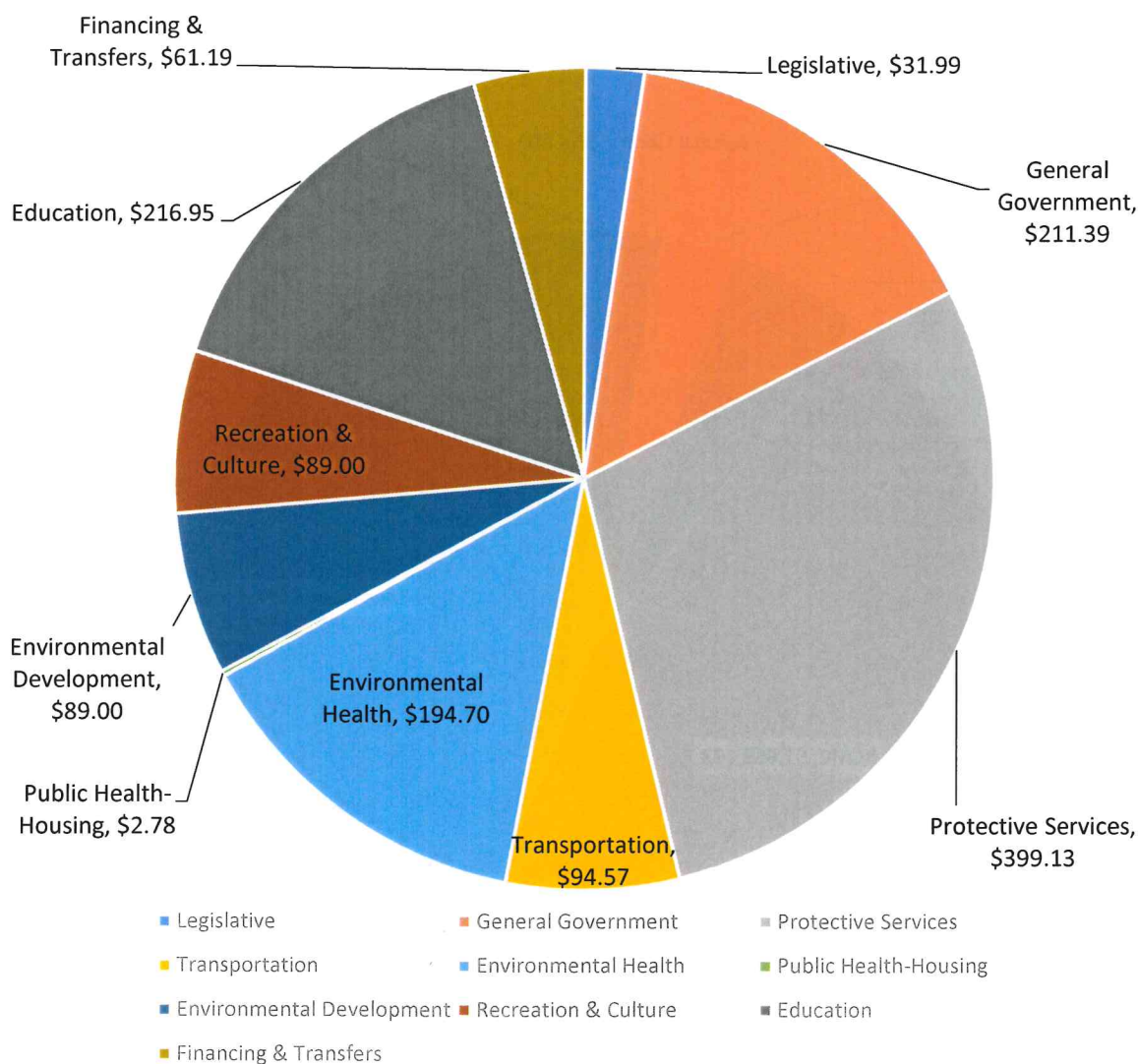


### How Tax Dollars Are Spent:

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



2022-2023 OPERATING BUDGET				New budget	
REVENUES				#'s in Red	
<u>PROPERTY TAXES and PAYMENTS IN LIEU OF TAXES</u>		BUDGET	ACTUAL	PROPOSED	BUDGET to
		2021-2022	2021-2022	2022-2023	PRIOR BUDGET
ASSESSABLE PROPERTY			Unaudited		% CHANGE
<b>RESIDENTIAL</b>					
10-11110-000	RESIDENTIAL PROPERTY	\$5,071,756	\$5,079,907	\$5,533,264	9.10%
<b>COMMERCIAL</b>					
10-11121-000	COMMERCIAL PROPERTY	\$833,009	\$833,131	\$883,780	6.09%
10-21241-002	LESS SEASONAL TOURIST REDUCTION	-\$11,438	-\$11,438	-\$9,974	-12.80%
10-11122-000	SEASONAL BUSINESS ASSESSMENT	\$45,751	\$45,751	\$39,895	
10-11154-000	FOREST > 50 000 ACRES	\$33,430	\$33,430	\$32,940	
	<b>SUBTOTAL</b>	<b>\$900,752</b>	<b>\$900,874</b>	<b>\$946,642</b>	<b>5.09%</b>
<b>RESOURCE</b>					
10-11151-000	RESOURCE TAXABLE ASSESSMENTS	\$343,299	\$342,195	\$381,098	11.01%
10-11153-000	FOREST < 50 000 ACRES	\$22,630	\$22,542	\$22,392	
	<b>SUBTOTAL</b>	<b>\$365,929</b>	<b>\$364,737</b>	<b>\$403,490</b>	<b>10.26%</b>
<b>OTHER ASSESSABLE PROPERTY TAXES</b>					
10-11152-000	RECREATION PROPERTY TAX TX04	\$2,039	\$2,141	\$2,141	
10-12340-000	WIND FARM - DEPT OF ENERGY	\$2,100	\$2,112	\$2,113	
10-16286-000	FARM ACREAGE GRANT	\$17,450	\$17,450	\$17,660	
10-12350-000	CONSERVATION PROPERTY TAX EXEMPTION	\$6,363	\$6,559	\$6,559	
	<b>SUBTOTAL</b>	<b>\$27,952</b>	<b>\$28,262</b>	<b>\$28,473</b>	<b>1.86%</b>
<b>SPECIAL TAX AGREEMENTS</b>					
10-11420-000	BASED ON REVENUE-BELL	\$35,462	\$35,462	\$35,976	
10-11920-000	WIND TURBINE TAXES-DEVELOPER	\$202,401	\$202,401	\$204,425	
	<b>SUBTOTAL</b>	<b>\$237,863</b>	<b>\$237,863</b>	<b>\$240,401</b>	<b>1.07%</b>
	<b>SUBTOTAL ASSESSABLE PROPERTY</b>	<b>\$6,604,252</b>	<b>\$6,611,643</b>	<b>\$7,152,270</b>	<b>8.30%</b>

		BUDGET	ACTUAL	PROPOSED	BUDGET to
		2021-2022	2021-2022	2022-2023	PRIOR BUDGET
<b><i>OTHER RATES, CHARGES and ASSESSMENTS</i></b>					<b>% CHANGE</b>
<b>AREA RATES</b>					
<b>10-11180-000</b>	SIDEWALK MAINT-CONWAY/Mt. PLEASANT	\$11,087	\$11,003	\$11,088	
<b>10-11185-003</b>	J CLASS RD FEE PLEASANT ST	\$2,355	\$2,355	\$0	
<b>10-11185-004</b>	J CLASS RD FEE BLUENOSE DRIVE	\$864	\$864	\$864	
<b>10-11190-000</b>	PROTECT SERVICES-FIRE	\$1,796	\$1,699	\$1,732	
<b>10-11191-000</b>	TRANS SERVICE-STREET LIGHTS	\$77,684	\$77,649	\$83,502	
	<b>SUBTOTAL</b>	<b>\$93,786</b>	<b>\$93,570</b>	<b>\$97,185</b>	<b>3.62%</b>
<b>10-14400-000</b>	SEWER RATES	<b>\$177,430</b>	<b>\$181,087</b>	<b>\$216,581</b>	<b>22.07%</b>
<b>10-15700-000</b>	RATES COLLECTED FOR VILLAGES	<b>\$241,999</b>	<b>\$241,786</b>	<b>\$259,818</b>	<b>7.36%</b>
	RATES COLLECTED FOR FIRE DEPARTMENTS				
<b>10-11190-001</b>	DIGBY NECK FIRE RATE	\$27,813	\$27,814	\$30,793	
<b>10-11190-002</b>	SMITH'S COVE FIRE RATE	\$27,050	\$27,380	\$29,364	
<b>10-11190-003</b>	FREEPORT FIRE RATE	\$7,480	\$7,480	\$8,141	
<b>10-11190-004</b>	TIVERTON FIRE RATE	\$5,365	\$5,365	\$5,775	
<b>10-11190-005</b>	WESTPORT FIRE RATE	\$6,672	\$6,665	\$7,019	
<b>10-11190-006</b>	BRIGHTON BARTON FIRE RATE	\$52,635	\$52,417	\$58,032	
<b>10-11190-007</b>	PLYMPTON FIRE RATE	\$16,740	\$16,882	\$19,054	
<b>10-11190-008</b>	WEYMOUTH FIRE RATE	\$31,755	\$31,788	\$33,663	
<b>10-11190-009</b>	BEAR RIVER FIRE RATE	\$12,903	\$12,899	\$14,229	
<b>10-11190-010</b>	DIGBY FIRE RATE	\$68,636	\$68,585	\$74,062	
<b>10-11190-011</b>	SOUTHVILLE FIRE RATE	\$11,763	\$11,762	\$12,748	
	<b>SUBTOTAL</b>	<b>\$268,812</b>	<b>\$269,037</b>	<b>\$292,880</b>	<b>8.95%</b>
<b>TOTAL RATES COLLECTED FOR OTHER AGENCIES</b>		<b>\$510,811</b>	<b>\$510,823</b>	<b>\$552,698</b>	<b>8.20%</b>

		BUDGET	ACTUAL	PROPOSED	BUDGET to
		2021-2022	2021-2022	2022-2023	PRIOR BUDGET
<i>LESS: TRANSMISSION OF REVENUE COLLECTED</i>					% CHANGE
<i>10-15750-000</i>	<i>LESS: TRANSFER OF REV TO VILLAGES</i>	-\$238,498	-\$237,784	-\$255,742	7.23%
	<i>LESS: TRANSFER OF REV TO FIRE DEPTS</i>				
<i>10-22490-000</i>	DIGBY NECK FIRE PREVENTION	-\$27,257	-\$27,257	-\$30,177	
<i>10-22490-001</i>	FREEPORT FIRE DEPARTMENT	-\$7,330	-\$7,330	-\$7,978	
<i>10-22490-002</i>	SMITH'S COVE FIRE DEPARTMENT	-\$26,509	-\$26,509	-\$28,777	
<i>10-22490-003</i>	TIVERTON FIRE DEPARTMENT	-\$5,258	-\$5,258	-\$5,659	
<i>10-22490-004</i>	WESTPORT FIRE DEPARTMENT	-\$6,538	-\$6,538	-\$6,879	
<i>10-22490-005</i>	BRIGHTON BARTON FIRE DEPARTMENT	-\$51,583	-\$51,583	-\$56,871	
<i>10-22490-006</i>	PLYMPTON FIRE DEPARTMENT	-\$16,405	-\$16,405	-\$18,673	
<i>10-22490-007</i>	WEYMOUTH FIRE DEPARTMENT	-\$31,120	-\$31,120	-\$32,990	
<i>10-22490-008</i>	BEAR RIVER FIRE DEPARTMENT	-\$12,645	-\$12,645	-\$13,945	
<i>10-22490-009</i>	DIGBY FIRE DEPARTMENT	-\$67,263	-\$67,263	-\$72,581	
<i>10-22490-010</i>	SOUTHVILLE FIRE DEPARTMENT	-\$11,528	-\$11,528	-\$12,493	
	<b>TOTAL TRANSFERS TO FIRE DEPARTMENTS</b>	<b>-\$263,436</b>	<b>-\$263,436</b>	<b>-\$287,022</b>	<b>8.95%</b>
	<b>TOTAL RATES TRANSFERED FOR OTHER AGENCIES</b>	<b>-\$501,934</b>	<b>-\$501,220</b>	<b>-\$542,765</b>	<b>8.13%</b>
<b>OTHER TAXES</b>					
<i>10-11910-000</i>	DEED TRANSFER TAX	\$275,000	\$553,434	\$400,000	45.45%
<b>EXPENDITURES AS A REDUCTION OF TAX REVENUE</b>					
<i>10-28000-000</i>	TRI COUNTY REGIONAL SCHOOL BOARD	-\$1,563,656	-\$1,563,656	-\$1,601,584	
<i>10-22220-000</i>	TRANSFER TO CORRECTIONAL SERVICES	-\$104,647	-\$104,647	-\$103,791	
<i>10-25310-000</i>	DEFICIT OF REGIONAL HOUSING AUTHORITY	-\$44,000	\$0	-\$41,000	
	<b>SUBTOTAL</b>	<b>-\$1,712,303</b>	<b>-\$1,668,303</b>	<b>-\$1,746,375</b>	<b>1.99%</b>
<b>NET PROPERTY TAXES</b>		<b>\$5,447,042</b>	<b>\$5,781,034</b>	<b>\$6,129,594</b>	<b>12.53%</b>

		BUDGET	ACTUAL	PROPOSED	BUDGET to
		2021-2022	2021-2022	2022-2023	PRIOR BUDGET
<b>GRANTS IN LIEU OF TAXES</b>					% CHANGE
<b>FEDERAL GOVERNMENT</b>					
10-12210-000	FEDERAL GOVERNMENT	\$18,000	\$17,723	\$18,000	
10-12220-000	FEDERAL GOVERNMENT AGENCIES (CAN POST)	\$8,300	\$8,375	\$8,579	
	<b>SUBTOTAL</b>	<b>\$26,300</b>	<b>\$26,098</b>	<b>\$26,579</b>	<b>1.06%</b>
<b>PROVINCIAL GOVERNMENT</b>					
10-12310-000	PROV PROP & SUPPORT INST.	\$63,000	\$62,042	\$67,000	
10-12320-000	CROWN TIMBER LANDS	\$62,150	\$62,084	\$62,150	
	<b>SUBTOTAL</b>	<b>\$125,150</b>	<b>\$124,126</b>	<b>\$129,150</b>	<b>3.20%</b>
	<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$151,450</b>	<b>\$150,224</b>	<b>\$155,729</b>	<b>2.83%</b>
<b>SERVICES PROVIDED TO OTHER GOV'TS</b>					
10-13300-000	ANNAPOLIS COUNTY - BEAR RIVER SEWER	\$46,193	\$46,193	\$48,921	
10-13300-002	TOWN OF DIGBY - TRANSIT FEE	\$4,000	\$4,000	\$4,000	
10-13300-003	TOWN OF DIGBY INSPECTION SERVICES	\$32,000	\$32,000	\$32,000	
10-13300-004	TOWNS OF ANNAPOLIS ROYAL	\$1,750	\$1,363	\$0	
10-13300-005	BUILDING INSPECTION MILEAGE RECOVERY	\$675	\$559	\$0	
10-13300-006	TOWN OF DIGBY DOG CONTROL SERVICES	\$3,600	\$3,600	\$3,600	
	<b>TOTAL SERVICES PROVIDED TO OTHER GOV'T</b>	<b>\$88,218</b>	<b>\$87,715</b>	<b>\$88,521</b>	<b>0.34%</b>

		BUDGET	ACTUAL	PROPOSED	BUDGET to
		2021-2022	2021-2022	2022-2023	PRIOR BUDGET
<b>SALES OF SERVICE</b>					<b>% CHANGE</b>
<b>GENERAL GOVERNMENT</b>					
10-14100-000	TAX CERTIFICATES	\$350	\$875	\$500	42.86%
<b>PROTECTIVE SERVICES</b>					
10-14200-004	DISPATCH-CLARE FIRE DEPARTMENTS	\$12,400	\$12,400	\$13,949	
10-14200-005	DISPATCH-ARGYLE FIRE DEPARTMENTS	\$16,000	\$16,000	\$17,695	
10-14200-006	DISPATCH-MUN OF YARMOUTH FIRE DEPTS	\$11,000	\$11,000	\$12,490	
10-14200-007	DISPATCH-TOWN OF YARMOUTH FIRE DEPT	\$7,000	\$7,000	\$7,287	
10-14200-008	DISPATCH-MUN OF YARMOUTH SEWER	\$500	\$0	\$0	
	<b>SUBTOTAL</b>	<b>\$46,900</b>	<b>\$46,400</b>	<b>\$51,421</b>	<b>9.64%</b>
<b>TRANSPORTATION SERVICES-OTHER</b>					
	<b>AIRPORT REVENUE</b>				
10-14302-000	AVGAS 100 SALES	\$40,000	\$34,602	\$40,000	
10-14302-001	JET FUEL SALES	\$25,000	\$23,031	\$28,000	
10-14302-002	AVOIL SALES	\$100	\$185	\$100	
10-14302-003	TIEDOWN FEES	\$100	\$90	\$100	
10-14302-004	HANGAR RENT	\$2,363	\$2,363	\$3,300	
10-14302-005	USER FEES	\$900	\$0	\$900	
	<b>SUBTOTAL</b>	<b>\$68,463</b>	<b>\$60,271</b>	<b>\$72,400</b>	<b>5.75%</b>
	<b>TOTAL SALES OF SERVICE</b>	<b>\$115,713</b>	<b>\$107,546</b>	<b>\$124,321</b>	<b>7.44%</b>

		BUDGET	ACTUAL	PROPOSED	BUDGET to
		2021-2022	2021-2022	2022-2023	PRIOR BUDGET
<b>OTHER REVENUE FROM OWN SOURCES</b>					<b>% CHANGE</b>
<b>LICENSES &amp; PERMITS</b>					
10-15100-000	BUILDING PERMITS	\$14,000	\$12,417	\$12,000	
10-15100-001	DOG LICENSE FEE (transferred to TLC)	\$0	\$90	\$0	
	<b>SUBTOTAL</b>	<b>\$14,000</b>	<b>\$12,507</b>	<b>\$12,000</b>	<b>-14.29%</b>
<b>MUNICIPAL FINES/FEES</b>					
10-15200-000	PROVINCIAL COURT	\$32,000	\$18,771	\$22,000	
10-15200-001	DOG POUND IMPOUNDING FEES	\$50	\$0	\$50	
10-15200-002	MARKETING LEVY	\$0	\$0	\$10,000	
	<b>SUBTOTAL</b>	<b>\$32,050</b>	<b>\$18,771</b>	<b>\$32,050</b>	<b>0.00%</b>
<b>RETURN ON INVESTMENTS</b>					
10-15500-000	INTEREST ON AGREEMENTS	\$4,914	\$4,914	\$3,795	
10-15500-001	INTEREST ON BANK DEPOSITS	\$42,000	\$48,963	\$50,000	
	<b>SUBTOTAL</b>	<b>\$46,914</b>	<b>\$53,877</b>	<b>\$53,795</b>	<b>14.67%</b>
<b>PENALTIES &amp; INTEREST ON TAXES</b>					
10-15600-000	INTEREST ON TAXES	\$120,000	\$127,213	\$125,000	
10-15600-001	PACE PROGRAM INTEREST	\$3,500	\$3,507	\$3,030	
	<b>SUBTOTAL</b>	<b>\$123,500</b>	<b>\$130,720</b>	<b>\$128,030</b>	<b>3.67%</b>
<b>OTHER REVENUE FROM OWN SOURCES</b>					
10-15900-000	SUBDIVISION & PLANNING FEES	\$5,500	\$9,986	\$7,500	
10-15900-001	WEYMOUTH LIBRARY RENTAL	\$500	-\$200	\$2,000	
10-15900-002	OTHER REVENUE	\$10,000	\$9,686	\$10,000	
10-15900-005	PUBLIC DROP-OFF FEES	\$2,500	\$4,039	\$3,000	
10-15900-006	COMMERCIAL GARBAGE FEES	\$115,000	\$127,461	\$115,000	
10-11940-000	FOREIGN EXCHANGE	\$5,000	\$4,133	\$4,000	
10-15900-007	PENNY VARIANCE	\$0	\$0	\$0	
10-15900-009	MT PLEASANT WIND TURBINE REVENUE	\$210,000	\$143,859	\$180,000	
	<b>SUBTOTAL</b>	<b>\$348,500</b>	<b>\$298,964</b>	<b>\$321,500</b>	
	<b>TOTAL OTHER REV FROM OWN SOURCES</b>	<b>\$564,964</b>	<b>\$514,839</b>	<b>\$547,375</b>	<b>-3.11%</b>

		BUDGET	ACTUAL	PROPOSED	BUDGET to
		2021-2022	2021-2022	2022-2023	PRIOR BUDGET
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>					<b>% CHANGE</b>
<b>PROVINCIAL GOVERNMENT</b>					
10-16281-000	EQUALIZATION GRANT	\$333,616	\$667,232	\$333,616	
10-11430-000	NS POWER INC- GRANT IN LIEU	\$706,556	\$706,556	\$757,742	
10-11431-000	NS POWER INC- HST OFFSET	\$16,000	\$16,511	\$16,000	
	<b>SUBTOTAL</b>				
10-16291-000	RESOURCE RECOVERY FUND BD	\$6,000	\$3,381	\$4,000	
10-16299-000	OTHER-911 RECOVERY FEE	\$3,050	\$2,984	\$3,000	
	<b>SUBTOTAL</b>	<b>\$9,050</b>	<b>\$6,365</b>	<b>\$7,000</b>	
<b>TOTAL UNCONDITIONAL TRANSFERS FROM OTH GOVN'TS</b>		<b>\$1,065,222</b>	<b>\$1,396,664</b>	<b>\$1,114,358</b>	<b>4.61%</b>
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>BUDGET to</b>
<b>CONDITIONAL TRANSFERS-OTH GOV'TS</b>		<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>PRIOR BUDGET</b>
<b>PROVINCIAL GOVERNMENT</b>					<b>% CHANGE</b>
10-17500-001	HERITAGE/TOURISM PROJECT FUNDING	\$0	\$0	\$0	
10-17500-002	RENEWABLE ENERGY PROJECT FUNDING	\$0	\$0	\$160,000	
10-17500-004	TRAIL PROJECT FUNDING	\$13,800	\$13,783	\$38,225	
10-17500-005	TRAIL COORDINATOR FUNDING	\$0	\$0	\$0	
10-17500-006	INTERN GRANT	\$0	\$0	\$0	
10-17500-007	SPECIAL PROJECT FUNDING	\$10,000	\$0	\$46,880	
10-17500-008	SAFE RESTART FUNDING	\$0	\$0	\$0	
	<b>TOTAL CONDITIONAL TRANSFERS</b>	<b>\$23,800</b>	<b>\$13,783</b>	<b>\$245,105</b>	<b>929.85%</b>
<b>TOTAL REVENUE-OPERATING FUND</b>		<b>\$7,456,409</b>	<b>\$8,051,805</b>	<b>\$8,405,003</b>	<b>12.72%</b>

<b>TRANSFERS FROM OWN FUNDS</b>		<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>BUDGET to</b>
<b>FROM OPERATING RESERVES</b>		<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>PRIOR BUDGET</b>
10-19120-000	SURPLUS PRIOR YEAR	\$100,000	\$0	\$100,000	
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	\$34,750	\$0	\$0	
10-19255-000	TRANS FR OPERATING RESERVE	\$35,000	\$12,178	\$25,000	
10-19270-000	TRANS FR HERITAGE PROPERTY RESERVE	\$0	\$4,000		
10-19290-000	TRANSFER FR LIGHTHOUSE RESERVE	\$5,000	\$0	\$19,500	
10-19300-000	TRANSFER FR GAS TAX RESERVE	\$45,475	\$33,475	\$0	
	<b>TOTAL TRANSFERS OWN FUNDS</b>	<b>\$220,225</b>	<b>\$49,653</b>	<b>\$144,500</b>	<b>-34.39%</b>
	<b>TOTAL REVENUE</b>	<b>\$7,676,634</b>	<b>\$8,101,458</b>	<b>\$8,549,503</b>	<b>11.37%</b>
	Add back in Education, Housing, Corrections	\$1,712,303	\$1,668,303	\$1,746,375	
		<b>\$9,388,937</b>	<b>\$9,769,761</b>	<b>\$10,295,878</b>	<b>9.66%</b>

2022-2023 OPERATING BUDGET					
EXPENDITURES					
<u>GENERAL GOVERNMENT SERVICES</u>		BUDGET 2021-2022	ACTUAL 2021-2022	PROPOSED 2022-2023	Budget to Prior Budget % Change
			Unaudited		
<b>LEGISLATIVE</b>					
10-21111-000	WARDEN REMUNERATION	\$38,763	\$38,763	\$41,843	
10-21112-001	WARDEN GREGORY EXPENSES	\$10,000	\$5,347	\$17,000	
10-21131-000	COUNCIL REMUNERATION	\$106,960	\$106,961	\$115,459	
10-21132-000	GENERAL COUNCIL EXPENSES	\$6,000	\$4,943	\$6,000	
10-21132-002	COUNCILLOR MANZER	\$3,500	\$1,067	\$8,000	
10-21132-003	COUNCILLOR THURBER	\$3,500	\$2,115	\$8,000	
10-21132-004	COUNCILLOR TUDOR	\$3,500	\$2,815	\$6,000	
10-21132-006	COUNCILLOR ROSS	\$4,000	\$679	\$10,500	
10-21132-005	COUNCIL NSFM MEMBERSHIPS	\$5,500	\$5,991	\$6,000	
10-21132-007	COUNCIL HEALTH BENEFITS	\$3,738	\$3,582	\$3,933	
10-21132-008	COUNCIL CPP EI BENEFITS	\$6,988	\$7,149	\$7,649	
10-21190-000	OTHER LEGISLATIVE EXPENSE	\$3,500	\$3,436	\$3,500	
	<b>LEGISLATIVE SUBTOTAL</b>	<b>\$195,949</b>	<b>\$182,848</b>	<b>\$233,885</b>	<b>19.36%</b>
<b>GENERAL ADMINISTRATION &amp; FINANCIAL MANAGEMENT</b>					
	<b>ADMINISTRATION</b>				
10-21210-000	CHIEF ADMINISTRATIVE OFFICER SALARY	\$105,176	\$104,532	\$120,168	
10-21210-001	ADMINISTRATIVE STAFF SALARIES	\$288,553	\$283,895	\$317,586	
	<b>GENERAL ADMINISTRATIVE SUBTOTAL</b>	<b>\$393,729</b>	<b>\$388,427</b>	<b>\$437,754</b>	<b>11.18%</b>
	<b>FINANCIAL MANAGEMENT</b>				
10-21220-000	CHARGE CARD DISCOUNTS	\$58,000	\$57,556	\$60,000	
10-21220-001	BANK CHARGES	\$450	\$369	\$400	
10-21220-002	AUDIT FEES	\$29,000	\$27,841	\$29,000	
	<b>FINANCIAL MANAGEMENT SUBTOTAL</b>	<b>\$87,450</b>	<b>\$85,766</b>	<b>\$89,400</b>	<b>2.23%</b>
	<b>GENERAL ADMINISTRATION &amp; FINANCIAL MANAGEMENT</b>	<b>\$481,179</b>	<b>\$474,193</b>	<b>\$527,154</b>	<b>9.55%</b>
	<b>TAXATION</b>				
10-21241-000	LOW INCOME PROPERTY TAX EXEMPTION	\$60,000	\$44,271	\$60,000	
10-21241-001	BY-LAW PROPERTIES TAXES, AREA RATES, ETC	\$40,428	\$40,683	\$41,106	
10-21244-001	TAX SALE EXPENSES	\$0	\$1,447	\$0	
10-21248-000	TRANSFER TO ASSESSMENT SERVICES	\$193,644	\$193,644	\$191,483	
10-21249-000	INDUSTRIAL PARK TAXES-TOWN SHARE	\$49,837	\$49,837	\$72,939	
	<b>TAXATION SUBTOTAL</b>	<b>\$343,909</b>	<b>\$329,882</b>	<b>\$365,528</b>	<b>6.29%</b>
	<b>GENERAL ADMINISTRATION SUBTOTAL</b>	<b>\$825,088</b>	<b>\$804,075</b>	<b>\$892,682</b>	<b>8.19%</b>
	<b>VALUATION ALLOWANCES</b>				
10-21811-000	ALLOWANCE FOR UNCOLLECTABLE TAXES	\$0	\$5,415	\$0	

		BUDGET	ACTUAL	PROPOSED	Budget to
<b>OTHER GENERAL GOVERNMENT SERVICES</b>		2021-2022	2021-2022	2022-2023	Prior Budget
					% Change
	<b>Municipal Office Operations</b>				
10-21211-000	REPAIRS AND MAINTENANCE	\$10,000	\$4,155	\$10,000	
10-21211-001	OTHER OPERATING EXPENSES	\$7,000	\$6,852	\$7,000	
10-21211-002	HEAT LIGHTS-MUNIC OFFICE	\$9,200	\$8,921	\$9,200	
10-21211-003	JANITORIAL CONTRACT	\$12,750	\$12,885	\$13,273	
10-21211-004	OFFICE EQUIPMENT/FURNITURE	\$4,000	\$3,301	\$4,000	
10-21211-005	STATIONERY/OFFICE SUPP	\$7,000	\$4,495	\$6,500	
10-21211-006	MAINT AGREE/EQUIP RENTL	\$10,000	\$10,110	\$10,500	
10-21211-007	ASSOCIATION DUES	\$2,000	\$1,397	\$2,000	
10-21211-008	POSTAGE	\$15,000	\$17,260	\$17,000	
10-21211-009	TRAINING	\$3,500	\$1,134	\$3,500	
10-21211-010	TELEPHONE	\$20,000	\$18,775	\$19,950	
10-21211-011	MILEAGE	\$2,000	\$900	\$6,200	
	<b>MUNICIPAL OFFICE OPERATIONS SUBTOTAL</b>	<b>\$102,450</b>	<b>\$90,185</b>	<b>\$109,123</b>	<b>6.51%</b>
	<b>Employee Benefits</b>				
10-21212-000	PENSION PYTS/CONTRIB. (ALL DEPTS)	\$79,841	\$82,916	\$88,572	
10-21212-001	GROUP HEALTH (ALL DEPT)	\$64,130	\$62,549	\$71,424	
10-21212-003	EMPLOYEE ASST PROGRAM	\$800	\$731	\$800	
10-21212-004	OTHER EMPLOYEE BENEFITS (ALL DEPTS)	\$8,000	\$4,756	\$8,000	
10-21212-005	CPP-REGULAR	\$49,373	\$50,201	\$59,530	
10-21212-006	EI-REGULAR	\$16,618	\$17,406	\$19,142	
10-21212-007	WORKER'S COMPENSATION	\$19,837	\$21,544	\$25,771	
10-21212-008	EI CASUAL (Airport & Admin spares)	\$1,934	\$2,053	\$2,056	
10-21212-009	CPP CASUAL (Airport & Admin spares)	\$3,846	\$3,812	\$4,501	
10-21212-010	CLERK PENSION ADJUSTMENT	\$6,000	-\$28,602	\$6,000	
	<b>EMPLOYEE BENEFITS SUBTOTAL</b>	<b>\$250,379</b>	<b>\$217,366</b>	<b>\$285,795</b>	<b>14.15%</b>
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>Budget to</b>
	<b>Information Technology</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Prior Budget</b>
					<b>% Change</b>
10-21213-000	IT/GIS CONTRACT	\$31,285	\$31,286	\$31,285	
10-21213-002	HARDWARE/SOFTWARE/COMPUTERS/REPAIR	\$15,000	\$10,466	\$15,000	
10-21213-003	PROCOM SUPPORT	\$8,898	\$8,898	\$8,971	
	<b>INFORMATION TECHNOLOGY SUBTOTAL</b>	<b>\$55,183</b>	<b>\$50,650</b>	<b>\$55,256</b>	<b>0.13%</b>
	<b>Communication</b>				
10-21214-000	ADVERTISING/COMMUN	\$9,000	\$9,601	\$10,000	
10-21214-001	COASTLINE	\$10,000	\$9,826	\$10,000	
10-21214-002	WEB PAGE	\$4,000	\$4,391	\$4,400	
	<b>COMMUNICATION SUBTOTAL</b>	<b>\$23,000</b>	<b>\$23,818</b>	<b>\$24,400</b>	<b>6.09%</b>
	<b>Other Administrative Services</b>				
10-21215-000	LEGAL FEES	\$6,000	\$6,615	\$9,000	
	<b>OTHER ADMINISTRATIVE SUBTOTAL</b>	<b>\$6,000</b>	<b>\$6,615</b>	<b>\$9,000</b>	<b>50.00%</b>

	<b>GENERAL GOVERNMENT SERVICES</b>					
10-21910-000	MUNICIPAL ELECTION EXPENSES	\$0	\$0	\$0		
10-21920-000	CONVENTIONS & TRAVEL-STAFF	\$2,500	\$1,066	\$7,000		
10-21920-001	CAO TRAVEL AND TRAINING	\$3,500	\$2,315	\$8,000		
10-21930-000	LIABILITY & PROPERTY INSURANCE	\$31,585	\$31,585	\$37,042		
10-21940-001	BARTON SCHOOL EXPENSES	\$10,000	\$9,651	\$0		
10-21950-000	STRATEGIC PLANNING	\$6,500	\$11,046	\$0		
	<b>GENERAL SERVICES SUBTOTAL</b>	<b>\$54,085</b>	<b>\$55,663</b>	<b>\$52,042</b>		<b>-3.78%</b>
	<b>COMMUNITY GRANTS</b>					
10-21950-001	OTHER-DIG CO EXHIBITION	\$0	\$0	\$3,000		
10-21950-002	FESTIVALS & EVENTS	\$23,500	\$7,500	\$10,000		
10-21950-003	GRANTS TO ORGANIZATIONS	\$47,549	\$39,326	\$66,563		
10-21950-004	GROUND SEARCH TEAMS	\$9,250	\$9,250	\$8,250		
10-21950-005	GROUND SEARCH INSURANCE	\$2,400	\$2,494	\$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		
	<b>COMMUNITY GRANTS SUBTOTAL</b>	<b>\$97,699</b>	<b>\$73,570</b>	<b>\$105,313</b>		<b>7.79%</b>
	<b>TRANSFER TO VILLAGES</b>					
10-21950-012	GRANTS TO VILLAGES	\$29,000	\$29,000	\$29,000		
	<b>TRANSFER TO VILLAGES SUBTOTAL</b>	<b>\$29,000</b>	<b>\$29,000</b>	<b>\$29,000</b>		<b>0.00%</b>
	<b>TOTAL OTHER GENERAL GOVERNMENT SERVICES</b>	<b>\$617,796</b>	<b>\$552,282</b>	<b>\$669,929</b>		<b>8.44%</b>
	<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>\$1,638,833</b>	<b>\$1,539,205</b>	<b>\$1,796,496</b>		<b>9.62%</b>

PROTECTIVE SERVICES		BUDGET 2021-2022	ACTUAL 2021-2022	PROPOSED 2022-2023	Budget to Prior Budget % Change
	<b>POLICE PROTECTION</b>				
10-22210-000	RCMP SERVICES PROVINCIAL SUPPORT	\$1,488,830	\$1,488,830	\$1,653,133	
	<b>POLICE PROTECTION SUBTOTAL</b>	<b>\$1,488,830</b>	<b>\$1,488,830</b>	<b>\$1,653,133</b>	<b>11.04%</b>
	<b>FIRE PROTECTION</b>				
	<b>WATER SUPPLY AND HYDRANTS</b>				
10-22450-000	FIRE PROTECTION-DIGBY WATER COMM. HYDRANTS	\$34,772	\$34,772	\$34,772	
10-22450-001	DRY HYDRANT (1 per year request)	\$4,000	\$4,000	\$2,000	
	<b>OTHER FIRE PROTECTION</b>				
10-22490-011	OPERATING GRANTS TO FIRE DEPARTMENTS	\$461,486	\$465,864	\$499,694	
10-22490-012	LONG SERVICE AWARDS	\$2,000	\$0	\$5,000	
10-22490-013	FIRE SERVICE ASSOCIATION	\$3,170	\$3,170	\$3,670	
10-22490-015	WCB VOL FIRE FIGHTERS	\$11,000	\$9,600	\$10,000	
	<b>FIRE PROTECTION SUBTOTAL</b>	<b>\$516,428</b>	<b>\$517,406</b>	<b>\$555,136</b>	<b>7.50%</b>
	<b>OTHER PROTECTIVE SERVICES</b>				
	<b>LAW ENFORCEMENT OTHER</b>				
10-22210-001	PROSECUTION COSTS	\$8,000	\$1,951	\$3,000	
10-22210-002	RCMP SENIORS SAFETY PROGRAM	\$17,500	\$17,500	\$18,200	
10-22210-003	SPECIAL INVESTIGATION - DNA Costs	\$4,000	\$4,521	\$4,500	
10-22210-004	POLICE ADVISORY COMMITTEE EXPENSES	\$1,000	\$231	\$1,000	
	<b>LAW ENFORCEMENT OTHER SUBTOTAL</b>	<b>\$30,500</b>	<b>\$24,203</b>	<b>\$26,700</b>	<b>-12.46%</b>
	<b>EMERGENCY MANAGEMENT SERVICES</b>				
10-22500-000	REMO COORDINATOR	\$6,000	\$5,995	\$6,000	
10-22500-001	REMO TRAVEL	\$1,000	\$259	\$2,000	
10-22500-003	EOC SUPPLIES & EQUIPMENT	\$500	\$323	\$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	\$36	\$500	
10-22500-007	REMO TRAINING	\$500	\$0	\$500	
10-22500-008	EMO TELEPHONE	\$1,000	\$561	\$700	
	<b>EMERGENCY MANAGEMENT SERVICES SUBTOTAL</b>	<b>\$11,000</b>	<b>\$7,174</b>	<b>\$11,700</b>	<b>6.36%</b>
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>Budget to</b>
	<b>PROTECTIVE INSPECTIONS</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Prior Budget</b>
	<b>BUILDING SERVICES</b>				<b>% Change</b>
10-22950-000	BUILDING SERVICES SALARIES	\$172,947	\$169,652	\$218,143	
10-22950-001	BUILDING SERVICES TRAVEL	\$2,000	\$330	\$21,000	
10-22950-002	TRAINING	\$2,500	\$2,020	\$12,000	
10-22950-003	SUPPLIES & MATERIALS	\$3,500	\$2,336	\$4,000	
10-22950-004	TELEPHONE	\$4,800	\$4,416	\$6,000	
10-22950-005	LEGAL FEES	\$3,000	\$0	\$0	
10-22950-006	VEHICLE EXPENSES (FUEL, INSUR, MAINT)	\$6,000	\$7,042	\$7,200	
	<b>BUILDING INSPECTION SERVICES SUBTOTAL</b>	<b>\$194,747</b>	<b>\$185,796</b>	<b>\$268,343</b>	<b>37.79%</b>

	<b>OTHER PROTECTIVE SERVICES</b>					
	<b>DISPATCH SERVICES</b>					
10-22495-000	DISPATCH SALARIES	\$215,605	\$214,925	\$234,835		
10-22495-001	DISPATCH-PHONE	\$1,500	\$1,434	\$1,500		
10-22495-004	TRAINING	\$600	\$16	\$1,000		
10-22495-006	DISPATCH SPARE SALARIES	\$55,000	\$56,628	\$57,579		
	<b>DISPATCH SERVICES SUBTOTAL</b>	<b>\$272,705</b>	<b>\$273,003</b>	<b>\$294,914</b>		<b>8.14%</b>
	<b>DOG CONTROL</b>					
10-22900-000	DOG CONTROL	\$15,913	\$15,913	\$17,079		
10-22900-001	KENNEL EXP/SUPPLIES	\$1,000	\$741	\$1,000		
10-22900-002	VETERINARY EXPENSES	\$500	\$75	\$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	\$8,800	\$8,761	\$11,400		
10-22900-006	ANIMAL CARE - Friends of Ferals	\$6,000	\$7,500	\$8,000		
	<b>DOG CONTROL SUBTOTAL</b>	<b>\$33,213</b>	<b>\$32,990</b>	<b>\$38,979</b>		<b>17.36%</b>
	<b>TOTAL OTHER PROTECTIVE SERVICES</b>	<b>\$542,165</b>	<b>\$523,166</b>	<b>\$640,635</b>		<b>18.16%</b>
	<b>TOTAL PROTECTIVE SERVICES</b>	<b>\$2,547,423</b>	<b>\$2,529,402</b>	<b>\$2,848,904</b>		<b>11.83%</b>
	<b>TRANSPORTATION SERVICES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>		<b>Budget to</b>
		<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>		<b>Prior Budget</b>
						<b>% Change</b>
	<b>COMMON SERVICES</b>					
	<b>PUBLIC WORKS</b>					
10-23100-000	PUBLIC WORKS SALARY	\$95,533	\$96,270	\$105,342		
10-23100-001	VEHICLE EXPENSES (FUEL, INSUR,MAINT)	\$14,000	\$13,885	\$18,000		
10-23100-002	PUBLICS WORK TRAVEL & TRAINING	\$1,000	\$182	\$1,000		
10-23100-004	PUBLIC WORKS SUPPLIES/IT EXPENSES	\$4,500	\$4,706	\$5,000		
	<b>COMMON SERVICES SUBTOTAL</b>	<b>\$115,033</b>	<b>\$115,043</b>	<b>\$129,342</b>		<b>12.44%</b>
	<b>ROAD TRANSPORT</b>					
	<b>ROADS AND STREETS</b>					
10-23230-000	ROADS & STREETS - Paid to Province	\$57,811	\$57,811	\$60,586		
10-23230-002	SHREVE STREET MAINTANENCE .5 KM	\$1,000	\$2,773	\$2,800		
10-23230-003	SIDEWALK MAINTANENCE -SNOW,ICE, MOWING	\$14,000	\$13,052	\$14,000		
10-23230-004	CLAMSHELL RD.	\$1,000	\$0	\$1,000		
	<b>ROADS AND STREETS SUBTOTAL</b>	<b>\$73,811</b>	<b>\$73,636</b>	<b>\$78,386</b>		<b>6.20%</b>

	<b>AIR TRANSPORT</b>					
	<b>DIGBY ANNAPOLIS REGIONAL AIRPORT</b>					
	<b>AIRPORT EXPENDITURES-COMMON</b>					
10-23300-000	TRACTOR EXPENSES & REPAIRS	\$8,000	\$8,449	\$8,000		
10-23300-003	MAINT-ADMIN/ATCO BLDGS/GENERATOR	\$6,500	\$5,469	\$9,000		
10-23300-004	MAINT-RUNWAY LIGHTING	\$1,000	\$488	\$1,000		
10-23300-005	MAINT-ELECTRONIC EQUIP/IT SERVICES	\$5,000	\$4,164	\$10,000		
10-23300-006	MAINT-AVFUEL AND JET FUEL PUMPS	\$5,000	\$2,578	\$4,000		
10-23300-007	MAINT-GROUND RNWY TXWY	\$15,000	\$13,347	\$11,000		
	<b>AIRPORT EXPENDITURES-COMMON SUBTOTAL</b>	<b>\$40,500</b>	<b>\$34,495</b>	<b>\$43,000</b>		<b>6.17%</b>
	<b>AIRPORT INVENTORY PURCHASES</b>					
10-23310-000	AVGAS 100 PURCHASES	\$33,000	\$41,536	\$35,000		
10-23310-001	JET FUEL PURCHASES	\$20,000	\$22,786	\$25,000		
10-23310-002	AVOIL PURCHASES	\$100	\$0	\$100		
	<b>INVENTORY PURCHASES SUBTOTAL</b>	<b>\$53,100</b>	<b>\$64,322</b>	<b>\$60,100</b>		<b>13.18%</b>
	<b>TOTAL AIR TRANSPORT</b>	<b>\$93,600</b>	<b>\$98,817</b>	<b>\$103,100</b>		<b>10.15%</b>
	<b>PUBLIC TRANSIT</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>		<b>Budget to</b>
		<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>		<b>Prior Budget</b>
						<b>% Change</b>
10-23500-000	KINGS TRANSIT ADMINISTRATION	\$300,000	\$299,450	\$271,812		
10-23500-001	TRANSPORT DE CLARE -Weymouth & Digby Serv.	\$28,000	\$28,000	\$30,000		
	<b>PUBLIC TRANSIT SUBTOTAL</b>	<b>\$328,000</b>	<b>\$327,450</b>	<b>\$301,812</b>		<b>-7.98%</b>
	<b>OTHER TRANSPORTATION SERVICES</b>					
	<b>STREET LIGHTING</b>					
10-23250-000	STREET LIGHT ENERGY COSTS	\$29,500	\$32,066	\$30,100		
10-23250-001	STREET LIGHT MAINTENANCE	\$10,000	\$4,899	\$10,000		
	<b>STREET LIGHTING SUBTOTAL</b>	<b>\$39,500</b>	<b>\$36,965</b>	<b>\$40,100</b>		<b>1.52%</b>
	<b>CROSSWALKS</b>					
10-23260-000	CROSSWALK MAINTENANCE	\$2,000	\$0	\$2,000		
	<b>CROSSWALK SUBTOTAL</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$2,000</b>		<b>0.00%</b>

DISPATCH - GENERAL OPERATING EXPENSES					
10-23320-000	ELECTRICITY	\$10,000	\$9,724	\$10,000	
10-23320-001	TELEPHONE/INTERNET	\$6,980	\$4,871	\$5,000	
10-23320-002	INSURANCE -Property and Liability	\$12,642	\$12,642	\$13,815	
10-23320-003	OFFICE SUPPLIES	\$3,000	\$3,209	\$3,000	
10-23320-004	CLEANING SUPPLIES	\$850	\$578	\$800	
10-23320-005	PUBLICATIONS	\$500	\$488	\$500	
10-23320-006	LICENSE. REGISTRATIONS. MEMBERSHIP	\$500	\$300	\$500	
10-23320-007	TRAVEL	\$1,250	\$523	\$2,500	
10-23320-008	ADVERTISING	\$500	\$229	\$500	
10-23320-010	POSTAGE/FREIGHT	\$150	\$44	\$150	
10-23320-011	PHOTOCOPIES	\$2,000	\$1,742	\$2,000	
10-23320-012	MISCELLANEOUS	\$1,200	\$1,353	\$1,200	
10-23320-013	HANGER ELECTRICITY-GROUND SEARCH & RESCUE	\$1,700	\$1,715	\$1,800	
	<b>GENERAL OPERATING EXPENSES SUBTOTAL</b>	<b>\$41,272</b>	<b>\$37,418</b>	<b>\$41,765</b>	<b>1.19%</b>
	<b>TOTAL OTHER TRANSPORTATION SERVICES</b>	<b>\$82,772</b>	<b>\$74,383</b>	<b>\$83,865</b>	<b>1.32%</b>
	<b>TOTAL TRANSPORTATION SERVICES</b>	<b>\$693,216</b>	<b>\$689,329</b>	<b>\$696,505</b>	<b>0.47%</b>
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>Budget to</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>		<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Prior Budget</b>
					<b>% Change</b>
	<b>WASTEWATER COLLECTION AND DISPOSAL</b>				
	<b>ADMINISTRATION</b>				
10-24210-000	TRAVEL (MILEAGE, MEALS, HOTEL)	\$1,500	\$899	\$2,500	
10-24210-001	TRAINING	\$500	\$210	\$2,000	
10-24210-002	SEWAGE FAC INSURANCE	\$6,368	\$6,368	\$6,774	
10-24210-003	WASTEWATER ALARMS	\$2,500	\$1,212	\$2,000	
10-24210-004	OVERTIME CALLOUTS	\$8,000	\$16,389	\$8,000	
	<b>ADMINISTRATION SUBTOTAL</b>	<b>\$18,868</b>	<b>\$25,078</b>	<b>\$21,274</b>	<b>12.75%</b>
	<b>WASTE WATER COLLECTION &amp; LIFT STATIONS</b>				
	<b>Digby</b>				
10-24220-000	DIGBY COLLECTION SYSTEM	\$54,905	\$57,931	\$39,138	
10-24220-001	DIGBY LIFT STATIONS MAINTENANCE	\$5,000	\$3,713	\$5,000	
10-24220-002	DIGBY LIFT STATIONS-ELECTRICITY	\$3,500	\$3,682	\$3,800	
10-24220-003	TOWN OWNED LIFT STN COST SHARE	\$98,153	\$98,153	\$59,066	
10-24220-004	DIGBY COLLECTION SYSTEM-LATERALS	\$2,000	\$2,964	\$2,000	
	<b>Total Digby System</b>	<b>\$163,558</b>	<b>\$166,443</b>	<b>\$109,004</b>	<b>-33.35%</b>
	<b>Weymouth</b>				
10-24230-000	WEYMOUTH COLLECTION SYSTEM -LATERALS	\$2,000	\$0	\$2,000	
10-24230-001	WEYMOUTH LIFT STATION MAINTENANCE	\$8,000	\$3,249	\$8,000	
10-24230-002	WEYMOUTH LIFT STATION ELECTRICITY	\$3,000	\$3,226	\$3,400	
10-24230-003	WEYMOUTH STP MAINTENANCE	\$7,500	\$6,824	\$7,500	
10-24230-004	WEYMOUTH STP ELECTRICITY	\$7,000	\$8,325	\$8,000	
	<b>Total Weymouth System</b>	<b>\$27,500</b>	<b>\$21,624</b>	<b>\$28,900</b>	<b>5.09%</b>

	<b>Smiths Cove</b>					
10-24240-000	SMITHS COVE COLLECTION (LATERALS)	\$2,000	\$0	\$14,000		
10-24240-001	SMITHS COVE LIFT STN - MAINTENANCE	\$8,000	\$5,403	\$8,000		
10-24240-002	SMITHS COVE LIFT STN - ELECTRICITY	\$5,600	\$5,918	\$6,000		
10-24240-003	SMITHS COVE REGIONAL STP-OPERATING COSTS	\$51,960	\$51,957	\$58,486		
	<b>Total Smiths Cove System</b>	<b>\$67,560</b>	<b>\$63,278</b>	<b>\$86,486</b>		<b>28.01%</b>
	<b>Bear River</b>					
10-24250-000	BEAR RIVER COLLECTION SYSTEM-LATERALS	\$2,000	\$300	\$2,000		
10-24250-001	BEAR RIVER LIFT STN MAINTENANCE	\$11,000	\$11,308	\$11,000		
10-24250-002	BEAR RIVER LIFT STN-ELECTRICITY	\$6,200	\$5,516	\$5,800		
	<b>Total Bear River System</b>	<b>\$19,200</b>	<b>\$17,124</b>	<b>\$18,800</b>		<b>-2.08%</b>
	<b>TOTAL WASTEWATER COLLECTION &amp; TREATMENT</b>	<b>\$296,686</b>	<b>\$293,547</b>	<b>\$264,464</b>		<b>-10.86%</b>
	<b>SOLID WASTE COLLECTION &amp; DISPOSAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>		<b>Budget to</b>
		<b>2019-2020</b>	<b>2019-2020</b>	<b>2022-2023</b>		<b>Prior Budget</b>
	<b>ADMINISTRATION</b>					<b>% Change</b>
10-24310-000	WST CHK ADMINISTRATION	\$20,017	\$19,963	\$20,143		
	<b>ADMINISTRATION SUBTOTAL</b>	<b>\$20,017</b>	<b>\$19,963</b>	<b>\$20,143</b>		<b>0.63%</b>
	<b>COLLECTION &amp; DISPOSAL</b>					
10-24320-000	SOLIDWASTE COLLECTION CONTRACT	\$565,212	\$565,212	\$617,168		
10-24320-001	SOLID WASTE DISPOSAL-QUEENS	\$278,000	\$290,646	\$295,296		
10-24320-002	SOLID WASTE OTHER (BEACH CLEANUP ILLEGAL SITE)	\$1,000	\$0	\$4,500		
10-24320-003	TRANSFER STATION OPERATIONAL COSTS	\$40,000	\$32,365	\$40,000		
10-24320-004	PUBLIC DROP OFF EXPENSES	\$26,500	\$24,866	\$26,500		
10-24320-005	DUMPSTER ON ISLAND	\$2,000	\$3,000	\$2,000		
	<b>COLLECTION &amp; DISPOSAL SUBTOTAL</b>	<b>\$912,712</b>	<b>\$916,089</b>	<b>\$985,464</b>		<b>7.97%</b>
	<b>RECYCLING</b>					
10-24350-000	SCOTIA RECYCLING - TIPPING FEES	\$42,000	\$42,505	\$44,000		
10-24350-001	RECYCLING TRUCKING COSTS	\$24,500	\$27,703	\$30,000		
	<b>RECYCLING SUBTOTAL</b>	<b>\$66,500</b>	<b>\$70,208</b>	<b>\$74,000</b>		<b>11.28%</b>
	<b>COMPOSTING</b>					
10-24355-000	WST CHK ORGANICS CARTS/WASTE CONTAINERS	\$12,500	\$9,966	\$12,500		
10-24355-001	ORGANICS TIPPING FEES	\$57,000	\$60,555	\$62,000		
	<b>COMPOSTING SUBTOTAL</b>	<b>\$69,500</b>	<b>\$70,521</b>	<b>\$74,500</b>		<b>7.19%</b>
	<b>SOLIDWASTE COLLECTION &amp; DISPOSAL OTHER</b>					
10-24360-000	WHITE METAL PROGRAM	\$6,500	\$6,257	\$6,500		
10-24360-001	HOUSEHOLD HAZARDOUS WASTE DEPOT	\$5,000	\$4,275	\$6,400		
	<b>OTHER SUBTOTAL</b>	<b>\$11,500</b>	<b>\$10,532</b>	<b>\$12,900</b>		<b>12.17%</b>
	<b>TOTAL SOLIDWASTE COLLECTION &amp; DISPOSAL</b>	<b>\$1,080,229</b>	<b>\$1,087,313</b>	<b>\$1,167,007</b>		<b>8.03%</b>

10-24721-000	INTEREST ON LONG TERM DEBT-MFC	\$10,035	\$10,035	\$6,369	-36.53%
<b>TOTAL ENVIRONMENT HEALTH SERVICES</b>		<b>\$1,386,950</b>	<b>\$1,390,895</b>	<b>\$1,437,840</b>	<b>3.67%</b>
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>		<b>BUDGET 2021-2022</b>	<b>ACTUAL 2021-2022</b>	<b>PROPOSED 2022-2023</b>	<b>Budget to Prior Budget % Change</b>
<b>PLANNING &amp; DEVELOPMENT</b>					
10-26190-000	PLANNING SERVICES	\$19,000	\$16,376	\$56,000	
10-26190-001	PLANNING ADVISORY COMMITTEE EXPENSES	\$500	\$87	\$2,000	
10-26190-002	SUBDIVISION	\$5,500	\$8,494	\$5,500	
10-26190-005	ANNUAL SUPPORT-MAPPING PROGRAM	\$5,479	\$5,479	\$5,524	
10-26190-006	ASSET MANAGEMENT PLAN	\$3,750	\$1,095	\$49,500	
<b>PLANNING &amp; DEVELOPMENT SUBTOTAL</b>		<b>\$34,229</b>	<b>\$31,531</b>	<b>\$118,524</b>	<b>246.27%</b>
<b>COMMUNITY DEVELOPMENT</b>					
<b>TRANSFER TO REGIONAL AUTHORITY</b>					
10-26250-000	WESTERN REGIONAL ENTERPRISE NETWORK	\$39,676	\$39,676	\$39,676	
10-26250-002	RURAL INTERNET PROJECTS	\$45,475	\$33,475	\$0	
<b>TRANSFER TO REGIONAL AUTHORITY SUBTOTAL</b>		<b>\$85,151</b>	<b>\$73,151</b>	<b>\$39,676</b>	<b>-53.41%</b>
<b>OTHER COMMUNITY DEVELOPMENT</b>					
10-26290-000	CONSULTING SERVICES	\$10,000	\$9,142	\$10,000	
10-26290-001	MUNICIPAL MARKETING (INCLUDES FLOAT,BANNERS	\$7,000	\$3,642	\$7,000	
10-26290-002	MUNICIPAL EVENTS (NEW YEARS LEVY ETC)	\$1,000	\$0	\$1,000	
10-26290-003	PHYSICIAN INITIATIVES (ACTUAL, NOT TRANSFER)	\$4,000	\$2,679	\$31,750	
10-26290-008	DIGBY HARBOUR PORT ASSOCIATION YR 2 OF 4	\$37,500	\$37,500	\$37,500	
<b>OTHER COMMUNITY DEVELOPMENT SUBTOTAL</b>		<b>\$59,500</b>	<b>\$52,963</b>	<b>\$87,250</b>	<b>46.64%</b>
10-26990-006	INTEREST ON LONG TERM DEBT-MFC	\$9,169	\$9,169	\$7,657	-16.49%
<b>OTHER ENVIRONMENTAL DEVELOPMENT SERVICES</b>					
<b>INDUSTRIAL PARKS</b>					
10-26600-000	TRANSFER TO INDUSTRIAL COMMISSION	\$20,000	\$20,000	\$20,000	0.00%
<b>TOURISM</b>					
10-26910-000	DIGBY AREA TOURISM ASSOCIATION	\$10,000	\$10,000	\$21,000	
10-26910-001	MARKETING LEVY	\$0	\$0	\$10,000	
10-26910-002	TOURISM INITIATIVES	\$1,500	\$1,000	\$1,500	
10-26910-005	MAUD LEWIS SITE MAINTENANCE	\$1,000	\$2,262	\$5,000	
<b>TOURISM SUBTOTAL</b>		<b>\$12,500</b>	<b>\$13,262</b>	<b>\$37,500</b>	<b>200.00%</b>

		BUDGET	ACTUAL	PROPOSED	
	<b>RENEWABLE ENERGY DEVELOPMENT</b>	<b>2019-2020</b>	<b>2019-2020</b>	<b>2020-2021</b>	
10-26990-000	ENERGY COORDINATOR WAGES	\$79,161	\$77,337	\$85,396	
10-26990-001	ENERGY COORDINATOR TRAVEL & TRAINING	\$5,000	\$2,284	\$10,000	
10-26990-002	RENEWABLE ENERGY DEVELOPMENT PROJECTS	\$0	\$0	\$160,000	
10-26990-003	BIOGAS GENERATOR OPERATING COSTS	\$3,500	\$2,636	\$5,000	
10-26990-004	WIND TURBINE OPERATIONAL COSTS	\$85,000	\$85,262	\$85,000	
10-26990-005	PACE PROGRAM FUNDING	\$0	\$0	\$0	
10-26990-007	EV CHARGING STATION EXPENSES	\$600	\$726	\$800	
10-26990-008	MEMBERSHIPS-RENEW ENERGY DEVELOP. ORGS	\$1,000	\$430	\$1,000	
10-26990-011	WEATHER MONITORING STATION OPERATIONAL	\$600	\$522	\$600	0.00%
	<b>RENEWABLE ENERGY DEVELOPMENT SUBTOTAL</b>	<b>\$174,861</b>	<b>\$169,197</b>	<b>\$347,796</b>	<b>98.90%</b>
	<b>TOTAL OTHER ENVIRONMENTAL DEVELOPMENT</b>	<b>\$207,361</b>	<b>\$202,459</b>	<b>\$405,296</b>	<b>95.45%</b>
	<b>TOTAL ENVIRONMENTAL DEV SERVICES</b>	<b>\$395,410</b>	<b>\$369,273</b>	<b>\$658,403</b>	<b>66.51%</b>
	<b>RECREATION AND CULTURAL SERVICES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>Budget to</b>
		<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>Prior Budget</b>
					<b>% Change</b>
	<b>RECREATION FACILITIES</b>				
10-27110-000	DIGBY AREA RECREATION COMMISSION-Operations	\$288,187	\$288,187	\$301,789	
10-27110-001	DIGBY AREA RECREATION COMMISSION-Capital	\$15,312	\$15,312	\$15,193	
10-27180-000	MUNICIPAL TRAIL MAINTENANCE	\$16,500	\$16,342	\$16,500	
10-27180-001	TRANSFER TO FUNDY YMCA	\$12,500	\$0	\$0	
10-27180-002	OPEN SPACES/TRAIL GRANTS	\$8,000	\$7,000	\$8,000	
10-27180-004	TRAIL COORDINATOR WAGES	\$47,963	\$48,219	\$53,014	
10-27180-005	HAINES LAKE PROPERTY (includes insurance)	\$10,000	\$8,743	\$10,000	
10-27180-006	TRAIL PROJECTS	\$48,550	\$33,288	\$38,225	
10-27180-007	TRAIL COORDINATOR TRAVEL	\$2,000	\$1,746	\$3,000	
10-27195-000	LIGHTHOUSES (includes insurance, grants)	\$3,750	\$2,337	\$5,000	
10-27195-001	POINT PRIM LIGHTHOUSE	\$0	\$313		
10-27195-003	BEAR RIVER LIGHTHOUSE			\$10,000	
10-27195-004	BRIER ISLAND LIGHTHOUSE	\$5,000	\$0	\$9,500	
10-27410-000	DARC CITIZEN REP EXPENSES	\$500	\$281	\$500	
	<b>TOTAL RECREATION FACILITIES</b>	<b>\$458,262</b>	<b>\$421,768</b>	<b>\$470,721</b>	<b>2.72%</b>
	<b>CULTURAL BUILDINGS &amp; FACILITIES</b>				
	<b>LOCAL LIBRARIES</b>				
10-27251-000	WEYMOUTH LIBRARY CUSTODIAL	\$10,000	\$10,265	\$10,300	
10-27251-001	WEYMOUTH LIBRARY UTILITIES	\$6,000	\$5,142	\$5,500	
10-27251-002	WEYMOUTH LIBRARY INSURANCE	\$1,571	\$1,571	\$1,819	
10-27251-003	WEYMOUTH LIBRARY-OFFICE SUPPLIES/EQUIP	\$2,000	\$101	\$2,000	
10-27251-004	WEYMOUTH LIBRARY REPAIRS	\$3,000	\$492	\$3,000	
10-27251-005	WESTPORT LIBRARY OPERATIONS	\$5,500	\$5,687	\$5,500	
10-27251-006	TOWN OF DIGBY LIBRARY OPERATIONS (50%)	\$21,000	\$18,710	\$21,000	
	<b>CULTURAL BUILDINGS &amp; FACILITIES SUBTOTAL</b>	<b>\$49,071</b>	<b>\$41,968</b>	<b>\$49,119</b>	<b>0.10%</b>

	<b>REGIONAL LIBRARY</b>					
10-27252-000	TRANSFER TO REGIONAL LIBRARY	\$58,600	\$58,600	\$58,600		
	<b>TOTAL TRANSFER TO REGIONAL LIBRARY</b>	<b>\$58,600</b>	<b>\$58,600</b>	<b>\$58,600</b>	<b>0.00%</b>	
	<b>OTHER RECREATIONAL &amp; CULTURAL SERVICES</b>					
	<b>HERITAGE</b>					
10-27290-000	HERITAGE PROPERTIES	\$1,200	\$1,135	\$1,200		
10-27290-001	HERITAGE ADVISORY COMMITTEE EXPENSES	\$500	\$0	\$500		
10-27290-002	SUPPLIES	\$500	\$0	\$500		
10-27290-003	TRAINING & TRAVEL (Rob)	\$1,000	\$1,190	\$2,000		
10-27290-004	HERITAGE EVENTS	\$500	\$0	\$500		
10-27290-005	HERITAGE PROJECTS	\$10,000	\$4,843	\$3,000		
10-27290-007	FLAGS and FLAGPOLE	\$500	\$540	\$500		
10-27290-008	HERITAGE & PROGRAM COORDINATOR SALARY	\$57,669	\$57,924	\$62,215		
10-27290-009	REGISTERED HERITAGE PROP/CHRUCH SUBSIDY	\$10,000	\$14,000	\$13,000		
	<b>HERITAGE SUBTOTAL</b>	<b>\$81,869</b>	<b>\$79,632</b>	<b>\$83,415</b>	<b>1.89%</b>	
	<b>TOTAL RECREATION &amp; CULTURAL SERV</b>	<b>\$647,802</b>	<b>\$601,968</b>	<b>\$661,855</b>	<b>2.17%</b>	
	<b>TOTAL EXPENSES OPERATING FUND</b>	<b>\$7,309,634</b>	<b>\$7,120,072</b>	<b>\$8,100,003</b>	<b>10.81%</b>	

FINANCING AND TRANSFERS		PROPOSED 2021-2022	ACTUAL 2021-2022	PROPOSED 2022-2023	Budget to Prior Budget % Change
<b>PRINCIPAL INSTALMENTS</b>					
10-61010-000	DEBENTURE PRINCIPAL	\$179,000	\$179,000	\$179,000	0.00%
<b>TOTAL PRINCIPAL INSTALMENTS</b>		<b>\$179,000</b>	<b>\$179,000</b>	<b>\$179,000</b>	<b>0.00%</b>
<b>TRANSFER TO OPERATING RESERVES</b>					
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	\$9,000	\$8,000	
10-66010-005	ELECTION RESERVE	\$0	\$0	\$0	
10-66010-009	OPERATING SURPLUS RESERVE	\$50,000	\$50,000	\$65,000	
<b>TOTAL TRANSFER TO OPERATING RESERVES</b>		<b>\$58,000</b>	<b>\$59,000</b>	<b>\$73,000</b>	<b>25.86%</b>
<b>TRANSFER TO CAPITAL RESERVES</b>					
10-66020-000	TRANSFER TO CAPITAL RESERVES	\$130,000	\$713,616	\$197,500	
<b>TOTAL TRANSFER TO CAPITAL RESERVES</b>		<b>\$130,000</b>	<b>\$713,616</b>	<b>\$197,500</b>	<b>51.92%</b>
<b>TOTAL FINANCING AND TRANSFERS</b>		<b>\$367,000</b>	<b>\$951,616</b>	<b>\$449,500</b>	<b>22.48%</b>
<b>TOTAL EXPENDITURES</b>		<b>\$7,676,634</b>	<b>\$8,071,688</b>	<b>\$8,549,503</b>	<b>11.37%</b>
	Add back in Education, Housing, Corrections	\$1,712,303	\$1,668,303	\$1,746,375	
		<b>\$9,388,937</b>	<b>\$9,739,991</b>	<b>\$10,295,878</b>	<b>9.66%</b>

**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 \$ **10,295,878** as presented for the fiscal year ending March 31, 2023.

**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.

<b>Sidewalk Maintenance</b>	<b>Codes</b>	
Conway Sidewalk	ARCM	4.5 cents per \$100 of assessment
Mount Pleasant	ARMM	4.5 cents per \$100 of assessment
<b>Street lighting</b>		
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
<b>Fire Protection</b>		
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.

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**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 31<sup>st</sup> day of May, 2022.**

  
\_\_\_\_\_  
**Jeff Sunderland**  
**Chief Administrative Officer**  
**Municipal Clerk**