


Municipality of the District of Digby

Statement of Estimates For the Fiscal Year Ending March 31, 2025




*Preserving Our Past- Developing Our
Future*

Approved by Council, May 28, 2024



Warden Linda Gregory



Jeff Sunderland, CAO



Statement of Estimates 2024-2025

Manager of Corporate Services Notes

MAY 28, 2024

Attached is the final draft of the 2024-2025 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, 2025.

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 12% in revenues and expenditures from the 2023-2024 estimates.

Tax revenue has seen an increase over last year’s budget of 12.2%, 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 eighteen years.

TAX REVENUE	RATES	2024-2025	2023-2024	%
RESIDENTIAL	\$1.30	\$6,963,720	\$6,187,918	12.54%
RESOURCE	\$1.30	\$428,165	\$406,162	5.42%
COMMERCIAL	\$1.85	\$1,089,397	\$962,451	13.19%
LESS SEASONAL TOURIST REDUCTION		-\$14,979	-\$13,155	
TOTAL TAX REVENUE		\$8,466,303	\$7,543,376	12.2%



BUDGET HIGHLIGHTS

Some of the highlights are:

- Covid-19
 - Covid-19 effected accounts have now resumed 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
- 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, including accessibility upgrades
- 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 18 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 2024-2025 As of January, 2024		2024-2025	2023-2024	% CHANGE
RESIDENTIAL ASSESSMENT-MARKET VALUE	5531	\$740,845,300	\$550,524,300	34.57%
LESS CAPPED ADJUSTMENT @ 2023-3985 capped properties	4223	-\$204,674,500	-\$74,030,600	176.47%
RESIDENTIAL-CAPPED VALUE	76.35%	\$536,170,800	\$476,473,700	12.53%
Estimate for Loss on Appeal		-\$500,000	-\$500,000	
NET TAXABLE RESIDENTIAL		\$535,670,800	\$475,973,700	12.54%
NUMBER OF TAXABLE DWELLING UNITS	4643			
NUMBER OF TAXABLE DWELLING UNITS 2023 = 4619				
RESIDENTIAL TAX RATE	\$1.30			
AVERAGE RESIDENTIAL TAXABLE ASSESSED VALUE		\$115,479	\$103,993	
AVERAGE RESIDENTIAL TAX BURDEN		\$1,501	\$1,352	
RESOURCE ASSESSMENT-MARKET VALUE		\$38,083,400	\$35,675,600	6.75%
LESS CAPPED ADJUSTMENT	1653	-\$5,147,600	-\$4,432,400	16.14%
RESOURCE-CAPPED VALUE		\$32,935,800	\$31,243,200	5.42%
COMMERCIAL ASSESSMENT	376	\$62,525,000	\$55,268,800	13.13%
LESS ESTIMATE FOR LOSS ON APPEAL		-\$400,000	-\$400,000	
LESS SEASONAL REDUCTION	7	-\$809,675	-\$711,100	13.86%
NET COMMERCIAL		\$61,315,325	\$54,157,700	13.22%
TOTAL TAXABLE ASSESSMENT		\$629,921,925	\$561,374,600	12.21%

TAX RATES	
RESIDENTIAL	\$1.30
COMMERCIAL	\$1.85

TAX REVENUE	RATES	2024-2025	2023-2024	%
RESIDENTIAL	\$1.30	\$6,963,720	\$6,187,658	12.54%
RESOURCE	\$1.30	\$428,165	\$406,162	5.42%
COMMERCIAL	1.85	\$1,149,313	\$1,015,073	13.22%
LESS SEASONAL TOURIST REDUCTION		-\$14,979	-\$13,155	
		\$1,134,334	\$1,001,917	13.22%
TOTAL TAX REVENUE	Additional Revenue	\$8,526,219	\$7,595,737	12.25%
		\$930,482		

STATEMENT OF ESTIMATES
SUMMARY
FISCAL YEAR ENDING
MARCH 31, 2025

	APPROVED BUDGET 2023-2024	Unaudited ACTUAL 2023-2024	PROPOSED BUDGET 2024-2025	BUDGET to PRIOR BUDGET % CHANGE	BUDGET to ACTUALS % CHANGE	% of TOTAL BUDGET
REVENUE						
TAXATION REVENUE	\$6,601,767	\$6,762,317	\$7,483,874	13.36%	10.67%	76.34%
GRANTS IN LIEU OF TAXES	\$159,969	\$161,300	\$169,962	6.25%	5.37%	1.37%
SERVICES PROVIDED TO OTHER C	\$101,118	\$101,118	\$107,659	6.47%	6.47%	0.87%
SALES OF SERVICES	\$136,933	\$133,234	\$152,178	11.13%	14.22%	1.23%
OTHER REVENUE FROM OWN SO	\$808,314	\$1,088,643	\$1,014,133	25.46%	-6.84%	8.19%
UNCONDITIONAL TRANSFERS-OT	\$1,247,813	\$1,243,391	\$1,274,647	2.15%	2.51%	10.29%
CONDITIONAL TRANSFERS-OTHE	\$72,700	\$115,425	\$19,800	-72.76%	-82.85%	0.16%
TOTAL REVENUE FROM OPERAT	\$9,128,614	\$9,605,428	\$10,222,254	11.98%	6.42%	98.45%
TRANSFERS FROM OWN FUNDS	\$406,889	\$243,339	\$191,500	-52.94%	-27.07%	1.55%
TOTAL REVENUE	\$9,535,503	\$9,848,767	\$10,413,754	9.21%	5.74%	100.00%
Add back Education, Housing, Co	\$1,876,324	\$1,861,833	\$1,969,583			
TOTAL REVENUE	\$11,411,827	\$11,710,600	\$12,383,337	8.51%	5.74%	
	BUDGET 2023-2024	Unaudited ACTUAL 2023-2024	PROPOSED BUDGET 2024-2025	BUDGET to PRIOR BUDGET % CHANGE	BUDGET to ACTUALS % CHANGE	% of TOTAL BUDGET
EXPENDITURES						
GENERAL GOVERNMENT SERVICE	\$1,961,232	\$1,869,420	\$2,195,870	11.96%	14.87%	17.73%
PROTECTIVE SERVICES	\$3,313,504	\$3,087,647	\$3,418,226	3.16%	9.67%	27.60%
TRANSPORTATION SERVICES	\$794,346	\$781,630	\$889,727	12.01%	12.15%	7.18%
ENVIRONMENTAL HEALTH SERVI	\$1,486,642	\$1,457,675	\$1,573,363	5.83%	7.35%	12.71%
PUBLIC HEALTH- HOUSING	\$41,000	\$26,509	\$41,000	0.00%	35.34%	0.33%
ENVIRONMENTAL DEVELOPMEN	\$869,878	\$693,249	\$601,955	-30.80%	-15.17%	4.86%
RECREATION & CULTURAL SERVI	\$756,549	\$682,228	\$757,612	0.14%	9.95%	6.12%
EDUCATION	\$1,731,876	\$1,731,876	\$1,928,583	11.36%	10.20%	15.57%
TOTAL OPERATING EXPENDITUR	\$10,955,027	\$10,330,234	\$11,406,336	4.12%	9.43%	92.11%
FINANCING AND TRANSFERS	\$456,800	\$663,800	\$977,000	113.88%	32.06%	7.89%
TOTAL EXPENDITURES	\$11,411,827	\$10,994,034	\$12,383,337	8.51%	11.22%	100.00%
SURPLUS (DEFICIT)	\$0	\$716,566	\$0			
		Unaudited				



2024-2025 BUDGET SUMMARY – REVENUES \$ 12,383,337				
	Budget 2023-2024	Actual 2023-2024 Unaudited	Proposed 2024-2025	% Change from Prior Budget
Taxation	\$ 6,601,767	\$ 6,762,317	\$ 7,483,874	13.36%
Grants in Lieu of Taxes	\$ 159,969	\$ 161,300	\$ 169,962	6.25%
Services Provided Other Governments	\$ 101,118	\$ 101,118	\$ 107,659	6.47%
Sales of Services	\$ 136,933	\$ 133,234	\$ 152,178	11.13%
Revenue from Own Sources	\$ 808,314	\$ 1,087,429	\$1,014,133	25.46%
Unconditional Transfers-Other Governments	\$ 1,247,813	\$ 1,243,391	\$1,274,647	2.15%
Conditional Transfers-Other Governments	\$ 72,700	\$ 115,425	\$ 19,800	-72.76%
Transfers from Own Funds	\$ 406,889	\$ 243,339	\$ 191,500	-52.94%

REVENUES

2024-2025 Operational Budget Highlights - Revenues

TAX REVENUE	
PROPOSED BUDGET \$ 9,453,458	2023-2024 BUDGET \$ 8,478,091 2023-2024 ACTUAL \$ 8,624,150 BUDGET VARIANCE \$ 146,059 over
<ul style="list-style-type: none"> ➤ Assessable property ➤ Area Rates <ul style="list-style-type: none"> - Sewer - Street Light - Sidewalk ➤ 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 12.2% ✓ CAPP rate set at 3.2% (7.7% 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 \$ 169,962	2023-2024 BUDGET \$ 159,969 2023-2024 ACTUAL \$ 161,300 BUDGET VARIANCE \$ 1,331 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 \$107,659	2023-2024 BUDGET \$ 101,118 2023-2024 ACTUAL \$ <u>101,118</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 \$ 152,178	2023-2024 BUDGET \$ 136,933 2023-2024 ACTUAL \$ <u>133,234</u> BUDGET VARIANCE \$ 3,699 under
<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 \$1,014,133	2023-2024 BUDGET \$ 808,314 2023-2024 ACTUAL \$ <u>1,087,429</u> BUDGET VARIANCE \$ 279,115 over
<ul style="list-style-type: none"> ➤ Licenses & Permits ➤ Municipal Fines ➤ Income on Investments ➤ Interest on Outstanding Taxes ➤ 800 Kw Wind Turbine ➤ Subdivision & Planning Fees ➤ Commercial Garbage Fees ➤ Marketing Levy 	<ul style="list-style-type: none"> ✓ Increased Marketing levy ✓ Increase in interest on bank deposits with prime interest rate staying high

UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

PROPOSED BUDGET \$1,274,647	2023-2024 BUDGET \$ 1,247,813 2023-2024 ACTUAL \$ 1,243,391 BUDGET VARIANCE \$ 4,422 under
<ul style="list-style-type: none"> ➤ Equalization Grant ➤ Farm Acreage Grant ➤ NS Power Grant In Lieu ➤ NS Power HST Offset ➤ Divert -Household Hazard Waste ➤ 911 Recovery Fee Share 	

CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

PROPOSED BUDGET \$ 19,800	2023-2024 BUDGET \$ 72,700 2023-2024 ACTUAL \$ 115,425 BUDGET VARIANCE \$ 42,725 over
➤ Project Funding	<ul style="list-style-type: none"> ✓ Trails Funding <ul style="list-style-type: none"> ○ Rail Bed ○ Summer Student ○ SW Nova Biosphere Reserve Association Funding (Amazing Places Program)

TRANSFERS FROM OWN FUNDS/RESERVES

PROPOSED BUDGET \$ 191,500	2023-2024 BUDGET \$ 406,889 2023-2024 ACTUAL \$ 243,339 Budget Variance \$ 163,550 under
<ul style="list-style-type: none"> ✓ Operating Reserve ✓ Lighthouse Reserve ✓ Gas Tax Reserve 	<ul style="list-style-type: none"> ✓ \$15,000 transfer from operating reserve (Balance from Grants to Organizations 23/24) ✓ \$15,000 transfer for Haines Lake project ✓ \$14,500 transfer for Lighthouses (Boars Head, Brier Island, Grand Passage, Peter's Island) ✓ \$147,000 Internet projects

2024-2025 BUDGET SUMMARY – EXPENDITURES \$ 12,383,337

	Budget 2023-2024	Actual 2023-2024 Unaudited	Proposed 2024-2025	% Change from Budget
General Government Services	\$ 1,961,232	\$ 1,869,420	\$ 2,195,870	11.96 %
Protective Services	\$ 3,313,504	\$ 3,087,647	\$ 3,418,226	3.16 %
Transportation Services	\$ 794,346	\$ 781,629	\$ 889,727	12.01 %
Environmental Health Services	\$ 1,486,642	\$ 1,457,874	\$ 1,573,363	5.83 %
Public Health Services	\$ 41,000	\$26,509 (Estimate)	\$ 41,000	0 %
Environmental Development Services	\$ 869,878	\$ 703,963	\$ 601,955	-30.8 %
Recreation & Culture Services	\$ 756,549	\$ 682,228	\$ 757,612	0.14 %
Education	\$ 1,731,876	\$ 1,731,876	\$ 1,928,583	11.36 %
Financing & Transfers	\$ 456,800	\$ 663,800	\$ 977,000	113.88 %

EXPENDITURES

Operational Budget Highlights - Expenditures

GENERAL GOVERNMENT SERVICES

PROPOSED BUDGET \$ 2,195,870	2023-2024 BUDGET \$ 1,961,232 2023-2024 ACTUAL \$ <u>1,869,420</u> Budget Variance \$ 91,812 under
<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 4% ✓ Increase in health premiums ✓ Low income Tax rebate of \$ 350 – 600 for families whose income does not exceed \$ 32,000 ✓ Assessment Services increased by 2%

PROTECTIVE SERVICES

PROPOSED BUDGET \$ 3,418,226	2023-2024 BUDGET \$ 3,313,504 2023-2024 ACTUAL \$ <u>3,087,647</u> Budget Variance \$ 225,857 under
<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 6.16% equaling \$108,017 ✓ WCB Coverage being provided to all Volunteer Fire Departments ✓ 50% Insurance for Fire Departments ✓ EMO Generator Program

TRANSPORTATION SERVICES

PROPOSED BUDGET \$ 889,727	2023-2024 BUDGET \$ 794,346 2023-2024 ACTUAL \$ <u>781,629</u> Budget Variance \$ 12,717 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 4% ✓ Town of Digby doing our snow & ice removal ✓ IAP (Instrument Approach Procedure)

ENVIRONMENTAL HEALTH SERVICES

PROPOSED BUDGET \$ 1,573,363	2023-2024 BUDGET \$ 1,486,642 2023-2024 ACTUAL \$ <u>1,457,874</u> Budget Variance \$ 28,768 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 	<ul style="list-style-type: none"> ✓ Cost of living and wage increases 4% ✓ Garbage Contract - 3% Increase

PUBLIC HEALTH SERVICES

PROPOSED BUDGET \$ 41,000	2023-2024 BUDGET \$ 41,000 2023-2024 ACTUAL \$ <u>26,509</u> (Estimate) Budget Variance \$ 14,491 under
<ul style="list-style-type: none"> ➤ Western Region Housing Authority 	<ul style="list-style-type: none"> ✓ Deficit of Housing Authority

ENVIRONMENTAL DEVELOPMENT SERVICES

PROPOSED BUDGET \$ 601,955	2023-2024 BUDGET \$ 869,878 2023-2024 ACTUAL \$ <u>703,963</u> Budget Variance \$ 165,915 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 ✓ Digby Harbour Port Association Project (Year 4 of 4) ✓ Doctor Recruiting Initiative ✓ Marketing Levy ✓ Internet projects

RECREATION AND CULTURAL SERVICES

PROPOSED BUDGET \$ 757,612	2023-2024 BUDGET \$ 756,549 2023-2024 ACTUAL \$ <u>682,228</u> Budget Variance \$ 74,321 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 & Amazing Places Program ✓ \$14,500 transfer for Lighthouses (Boars Head, Brier Island, Grand Passage, Peter's Island) ✓ Registered Heritage Church Grant Program

EDUCATION

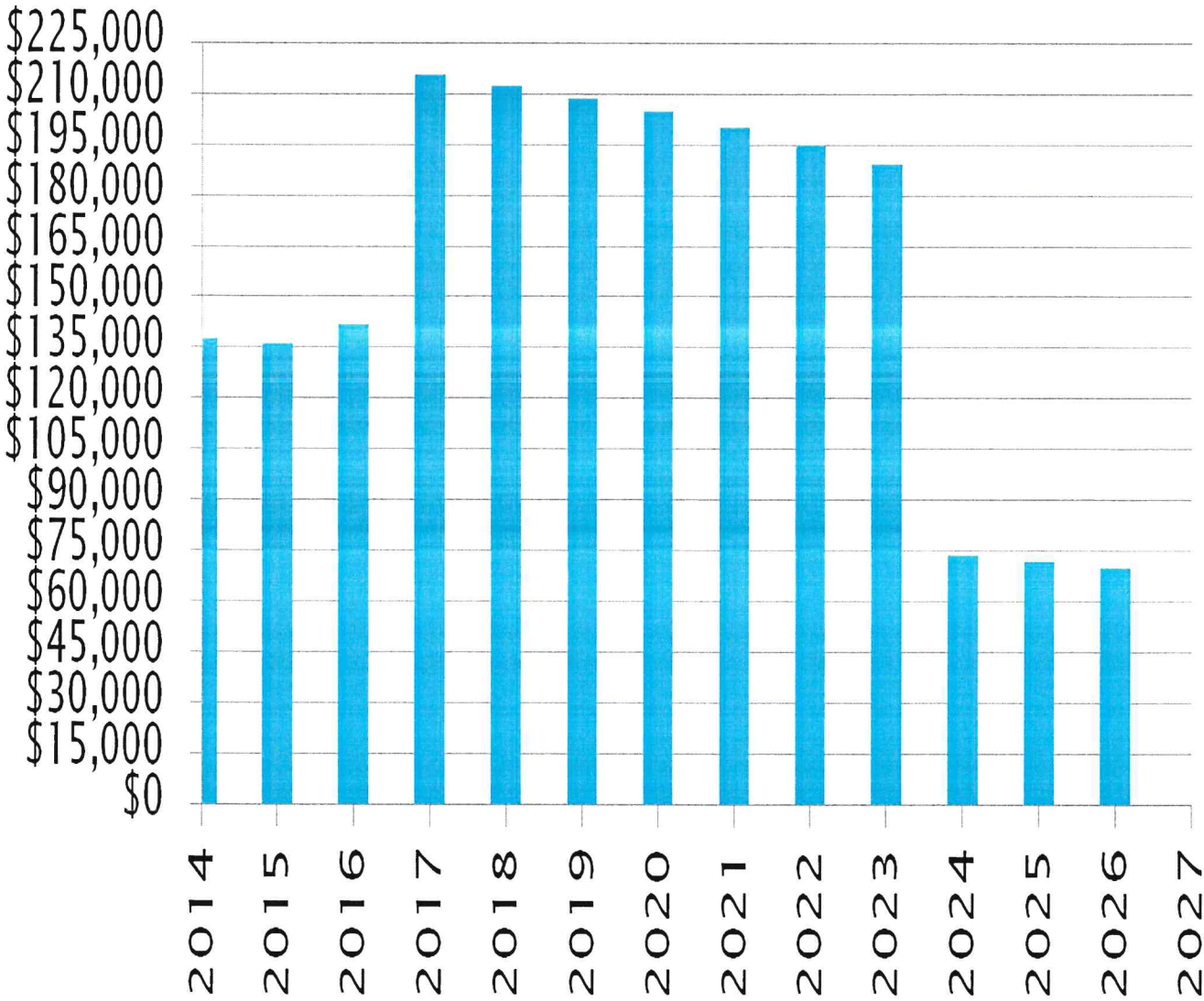
PROPOSED BUDGET \$ 1,928,583	2023-2024 BUDGET \$ 1,731,876 2023-2024 ACTUAL \$ 1,731,876
➤ Tri-County Regional School Board	✓ 11.4% Increase

FINANCING AND TRANSFERS

PROPOSED BUDGET \$ 977,000	2023-2024 BUDGET \$ 456,800 2023-2024 ACTUAL \$ <u>663,800</u> Budget Variance \$ 207,000 over
➤ Debenture Principal Payments ➤ Transfer to Capital Reserves ➤ Trail/Open Space Reserve	✓ Debenture Principal \$ 69,000 ✓ \$200,000 transfer - Capital Reserves ✓ \$250,000 transfer - Asset Management Requirements ✓ \$200,000 transfer – Housing related infrastructure ✓ \$200,000 transfer – Strategic Planning Projects ✓ \$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

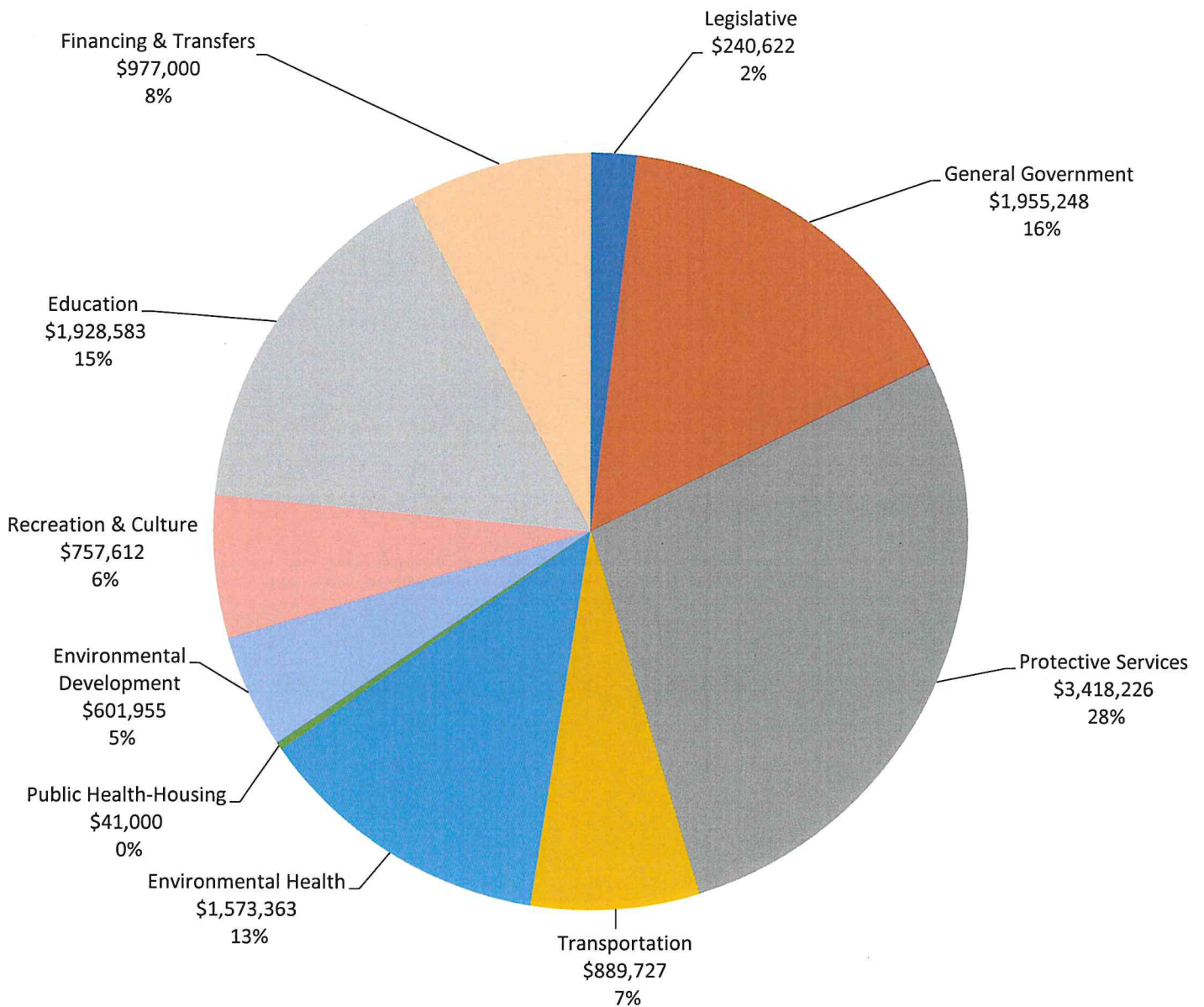
Mount Pleasant Wind Turbine \$69,000 Principal – Paid May 2026



BUDGET OVERVIEW

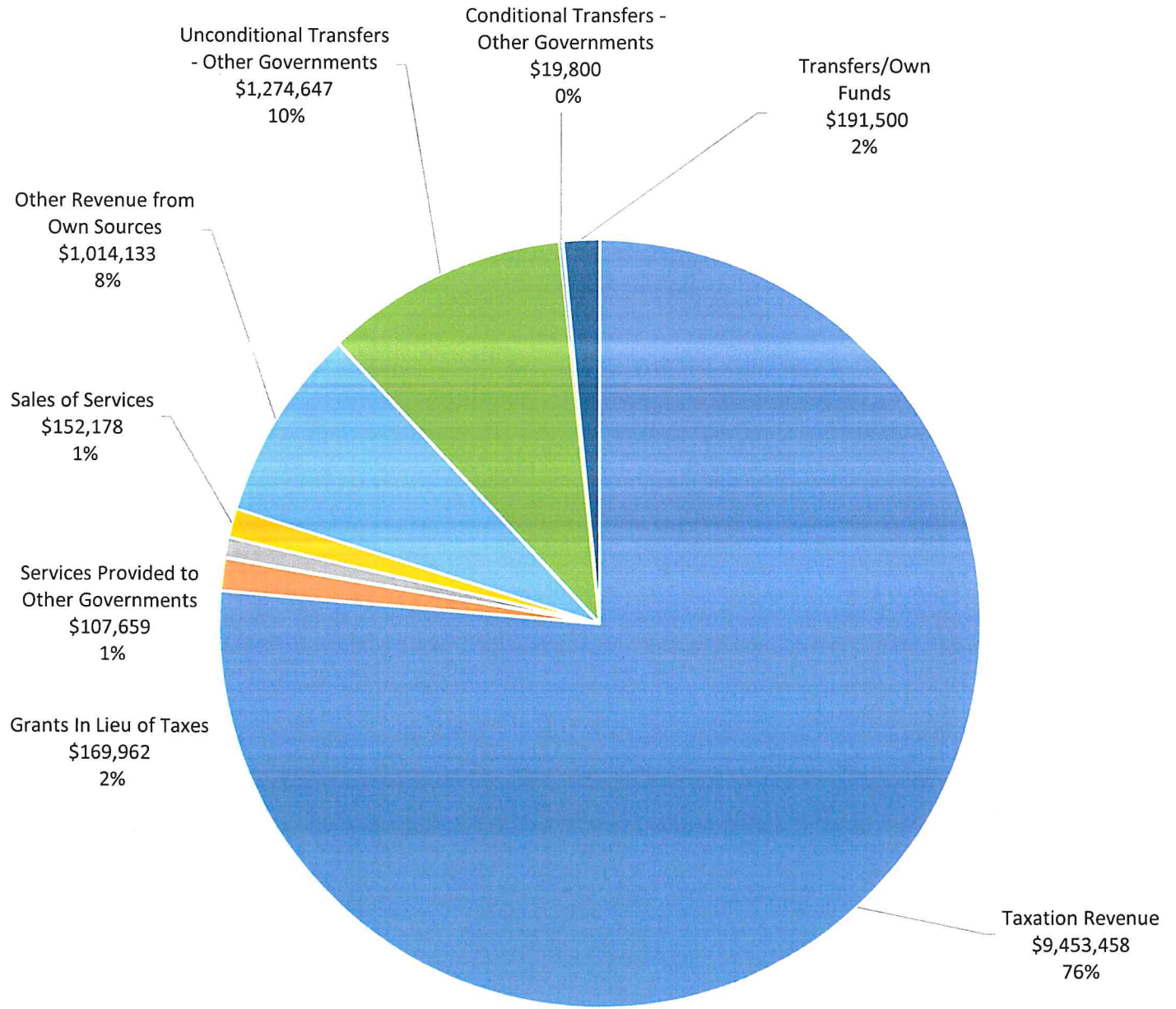
The following charts detail the Municipalities total expenditures by department and the funding sources to fund the operating budget.

Expenditures



BUDGET OVERVIEW

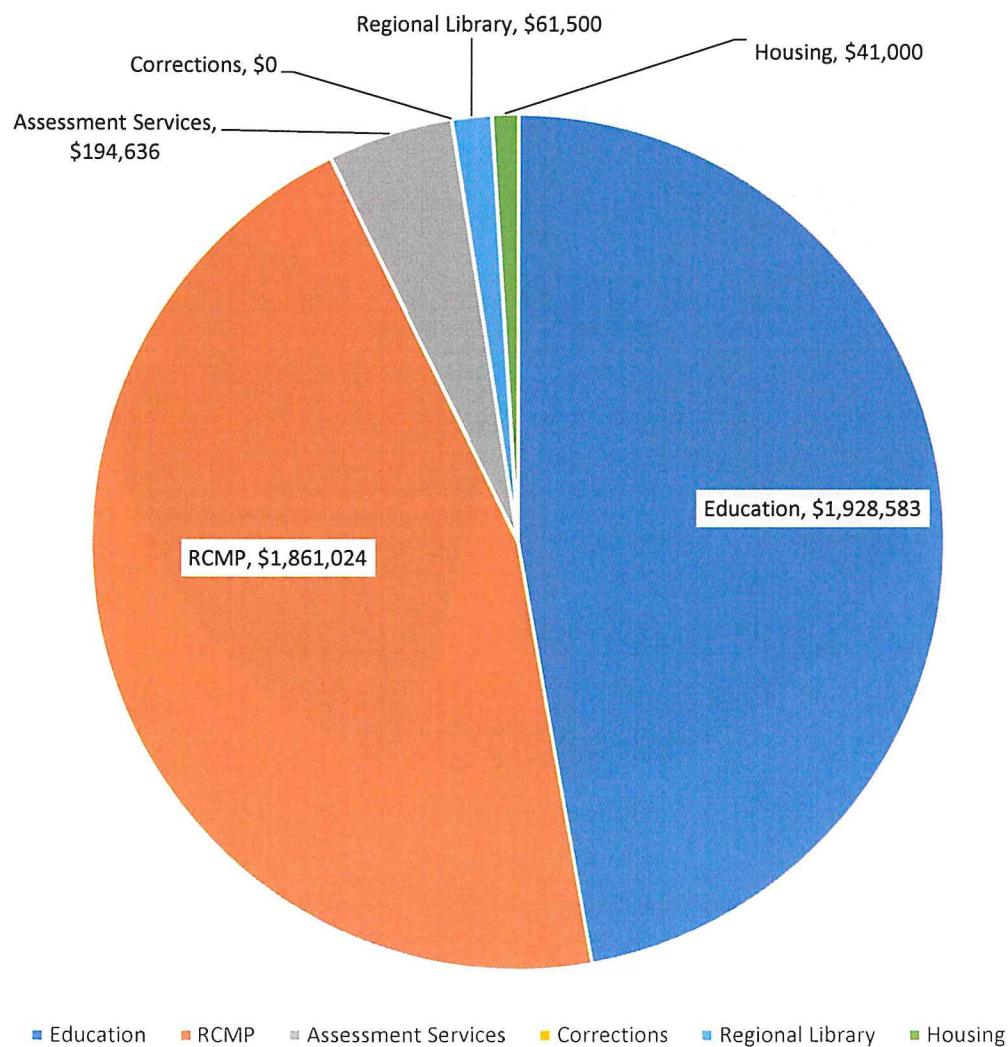
Revenues



BUDGET OVERVIEW

MANDATORY EXPENSES-PROVINCIAL SERVICES - \$ 4,086,743
33% Total Expenditures

Mandatory Expenses



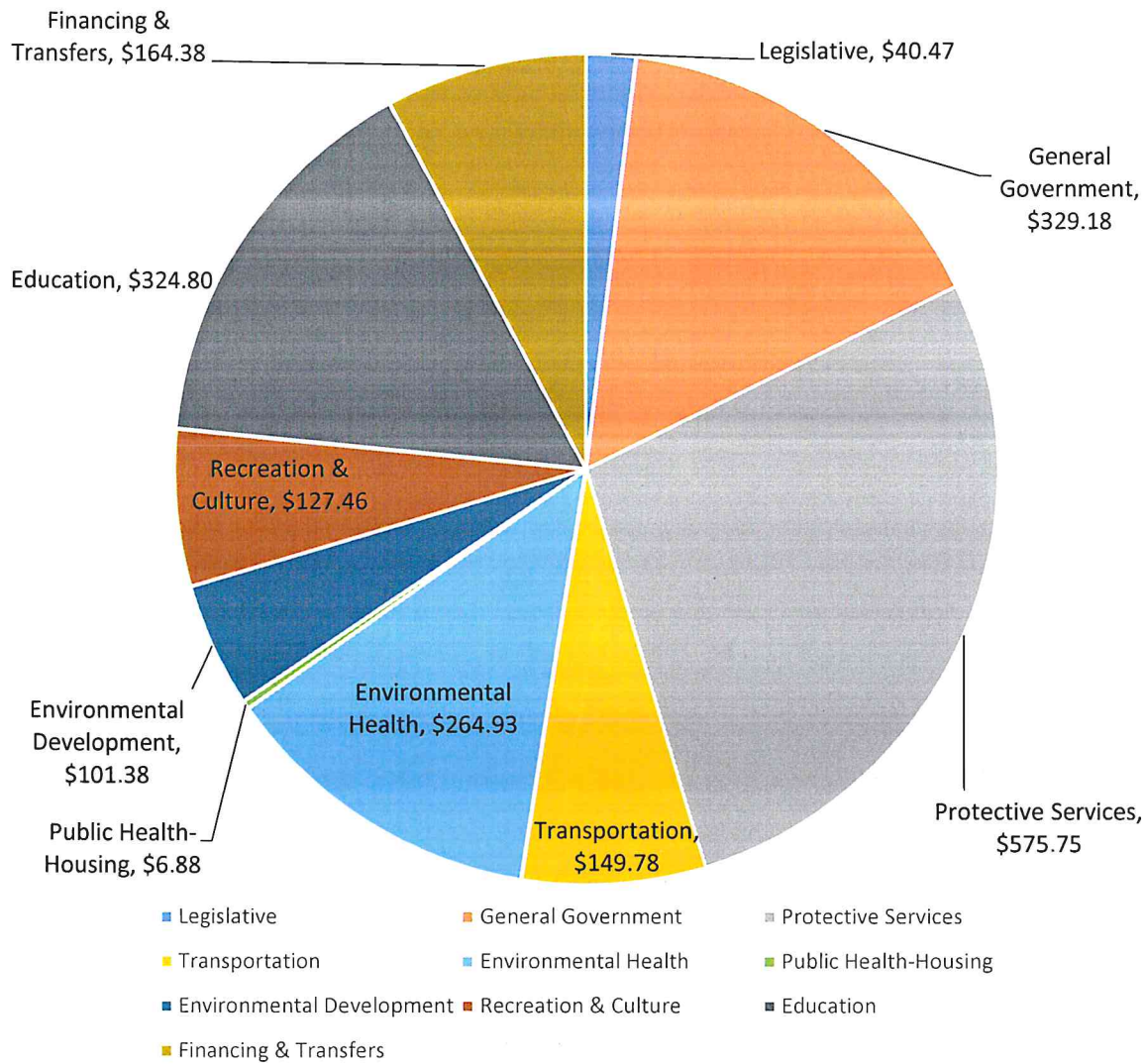


How Tax Dollars Are Spent:

To the owner of an average home valued at \$ 150,000, the base budget being brought forward would levy taxes of approximately \$ 1,950 per household. If you factor in a .05 cent fire area rate and a .0407 street light rate that adds an additional \$ 136.05.

This does not include any sewer charge that may apply.

How Your Tax Dollars are Spent



2024-2025 OPERATING BUDGET REVENUES				New budget #'s in Red	
<i>PROPERTY TAXES and PAYMENTS IN LIEU OF TAXES</i>		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	BUDGET to PRIOR BUDGET
ASSESSABLE PROPERTY			Unaudited		% CHANGE
RESIDENTIAL					
10-11110-000	RESIDENTIAL PROPERTY	\$6,187,918	\$6,186,191	\$6,963,720	12.54%
COMMERCIAL					
10-11121-000	COMMERCIAL PROPERTY	\$962,451	\$962,500	\$1,089,397	13.19%
10-21241-002	LESS SEASONAL TOURIST REDUCTION	-\$13,155	-\$13,155	-\$14,979	13.87%
10-11122-000	SEASONAL BUSINESS ASSESSMENT	\$52,621	\$52,621	\$59,916	
10-11154-000	FOREST > 50 000 ACRES	\$31,978	\$31,978	\$31,928	
	SUBTOTAL	\$1,033,895	\$1,033,944	\$1,166,261	12.80%
RESOURCE					
10-11151-000	RESOURCE TAXABLE ASSESSMENTS	\$406,162	\$403,336	\$428,165	5.42%
10-11153-000	FOREST < 50 000 ACRES	\$22,659	\$22,596	\$22,293	
	SUBTOTAL	\$428,821	\$425,932	\$450,458	5.05%
OTHER ASSESSABLE PROPERTY TAXES					
10-11152-000	RECREATION PROPERTY TAX TX04	\$2,141	\$2,360	\$2,478	
10-12340-000	WIND FARM - DEPT OF ENERGY	\$2,133	\$2,155	\$2,177	
10-16286-000	FARM ACREAGE GRANT	\$18,034	\$18,034	\$18,526	
10-12350-000	CONSERVATION PROPERTY TAX EXEMPTION	\$6,413	\$6,710	\$6,800	
	SUBTOTAL	\$28,721	\$29,259	\$29,981	4.39%
SPECIAL TAX AGREEMENTS					
10-11420-000	BASED ON REVENUE-BELL	\$35,705	\$35,705	\$37,636	
10-11920-000	WIND TURBINE TAXES-DEVELOPER	\$206,469	\$206,470	\$208,534	
	SUBTOTAL	\$242,174	\$242,175	\$246,170	1.65%
	SUBTOTAL ASSESSABLE PROPERTY	\$7,921,529	\$7,917,501	\$8,856,591	11.80%

		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	BUDGET to PRIOR BUDGET
<u>OTHER RATES, CHARGES and ASSESSMENTS</u>					% CHANGE
AREA RATES					
10-11180-000	SIDEWALK MAINT-CONWAY/Mt. PLEASANT	\$12,048	\$12,048	\$13,005	
10-11190-000	PROTECT SERVICES-FIRE	\$1,664	\$1,657	\$1,588	
10-11191-000	TRANS SERVICE-STREET LIGHTS	\$92,016	\$91,921	\$102,170	
	SUBTOTAL	\$105,728	\$105,626	\$116,762	10.44%
10-14400-000	SEWER RATES	\$219,630	\$217,236	\$217,461	-0.99%
10-15700-000	RATES COLLECTED FOR VILLAGES	\$289,016	\$288,839	\$323,478	11.92%
	RATES COLLECTED FOR FIRE DEPARTMENTS				
10-11190-001	DIGBY NECK FIRE RATE	\$33,429	\$33,242	\$38,300	
10-11190-002	SMITH'S COVE FIRE RATE	\$32,889	\$32,927	\$37,562	
10-11190-003	FREEPORT FIRE RATE	\$8,972	\$8,970	\$10,241	
10-11190-004	TIVERTON FIRE RATE	\$6,355	\$6,353	\$6,997	
10-11190-005	WESTPORT FIRE RATE	\$7,761	\$7,763	\$8,869	
10-11190-006	BRIGHTON BARTON FIRE RATE	\$65,535	\$65,082	\$73,552	
10-11190-007	PLYMPTON FIRE RATE	\$21,045	\$21,063	\$23,591	
10-11190-008	WEYMOUTH FIRE RATE	\$37,523	\$37,629	\$41,045	
10-11190-009	BEAR RIVER FIRE RATE	\$16,073	\$16,053	\$18,142	
10-11190-010	DIGBY FIRE RATE	\$81,544	\$81,373	\$90,151	
10-11190-011	SOUTHVILLE FIRE RATE	\$14,490	\$14,468	\$15,742	
	SUBTOTAL	\$325,616	\$324,923	\$364,191	11.85%
TOTAL RATES COLLECTED FOR OTHER AGENCIES		\$614,632	\$613,762	\$687,669	11.88%

		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	BUDGET to PRIOR BUDGET % CHANGE
LESS: TRANSMISSION OF REVENUE COLLECTED					
<i>10-15750-000</i>	LESS: TRANSFER OF REV TO VILLAGES	-\$284,326	-\$283,544	-\$318,118	11.89%
	LESS: TRANSFER OF REV TO FIRE DEPTS				
<i>10-22490-000</i>	DIGBY NECK FIRE PREVENTION	-\$32,760	-\$32,760	-\$37,534	
<i>10-22490-001</i>	FREEMPORT FIRE DEPARTMENT	-\$8,792	-\$8,792	-\$10,036	
<i>10-22490-002</i>	SMITH'S COVE FIRE DEPARTMENT	-\$32,231	-\$32,231	-\$36,811	
<i>10-22490-003</i>	TIVERTON FIRE DEPARTMENT	-\$6,227	-\$6,227	-\$6,857	
<i>10-22490-004</i>	WESTPORT FIRE DEPARTMENT	-\$7,606	-\$7,606	-\$8,691	
<i>10-22490-005</i>	BRIGHTON BARTON FIRE DEPARTMENT	-\$64,225	-\$64,225	-\$72,081	
<i>10-22490-006</i>	PLYMPTON FIRE DEPARTMENT	-\$20,624	-\$20,624	-\$23,119	
<i>10-22490-007</i>	WEYMOUTH FIRE DEPARTMENT	-\$36,773	-\$36,773	-\$40,224	
<i>10-22490-008</i>	BEAR RIVER FIRE DEPARTMENT	-\$15,751	-\$15,751	-\$17,779	
<i>10-22490-009</i>	DIGBY FIRE DEPARTMENT	-\$79,913	-\$79,913	-\$88,348	
<i>10-22490-010</i>	SOUTHVILLE FIRE DEPARTMENT	-\$14,200	-\$14,200	-\$15,428	
	TOTAL TRANSFERS TO FIRE DEPARTMENTS	-\$319,102	-\$319,102	-\$356,907	11.85%
	TOTAL RATES TRANSFERED FOR OTHER AGENCIES	-\$603,428	-\$602,646	-\$675,026	11.87%
OTHER TAXES					
<i>10-11910-000</i>	DEED TRANSFER TAX	\$220,000	\$372,671	\$250,000	13.64%
EXPENDITURES AS A REDUCTION OF TAX REVENUE					
<i>10-28000-000</i>	TRI COUNTY REGIONAL SCHOOL BOARD	-\$1,731,876	-\$1,731,876	-\$1,928,583	
<i>10-22220-000</i>	TRANSFER TO CORRECTIONAL SERVICES	-\$103,448	-\$103,448	\$0	
<i>10-25310-000</i>	DEFICIT OF REGIONAL HOUSING AUTHORITY	-\$41,000	-\$26,509	-\$41,000	
	SUBTOTAL	-\$1,876,324	-\$1,861,833	-\$1,969,583	4.97%
	NET PROPERTY TAXES	\$6,601,767	\$6,762,317	\$7,483,874	13.36%

		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	BUDGET to PRIOR BUDGET
GRANTS IN LIEU OF TAXES					% CHANGE
FEDERAL GOVERNMENT					
10-12210-000	FEDERAL GOVERNMENT	\$19,000	\$16,595	\$17,500	
10-12220-000	FEDERAL GOVERNMENT AGENCIES (CAN POST)	\$9,819	\$9,819	\$10,545	
	SUBTOTAL	\$28,819	\$26,414	\$28,045	-2.69%
PROVINCIAL GOVERNMENT					
10-12310-000	PROV PROP & SUPPORT INST.	\$69,000	\$72,867	\$79,767	
10-12320-000	CROWN TIMBER LANDS	\$62,150	\$62,019	\$62,150	
	SUBTOTAL	\$131,150	\$134,886	\$141,917	8.21%
	TOTAL GRANTS IN LIEU OF TAXES	\$159,969	\$161,300	\$169,962	6.25%
SERVICES PROVIDED TO OTHER GOV'TS					
10-13300-000	ANNAPOLIS COUNTY -BEAR RIVER SEWER	\$55,518	\$55,518	\$55,217	
10-13300-002	TOWN OF DIGBY - TRANSIT FEE	\$10,000	\$10,000	\$10,000	
10-13300-003	TOWN OF DIGBY INSPECTION SERVICES	\$32,000	\$32,000	\$38,842	
10-13300-006	TOWN OF DIGBY DOG CONTROL SERVICES	\$3,600	\$3,600	\$3,600	
	TOTAL SERVICES PROVIDED TO OTHER GOV'T	\$101,118	\$101,118	\$107,659	6.47%

		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	BUDGET to PRIOR BUDGET % CHANGE
SALES OF SERVICE					
GENERAL GOVERNMENT					
10-14100-000	TAX CERTIFICATES	\$500	\$1,025	\$750	50.00%
PROTECTIVE SERVICES					
10-14200-004	DISPATCH-CLARE FIRE DEPARTMENTS	\$19,472	\$19,472	\$30,260	
10-14200-005	DISPATCH-ARGYLE FIRE DEPARTMENTS	\$25,739	\$25,739	\$26,768	
10-14200-006	DISPATCH-MUN OF YARMOUTH FIRE DEPTS	\$13,429	\$13,429	\$16,294	
10-14200-007	DISPATCH-TOWN OF YARMOUTH FIRE DEPT	\$7,834	\$7,834	\$8,147	
	SUBTOTAL	\$66,474	\$66,474	\$81,469	22.56%
TRANSPORTATION SERVICES-OTHER					
	AIRPORT REVENUE				
10-14302-000	AVGAS 100 SALES	\$35,000	\$33,479	\$35,000	
10-14302-001	JET FUEL SALES	\$31,000	\$28,291	\$31,000	
10-14302-002	AVOIL SALES	\$100	\$41	\$100	
10-14302-003	TIEDOWN FEES	\$200	\$265	\$200	
10-14302-004	HANGAR RENT	\$2,759	\$2,759	\$2,759	
10-14302-005	USER FEES	\$900	\$900	\$900	
	SUBTOTAL	\$69,959	\$65,735	\$69,959	0.00%
	TOTAL SALES OF SERVICE	\$136,933	\$133,234	\$152,178	11.13%

		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	BUDGET to PRIOR BUDGET % CHANGE
OTHER REVENUE FROM OWN SOURCES					
LICENSES & PERMITS					
10-15100-000	BUILDING PERMITS	\$14,000	\$23,580	\$18,000	
10-15100-001	DOG LICENSE FEE	\$100	\$160	\$100	
	SUBTOTAL	\$14,100	\$23,740	\$18,100	28.37%
MUNICIPAL FINES/FEES					
10-15200-000	PROVINCIAL COURT	\$32,000	\$38,906	\$35,000	
10-15200-001	DOG POUND IMPOUNDING FEES	\$50	\$0	\$50	
10-15200-002	MARKETING LEVY	\$88,000	\$20,714	\$65,000	
	SUBTOTAL	\$120,050	\$59,620	\$100,050	-16.66%
RETURN ON INVESTMENTS					
10-15500-000	INTEREST ON AGREEMENTS	\$3,164	\$3,164	\$4,983	
10-15500-001	INTEREST ON BANK DEPOSITS	\$200,000	\$544,146	\$450,000	
	SUBTOTAL	\$203,164	\$547,310	\$454,983	123.95%
PENALTIES & INTEREST ON TAXES					
10-15600-000	INTEREST ON TAXES	\$135,000	\$164,150	\$150,000	
10-15600-001	PACE PROGRAM INTEREST	\$3,500	\$3,751	\$4,000	
	SUBTOTAL	\$138,500	\$167,901	\$154,000	11.19%
OTHER REVENUE FROM OWN SOURCES					
10-15900-000	SUBDIVISION & PLANNING FEES	\$7,500	\$11,972	\$9,000	
10-15900-001	WEYMOUTH LIBRARY RENTAL	\$2,000	\$2,660	\$2,500	
10-15900-002	OTHER REVENUE	\$12,000	\$20,386	\$12,000	
10-15900-005	PUBLIC DROP-OFF FEES	\$4,000	\$2,435	\$4,000	
10-15900-006	COMMERCIAL GARBAGE FEES	\$122,000	\$111,305	\$130,500	
10-11940-000	FOREIGN EXCHANGE	\$5,000	\$5,709	\$4,000	
10-15900-007	PENNY VARIANCE	\$0	\$0	\$0	
10-15900-009	MT PLEASANT WIND TURBINE REVENUE	\$180,000	\$135,605	\$125,000	
	SUBTOTAL	\$332,500	\$290,072	\$287,000	
	TOTAL OTHER REV FROM OWN SOURCES	\$808,314	\$1,088,643	\$1,014,133	25.46%

		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	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	\$890,697	\$890,697	\$923,531	
10-11431-000	NS POWER INC- HST OFFSET	\$16,000	\$11,360	\$10,000	
	SUBTOTAL				
10-16291-000	DIVERT NOVA SCOTIA	\$4,500	\$4,759	\$4,500	
10-16299-000	OTHER-911 RECOVERY FEE	\$3,000	\$2,959	\$3,000	
	SUBTOTAL	\$7,500	\$7,718	\$7,500	
TOTAL UNCONDITIONAL TRANSFERS FROM OTH GOVN'TS		\$1,247,813	\$1,243,391	\$1,274,647	2.15%
		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	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	\$25,000	\$35,000	\$0	
10-17500-004	TRAIL PROJECT FUNDING	\$37,700	\$43,545	\$19,800	
10-17500-007	SPECIAL PROJECT FUNDING	\$10,000	\$36,880	\$0	
10-17500-008	SAFE RESTART FUNDING	\$0	\$0	\$0	
10-17500-009	SUSTAINABLE SERVICES GROWTH FUND	\$0	\$0	\$0	
	TOTAL CONDITIONAL TRANSFERS	\$72,700	\$115,425	\$19,800	-72.76%
TOTAL REVENUE-OPERATING FUND		\$9,128,614	\$9,605,428	\$10,222,254	11.98%

TRANSFERS FROM OWN FUNDS		BUDGET	ACTUAL	PROPOSED	BUDGET to
FROM OPERATING RESERVES		2023-2024	2023-2024	2024-2025	PRIOR BUDGET
<i>10-19120-000</i>	SURPLUS PRIOR YEAR	\$0	\$0	\$0	
<i>10-19220-000</i>	TRANS FR ELECTION RESERVE	\$0	\$0	\$0	% CHANGE
<i>10-19240-000</i>	TRANS FR DOC RECRUITMENT RESERVE	\$0	\$0		
<i>10-19250-000</i>	TRANS FR TRAIL RESERVE	\$0	\$0	\$0	
<i>10-19255-000</i>	TRANS FR OPERATING RESERVE	\$30,386	\$15,386	\$30,000	
<i>10-19270-000</i>	TRANS FR HERITAGE PROPERTY RESERVE	\$0	\$0		
<i>10-19290-000</i>	TRANSFER FR LIGHTHOUSE RESERVE	\$10,000	\$3,450	\$14,500	
<i>10-19300-000</i>	TRANSFER FR GAS TAX RESERVE	\$366,503	\$224,503	\$147,000	
	TOTAL TRANSFERS OWN FUNDS	\$406,889	\$243,339	\$191,500	-52.94%
	TOTAL REVENUE	\$9,535,503	\$9,848,767	\$10,413,754	9.21%
	Add back in Education, Housing, Corrections	\$1,876,324	\$1,861,833	\$1,969,583	
		\$11,411,827	\$11,710,600	\$12,383,337	8.51%

2024-2025 OPERATING BUDGET					
EXPENDITURES					
<u>GENERAL GOVERNMENT SERVICES</u>		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	Budget to Prior Budget % Change
			Unaudited		
LEGISLATIVE					
10-21111-000	WARDEN REMUNERATION	\$43,379	\$43,379	\$45,114	
10-21112-001	WARDEN GREGORY EXPENSES	\$17,000	\$14,495	\$17,000	
10-21131-000	COUNCIL REMUNERATION	\$119,696	\$119,697	\$124,484	
10-21132-000	GENERAL COUNCIL EXPENSES	\$6,000	\$6,219	\$7,000	
10-21132-002	COUNCILLOR MANZER	\$8,000	\$3,690	\$8,000	
10-21132-003	COUNCILLOR THURBER	\$8,000	\$6,440	\$8,000	
10-21132-004	COUNCILLOR TUDOR	\$6,000	\$4,091	\$6,000	
10-21132-006	COUNCILLOR ROSS	\$10,500	\$7,049	\$10,500	
10-21132-005	COUNCIL NSFM MEMBERSHIPS	\$6,300	\$6,355	\$6,500	
10-21132-007	COUNCIL HEALTH BENEFITS	\$2,299	\$383	\$0	
10-21132-008	COUNCIL CPP EI BENEFITS	\$8,662	\$5,309	\$5,025	
10-21190-000	OTHER LEGISLATIVE EXPENSE	\$3,700	\$2,884	\$3,000	
	LEGISLATIVE SUBTOTAL	\$239,536	\$219,991	\$240,622	0.45%
GENERAL ADMINISTRATION & FINANCIAL MANAGEMENT					
	ADMINISTRATION				
10-21210-000	CHIEF ADMINISTRATIVE OFFICER SALARY	\$139,003	\$131,256	\$145,123	
10-21210-001	ADMINISTRATIVE STAFF SALARIES	\$376,542	\$348,950	\$396,827	
	GENERAL ADMINISTRATIVE SUBTOTAL	\$515,545	\$480,206	\$541,950	5.12%
	FINANCIAL MANAGEMENT				
10-21220-000	CHARGE CARD DISCOUNTS	\$65,000	\$73,648	\$80,000	
10-21220-001	BANK CHARGES	\$400	\$418	\$450	
10-21220-002	AUDIT FEES	\$32,000	\$42,402	\$34,000	
	FINANCIAL MANAGEMENT SUBTOTAL	\$97,400	\$116,468	\$114,450	17.51%
	GENERAL ADMINISTRATION & FINANCIAL MANAGEMENT	\$612,945	\$596,674	\$656,400	7.09%
	TAXATION				
10-21241-000	LOW INCOME PROPERTY TAX EXEMPTION	\$60,000	\$63,751	\$75,000	
10-21241-001	BY-LAW PROPERTIES TAXES, AREA RATES, ETC	\$44,255	\$41,258	\$46,789	
10-21244-001	TAX SALE EXPENSES	\$0	-\$5,810	\$0	
10-21248-000	TRANSFER TO ASSESSMENT SERVICES	\$191,242	\$191,242	\$194,636	
10-21249-000	INDUSTRIAL PARK TAXES-TOWN SHARE	\$77,379	\$77,379	\$90,451	
	TAXATION SUBTOTAL	\$372,876	\$367,820	\$406,875	9.12%
	GENERAL ADMINISTRATION SUBTOTAL	\$985,821	\$964,494	\$1,063,275	7.86%
	VALUATION ALLOWANCES				
10-21811-000	ALLOWANCE FOR UNCOLLECTABLE TAXES	\$0	\$7,267	\$0	

OTHER GENERAL GOVERNMENT SERVICES		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	Budget to Prior Budget % Change
	Municipal Office Operations				
10-21211-000	REPAIRS AND MAINTENANCE	\$10,000	\$11,222	\$25,000	
10-21211-001	OTHER OPERATING EXPENSES	\$8,000	\$8,567	\$9,000	
10-21211-002	HEAT LIGHTS-MUNIC OFFICE	\$9,000	\$10,131	\$11,000	
10-21211-003	JANITORIAL CONTRACT	\$14,300	\$14,083	\$14,700	
10-21211-004	OFFICE EQUIPMENT/FURNITURE	\$4,000	\$3,896	\$4,000	
10-21211-005	STATIONERY/OFFICE SUPP	\$8,000	\$10,413	\$10,000	
10-21211-006	MAINT AGREE/EQUIP RENTL	\$10,000	\$9,583	\$10,000	
10-21211-007	ASSOCIATION DUES	\$2,000	\$1,703	\$2,000	
10-21211-008	POSTAGE	\$18,500	\$18,418	\$20,000	
10-21211-009	TRAINING	\$3,500	\$365	\$3,500	
10-21211-010	TELEPHONE	\$22,000	\$18,714	\$23,000	
10-21211-011	MILEAGE	\$5,500	\$2,273	\$5,500	
	MUNICIPAL OFFICE OPERATIONS SUBTOTAL	\$114,800	\$109,368	\$137,700	19.95%
	Employee Benefits				
10-21212-000	PENSION PYTS/CONTRIB. (ALL DEPTS)	\$83,983	\$95,983	\$108,973	
10-21212-001	GROUP HEALTH (ALL DEPT)	\$84,005	\$80,099	\$106,134	
10-21212-002	OPERATIONAL SICK TIME	\$0	\$0	\$0	
10-21212-003	EMPLOYEE ASST PROGRAM	\$1,120	\$1,240	\$1,482	
10-21212-004	OTHER EMPLOYEE BENEFITS (ALL DEPTS)	\$9,000	\$11,034	\$10,000	
10-21212-005	CPP-REGULAR	\$59,858	\$55,780	\$61,920	
10-21212-006	EI-REGULAR	\$22,974	\$24,311	\$25,098	
10-21212-007	WORKER'S COMPENSATION	\$27,299	\$30,039	\$33,610	
10-21212-008	EI CASUAL (Airport & Admin spares)	\$2,146	\$5,362	\$2,118	
10-21212-009	CPP CASUAL (Airport & Admin spares)	\$4,585	\$5,663	\$4,738	
10-21212-010	CLERK PENSION ADJUSTMENT	\$6,000	-\$41,897	\$10,000	
	EMPLOYEE BENEFITS SUBTOTAL	\$300,970	\$267,614	\$364,072	20.97%
		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	Budget to Prior Budget % Change
	Information Technology				
10-21213-000	IT/GIS CONTRACT	\$31,285	\$31,286	\$33,789	
10-21213-002	HARDWARE/SOFTWARE/COMPUTERS/REPAIR	\$15,000	\$14,761	\$20,000	
10-21213-003	PROCOM SUPPORT	\$9,909	\$9,909	\$10,192	
	INFORMATION TECHNOLOGY SUBTOTAL	\$56,194	\$55,956	\$63,981	13.86%
	Communication				
10-21214-000	ADVERTISING/COMMUN	\$15,000	\$14,632	\$15,000	
10-21214-001	COASTLINE	\$9,000	\$13,450	\$16,000	
10-21214-002	WEB PAGE	\$4,500	\$4,339	\$4,500	
	COMMUNICATION SUBTOTAL	\$28,500	\$32,421	\$35,500	24.56%
	Other Administrative Services				
10-21215-000	LEGAL FEES	\$15,000	\$14,333	\$15,000	
	OTHER ADMINISTRATIVE SUBTOTAL	\$15,000	\$14,333	\$15,000	0.00%

	GENERAL GOVERNMENT SERVICES	BUDGET	ACTUAL	PROPOSED	Budget to
		2023-2024	2023-2024	2024-2025	Prior Budget
					% Change
10-21910-000	MUNICIPAL ELECTION EXPENSES	\$0	\$0	\$15,000	
10-21920-000	CONVENTIONS & TRAVEL-STAFF	\$7,000	\$6,379	\$10,000	
10-21920-001	CAO TRAVEL AND TRAINING	\$8,000	\$3,240	\$8,000	
10-21930-000	LIABILITY & PROPERTY INSURANCE	\$45,452	\$46,553	\$52,000	
10-21950-000	STRATEGIC PLANNING	\$0	\$0	\$15,000	
	GENERAL SERVICES SUBTOTAL	\$60,452	\$56,172	\$100,000	65.42%
	COMMUNITY GRANTS				
10-21950-001	OTHER-DIG CO EXHIBITION	\$3,000	\$3,000	\$3,000	
10-21950-002	FESTIVALS & EVENTS	\$22,000	\$22,000	\$25,500	
10-21950-003	GRANTS TO ORGANIZATIONS	\$80,209	\$61,438	\$87,920	
10-21950-004	GROUND SEARCH TEAMS	\$8,250	\$8,250	\$12,000	
10-21950-005	GROUND SEARCH INSURANCE	\$2,500	\$3,116	\$3,300	
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	\$130,959	\$112,804	\$146,720	12.04%
	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	\$735,875	\$684,935	\$891,973	21.21%
	TOTAL GENERAL GOVERNMENT SERVICES	\$1,961,232	\$1,869,420	\$2,195,870	11.96%

PROTECTIVE SERVICES		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	Budget to Prior Budget % Change
	POLICE PROTECTION				
10-22210-000	RCMP SERVICES PROVINCIAL SUPPORT	\$1,953,007	\$1,753,007	\$1,861,024	
	POLICE PROTECTION SUBTOTAL	\$1,953,007	\$1,753,007	\$1,861,024	-4.71%
	FIRE PROTECTION				
	WATER SUPPLY AND HYDRANTS				
10-22450-000	FIRE PROTECTION-DIGBY WATER COMM. HYDRANTS	\$34,772	\$34,772	\$36,752	
10-22450-001	TOWN OF DIGBY-SHARED CAPITAL	\$2,000	\$2,000	\$24,000	
	OTHER FIRE PROTECTION				
10-22490-011	OPERATING GRANTS TO FIRE DEPARTMENTS	\$551,312	\$550,464	\$613,452	
10-22490-012	FIRE PROTECTION	\$5,000	\$225	\$77,000	
10-22490-013	FIRE SERVICE ASSOCIATION	\$3,950	\$3,950	\$86,485	
10-22490-015	WCB VOL FIRE FIGHTERS	\$17,000	\$15,025	\$17,000	
	FIRE PROTECTION SUBTOTAL	\$614,034	\$606,436	\$854,689	39.19%
	OTHER PROTECTIVE SERVICES	BUDGET	ACTUAL	PROPOSED	Budget to
	LAW ENFORCEMENT OTHER	2023-2024	2023-2024	2024-2025	Prior Budget
10-22210-001	PROSECUTION COSTS	\$12,000	\$4,950	\$12,000	% Change
10-22210-002	RCMP SENIORS SAFETY PROGRAM	\$20,800	\$20,800	\$22,000	
10-22210-003	SPECIAL INVESTIGATION - DNA Costs	\$4,500	\$5,356	\$5,500	
10-22210-004	POLICE ADVISORY COMMITTEE EXPENSES	\$1,000	\$1,138	\$1,000	
	LAW ENFORCEMENT OTHER SUBTOTAL	\$38,300	\$32,244	\$40,500	5.74%
	EMERGENCY MANAGEMENT SERVICES				
10-22500-000	REMO COORDINATOR	\$7,191	\$6,715	\$6,983	
10-22500-001	REMO TRAVEL	\$2,000	\$1,068	\$2,000	
10-22500-003	EOC SUPPLIES & EQUIPMENT	\$500	\$1,164	\$2,000	
10-22500-004	ADVERTISING & PROMOTIONS	\$1,000	\$317	\$1,000	
10-22500-005	EMO TRAINING	\$500	\$0	\$500	
10-22500-006	REMO SUPPLIES & EQUIPMENT	\$500	\$491	\$2,000	
10-22500-007	REMO TRAINING	\$500	\$34	\$500	
10-22500-008	EMO TELEPHONE	\$700	\$652	\$700	
10-22500-009	EMO PROGRAMS	\$0	\$0	\$50,000	
	EMERGENCY MANAGEMENT SERVICES SUBTOTAL	\$12,891	\$10,441	\$65,683	409.53%
	PROTECTIVE INSPECTIONS	BUDGET	ACTUAL	PROPOSED	Budget to
	BUILDING SERVICES	2023-2024	2023-2024	2024-2025	Prior Budget
10-22950-000	BUILDING SERVICES SALARIES	\$191,190	\$185,332	\$194,999	% Change
10-22950-001	BUILDING SERVICES TRAVEL	\$9,000	\$7,961	\$6,000	
10-22950-002	TRAINING	\$8,000	\$8,742	\$8,000	
10-22950-003	SUPPLIES & MATERIALS	\$5,000	\$4,903	\$6,000	
10-22950-004	TELEPHONE	\$6,100	\$3,672	\$5,500	
10-22950-005	LEGAL FEES	\$0	\$0	\$0	
10-22950-006	VEHICLE EXPENSES (FUEL, INSUR, MAINT)	\$7,200	\$3,840	\$5,000	
	BUILDING INSPECTION SERVICES SUBTOTAL	\$226,490	\$214,450	\$225,499	-0.44%

	OTHER PROTECTIVE SERVICES	BUDGET	ACTUAL	PROPOSED	Budget to
	DISPATCH SERVICES	2023-2024	2023-2024	2024-2025	Prior Budget
					% Change
10-22495-000	DISPATCH SALARIES	\$262,312	\$237,766	\$256,605	
10-22495-001	DISPATCH-PHONE	\$1,600	\$1,574	\$1,600	
10-22495-004	TRAINING	\$1,000	\$399	\$1,000	
10-22495-006	DISPATCH SPARE SALARIES	\$60,000	\$87,601	\$70,000	
	DISPATCH SERVICES SUBTOTAL	\$324,912	\$327,340	\$329,205	1.32%
	DOG CONTROL				
10-22900-000	DOG CONTROL	\$17,522	\$17,522	\$18,127	
10-22900-001	KENNEL EXP/SUPPLIES	\$1,000	\$1,582	\$1,000	
10-22900-002	VETERINARY EXPENSES	\$500	\$596	\$500	
10-22900-003	REPAIRS - KENNEL	\$500	\$0	\$500	
10-22900-004	OTHER - PAYMENTS FOR ADOPTIONS	\$500	\$200	\$500	
10-22900-005	SPAY & NEUTER CAT PROGRAM	\$12,400	\$12,381	\$13,000	
10-22900-006	ANIMAL CARE - Friends of Ferals	\$8,000	\$8,000	\$8,000	
	DOG CONTROL SUBTOTAL	\$40,422	\$40,281	\$41,627	2.98%
	TOTAL OTHER PROTECTIVE SERVICES	\$643,015	\$624,756	\$702,513	9.25%
	TOTAL PROTECTIVE SERVICES	\$3,210,056	\$2,984,199	\$3,418,226	6.48%

TRANSPORTATION SERVICES		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	Budget to Prior Budget
	COMMON SERVICES				% Change
	PUBLIC WORKS				
10-23100-000	PUBLIC WORKS SALARY	\$118,768	\$111,955	\$118,539	
10-23100-001	VEHICLE EXPENSES (FUEL, INSUR,MAINT)	\$20,000	\$19,619	\$21,000	
10-23100-002	PUBLICS WORK TRAVEL & TRAINING	\$1,000	\$1,568	\$2,000	
10-23100-004	PUBLIC WORKS SUPPLIES/IT EXPENSES	\$5,000	\$4,127	\$6,000	
	COMMON SERVICES SUBTOTAL	\$144,768	\$137,269	\$147,539	1.91%
	ROAD TRANSPORT				
	ROADS AND STREETS				
10-23230-000	ROADS & STREETS - Paid to Province	\$64,408	\$64,408	\$66,604	
10-23230-002	ROAD/PARKING LOT MAINTENANCE	\$4,200	\$3,218	\$10,000	
10-23230-003	SIDEWALK MAINTANENCE -SNOW,ICE, MOWING	\$14,000	\$8,643	\$14,000	
	ROADS AND STREETS SUBTOTAL	\$82,608	\$76,269	\$90,604	9.68%
	AIR TRANSPORT				
	DIGBY ANNAPOLIS REGIONAL AIRPORT				
	AIRPORT EXPENDITURES-COMMON				
10-23300-000	TRACTOR EXPENSES & REPAIRS	\$10,000	\$7,765	\$12,000	
10-23300-003	MAINT-ADMIN/ATCO BLDGS/GENERATOR	\$13,000	\$17,389	\$37,000	
10-23300-004	MAINT-RUNWAY LIGHTING	\$1,500	\$2,374	\$3,500	
10-23300-005	MAINT-ELECTRONIC EQUIP/IT SERVICES	\$7,000	\$7,126	\$7,000	
10-23300-006	MAINT-AVFUEL AND JET FUEL PUMPS	\$4,000	\$8,467	\$7,500	
10-23300-007	MAINT-GROUND RNWY TXWY	\$6,000	\$5,168	\$11,000	
	AIRPORT EXPENDITURES-COMMON SUBTOTAL	\$41,500	\$48,289	\$78,000	87.95%
	AIRPORT INVENTORY PURCHASES				
10-23310-000	AVGAS 100 PURCHASES	\$25,000	\$22,909	\$25,000	
10-23310-001	JET FUEL PURCHASES	\$25,000	\$18,478	\$25,000	
10-23310-002	AVOIL PURCHASES	\$100	\$0	\$100	
	INVENTORY PURCHASES SUBTOTAL	\$50,100	\$41,387	\$50,100	0.00%
	TOTAL AIR TRANSPORT	\$91,600	\$89,676	\$128,100	39.85%
	PUBLIC TRANSIT	BUDGET	ACTUAL	PROPOSED	Budget to
		2023-2024	2023-2024	2024-2025	Prior Budget
10-23500-000	KINGS TRANSIT ADMINISTRATION	\$355,932	\$369,049	\$400,000	% Change
10-23500-001	TRANSPORT DE CLARE -Weymouth & Digby Serv.	\$30,000	\$30,000	\$30,000	
	PUBLIC TRANSIT SUBTOTAL	\$385,932	\$399,049	\$430,000	11.42%
	OTHER TRANSPORTATION SERVICES				
	STREET LIGHTING				
10-23250-000	STREET LIGHT ENERGY COSTS	\$30,100	\$31,842	\$32,500	
10-23250-001	STREET LIGHT MAINTENANCE	\$10,000	\$3,448	\$10,000	
	STREET LIGHTING SUBTOTAL	\$40,100	\$35,290	\$42,500	5.99%
	CROSSWALKS				

10-23260-000	CROSSWALK MAINTENANCE	\$2,000	\$0	\$2,000	
	CROSSWALK SUBTOTAL	\$2,000	\$0	\$2,000	0.00%
	DISPATCH - GENERAL OPERATING EXPENSES				
10-23320-000	ELECTRICITY	\$11,000	\$12,213	\$13,500	
10-23320-001	TELEPHONE/INTERNET	\$7,500	\$7,049	\$7,500	
10-23320-002	INSURANCE -Property and Liability	\$15,688	\$15,688	\$16,434	
10-23320-003	OFFICE SUPPLIES	\$3,100	\$2,660	\$3,100	
10-23320-004	CLEANING SUPPLIES	\$800	\$510	\$800	
10-23320-005	PUBLICATIONS	\$600	\$55	\$600	
10-23320-006	LICENSE. REGISTRATIONS. MEMBERSHIP	\$500	\$204	\$500	
10-23320-007	TRAVEL	\$2,500	\$2,457	\$2,500	
10-23320-008	ADVERTISING	\$500	\$0	\$500	
10-23320-010	POSTAGE/FREIGHT	\$150	\$42	\$150	
10-23320-011	PHOTOCOPIES	\$2,000	\$319	\$0	
10-23320-012	MISCELLANEOUS	\$1,200	\$882	\$1,200	
10-23320-013	HANGER ELECTRICITY-GROUND SEARCH & RESCUE	\$1,800	\$1,998	\$2,200	
	GENERAL OPERATING EXPENSES SUBTOTAL	\$47,338	\$44,077	\$48,984	3.48%
	TOTAL OTHER TRANSPORTATION SERVICES	\$89,438	\$79,367	\$93,484	4.52%
	TOTAL TRANSPORTATION SERVICES	\$794,346	\$781,630	\$889,727	12.01%
		BUDGET	ACTUAL	PROPOSED	Budget to
ENVIRONMENTAL HEALTH SERVICES		2023-2024	2023-2024	2024-2025	Prior Budget
					% Change
	WASTEWATER COLLECTION AND DISPOSAL				
	ADMINISTRATION				
10-24210-000	TRAVEL (MILEAGE, MEALS, HOTEL)	\$2,500	\$2,409	\$5,000	
10-24210-001	TRAINING	\$2,000	\$222	\$3,000	
10-24210-002	SEWAGE FAC INSURANCE	\$7,929	\$7,929	\$8,058	
10-24210-003	WASTEWATER ALARMS	\$2,000	\$430	\$2,000	
10-24210-004	OVERTIME CALLOUTS	\$10,000	\$9,361	\$10,000	
	ADMINISTRATION SUBTOTAL	\$24,429	\$20,351	\$28,058	14.86%

<u>WASTE WATER COLLECTION & LIFT STATIONS</u>		BUDGET	ACTUAL	PROPOSED	Budget to
Digby		2023-2024	2023-2024	2024-2025	Prior Budget
					% Change
10-24220-000	DIGBY COLLECTION SYSTEM	\$73,691	\$74,056	\$71,517	
10-24220-001	DIGBY LIFT STATIONS MAINTENANCE	\$15,000	\$16,867	\$20,000	
10-24220-002	DIGBY LIFT STATIONS-ELECTRICITY	\$3,800	\$4,152	\$4,300	
10-24220-003	TOWN OWNED LIFT STN COST SHARE	\$5,430	\$5,430	\$4,617	
10-24220-004	DIGBY COLLECTION SYSTEM-LATERALS	\$4,000	\$8,218	\$7,000	
Total Digby System		\$101,921	\$108,723	\$107,434	5.41%
Weymouth					
10-24230-000	WEYMOUTH COLLECTION SYSTEM -LATERALS	\$4,000	\$3,978	\$7,000	
10-24230-001	WEYMOUTH LIFT STATION MAINTENANCE	\$8,000	\$10,978	\$12,000	
10-24230-002	WEYMOUTH LIFT STATION ELECTRICITY	\$3,400	\$4,211	\$4,400	
10-24230-003	WEYMOUTH STP MAINTENANCE	\$7,500	\$7,732	\$10,000	
10-24230-004	WEYMOUTH STP ELECTRICITY	\$7,700	\$8,358	\$8,600	
Total Weymouth System		\$30,600	\$35,257	\$42,000	37.25%
Smiths Cove					
10-24240-000	SMITHS COVE COLLECTION (LATERALS)	\$4,000	\$1,488	\$7,000	
10-24240-001	SMITHS COVE LIFT STN - MAINTENANCE	\$8,000	\$8,442	\$10,000	
10-24240-002	SMITHS COVE LIFT STN - ELECTRICITY	\$6,000	\$6,651	\$6,900	
10-24240-003	SMITHS COVE REGIONAL STP-OPERATING COSTS	\$72,002	\$72,002	\$75,373	
Total Smiths Cove System		\$90,002	\$88,583	\$99,273	10.30%
Bear River					
10-24250-000	BEAR RIVER COLLECTION SYSTEM-LATERALS	\$4,000	\$2,188	\$7,000	
10-24250-001	BEAR RIVER LIFT STN MAINTENANCE	\$11,000	\$11,567	\$12,000	
10-24250-002	BEAR RIVER LIFT STN-ELECTRICITY	\$5,800	\$5,858	\$6,100	
Total Bear River System		\$20,800	\$19,613	\$25,100	20.67%
TOTAL WASTEWATER COLLECTION & TREATMENT		\$267,752	\$272,527	\$301,865	12.74%
<u>SOLID WASTE COLLECTION & DISPOSAL</u>		BUDGET	ACTUAL	PROPOSED	Budget to
		2023-2024	2023-2024	2024-2025	Prior Budget
					% Change
ADMINISTRATION					
10-24310-000	WST CHK ADMINISTRATION	\$21,396	\$20,143	\$21,498	
ADMINISTRATION SUBTOTAL		\$21,396	\$20,143	\$21,498	0.48%
COLLECTION & DISPOSAL					
10-24320-000	SOLIDWASTE COLLECTION CONTRACT	\$620,000	\$610,367	\$638,000	
10-24320-001	SOLID WASTE DISPOSAL-QUEENS	\$310,000	\$287,651	\$310,000	
10-24320-002	SOLID WASTE OTHER (BEACH CLEANUP ILLEGAL SITE)	\$1,000	\$0	\$1,000	
10-24320-003	TRANSFER STATION OPERATIONAL COSTS	\$42,500	\$40,124	\$52,500	
10-24320-004	PUBLIC DROP OFF EXPENSES	\$45,000	\$40,359	\$45,000	
10-24320-005	DUMPSTER ON ISLAND	\$3,000	\$3,000	\$0	
COLLECTION & DISPOSAL SUBTOTAL		\$1,021,500	\$981,501	\$1,046,500	2.45%

		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	Budget to Prior Budget % Change
	RECYCLING				
10-24350-000	SCOTIA RECYCLING - TIPPING FEES	\$50,000	\$58,110	\$65,000	
10-24350-001	RECYCLING TRUCKING COSTS	\$30,000	\$32,168	\$38,000	
	RECYCLING SUBTOTAL	\$80,000	\$90,278	\$103,000	28.75%
	COMPOSTING				
10-24355-000	WST CHK ORGANICS CARTS/WASTE CONTAINERS	\$15,000	\$20,089	\$18,000	
10-24355-001	ORGANICS TIPPING FEES	\$61,000	\$54,918	\$61,000	
	COMPOSTING SUBTOTAL	\$76,000	\$75,007	\$79,000	3.95%
	SOLIDWASTE COLLECTION & DISPOSAL OTHER				
10-24360-000	WHITE METAL PROGRAM	\$6,500	\$6,257	\$6,500	
10-24360-001	HOUSEHOLD HAZARDOUS WASTE DEPOT	\$11,000	\$9,468	\$15,000	
	OTHER SUBTOTAL	\$17,500	\$15,725	\$21,500	22.86%
	TOTAL SOLIDWASTE COLLECTION & DISPOSAL	\$1,216,396	\$1,182,654	\$1,271,498	4.53%
10-24721-000	INTEREST ON LONG TERM DEBT-MFC	\$2,494	\$2,494	\$0	-100.00%
	TOTAL ENVIRONMENT HEALTH SERVICES	\$1,486,642	\$1,457,675	\$1,573,363	5.83%
	ENVIRONMENTAL DEVELOPMENT SERVICES				
	PLANNING & DEVELOPMENT				
10-26190-000	PLANNING SERVICES	\$55,000	\$22,121	\$40,000	
10-26190-001	PLANNING ADVISORY COMMITTEE EXPENSES	\$2,000	\$981	\$2,000	
10-26190-002	SUBDIVISION	\$6,500	\$12,301	\$7,500	
10-26190-005	ANNUAL SUPPORT-MAPPING PROGRAM	\$6,102	\$6,102	\$6,276	
10-26190-006	ASSET MANAGEMENT PLAN	\$30,950	\$49,171	\$3,000	
	PLANNING & DEVELOPMENT SUBTOTAL	\$100,552	\$90,676	\$58,776	-41.55%
	COMMUNITY DEVELOPMENT				
	TRANSFER TO REGIONAL AUTHORITY				
10-26250-000	WESTERN REGIONAL ENTERPRISE NETWORK	\$44,382	\$44,382	\$46,157	
10-26250-002	RURAL INTERNET PROJECTS	\$366,503	\$224,503	\$147,000	
	TRANSFER TO REGIONAL AUTHORITY SUBTOTAL	\$410,885	\$268,885	\$193,157	-52.99%
	OTHER COMMUNITY DEVELOPMENT				
10-26290-000	CONSULTING SERVICES	\$5,000	\$5,686	\$5,000	
10-26290-001	MUNICIPAL MARKETING (INCLUDES FLOAT,BANNERS	\$7,500	\$4,389	\$5,500	
10-26290-002	MUNICIPAL EVENTS (NEW YEARS LEVY ETC)	\$1,000	\$776	\$1,000	
10-26290-003	PHYSICIAN INITIATIVES (ACTUAL, NOT TRANSFER)	\$31,750	\$29,504	\$33,000	
10-26290-008	DIGBY HARBOUR PORT ASSOCIATION YR 4 OF 4	\$37,500	\$37,500	\$37,500	
	OTHER COMMUNITY DEVELOPMENT SUBTOTAL	\$82,750	\$77,855	\$82,000	-0.91%
10-26990-006	INTEREST ON LONG TERM DEBT-MFC	\$5,991	\$5,991	\$4,182	-30.20%

	OTHER ENVIRONMENTAL DEVELOPMENT SERVICES	BUDGET	ACTUAL	PROPOSED	
	INDUSTRIAL PARKS	2023-2024	2023-2024	2024-2025	
10-26600-000	TRANSFER TO INDUSTRIAL COMMISSION	\$20,000	\$20,000	\$20,000	0.00%
	TOURISM				
10-26910-000	DIGBY AREA TOURISM ASSOCIATION	\$10,000	\$10,000	\$10,000	
10-26910-001	MARKETING LEVY	\$88,000	\$20,714	\$65,000	
10-26910-002	TOURISM INITIATIVES	\$1,500	\$1,000	\$1,500	
10-26910-005	MAUD LEWIS SITE MAINTENANCE	\$1,500	\$1,975	\$2,500	
	TOURISM SUBTOTAL	\$101,000	\$33,689	\$79,000	-21.78%
		BUDGET	ACTUAL	PROPOSED	
	RENEWABLE ENERGY DEVELOPMENT	2023-2024	2023-2024	2024-2025	
10-26990-000	ENERGY COORDINATOR WAGES	\$48,400	\$46,361	\$48,340	
10-26990-001	ENERGY COORDINATOR TRAVEL & TRAINING	\$5,000	\$1,286	\$5,000	
10-26990-002	RENEWABLE ENERGY DEVELOPMENT PROJECTS	\$2,800	\$39,061	\$10,000	
10-26990-003	BIOGAS GENERATOR OPERATING COSTS	\$5,000	\$4,135	\$8,500	
10-26990-004	WIND TURBINE OPERATIONAL COSTS	\$85,000	\$102,889	\$85,000	
10-26990-005	PACE PROGRAM FUNDING	\$0	\$0	\$0	
10-26990-007	EV CHARGING STATION EXPENSES	\$900	\$2,107	\$6,400	
10-26990-008	MEMBERSHIPS-RENEW ENERGY DEVELOP. ORGS	\$1,000	\$574	\$1,000	
10-26990-011	WEATHER MONITORING STATION OPERATIONAL	\$600	-\$260	\$600	0.00%
	RENEWABLE ENERGY DEVELOPMENT SUBTOTAL	\$148,700	\$196,153	\$164,840	10.85%
	TOTAL OTHER ENVIRONMENTAL DEVELOPMENT	\$269,700	\$249,842	\$263,840	-2.17%
	TOTAL ENVIRONMENTAL DEV SERVICES	\$869,878	\$693,249	\$601,955	-30.80%

RECREATION AND CULTURAL SERVICES		BUDGET 2023-2024	ACTUAL 2023-2024	PROPOSED 2024-2025	Budget to Prior Budget % Change
	RECREATION FACILITIES				
10-27110-000	DIGBY AREA RECREATION COMMISSION-Operations	\$335,547	\$335,547	\$368,081	
10-27110-001	DIGBY AREA RECREATION COMMISSION-Capital	\$12,500	\$12,500	\$14,500	
10-27180-000	MUNICIPAL TRAIL MAINTENANCE	\$16,500	\$11,314	\$23,500	
10-27180-002	OPEN SPACES/TRAIL GRANTS	\$8,000	\$7,000	\$8,000	
10-27180-003	TRANSFER TO SPLASH PARK	\$30,000	\$0	\$0	
10-27180-004	TRAIL COORDINATOR WAGES	\$50,977	\$46,797	\$52,080	
10-27180-005	HAINES LAKE PROPERTY (includes insurance)	\$22,000	\$5,806	\$25,000	
10-27180-006	TRAIL PROJECTS	\$44,100	\$44,142	\$16,300	
10-27180-007	TRAIL COORDINATOR TRAVEL	\$3,500	\$2,335	\$3,500	
10-27180-008	RAILBED MAINTENANCE	\$15,000	\$15,334	\$15,000	
10-27195-000	LIGHTHOUSES (includes insurance, grants)	\$5,000	\$5,721	\$9,000	
10-27195-001	POINT PRIM LIGHTHOUSE	\$0	\$523	\$0	
10-27195-002	BOARS HEAD LIGHTHOUSE	\$0	\$0	\$2,000	
10-27195-003	BEAR RIVER LIGHTHOUSE	\$0	\$0	\$0	
10-27195-004	BRIER ISLAND LIGHTHOUSE	\$5,000	\$246	\$2,500	
10-27195-005	GRAND PASSAGE LIGHTHOUSE	\$2,500	\$74	\$2,500	
10-27195-006	PETER'S ISLAND LIGHTHOUSE	\$2,500	\$2,607	\$7,500	
10-27410-000	DARC CITIZEN REP EXPENSES	\$500	\$0	\$500	
	TOTAL RECREATION FACILITIES	\$553,624	\$489,946	\$549,961	-0.66%
	CULTURAL BUILDINGS & FACILITIES				
	LOCAL LIBRARIES				
10-27251-000	WEYMOUTH LIBRARY CUSTODIAL	\$10,300	\$10,010	\$10,750	
10-27251-001	WEYMOUTH LIBRARY UTILITIES	\$5,500	\$5,635	\$6,000	
10-27251-002	WEYMOUTH LIBRARY INSURANCE	\$2,249	\$2,249	\$2,366	
10-27251-003	WEYMOUTH LIBRARY-OFFICE SUPPLIES/EQUIP	\$2,000	\$1,265	\$2,000	
10-27251-004	WEYMOUTH LIBRARY REPAIRS	\$3,000	\$1,438	\$3,000	
10-27251-005	WESTPORT LIBRARY OPERATIONS	\$5,500	\$5,500	\$5,500	
10-27251-006	TOWN OF DIGBY LIBRARY OPERATIONS (50%)	\$20,000	\$18,838	\$20,000	
	CULTURAL BUILDINGS & FACILITIES SUBTOTAL	\$48,549	\$44,935	\$49,616	2.20%
	REGIONAL LIBRARY				
10-27252-000	TRANSFER TO REGIONAL LIBRARY	\$58,600	\$58,600	\$61,500	
	TOTAL TRANSFER TO REGIONAL LIBRARY	\$58,600	\$58,600	\$61,500	4.95%

	OTHER RECREATIONAL & CULTURAL SERVICES	PROPOSED	ACTUAL	PROPOSED	Budget to
	HERITAGE	2023-2024	2023-2024	2024-2025	Prior Budget
					% Change
10-27290-000	HERITAGE PROPERTIES	\$1,500	\$1,287	\$3,000	
10-27290-001	HERITAGE ADVISORY COMMITTEE EXPENSES	\$500	\$0	\$500	
10-27290-002	SUPPLIES	\$500	\$33	\$500	
10-27290-003	TRAINING & TRAVEL (Rob)	\$1,500	\$1,065	\$1,500	
10-27290-004	HERITAGE EVENTS	\$500	\$0	\$500	
10-27290-005	HERITAGE PROJECTS	\$10,000	\$2,492	\$10,000	
10-27290-007	FLAGS and FLAGPOLE	\$500	\$306	\$500	
10-27290-008	HERITAGE & PROGRAM COORDINATOR SALARY	\$67,776	\$63,299	\$67,035	
10-27290-009	REGISTERED HERITAGE PROP/CHRUCH SUBSIDY	\$13,000	\$20,265	\$13,000	
	HERITAGE SUBTOTAL	\$95,776	\$88,747	\$96,535	0.79%
	TOTAL RECREATION & CULTURAL SERV	\$756,549	\$682,228	\$757,612	0.14%
	TOTAL EXPENSES OPERATING FUND	\$9,078,703	\$8,468,401	\$9,436,753	3.94%
	FINANCING AND TRANSFERS	PROPOSED	ACTUAL	PROPOSED	Budget to
		2023-2024	2023-2024	2024-2025	Prior Budget
					% Change
	PRINCIPAL INSTALMENTS				
10-61010-000	DEBENTURE PRINCIPAL	\$179,000	\$179,000	\$69,000	-11000000%
	TOTAL PRINCIPAL INSTALMENTS	\$179,000	\$179,000	\$69,000	-61.45%
	TRANSFER TO OPERATING RESERVES				
10-66010-000	DOCTOR RECRUITING RESERVE	\$0	\$0	\$0	
10-66010-008	MUNICIPAL HERITAGE PROPERTY GRANT RESERVE	\$0	-\$24,000	\$0	
10-66010-004	TRAIL/OPEN SPACE RESERVE	\$8,000	\$9,000	\$8,000	
10-66010-009	OPERATING SURPLUS RESERVE	\$50,000	\$280,000	\$50,000	
	TOTAL TRANSFER TO OPERATING RESERVES	\$58,000	\$265,000	\$58,000	0.00%
	TRANSFER TO CAPITAL RESERVES				
10-66020-000	TRANS TO CAP RES - CAP MAINT/UPGRADES	\$219,800	\$219,800	\$200,000	
10-66020-000	TRANS TO CAP RES - ASSET MGMT REQUIREMENTS			\$250,000	
10-66020-000	TRANS TO CAP RES - HOUSING RELATED INFRASTR			\$200,000	
10-66020-000	TRANS TO CAP RES - STRATEGIC PLANNING PROJECTS			\$200,000	
	TOTAL TRANSFER TO CAPITAL RESERVES	\$219,800	\$219,800	\$850,000	286.72%
	TOTAL FINANCING AND TRANSFERS	\$456,800	\$663,800	\$977,000	113.88%
	TOTAL EXPENDITURES	\$9,535,503	\$9,132,201	\$10,413,753	9.21%
	Add back in Education, Housing, Corrections	\$1,876,324	\$1,861,833	\$1,969,583	
		\$11,411,827	\$10,994,034	\$12,383,336	8.51%

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 **\$ 12,383,337** as presented for the fiscal year ending March 31, 2025.

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 28th day of May, 2024.



Jeff Sunderland
Chief Administrative Officer
Municipal Clerk