

Municipality of the District of Digby

Statement of Estimates For the Fiscal Year Ending March 31, 2026




*Preserving Our Past - Developing Our
Future*

Approved by Council, May 27, 2025



Warden Linda Gregory



Tyler Pulley, CAO



Statement of Estimates 2025-2026

Director of Finance Notes

MAY 27, 2025

Attached is the final draft of the 2025-2026 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, 2026.

The vision for the Municipality of the District of Digby was top of mind in the preparation of this budget and is 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 February 2025

STRATEGIC PRIORITIES CHART

February 2025

COUNCIL PRIORITIES

<p><u>NOW</u></p> <ol style="list-style-type: none"> Kings Transit: Transit Study Joint Strategies with the Town of Digby – April Fire Services – April 	<p><u>Next</u></p> <ul style="list-style-type: none"> TRANSIT FEEDER SYSTEM SOLAR PARK RESEARCH BIOGAS GENERATOR OPTIONS SIDEWALK POLICY
<p><u>ADVOCACY</u></p> <ul style="list-style-type: none"> <i>J-Class Road: Upgrades (Prov)</i> <i>EMO Requirements: Implications (NSFM)</i> <i>Highway 101 Improvements: Regional Task Force</i> <i>RCMP Contract: Cost Implications (NSFM)</i> <i>Housing Coalition: Task Force</i> <i>Modern Communication (Build NS)</i> <i>Service Exchange: Status (NSFM)</i> 	<p><u>PARTNERS</u></p> <ul style="list-style-type: none"> <i>Port Facility Future Plan (Port Association and Town)</i> <i>Kings Transit</i> <i>Recreation Facilities (DARC and Town)</i> <i>Economic Development Strategy (Town)</i> <i>Industrial Commission: Mandate (Town)</i> <i>WREN Strategy (WREN and Town)</i> <i>Shared Services/Modernization (Town)</i>

Guiding Principles

<p>Pursue Partnerships / Build Relationships Encourage Community Engagement</p>	<p>Be Environmentally Friendly Develop Alternative Revenue Sources</p>
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Strategic Themes

ECONOMIC RESILIENCE – LIVABLE COMMUNITY - COLLABORATIVE EFFORTS

OPERATIONAL INITIATIVES

<p>CHIEF ADMINISTRATIVE OFFICER</p> <ol style="list-style-type: none"> Kings Transit Policy Review (including Sidewalk Policy) Accessibility Plan – June Equity and Anti-Racism Plan – March By-Law Review (including Sewer By-Law) Staff Hiring and Succession Planning Communication 	<p>DIRECTOR OF FINANCE</p> <ol style="list-style-type: none"> Townsuite Data Transfer – October Human Resource Policy Review
<p>DIRECTOR OF MUNICIPAL SERVICES</p> <ol style="list-style-type: none"> Solar Park Research Biogas Generator Options Haines Lake: Enhancements Fire Services Industrial Commission Asset Management 	<p>CAPITAL PROJECTS</p> <ul style="list-style-type: none"> Haines Lake Recreation Facilities Lighthouse Upgrades J-Class Roads Accessibility Projects

CODES: BOLD CAPITALS = NOW Priorities; CAPITALS = NEXT Priorities; Italics = Advocacy; Regular Title Case = Operational Strategies



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 3% in revenues and expenditures from the 2024-2025 estimates.

Tax revenue has seen an increase over last year’s budget of 4.41%, which is tapering off compared to the market boom we were experiencing previously. The Municipality of the District of Digby has had no tax increases in the past nineteen years.

TAX REVENUE	RATES	2025-2026	2024-2025	%
RESIDENTIAL	\$1.30	\$7,348,832	\$6,963,720	5.53%
RESOURCE	\$1.30	\$440,010	\$428,165	2.77%
COMMERCIAL	\$1.85	\$1,068,379	\$1,089,397	-1.93%
LESS SEASONAL TOURIST REDUCTION		-\$17,928	-\$14,979	
TOTAL TAX REVENUE		\$8,839,293	\$8,466,303	4.41%

BUDGET HIGHLIGHTS

Some of the highlights are:

- **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
- **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
- **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.**
 - Maintained tax rates for the last 19 years
 - Posting of Councillor expenses on Municipal Web Site
 - Updated Strategic Plan in February 2025
 - Less reliance on tax revenue by finding other sources of revenue

ASSESSMENT 2025-2026 As of January, 2025		2025-2026	2024-2025	% CHANGE
RESIDENTIAL ASSESSMENT-MARKET VALUE	5590	\$811,546,800	\$740,845,300	9.54%
LESS CAPPED ADJUSTMENT @ 2024-4223 capped properties	4211	-\$245,752,000	-\$204,674,500	20.07%
RESIDENTIAL-CAPPED VALUE	75.33%	\$565,794,800	\$536,170,800	5.53%
Estimate for Loss on Appeal		-\$500,000	-\$500,000	
NET TAXABLE RESIDENTIAL		\$565,294,800	\$535,670,800	5.53%
NUMBER OF TAXABLE DWELLING UNITS	4678			
NUMBER OF TAXABLE DWELLING UNITS 2024 = 4643				
RESIDENTIAL TAX RATE	\$1.30			
AVERAGE RESIDENTIAL TAXABLE ASSESSED VALUE		\$120,948	\$115,479	
AVERAGE RESIDENTIAL TAX BURDEN		\$1,572	\$1,501	
RESOURCE ASSESSMENT-MARKET VALUE		\$38,965,100	\$38,083,400	2.32%
LESS CAPPED ADJUSTMENT	1601	-\$5,118,200	-\$5,147,600	-0.57%
RESOURCE-CAPPED VALUE		\$33,846,900	\$32,935,800	2.77%
COMMERCIAL ASSESSMENT	371	\$62,026,500	\$62,525,000	-0.80%
LESS ESTIMATE FOR LOSS ON APPEAL		-\$400,000	-\$400,000	
LESS SEASONAL REDUCTION	10	-\$969,075	-\$809,675	19.69%
NET COMMERCIAL		\$60,657,425	\$61,315,325	-1.07%
TOTAL TAXABLE ASSESSMENT		\$659,799,125	\$629,921,925	4.74%

TAX RATES	
RESIDENTIAL	\$1.30
COMMERCIAL	\$1.85

TAX REVENUE	RATES	2025-2026	2024-2025	%
RESIDENTIAL	\$1.30	\$7,348,832	\$6,963,720	5.53%
RESOURCE	\$1.30	\$440,010	\$428,165	2.77%
COMMERCIAL	1.85	\$1,140,090	\$1,149,313	-0.80%
LESS SEASONAL TOURIST REDUCTION		-\$17,928	-\$14,979	
		\$1,122,162	\$1,134,334	-1.07%
TOTAL TAX REVENUE	Additional Revenue	\$8,911,004	\$8,526,219	4.51%
		\$384,785		

STATEMENT OF ESTIMATES
SUMMARY
FISCAL YEAR ENDING
MARCH 31, 2026

	APPROVED BUDGET 2024-2025	Unaudited ACTUAL 2024-2025	PROPOSED BUDGET 2025-2026	BUDGET to PRIOR BUDGET % CHANGE	BUDGET to ACTUALS % CHANGE	% of TOTAL BUDGET
REVENUE						
TAXATION REVENUE	\$7,483,877	\$7,628,947	\$7,775,757	3.90%	1.92%	77.19%
GRANTS IN LIEU OF TAXES	\$169,962	\$166,279	\$163,591	-3.75%	-1.62%	1.27%
SERVICES PROVIDED TO OTHER GOVT	\$107,659	\$107,659	\$113,396	5.33%	5.33%	0.88%
SALES OF SERVICES	\$152,178	\$152,760	\$155,282	2.04%	1.65%	1.21%
OTHER REVENUE FROM OWN SOURCE	\$1,014,133	\$1,163,879	\$982,542	-3.12%	-15.58%	7.65%
UNCONDITIONAL TRANSFERS-OTHER	\$1,274,647	\$1,288,830	\$1,268,107	-0.51%	-1.61%	9.87%
CONDITIONAL TRANSFERS-OTHER	\$19,800	\$195,328	\$156,300	689.39%	-19.98%	1.22%
TOTAL REVENUE FROM OPERATING	\$10,222,256	\$10,703,682	\$10,614,975	3.84%	-0.83%	99.30%
TRANSFERS FROM OWN FUNDS	\$191,500	\$359,901	\$89,951	-53.03%	-300.11%	0.70%
TOTAL REVENUE	\$10,413,756	\$11,063,583	\$10,704,926	2.80%	-3.24%	100.00%
Add back Education, Housing, Capital	\$1,969,583	\$1,937,701	\$2,139,259			
TOTAL REVENUE	\$12,383,339	\$13,001,284	\$12,844,185	3.72%	-1.21%	
EXPENDITURES						
GENERAL GOVERNMENT SERVICES	\$2,195,872	\$2,058,593	\$2,374,354	8.13%	13.30%	18.49%
PROTECTIVE SERVICES	\$3,418,227	\$3,283,161	\$3,589,979	5.02%	8.55%	27.95%
TRANSPORTATION SERVICES	\$889,727	\$827,057	\$933,461	4.92%	11.40%	7.27%
ENVIRONMENTAL HEALTH SERVICES	\$1,573,363	\$1,444,527	\$1,688,727	7.33%	14.46%	13.15%
PUBLIC HEALTH- HOUSING	\$41,000	\$9,118	\$0	-100.00%		0.00%
ENVIRONMENTAL DEVELOPMENT	\$601,955	\$528,724	\$631,384	4.89%	16.26%	4.92%
RECREATION & CULTURAL SERVICES	\$757,612	\$739,371	\$835,512	10.28%	11.51%	6.50%
EDUCATION	\$1,928,583	\$1,928,583	\$2,139,259	10.92%	9.85%	16.66%
TOTAL OPERATING EXPENDITURES	\$11,406,339	\$10,819,134	\$12,192,676	6.89%	11.27%	94.93%
FINANCING AND TRANSFERS	\$977,000	\$990,000	\$651,509	-33.32%	-51.95%	5.07%
TOTAL EXPENDITURES	\$12,383,339	\$11,809,134	\$12,844,185	3.72%	8.06%	100.00%
SURPLUS (DEFICIT)	\$0	\$1,192,150	\$0			
		Unaudited				



2025-2026 BUDGET SUMMARY – REVENUES \$ 12,844,185

	Budget 2024-2025	Actual 2024-2025 Unaudited	Proposed 2025-2026	% Change from Prior Budget
Taxation	\$ 7,483,877	\$ 7,628,947	\$ 7,775,757	3.90%
Grants in Lieu of Taxes	\$ 169,962	\$ 166,279	\$ 163,591	-3.75%
Services Provided Other Governments	\$ 107,659	\$ 107,659	\$ 113,396	5.33%
Sales of Services	\$ 152,178	\$ 152,760	\$ 155,282	2.04%
Revenue from Own Sources	\$ 1,014,133	\$ 1,163,879	\$ 982,542	-3.12%
Unconditional Transfers-Other Governments	\$ 1,274,647	\$ 1,288,830	\$1,268,107	-0.51%
Conditional Transfers-Other Governments	\$ 19,800	\$ 195,328	\$156,300	689.39%
Transfers from Own Funds	\$ 191,500	\$ 359,901	\$ 89,951	-53.03%

REVENUES

2025-2026 Operational Budget Highlights - Revenues

TAX REVENUE

PROPOSED BUDGET \$ 9,915,016	2024-2025 BUDGET \$ 9,453,460 2024-2025 ACTUAL \$ 9,566,648 BUDGET VARIANCE \$ 113,188 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 4.41% ✓ CAPP rate set at 1.5% (3.2% 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. ✓ Deed Transfer Tax leveling out

GRANTS IN LIEU OF TAXES

PROPOSED BUDGET \$ 163,591	2024-2025 BUDGET \$ 169,962 2024-2025 ACTUAL \$ 166,279 BUDGET VARIANCE \$ 3,683 under
<ul style="list-style-type: none"> ➤ Federal Grant in Lieu ➤ Provincial Grant in Lieu ➤ Provincial Forest Acreage 	

SERVICES PROVIDED TO OTHER GOVERNMENTS

SERVICES PROVIDED TO OTHER GOVERNMENTS	
PROPOSED BUDGET \$113,396	2024-2025 BUDGET \$ 107,659 2024-2025 ACTUAL \$ <u>107,659</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➤ Municipality of Clare<ul style="list-style-type: none">- WWTP	✓ Intermunicipal Agreements

SALES OF SERVICE

SALES OF SERVICE	
PROPOSED BUDGET \$ 155,282	2024-2025 BUDGET \$ 152,178 2024-2025 ACTUAL \$ <u>152,760</u> BUDGET VARIANCE \$ 582 over
<ul style="list-style-type: none">➤ Tax Certificates➤ Dispatch Services➤ Airport Revenue	✓ Dispatch Services – Clare, Argyle, Yarmouth, and Town of Yarmouth Fire Dept's

REVENUE FROM OWN SOURCES

REVENUE FROM OWN SOURCES	
PROPOSED BUDGET \$982,542	2024-2025 BUDGET \$1,014,133 2024-2025 ACTUAL \$ <u>1,163,879</u> BUDGET VARIANCE \$ 149,746 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✓ Decrease in interest on bank deposits with prime interest dropping

UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	
PROPOSED BUDGET \$1,268,107	2024-2025 BUDGET \$ 1,274,647 2024-2025 ACTUAL \$ 1,288,830 BUDGET VARIANCE \$ 14,183 over
<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 \$ 156,300	2024-2025 BUDGET \$ 19,800 2024-2025 ACTUAL \$ 195,328 BUDGET VARIANCE \$ 175,528 over
<ul style="list-style-type: none"> ➤ Project Funding 	<ul style="list-style-type: none"> ✓ Trails Funding <ul style="list-style-type: none"> ○ Rail Bed ✓ Renewable Energy Funding (To be confirmed) <ul style="list-style-type: none"> ○ Biogas Generator Refurbishment Feasibility Study ○ Solar Park Engineering Study

TRANSFERS FROM OWN FUNDS/RESERVES	
PROPOSED BUDGET \$ 89,951	2024-2025 BUDGET \$ 191,500 2024-2025 ACTUAL \$ 359,901 Budget Variance \$ 168,401 over
<ul style="list-style-type: none"> ✓ Operating Reserve ✓ Lighthouse Reserve ✓ Gas Tax Reserve 	<ul style="list-style-type: none"> ✓ \$10,000 transfer from operating reserve (To fund 24/25 Community Grant Commitment) ✓ \$14,951 transfer for Lighthouses (Point Prim, Boars Head, Bear River, Peter's Island) ✓ \$65,000 Transfer from Gas Tax for DARC Capital Projects

2025-2026 BUDGET SUMMARY – EXPENDITURES \$ 12,844,185

	Budget 2024-2025	Actual 2024-2025 Unaudited	Proposed 2025-2026	% Change from Budget
General Government Services	\$ 2,195,872	\$ 2,058,593	\$ 2,374,354	8.13 %
Protective Services	\$ 3,418,227	\$ 3,283,161	\$ 3,589,979	5.02%
Transportation Services	\$ 889,727	\$ 827,057	\$ 933,461	4.92 %
Environmental Health Services	\$ 1,573,363	\$ 1,444,527	\$ 1,688,727	7.33 %
Public Health Services	\$ 41,000	\$ 9,118	-	-100 %
Environmental Development Services	\$ 601,955	\$ 528,724	\$ 631,384	4.89 %
Recreation & Culture Services	\$ 757,612	\$ 739,371	\$ 835,512	10.28 %
Education	\$ 1,928,583	\$ 1,928,583	\$ 2,139,259	10.92 %
Financing & Transfers	\$ 977,000	\$ 990,000	\$ 651,509	-33.32 %

EXPENDITURES

Operational Budget Highlights - Expenditures

GENERAL GOVERNMENT SERVICES

PROPOSED BUDGET \$ 2,374,354	2024-2025 BUDGET \$ 2,195,872 2024-2025 ACTUAL \$ <u>2,058,593</u> Budget Variance \$ 137,279 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 2.3% and wage increases ✓ Increase in health premiums ✓ Low income Tax rebate of \$ 350 – 600 for families whose income does not exceed \$ 33,000 ✓ Assessment Services increased by 3%

PROTECTIVE SERVICES

PROPOSED BUDGET \$ 3,589,979	2024-2025 BUDGET \$ 3,418,227 2024-2025 ACTUAL \$ <u>3,283,161</u> Budget Variance \$ 135,066 under
<ul style="list-style-type: none"> ➤ Policing Services ➤ Law Enforcement ➤ Dog /Cat Control ➤ Fire Protection ➤ Building Inspection Services ➤ Dispatch Services ➤ Emergency Management 	<ul style="list-style-type: none"> ✓ RCMP estimated at 5% (Official number not received) ✓ WCB Coverage being provided to all Volunteer Fire Departments ✓ 60% Insurance for Fire Departments ✓ Full time Fire Services Coordinator 25/26

TRANSPORTATION SERVICES

PROPOSED BUDGET \$ 933,461	2024-2025 BUDGET \$ 889,727 2024-2025 ACTUAL \$ <u>827,057</u> Budget Variance \$ 62,670 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 2.3% and wage increases ✓ Town of Digby doing our snow & ice removal ✓ IAP (Instrument Approach Procedure)

ENVIRONMENTAL HEALTH SERVICES

PROPOSED BUDGET \$ 1,688,727	2024-2025 BUDGET \$ 1,573,363 2024-2025 ACTUAL \$ <u>1,444,527</u> Budget Variance \$ 128,836 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 2.3% and wage increases ✓ Garbage Contract - 10% Increase

PUBLIC HEALTH SERVICES

PROPOSED BUDGET \$ 0	2024-2025 BUDGET \$ 41,000 2024-2025 ACTUAL \$ <u>9,118</u> Budget Variance \$ 31,882 under
<ul style="list-style-type: none"> ➤ Western Region Housing Authority 	<ul style="list-style-type: none"> ✓ Deficit of Housing Authority no longer a Municipal mandatory expense

ENVIRONMENTAL DEVELOPMENT SERVICES

PROPOSED BUDGET \$ 631,384	2024-2025 BUDGET \$ 601,955 2024-2025 ACTUAL \$ <u>528,724</u> Budget Variance \$ 73,231 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 Consulting Services ➤ Renewable Energy Projects ➤ Municipal Marketing & Events ➤ Wind Turbine Operating Costs 	<ul style="list-style-type: none"> ✓ EV Charging expenses ✓ Doctor Recruiting Initiative ✓ Marketing Levy ✓ Renewable Energy Projects (To be confirmed) <ul style="list-style-type: none"> ○ Biogas Generator Refurbishment Feasibility Study ○ Solar Park Engineering Study

RECREATION AND CULTURAL SERVICES

PROPOSED BUDGET \$ 835,512	2024-2025 BUDGET \$ 757,612 2024-2025 ACTUAL \$ <u>739,371</u> Budget Variance \$ 18,241 under
<ul style="list-style-type: none"> ➤ Recreation Operating & Capital ➤ Municipal trail maintenance ➤ Balancing Rock ➤ 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 ✓ \$14,951 transfer for Lighthouses (Point Prim, Boars Head, Bear River, Peter's Island) ✓ Registered Heritage Church Grant Program

EDUCATION

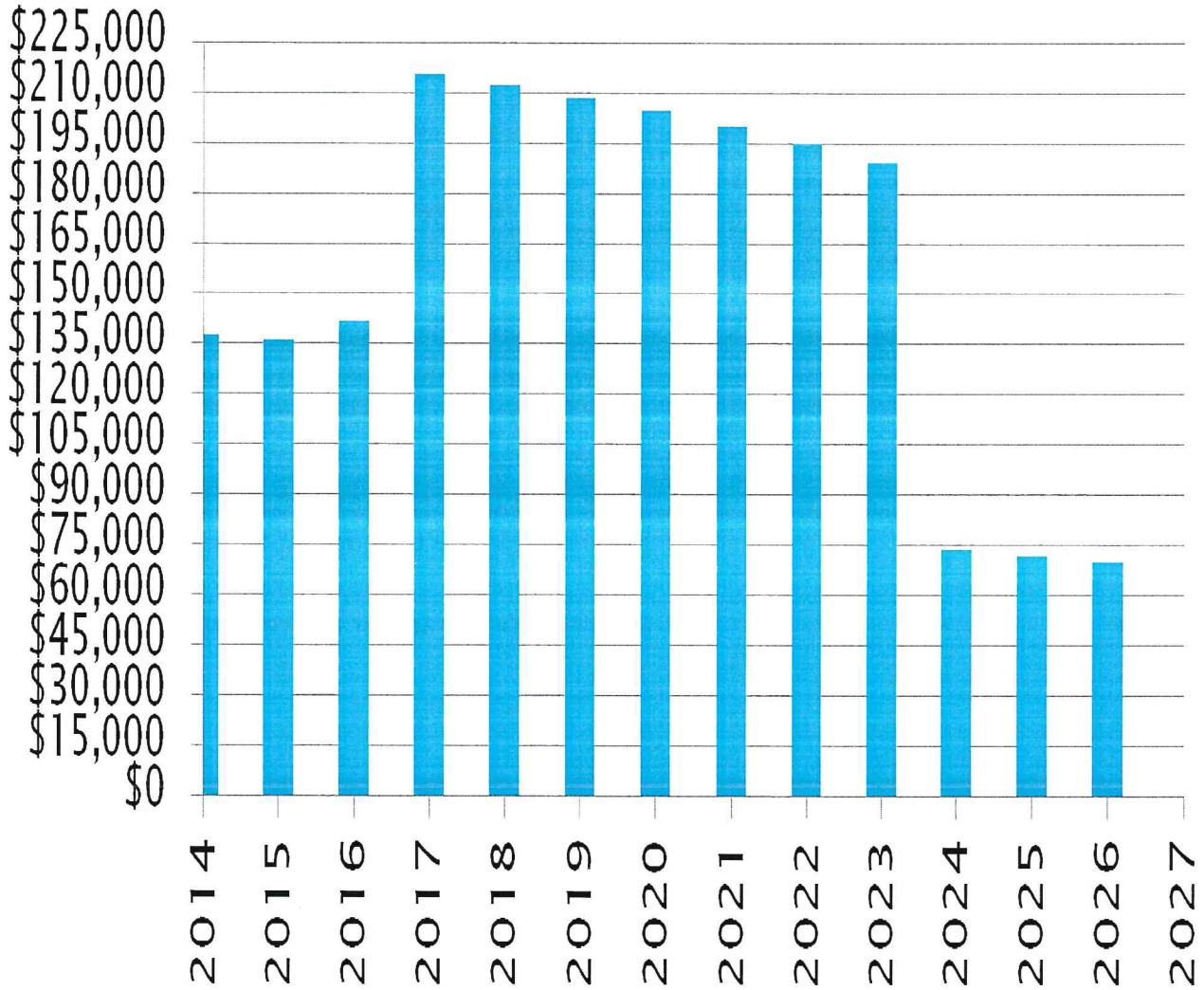
PROPOSED BUDGET \$ 2,139,259	2024-2025 BUDGET \$ 1,928,583 2024-2025 ACTUAL \$ 1,928,583
➤ Tri-County Regional School Board	✓ 10.9% Increase

FINANCING AND TRANSFERS

PROPOSED BUDGET \$ 651,509	2024-2025 BUDGET \$ 977,000 2024-2025 ACTUAL \$ <u>990,000</u> Budget Variance \$ 13,000 over
<ul style="list-style-type: none"> ➤ Debenture Principal Payments ➤ Transfer to Capital Reserves ➤ Trail/Open Space Reserve 	<ul style="list-style-type: none"> ✓ Debenture Principal \$ 69,000 ✓ \$100,000 transfer - Capital Reserves ✓ \$150,000 transfer - Asset Management Requirements ✓ \$100,000 transfer – Housing related infrastructure ✓ \$95,000 transfer – Hydro Reserve ✓ \$129,509 transfer – Strategic Planning Projects ✓ \$8,000 transfer to Trail/Open Space Reserve

DEBT REPAYMENT SCHEDULE

Principal & Interest



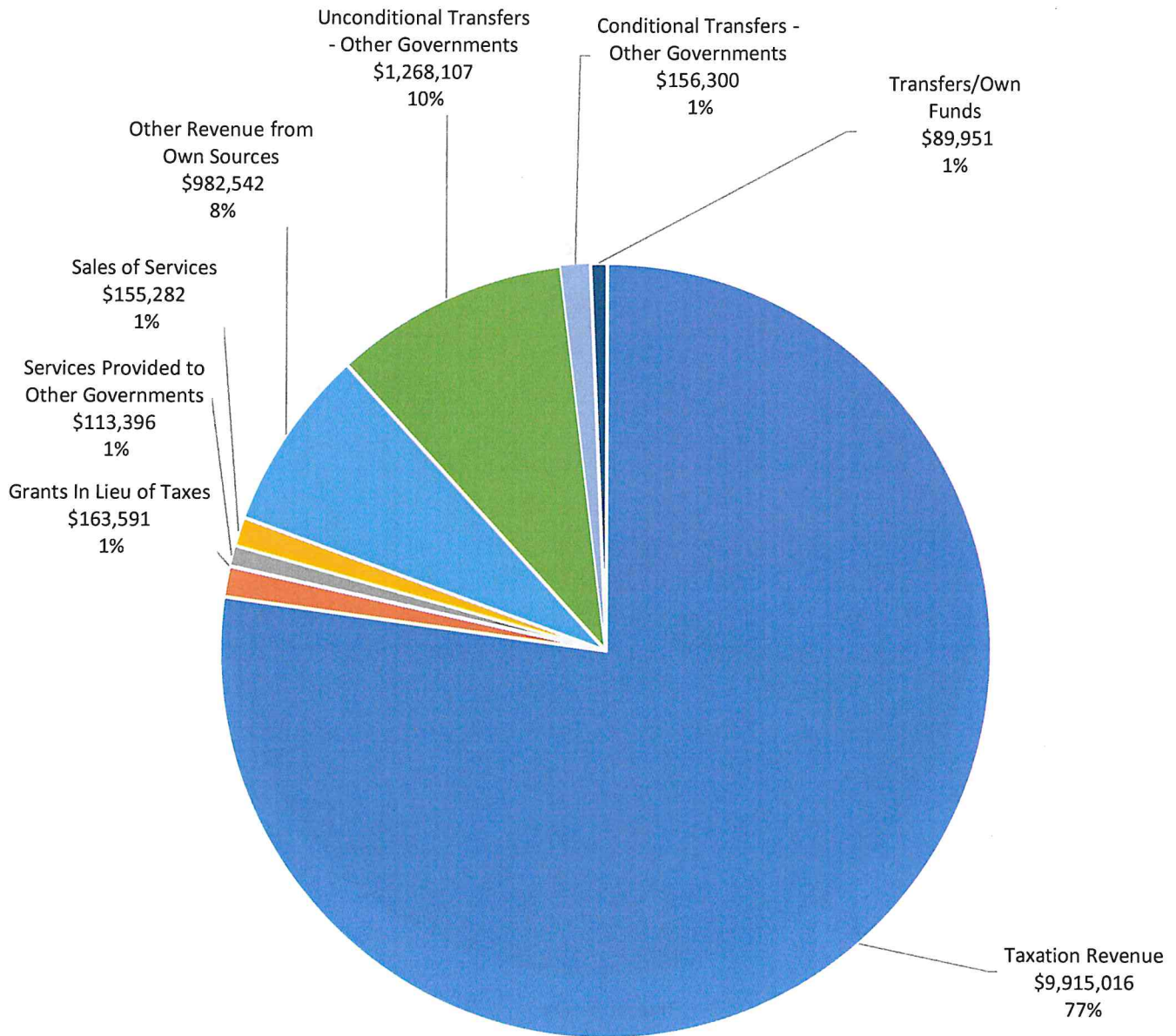
Sewer Project \$110,000 Principal – Paid November 2023

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



BUDGET OVERVIEW

Revenues

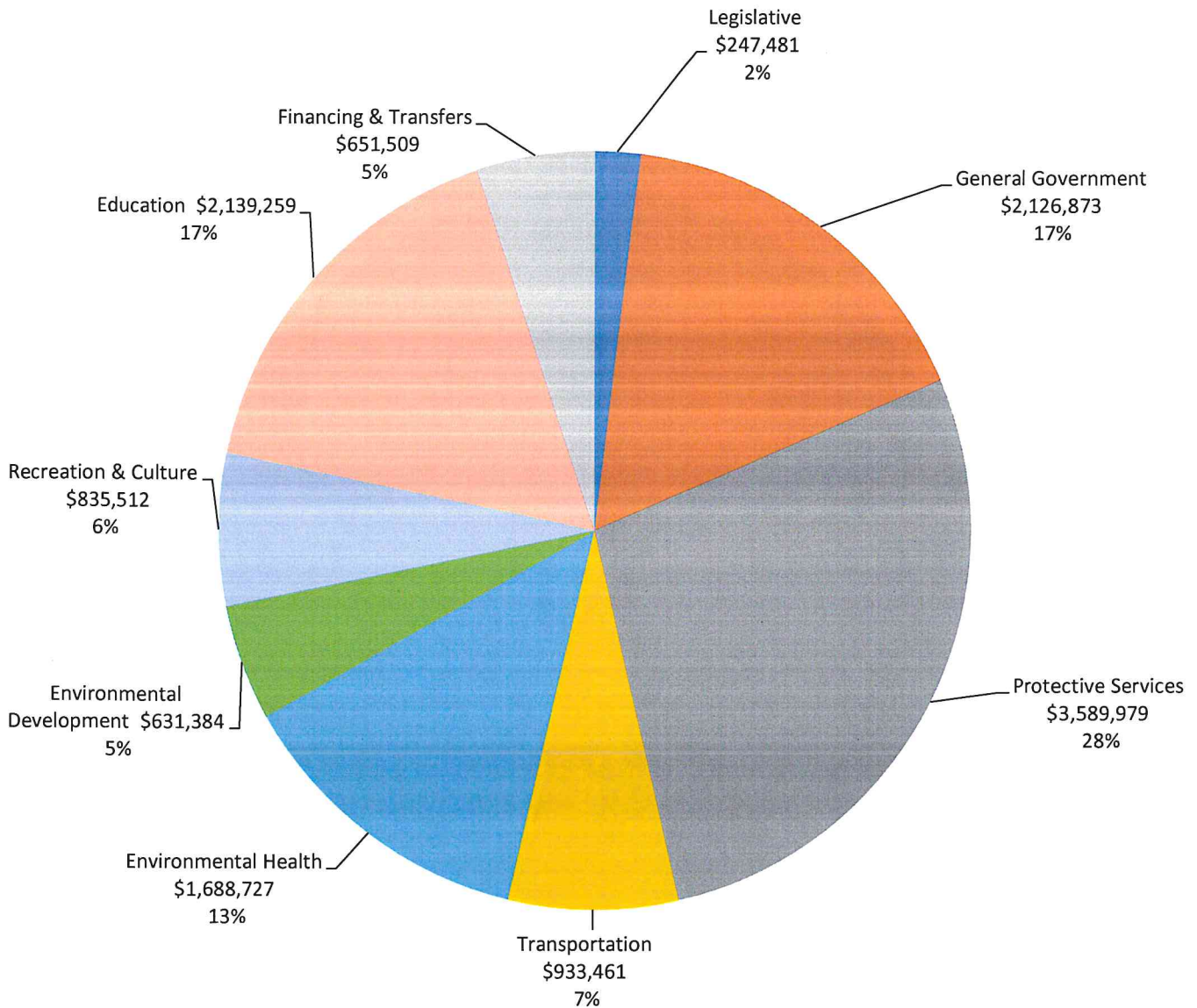




BUDGET OVERVIEW

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

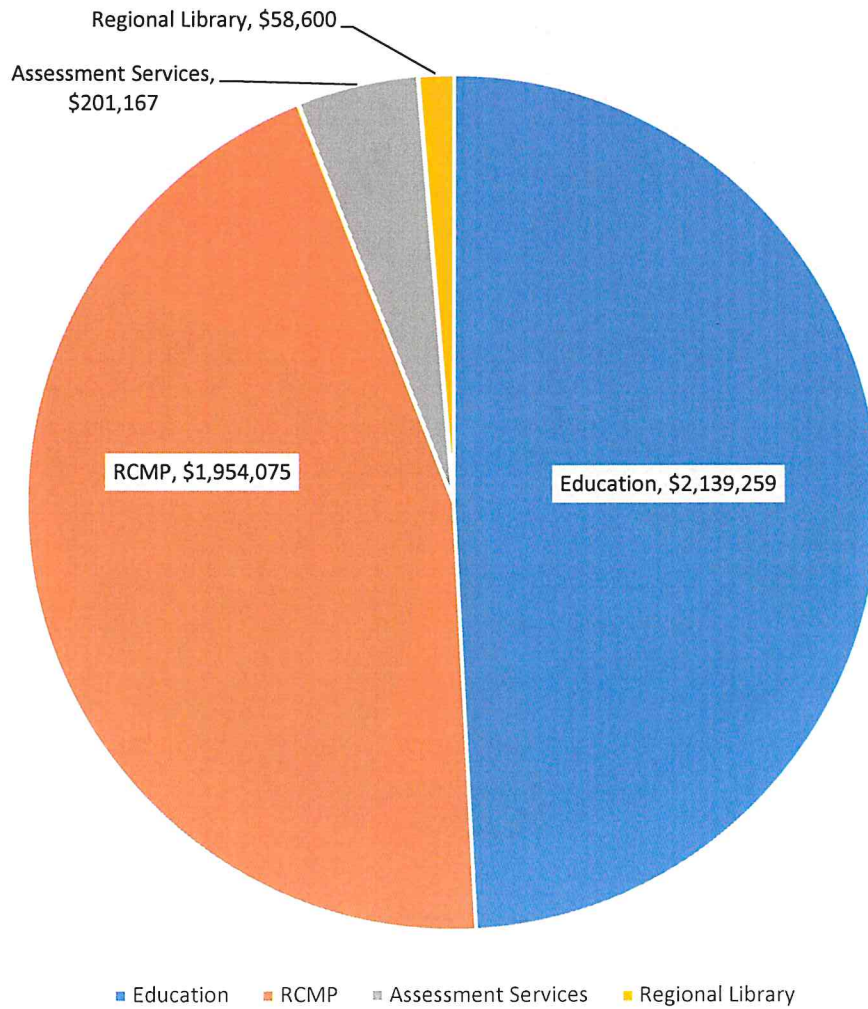
Expenditures



BUDGET OVERVIEW

MANDATORY EXPENSES-PROVINCIAL SERVICES - \$ 4,353,101
34% Total Expenditures

Mandatory Expenses



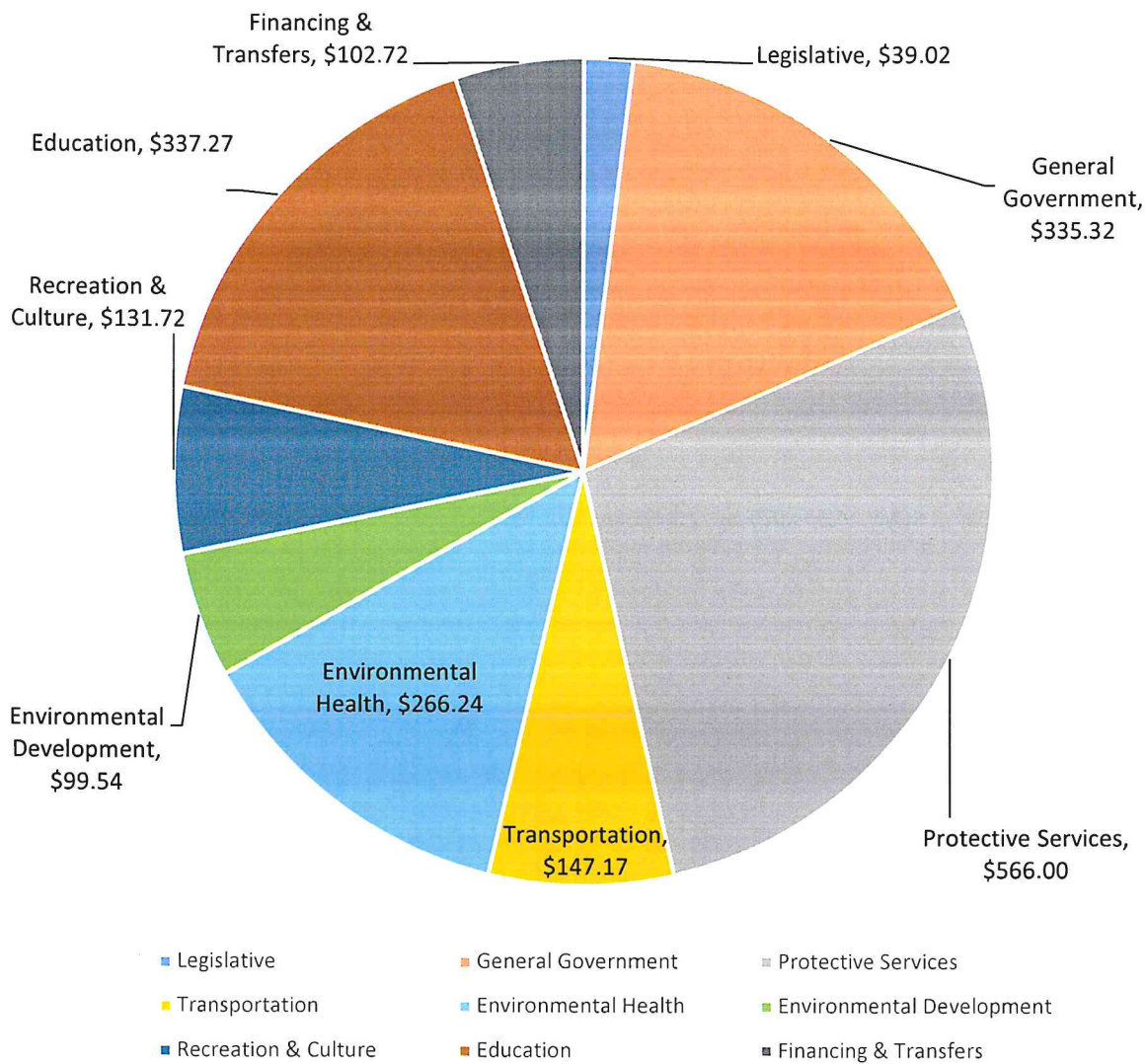


How Tax Dollars Are Spent:

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, that adds an additional \$ 75.

This does not include any streetlight or sewer charge that may apply.

How Your Tax Dollars are Spent



2025-2026 OPERATING BUDGET REVENUES				New budget #'s in Red	
<i>PROPERTY TAXES and PAYMENTS IN LIEU OF TAXES</i>		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	BUDGET to PRIOR BUDGET
ASSESSABLE PROPERTY			Unaudited		% CHANGE
RESIDENTIAL					
<i>10-11110-000</i>	RESIDENTIAL PROPERTY	\$6,963,720	\$6,947,648	\$7,348,832	5.53%
COMMERCIAL					
<i>10-11121-000</i>	COMMERCIAL PROPERTY	\$1,089,397	\$1,093,380	\$1,068,379	-1.93%
<i>10-21241-002</i>	LESS SEASONAL TOURIST REDUCTION	-\$14,979	-\$14,979	-\$17,928	19.69%
<i>10-11122-000</i>	SEASONAL BUSINESS ASSESSMENT	\$59,916	\$59,916	\$71,712	
<i>10-11154-000</i>	FOREST > 50 000 ACRES	\$31,928	\$31,928	\$31,928	
	SUBTOTAL	\$1,166,262	\$1,170,245	\$1,154,090	-1.04%
RESOURCE					
<i>10-11151-000</i>	RESOURCE TAXABLE ASSESSMENTS	\$428,165	\$429,678	\$440,010	2.77%
<i>10-11153-000</i>	FOREST < 50 000 ACRES	\$22,293	\$22,220	\$22,047	
	SUBTOTAL	\$450,458	\$451,898	\$462,056	2.57%
OTHER ASSESSABLE PROPERTY TAXES					
<i>10-11152-000</i>	RECREATION PROPERTY TAX TX04	\$2,478	\$2,475	\$2,599	
<i>10-12340-000</i>	WIND FARM - DEPT OF ENERGY	\$2,177	\$2,198	\$2,199	
<i>10-16286-000</i>	FARM ACREAGE GRANT	\$18,526	\$18,526	\$18,776	
<i>10-12350-000</i>	CONSERVATION PROPERTY TAX EXEMPTION	\$6,800	\$7,413	\$7,600	
	SUBTOTAL	\$29,981	\$30,612	\$31,174	3.98%
SPECIAL TAX AGREEMENTS					
<i>10-11420-000</i>	BASED ON REVENUE-BELL	\$37,636	\$37,636	\$36,771	
<i>10-11920-000</i>	WIND TURBINE TAXES-DEVELOPER	\$208,534	\$202,460	\$204,485	
	SUBTOTAL	\$246,170	\$240,096	\$241,256	-2.00%
	SUBTOTAL ASSESSABLE PROPERTY	\$8,856,591	\$8,840,499	\$9,237,409	4.30%

		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	BUDGET to PRIOR BUDGET % CHANGE
<u>OTHER RATES, CHARGES and ASSESSMENTS</u>					
AREA RATES					
10-11180-000	SIDEWALK MAINT-CONWAY/Mt. PLEASANT	\$13,005	\$12,990	\$12,555	
10-11190-000	PROTECT SERVICES-FIRE	\$1,589	\$1,641	\$1,575	
10-11191-000	TRANS SERVICE-STREET LIGHTS	\$102,170	\$102,106	\$105,432	
	SUBTOTAL	\$116,764	\$116,737	\$119,562	2.40%
10-14400-000	SEWER RATES	\$217,461	\$218,018	\$219,304	0.85%
10-15700-000	RATES COLLECTED FOR VILLAGES	\$323,478	\$323,357	\$344,546	6.51%
	RATES COLLECTED FOR FIRE DEPARTMENTS				
10-11190-001	DIGBY NECK FIRE RATE	\$38,300	\$37,966	\$40,053	
10-11190-002	SMITH'S COVE FIRE RATE	\$37,562	\$37,504	\$38,880	
10-11190-003	FREEPORT FIRE RATE	\$10,241	\$10,214	\$11,050	
10-11190-004	TIVERTON FIRE RATE	\$6,997	\$6,980	\$7,372	
10-11190-005	WESTPORT FIRE RATE	\$8,869	\$8,806	\$9,222	
10-11190-006	BRIGHTON BARTON FIRE RATE	\$73,552	\$73,051	\$76,814	
10-11190-007	PLYMPTON FIRE RATE	\$23,591	\$23,580	\$24,826	
10-11190-008	WEYMOUTH FIRE RATE	\$41,045	\$41,106	\$85,302	
10-11190-009	BEAR RIVER FIRE RATE	\$18,142	\$18,073	\$19,126	
10-11190-010	DIGBY FIRE RATE	\$90,151	\$89,977	\$93,836	
10-11190-011	SOUTHVILLE FIRE RATE	\$15,742	\$15,644	\$15,944	
	SUBTOTAL	\$364,192	\$362,901	\$422,425	15.99%
TOTAL RATES COLLECTED FOR OTHER AGENCIES		\$687,670	\$686,258	\$766,971	11.53%

		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	BUDGET to PRIOR BUDGET % CHANGE
LESS: TRANSMISSION OF REVENUE COLLECTED					
10-15750-000	LESS: TRANSFER OF REV TO VILLAGES	-\$318,118	-\$316,871	-\$339,252	6.64%
	LESS: TRANSFER OF REV TO FIRE DEPTS				
10-22490-000	DIGBY NECK FIRE PREVENTION	-\$37,534	-\$37,534	-\$39,251	
10-22490-001	FREEPORT FIRE DEPARTMENT	-\$10,036	-\$10,036	-\$10,829	
10-22490-002	SMITH'S COVE FIRE DEPARTMENT	-\$36,811	-\$36,811	-\$38,102	
10-22490-003	TIVERTON FIRE DEPARTMENT	-\$6,857	-\$6,857	-\$7,225	
10-22490-004	WESTPORT FIRE DEPARTMENT	-\$8,691	-\$8,691	-\$9,038	
10-22490-005	BRIGHTON BARTON FIRE DEPARTMENT	-\$72,081	-\$72,081	-\$75,277	
10-22490-006	PLYMPTON FIRE DEPARTMENT	-\$23,119	-\$23,119	-\$24,329	
10-22490-007	WEYMOUTH FIRE DEPARTMENT	-\$40,224	-\$40,224	-\$83,596	
10-22490-008	BEAR RIVER FIRE DEPARTMENT	-\$17,779	-\$17,779	-\$18,744	
10-22490-009	DIGBY FIRE DEPARTMENT	-\$88,348	-\$88,348	-\$91,960	
10-22490-010	SOUTHVILLE FIRE DEPARTMENT	-\$15,428	-\$15,428	-\$15,626	
	TOTAL TRANSFERS TO FIRE DEPARTMENTS	-\$356,908	-\$356,908	-\$413,977	15.99%
	TOTAL RATES TRANSFERED FOR OTHER AGENCIES	-\$675,026	-\$673,779	-\$753,229	11.59%
	OTHER TAXES				
10-11910-000	DEED TRANSFER TAX	\$250,000	\$378,915	\$325,000	30.00%
	EXPENDITURES AS A REDUCTION OF TAX REVENUE				
10-28000-000	TRI COUNTY REGIONAL SCHOOL BOARD	-\$1,928,583	-\$1,928,583	-\$2,139,259	
10-25310-000	DEFICIT OF REGIONAL HOUSING AUTHORITY	-\$41,000	-\$9,118	\$0	
	SUBTOTAL	-\$1,969,583	-\$1,937,701	-\$2,139,259	8.61%
	NET PROPERTY TAXES	\$7,483,877	\$7,628,947	\$7,775,757	3.90%

		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	BUDGET to PRIOR BUDGET
<i>GRANTS IN LIEU OF TAXES</i>					% CHANGE
FEDERAL GOVERNMENT					
<i>10-12210-000</i>	FEDERAL GOVERNMENT	\$17,500	\$13,946	\$13,500	
<i>10-12220-000</i>	FEDERAL GOVERNMENT AGENCIES (CAN POST)	\$10,545	\$10,545	\$10,223	
	SUBTOTAL	\$28,045	\$24,491	\$23,723	-15.41%
PROVINCIAL GOVERNMENT					
<i>10-12310-000</i>	PROV PROP & SUPPORT INST.	\$79,767	\$79,769	\$77,718	
<i>10-12320-000</i>	CROWN TIMBER LANDS	\$62,150	\$62,019	\$62,150	
	SUBTOTAL	\$141,917	\$141,788	\$139,868	-1.44%
	TOTAL GRANTS IN LIEU OF TAXES	\$169,962	\$166,279	\$163,591	-3.75%
SERVICES PROVIDED TO OTHER GOV'TS					
<i>10-13300-000</i>	ANNAPOLIS COUNTY -BEAR RIVER SEWER	\$55,217	\$55,217	\$54,061	
<i>10-13300-002</i>	TOWN OF DIGBY - TRANSIT FEE	\$10,000	\$10,000	\$10,000	
<i>10-13300-003</i>	TOWN OF DIGBY INSPECTION SERVICES	\$38,842	\$38,842	\$39,735	
<i>10-13300-006</i>	TOWN OF DIGBY DOG CONTROL SERVICES	\$3,600	\$3,600	\$3,600	
<i>10-13300-007</i>	MUN OF CLARE MOU WWTP			\$4,800	
<i>10-13300-008</i>	MUN OF CLARE WWTP MILEAGE RECOVERY			\$1,200	
	TOTAL SERVICES PROVIDED TO OTHER GOV'T	\$107,659	\$107,659	\$113,396	5.33%

		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	BUDGET to PRIOR BUDGET % CHANGE
SALES OF SERVICE					
GENERAL GOVERNMENT					
10-14100-000	TAX CERTIFICATES	\$750	\$1,150	\$1,000	33.33%
PROTECTIVE SERVICES					
10-14200-004	DISPATCH-CLARE FIRE DEPARTMENTS	\$30,260	\$30,260	\$32,146	
10-14200-005	DISPATCH-ARGYLE FIRE DEPARTMENTS	\$26,768	\$26,768	\$27,384	
10-14200-006	DISPATCH-MUN OF YARMOUTH FIRE DEPTS	\$16,294	\$16,294	\$16,668	
10-14200-007	DISPATCH-TOWN OF YARMOUTH FIRE DEPT	\$8,147	\$8,147	\$9,525	
	SUBTOTAL	\$81,469	\$81,469	\$85,723	5.22%
TRANSPORTATION SERVICES-OTHER					
	AIRPORT REVENUE				
10-14302-000	AVGAS 100 SALES	\$35,000	\$30,685	\$30,000	
10-14302-001	JET FUEL SALES	\$31,000	\$32,495	\$31,000	
10-14302-002	AVOIL SALES	\$100	\$157	\$100	
10-14302-003	TIEDOWN FEES	\$200	\$145	\$200	
10-14302-004	HANGAR RENT	\$2,759	\$2,759	\$2,759	
10-14302-005	USER FEES	\$900	\$3,900	\$4,500	
	SUBTOTAL	\$69,959	\$70,141	\$68,559	-2.00%
ENVIRONMENTAL HEALTH					
10-14302-010	EPR REVENUE			\$60,000	
	SUBTOTAL	\$0	\$0	\$60,000	
	TOTAL SALES OF SERVICE	\$152,178	\$152,760	\$155,282	2.04%

		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	BUDGET to PRIOR BUDGET % CHANGE
OTHER REVENUE FROM OWN SOURCES					
LICENSES & PERMITS					
10-15100-000	BUILDING PERMITS	\$18,000	\$17,234	\$17,000	
10-15100-001	DOG LICENSE FEE	\$100	\$160	\$100	
	SUBTOTAL	\$18,100	\$17,394	\$17,100	-5.52%
MUNICIPAL FINES/FEES					
10-15200-000	PROVINCIAL COURT	\$35,000	\$29,313	\$30,000	
10-15200-001	DOG POUND IMPOUNDING FEES	\$50	\$0	\$50	
10-15200-002	MARKETING LEVY	\$65,000	\$40,026	\$65,000	
	SUBTOTAL	\$100,050	\$69,339	\$95,050	-5.00%
RETURN ON INVESTMENTS					
10-15500-000	INTEREST ON AGREEMENTS	\$4,983	\$4,983	\$9,692	
10-15500-001	INTEREST ON BANK DEPOSITS	\$450,000	\$525,195	\$375,000	
	SUBTOTAL	\$454,983	\$530,178	\$384,692	-15.45%
PENALTIES & INTEREST ON TAXES					
10-15600-000	INTEREST ON TAXES	\$150,000	\$185,832	\$165,000	
10-15600-001	PACE PROGRAM INTEREST	\$4,000	\$3,904	\$4,200	
	SUBTOTAL	\$154,000	\$189,736	\$169,200	9.87%
OTHER REVENUE FROM OWN SOURCES					
10-15900-000	SUBDIVISION & PLANNING FEES	\$9,000	\$15,160	\$13,000	
10-15900-001	WEYMOUTH LIBRARY RENTAL	\$2,500	\$2,480	\$2,500	
10-15900-002	OTHER REVENUE	\$12,000	\$16,192	\$15,000	
10-15900-005	PUBLIC DROP-OFF FEES	\$4,000	\$6,133	\$6,000	
10-15900-006	COMMERCIAL GARBAGE FEES	\$130,500	\$122,268	\$125,000	
10-11940-000	FOREIGN EXCHANGE	\$4,000	\$5,375	\$5,000	
10-15900-007	PENNY VARIANCE	\$0	\$0	\$0	
10-15900-009	MT PLEASANT WIND TURBINE REVENUE	\$125,000	\$189,624	\$150,000	
	SUBTOTAL	\$287,000	\$357,232	\$316,500	
	TOTAL OTHER REV FROM OWN SOURCES	\$1,014,133	\$1,163,879	\$982,542	-3.12%

		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	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	\$923,531	\$923,531	\$912,991	
10-11431-000	NS POWER INC- HST OFFSET	\$10,000	\$18,608	\$14,000	
	SUBTOTAL				
10-16291-000	DIVERT NOVA SCOTIA	\$4,500	\$10,130	\$4,500	
10-16299-000	OTHER-911 RECOVERY FEE	\$3,000	\$2,945	\$3,000	
	SUBTOTAL	\$7,500	\$13,075	\$7,500	
TOTAL UNCONDITIONAL TRANSFERS FROM OTH GOVN'TS		\$1,274,647	\$1,288,830	\$1,268,107	-0.51%
		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	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	\$0	\$0	\$150,000	
10-17500-004	TRAIL PROJECT FUNDING	\$19,800	\$19,800	\$6,300	
10-17500-007	SPECIAL PROJECT FUNDING	\$0	\$0	\$0	
10-17500-008	SAFE RESTART FUNDING	\$0	\$175,528	\$0	
10-17500-009	SUSTAINABLE SERVICES GROWTH FUND	\$0	\$0	\$0	
	TOTAL CONDITIONAL TRANSFERS	\$19,800	\$195,328	\$156,300	689.39%
TOTAL REVENUE-OPERATING FUND		\$10,222,256	\$10,703,682	\$10,614,975	3.84%

TRANSFERS FROM OWN FUNDS		BUDGET	ACTUAL	PROPOSED	BUDGET to
<i>FROM OPERATING RESERVES</i>		2024-2025	2024-2025	2025-2026	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	\$30,000	\$215,714	\$10,000	
<i>10-19270-000</i>	TRANS FR HERITAGE PROPERTY RESERVE	\$0	\$2,500		
<i>10-19290-000</i>	TRANSFER FR LIGHTHOUSE RESERVE	\$14,500	\$6,687	\$14,951	
<i>10-19300-000</i>	TRANSFER FR GAS TAX RESERVE	\$147,000	\$135,000	\$65,000	
	TOTAL TRANSFERS OWN FUNDS	\$191,500	\$359,901	\$89,951	-53.03%
	TOTAL REVENUE	\$10,413,756	\$11,063,583	\$10,704,926	2.80%
	Add back in Education, Housing, Corrections	\$1,969,583	\$1,937,701	\$2,139,259	
		\$12,383,339	\$13,001,284	\$12,844,185	3.72%

2025-2026 OPERATING BUDGET					
EXPENDITURES					
<u>GENERAL GOVERNMENT SERVICES</u>		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	Budget to Prior Budget % Change
			Unaudited		
LEGISLATIVE					
10-21111-000	WARDEN REMUNERATION	\$45,114	\$44,246	\$46,151	
10-21112-001	WARDEN GREGORY EXPENSES	\$17,000	\$18,220	\$17,000	
10-21131-000	COUNCIL REMUNERATION	\$124,484	\$122,089	\$127,347	
10-21132-000	GENERAL COUNCIL EXPENSES	\$7,000	\$8,135	\$8,000	
10-21132-002	COUNCILLOR MANZER	\$8,000	\$1,380	\$8,000	
10-21132-003	COUNCILLOR ROSS	\$8,000	\$7,346	\$8,000	
10-21132-004	COUNCILLOR SCHERER	\$6,000	\$4,611	\$8,000	
10-21132-006	DEPUTY WARDEN ROSS	\$10,500	\$760	\$10,500	
10-21132-005	COUNCIL NSFM MEMBERSHIPS	\$6,500	\$2,402	\$5,828	
10-21132-008	COUNCIL CPP EI BENEFITS	\$5,025	\$4,912	\$5,155	
10-21190-000	OTHER LEGISLATIVE EXPENSE	\$3,000	\$3,176	\$3,500	
	LEGISLATIVE SUBTOTAL	\$240,623	\$217,277	\$247,481	2.85%
GENERAL ADMINISTRATION & FINANCIAL MANAGEMENT					
	ADMINISTRATION				
10-21210-000	CHIEF ADMINISTRATIVE OFFICER SALARY	\$145,123	\$149,563	\$130,333	
10-21210-001	ADMINISTRATIVE STAFF SALARIES	\$396,827	\$371,586	\$415,821	
	GENERAL ADMINISTRATIVE SUBTOTAL	\$541,950	\$521,149	\$546,154	0.78%
	FINANCIAL MANAGEMENT				
10-21220-000	CHARGE CARD DISCOUNTS	\$80,000	\$86,709	\$100,000	
10-21220-001	BANK CHARGES	\$450	\$403	\$450	
10-21220-002	AUDIT FEES	\$34,000	\$35,806	\$36,500	
	FINANCIAL MANAGEMENT SUBTOTAL	\$114,450	\$122,918	\$136,950	19.66%
	GENERAL ADMINISTRATION & FINANCIAL MANAGEMENT	\$656,400	\$644,067	\$683,104	4.07%
	TAXATION				
10-21241-000	LOW INCOME PROPERTY TAX EXEMPTION	\$75,000	\$84,913	\$100,000	
10-21241-001	BY-LAW PROPERTIES TAXES, AREA RATES, ETC	\$46,789	\$43,141	\$88,710	
10-21244-000	MAINT OF PROPERTIES ACQUIRED AT TAX SALE	\$0	\$0	\$0	
10-21244-001	TAX SALE EXPENSES	\$0	-\$4,662	\$0	
10-21248-000	TRANSFER TO ASSESSMENT SERVICES	\$194,636	\$194,637	\$201,167	
10-21249-000	INDUSTRIAL PARK TAXES-TOWN SHARE	\$90,451	\$90,451	\$86,677	
	TAXATION SUBTOTAL	\$406,876	\$408,480	\$476,554	17.13%
	GENERAL ADMINISTRATION SUBTOTAL	\$1,063,276	\$1,052,547	\$1,159,659	9.06%
	VALUATION ALLOWANCES				
10-21811-000	ALLOWANCE FOR UNCOLLECTABLE TAXES	\$0	\$118	\$0	

		BUDGET	ACTUAL	PROPOSED	Budget to
OTHER GENERAL GOVERNMENT SERVICES		2024-2025	2024-2025	2025-2026	Prior Budget
					% Change
	Municipal Office Operations				
10-21211-000	REPAIRS AND MAINTENANCE	\$25,000	\$23,992	\$17,500	
10-21211-001	OTHER OPERATING EXPENSES	\$9,000	\$7,099	\$9,000	
10-21211-002	HEAT LIGHTS-MUNIC OFFICE	\$11,000	\$10,997	\$12,500	
10-21211-003	JANITORIAL CONTRACT	\$14,700	\$14,785	\$15,500	
10-21211-004	OFFICE EQUIPMENT/FURNITURE	\$4,000	\$4,128	\$11,000	
10-21211-005	STATIONERY/OFFICE SUPP	\$10,000	\$12,268	\$13,500	
10-21211-006	MAINT AGREE/EQUIP RENTL	\$10,000	\$8,444	\$10,000	
10-21211-007	ASSOCIATION DUES	\$2,000	\$2,025	\$5,000	
10-21211-008	POSTAGE	\$20,000	\$20,360	\$27,000	
10-21211-009	TRAINING	\$3,500	\$989	\$3,500	
10-21211-010	TELEPHONE	\$23,000	\$21,176	\$23,000	
10-21211-011	MILEAGE	\$5,500	\$3,631	\$5,500	
	MUNICIPAL OFFICE OPERATIONS SUBTOTAL	\$137,700	\$129,894	\$153,000	11.11%
	Employee Benefits				
10-21212-000	PENSION PYTS/CONTRIB. (ALL DEPTS)	\$108,973	\$100,715	\$121,584	
10-21212-001	GROUP HEALTH (ALL DEPT)	\$106,134	\$96,636	\$136,097	
10-21212-002	OPERATIONAL SICK TIME	\$0	\$0	\$0	
10-21212-003	EMPLOYEE ASST PROGRAM	\$1,481	\$1,451	\$1,575	
10-21212-004	OTHER EMPLOYEE BENEFITS (ALL DEPTS)	\$10,000	\$11,896	\$12,000	
10-21212-005	CPP-REGULAR	\$61,920	\$62,253	\$70,561	
10-21212-006	EI-REGULAR	\$25,098	\$25,566	\$27,987	
10-21212-007	WORKER'S COMPENSATION	\$33,610	\$34,797	\$42,559	
10-21212-008	EI CASUAL (Airport & Admin spares)	\$2,118	\$2,309	\$1,933	
10-21212-009	CPP CASUAL (Airport & Admin spares)	\$4,738	\$4,650	\$4,926	
10-21212-010	CLERK PENSION ADJUSTMENT	\$10,000	-\$71,507	\$10,000	
	EMPLOYEE BENEFITS SUBTOTAL	\$364,072	\$268,766	\$429,221	17.89%
		BUDGET	ACTUAL	PROPOSED	Budget to
		2024-2025	2024-2025	2025-2026	Prior Budget
					% Change
	Information Technology				
10-21213-000	IT/GIS CONTRACT	\$33,789	\$33,789	\$36,492	
10-21213-002	HARDWARE/SOFTWARE/COMPUTERS/REPAIR	\$20,000	\$28,504	\$30,000	
10-21213-003	PROCOM SUPPORT	\$10,192	\$10,192	\$15,322	
	INFORMATION TECHNOLOGY SUBTOTAL	\$63,981	\$72,485	\$81,814	27.87%
	Communication				
10-21214-000	ADVERTISING/COMMUN	\$15,000	\$7,907	\$10,000	
10-21214-001	COASTLINE	\$16,000	\$23,543	\$25,000	
10-21214-002	WEB PAGE	\$4,500	\$4,583	\$4,200	
	COMMUNICATION SUBTOTAL	\$35,500	\$36,033	\$39,200	10.42%
	Other Administrative Services				
10-21215-000	LEGAL FEES	\$15,000	\$8,049	\$15,000	
	OTHER ADMINISTRATIVE SUBTOTAL	\$15,000	\$8,049	\$15,000	0.00%

	GENERAL GOVERNMENT SERVICES	BUDGET	ACTUAL	PROPOSED	Budget to
		2024-2025	2024-2025	2025-2026	Prior Budget
					% Change
10-21910-000	MUNICIPAL ELECTION EXPENSES	\$15,000	\$42,638	\$0	
10-21920-000	CONVENTIONS & TRAVEL-STAFF	\$10,000	\$6,618	\$10,000	
10-21920-001	CAO TRAVEL AND TRAINING	\$8,000	\$8,027	\$12,000	
10-21930-000	LIABILITY & PROPERTY INSURANCE	\$52,000	\$50,026	\$52,000	
10-21950-000	STRATEGIC PLANNING	\$15,000	\$13,219	\$0	
	GENERAL SERVICES SUBTOTAL	\$100,000	\$120,528	\$74,000	-26.00%
	COMMUNITY GRANTS				
10-21950-001	OTHER-DIG CO EXHIBITION	\$3,000	\$3,000	\$3,000	
10-21950-002	FESTIVALS & EVENTS	\$25,500	\$25,500	\$28,000	
10-21950-003	GRANTS TO ORGANIZATIONS	\$87,920	\$65,308	\$84,679	
10-21950-004	GROUND SEARCH TEAMS	\$12,000	\$12,000	\$12,000	
10-21950-005	GROUND SEARCH INSURANCE	\$3,300	\$3,088	\$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	\$146,720	\$123,896	\$145,979	-0.50%
	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	\$891,973	\$788,769	\$967,214	8.44%
	TOTAL GENERAL GOVERNMENT SERVICES	\$2,195,872	\$2,058,593	\$2,374,354	8.13%

PROTECTIVE SERVICES		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	Budget to Prior Budget % Change
	<u>POLICE PROTECTION</u>				
10-22210-000	RCMP SERVICES PROVINCIAL SUPPORT	\$1,861,024	\$1,861,024	\$1,954,075	
	<i>POLICE PROTECTION SUBTOTAL</i>	\$1,861,024	\$1,861,024	\$1,954,075	5.00%
	<u>FIRE PROTECTION</u>				
	<u>WATER SUPPLY AND HYDRANTS</u>				
10-22450-000	FIRE PROTECTION-DIGBY WATER COMM. HYDRANTS	\$36,752	\$38,531	\$46,776	
10-22450-001	TOWN OF DIGBY-SHARED CAPITAL	\$24,000	\$25,999	\$0	
	<u>OTHER FIRE PROTECTION</u>				
10-22490-011	OPERATING GRANTS TO FIRE DEPARTMENTS	\$613,452	\$610,836	\$634,897	
10-22490-012	FIRE PROTECTION	\$77,000	\$28,117	\$2,150	
10-22490-013	FIRE SERVICE ASSOCIATION	\$86,485	\$85,109	\$121,618	
10-22490-015	WCB VOL FIRE FIGHTERS	\$17,000	\$13,766	\$16,000	
10-22490-016	FIRE COORDINATOR			\$62,314	
10-22490-017	FIRE COORDINATOR TRAVEL/PHONE			\$4,150	
	<i>FIRE PROTECTION SUBTOTAL</i>	\$854,689	\$802,358	\$887,905	3.89%
	<u>OTHER PROTECTIVE SERVICES</u>	BUDGET	ACTUAL	PROPOSED	Budget to
	<u>LAW ENFORCEMENT OTHER</u>	2024-2025	2024-2025	2025-2026	Prior Budget
10-22210-001	PROSECUTION COSTS	\$12,000	\$6,038	\$10,000	% Change
10-22210-002	RCMP SENIORS SAFETY PROGRAM	\$22,000	\$22,000	\$23,100	
10-22210-003	SPECIAL INVESTIGATION - DNA Costs	\$5,500	\$5,348	\$5,500	
10-22210-004	POLICE ADVISORY COMMITTEE EXPENSES	\$1,000	\$800	\$1,000	
	<i>LAW ENFORCEMENT OTHER SUBTOTAL</i>	\$40,500	\$34,186	\$39,600	-2.22%
	<u>EMERGENCY MANAGEMENT SERVICES</u>				
10-22500-000	REMO COORDINATOR	\$6,983	\$6,848	\$7,144	
10-22500-001	REMO TRAVEL	\$2,000	\$1,582	\$2,000	
10-22500-003	EOC SUPPLIES & EQUIPMENT	\$2,000	\$1,065	\$4,000	
10-22500-004	ADVERTISING & PROMOTIONS	\$1,000	\$317	\$1,000	
10-22500-005	EMO TRAINING	\$500	\$554	\$700	
10-22500-006	REMO SUPPLIES & EQUIPMENT	\$2,000	\$523	\$2,000	
10-22500-007	REMO TRAINING	\$500	\$0	\$500	
10-22500-008	EMO TELEPHONE	\$700	\$1,006	\$1,100	
10-22500-009	EMO PROGRAMS	\$50,000	\$3,965	\$0	
	<i>EMERGENCY MANAGEMENT SERVICES SUBTOTAL</i>	\$65,683	\$15,860	\$18,444	-71.92%
	<u>PROTECTIVE INSPECTIONS</u>	BUDGET	ACTUAL	PROPOSED	Budget to
	<u>BUILDING SERVICES</u>	2024-2025	2024-2025	2025-2026	Prior Budget
					% Change
10-22950-000	BUILDING SERVICES SALARIES	\$194,999	\$195,866	\$271,020	
10-22950-001	BUILDING SERVICES TRAVEL	\$6,000	\$4,490	\$18,000	
10-22950-002	TRAINING	\$8,000	\$6,394	\$19,000	
10-22950-003	SUPPLIES & MATERIALS	\$6,000	\$7,601	\$7,000	
10-22950-004	TELEPHONE	\$5,500	\$4,450	\$6,500	
10-22950-006	VEHICLE EXPENSES (FUEL, INSUR, MAINT)	\$5,000	\$5,072	\$5,000	
	<i>BUILDING INSPECTION SERVICES SUBTOTAL</i>	\$225,499	\$223,873	\$326,520	44.80%

	OTHER PROTECTIVE SERVICES	BUDGET	ACTUAL	PROPOSED	Budget to
	DISPATCH SERVICES	2024-2025	2024-2025	2025-2026	Prior Budget
					% Change
10-22495-000	DISPATCH SALARIES	\$256,605	\$242,179	\$247,847	
10-22495-001	DISPATCH-PHONE	\$1,600	\$1,570	\$1,600	
10-22495-004	TRAINING	\$1,000	\$1,285	\$1,500	
10-22495-006	DISPATCH SPARE SALARIES	\$70,000	\$61,365	\$70,000	
	DISPATCH SERVICES SUBTOTAL	\$329,205	\$306,399	\$320,947	-2.51%
	DOG CONTROL				
10-22900-000	DOG CONTROL	\$18,127	\$17,794	\$18,489	
10-22900-001	KENNEL EXP/SUPPLIES	\$1,000	\$1,043	\$1,500	
10-22900-002	VETERINARY EXPENSES	\$500	\$174	\$500	
10-22900-003	REPAIRS - KENNEL	\$500	\$0	\$500	
10-22900-004	OTHER - PAYMENTS FOR ADOPTIONS	\$500	\$100	\$500	
10-22900-005	SPAY & NEUTER CAT PROGRAM	\$13,000	\$12,350	\$13,000	
10-22900-006	ANIMAL CARE - Friends of Ferals	\$8,000	\$8,000	\$8,000	
	DOG CONTROL SUBTOTAL	\$41,627	\$39,461	\$42,489	2.07%
	TOTAL OTHER PROTECTIVE SERVICES	\$702,514	\$619,779	\$748,000	6.47%
	TOTAL PROTECTIVE SERVICES	\$3,418,227	\$3,283,161	\$3,589,979	5.02%

TRANSPORTATION SERVICES		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	Budget to Prior Budget
	COMMON SERVICES				% Change
	PUBLIC WORKS				
10-23100-000	PUBLIC WORKS SALARY	\$118,539	\$118,862	\$127,765	
10-23100-001	VEHICLE EXPENSES (FUEL, INSUR,MAINT)	\$21,000	\$18,863	\$18,000	
10-23100-002	PUBLICS WORK TRAVEL & TRAINING	\$2,000	\$337	\$8,200	
10-23100-004	PUBLIC WORKS SUPPLIES/IT EXPENSES	\$6,000	\$2,538	\$4,000	
	COMMON SERVICES SUBTOTAL	\$147,539	\$140,600	\$157,965	7.07%
	ROAD TRANSPORT				
	ROADS AND STREETS				
10-23230-000	ROADS & STREETS - Paid to Province	\$66,604	\$66,602	\$67,804	
10-23230-002	ROAD/PARKING LOT MAINTENANCE	\$10,000	\$5,114	\$8,000	
10-23230-003	SIDEWALK MAINTANENCE -SNOW,ICE, MOWING	\$14,000	\$15,300	\$21,500	
	ROADS AND STREETS SUBTOTAL	\$90,604	\$87,016	\$97,304	7.39%
	AIR TRANSPORT				
	DIGBY REGIONAL AIRPORT				
	AIRPORT EXPENDITURES-COMMON				
10-23300-000	TRACTOR EXPENSES & REPAIRS	\$12,000	\$9,542	\$10,000	
10-23300-003	MAINT-ADMIN/ATCO BLDGS/GENERATOR	\$37,000	\$30,821	\$23,000	
10-23300-004	MAINT-RUNWAY LIGHTING	\$3,500	\$0	\$3,500	
10-23300-005	MAINT-ELECTRONIC EQUIP/IT SERVICES	\$7,000	\$9,837	\$6,500	
10-23300-006	MAINT-AVFUEL AND JET FUEL PUMPS	\$7,500	\$2,612	\$4,000	
10-23300-007	MAINT-GROUND RNWY TXWY	\$11,000	\$4,722	\$10,000	
	AIRPORT EXPENDITURES-COMMON SUBTOTAL	\$78,000	\$57,534	\$57,000	-26.92%
	AIRPORT INVENTORY PURCHASES				
10-23310-000	AVGAS 100 PURCHASES	\$25,000	\$24,615	\$25,000	
10-23310-001	JET FUEL PURCHASES	\$25,000	\$20,990	\$25,000	
10-23310-002	AVOIL PURCHASES	\$100	\$0	\$100	
	INVENTORY PURCHASES SUBTOTAL	\$50,100	\$45,605	\$50,100	0.00%
	TOTAL AIR TRANSPORT	\$128,100	\$103,139	\$107,100	-16.39%
	PUBLIC TRANSIT	BUDGET	ACTUAL	PROPOSED	Budget to
		2024-2025	2024-2025	2025-2026	Prior Budget
10-23500-000	KINGS TRANSIT ADMINISTRATION	\$400,000	\$384,086	\$443,973	% Change
10-23500-001	TRANSPORT DE CLARE -Weymouth & Digby Serv.	\$30,000	\$30,000	\$30,000	
	PUBLIC TRANSIT SUBTOTAL	\$430,000	\$414,086	\$473,973	10.23%
	OTHER TRANSPORTATION SERVICES				
	STREET LIGHTING				
10-23250-000	STREET LIGHT ENERGY COSTS	\$32,500	\$32,194	\$34,000	
10-23250-001	STREET LIGHT MAINTENANCE	\$10,000	\$1,638	\$10,000	
	STREET LIGHTING SUBTOTAL	\$42,500	\$33,832	\$44,000	3.53%
	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	\$13,500	\$12,829	\$13,500	
10-23320-001	TELEPHONE/INTERNET	\$7,500	\$6,998	\$7,300	
10-23320-002	INSURANCE -Property and Liability	\$16,434	\$16,434	\$17,669	
10-23320-003	OFFICE SUPPLIES	\$3,100	\$3,366	\$3,500	
10-23320-004	CLEANING SUPPLIES	\$800	\$729	\$800	
10-23320-005	PUBLICATIONS	\$600	\$55	\$500	
10-23320-006	LICENSE. REGISTRATIONS. MEMBERSHIP	\$500	\$800	\$800	
10-23320-007	TRAVEL	\$2,500	\$3,053	\$2,500	
10-23320-008	ADVERTISING	\$500	\$350	\$500	
10-23320-010	POSTAGE/FREIGHT	\$150	\$56	\$150	
10-23320-011	PHOTOCOPIES	\$0	\$0	\$0	
10-23320-012	MISCELLANEOUS	\$1,200	\$1,542	\$1,600	
10-23320-013	HANGER ELECTRICITY-GROUND SEARCH & RESCUE	\$2,200	\$2,172	\$2,300	
	GENERAL OPERATING EXPENSES SUBTOTAL	\$48,984	\$48,384	\$51,119	4.36%
	TOTAL OTHER TRANSPORTATION SERVICES	\$93,484	\$82,216	\$97,119	3.89%
	TOTAL TRANSPORTATION SERVICES	\$889,727	\$827,057	\$933,461	4.92%
		BUDGET	ACTUAL	PROPOSED	Budget to
ENVIRONMENTAL HEALTH SERVICES		2024-2025	2024-2025	2025-2026	Prior Budget
					% Change
	WASTEWATER COLLECTION AND DISPOSAL				
	ADMINISTRATION				
10-24210-000	TRAVEL (MILEAGE, MEALS, HOTEL)	\$5,000	\$1,658	\$0	
10-24210-001	TRAINING	\$3,000	\$229	\$0	
10-24210-002	SEWAGE FAC INSURANCE	\$8,058	\$8,058	\$8,890	
10-24210-003	WASTEWATER ALARMS	\$2,000	\$174	\$2,000	
10-24210-004	OVERTIME CALLOUTS	\$10,000	\$9,462	\$12,000	
	ADMINISTRATION SUBTOTAL	\$28,058	\$19,581	\$22,890	-18.42%

WASTE WATER COLLECTION & LIFT STATIONS		BUDGET	ACTUAL	PROPOSED	Budget to
Digby		2024-2025	2024-2025	2025-2026	Prior Budget
					% Change
10-24220-000	DIGBY COLLECTION SYSTEM	\$71,517	\$72,293	\$78,896	
10-24220-001	DIGBY LIFT STATIONS MAINTENANCE	\$20,000	\$8,369	\$10,000	
10-24220-002	DIGBY LIFT STATIONS-ELECTRICITY	\$4,300	\$4,523	\$4,700	
10-24220-003	TOWN OWNED LIFT STN COST SHARE	\$4,617	\$4,617	\$109,765	
10-24220-004	DIGBY COLLECTION SYSTEM-LATERALS	\$7,000	\$0	\$8,000	
	Total Digby System	\$107,434	\$89,802	\$211,361	96.74%
	Weymouth				
10-24230-000	WEYMOUTH COLLECTION SYSTEM -LATERALS	\$7,000	\$417	\$4,000	
10-24230-001	WEYMOUTH LIFT STATION MAINTENANCE	\$12,000	\$2,891	\$7,000	
10-24230-002	WEYMOUTH LIFT STATION ELECTRICITY	\$4,400	\$4,630	\$4,800	
10-24230-003	WEYMOUTH STP MAINTENANCE	\$10,000	\$8,429	\$12,000	
10-24230-004	WEYMOUTH STP ELECTRICITY	\$8,600	\$9,393	\$9,600	
	Total Weymouth System	\$42,000	\$25,760	\$37,400	-10.95%
	Smiths Cove				
10-24240-000	SMITHS COVE COLLECTION (LATERALS)	\$7,000	\$0	\$4,000	
10-24240-001	SMITHS COVE LIFT STN - MAINTENANCE	\$10,000	\$5,663	\$7,000	
10-24240-002	SMITHS COVE LIFT STN - ELECTRICITY	\$6,900	\$7,220	\$7,500	
10-24240-003	SMITHS COVE REGIONAL STP-OPERATING COSTS	\$75,373	\$75,373	\$70,945	
	Total Smiths Cove System	\$99,273	\$88,256	\$89,445	-9.90%
	Bear River				
10-24250-000	BEAR RIVER COLLECTION SYSTEM-LATERALS	\$7,000	\$3,754	\$4,000	
10-24250-001	BEAR RIVER LIFT STN MAINTENANCE	\$12,000	\$6,935	\$7,000	
10-24250-002	BEAR RIVER LIFT STN-ELECTRICITY	\$6,100	\$5,943	\$6,100	
	Total Bear River System	\$25,100	\$16,632	\$17,100	-31.87%
	TOTAL WASTEWATER COLLECTION & TREATMENT	\$301,865	\$240,031	\$378,196	25.29%
	SOLID WASTE COLLECTION & DISPOSAL	BUDGET	ACTUAL	PROPOSED	Budget to
		2024-2025	2024-2025	2025-2026	Prior Budget
					% Change
	ADMINISTRATION				
10-24310-000	WST CHK ADMINISTRATION	\$21,498	\$21,396	\$28,326	
	ADMINISTRATION SUBTOTAL	\$21,498	\$21,396	\$28,326	31.76%
	COLLECTION & DISPOSAL				
10-24320-000	SOLIDWASTE COLLECTION CONTRACT	\$638,000	\$626,741	\$701,205	
10-24320-001	SOLID WASTE DISPOSAL-QUEENS	\$310,000	\$271,078	\$300,000	
10-24320-002	SOLID WASTE OTHER (BEACH CLEANUP ILLEGAL SITE)	\$1,000	\$0	\$1,000	
10-24320-003	TRANSFER STATION OPERATIONAL COSTS	\$52,500	\$43,487	\$52,500	
10-24320-004	PUBLIC DROP OFF EXPENSES	\$45,000	\$44,658	\$47,000	
	COLLECTION & DISPOSAL SUBTOTAL	\$1,046,500	\$985,964	\$1,101,705	5.28%

		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	Budget to Prior Budget % Change
	RECYCLING				
10-24350-000	SCOTIA RECYCLING - TIPPING FEES	\$65,000	\$65,315	\$45,000	
10-24350-001	RECYCLING TRUCKING COSTS	\$38,000	\$33,009	\$25,000	
	RECYCLING SUBTOTAL	\$103,000	\$98,324	\$70,000	-32.04%
	COMPOSTING				
10-24355-000	WST CHK ORGANICS CARTS/WASTE CONTAINERS	\$18,000	\$20,180	\$24,000	
10-24355-001	ORGANICS TIPPING FEES	\$61,000	\$62,429	\$65,000	
	COMPOSTING SUBTOTAL	\$79,000	\$82,609	\$89,000	12.66%
	SOLIDWASTE COLLECTION & DISPOSAL OTHER				
10-24360-000	WHITE METAL PROGRAM	\$6,500	\$6,257	\$6,500	
10-24360-001	HOUSEHOLD HAZARDOUS WASTE DEPOT	\$15,000	\$9,946	\$15,000	
	OTHER SUBTOTAL	\$21,500	\$16,203	\$21,500	0.00%
	TOTAL SOLIDWASTE COLLECTION & DISPORAL	\$1,271,498	\$1,204,496	\$1,310,531	3.07%
	TOTAL ENVIRONMENT HEALTH SERVICES	\$1,573,363	\$1,444,527	\$1,688,727	7.33%
	ENVIRONMENTAL DEVELOPMENT SERVICES	BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	Budget to Prior Budget % Change
	PLANNING & DEVELOPMENT				
10-26190-000	PLANNING SERVICES	\$40,000	\$32,700	\$35,000	
10-26190-001	PLANNING ADVISORY COMMITTEE EXPENSES	\$2,000	\$311	\$500	
10-26190-002	SUBDIVISION	\$7,500	\$8,256	\$8,500	
10-26190-005	ANNUAL SUPPORT-MAPPING PROGRAM	\$6,276	\$6,276	\$16,764	
10-26190-006	ASSET MANAGEMENT PLAN	\$3,000	\$1,208	\$1,300	
	PLANNING & DEVELOPMENT SUBTOTAL	\$58,776	\$48,751	\$62,064	5.59%
	COMMUNITY DEVELOPMENT				
	TRANSFER TO REGIONAL AUTHORITY				
10-26250-000	WESTERN REGIONAL ENTERPRISE NETWORK	\$46,157	\$46,045	\$47,139	
10-26250-002	RURAL INTERNET PROJECTS	\$147,000	\$135,000	\$0	
	TRANSFER TO REGIONAL AUTHORITY SUBTOTAL	\$193,157	\$181,045	\$47,139	-75.60%
	OTHER COMMUNITY DEVELOPMENT				
10-26290-000	CONSULTING SERVICES	\$5,000	\$400	\$5,000	
10-26290-001	MUNICIPAL MARKETING (INCLUDES FLOAT,BANNERS	\$5,500	\$3,888	\$7,500	
10-26290-002	MUNICIPAL EVENTS (NEW YEARS LEVY ETC)	\$1,000	\$921	\$1,000	
10-26290-003	PHYSICIAN INITIATIVES (ACTUAL, NOT TRANSFER)	\$33,000	\$31,022	\$41,000	
10-26290-008	DIGBY HARBOUR PORT ASSOCIATION YR 4 OF 4	\$37,500	\$37,500	\$0	
	OTHER COMMUNITY DEVELOPMENT SUBTOTAL	\$82,000	\$73,731	\$54,500	-33.54%
10-26990-006	INTEREST ON LONG TERM DEBT-MFC	\$4,182	\$4,182	\$2,264	-45.86%

	OTHER ENVIRONMENTAL DEVELOPMENT SERVICES	BUDGET	ACTUAL	PROPOSED	
	INDUSTRIAL PARKS	2024-2025	2024-2025	2025-2026	
<i>10-26600-000</i>	TRANSFER TO INDUSTRIAL COMMISSION	\$20,000	\$20,000	\$20,000	0.00%
	TOURISM				
<i>10-26910-000</i>	DIGBY AREA TOURISM ASSOCIATION	\$10,000	\$10,000	\$3,500	
<i>10-26910-001</i>	MARKETING LEVY	\$65,000	\$40,026	\$65,000	
<i>10-26910-002</i>	TOURISM INITIATIVES	\$1,500	\$1,000	\$1,500	
<i>10-26910-005</i>	MAUD LEWIS SITE MAINTENANCE	\$2,500	\$732	\$4,500	
	<i>TOURISM SUBTOTAL</i>	\$79,000	\$51,758	\$74,500	-5.70%
		BUDGET	ACTUAL	PROPOSED	
	RENEWABLE ENERGY DEVELOPMENT	2024-2025	2024-2025	2025-2026	
<i>10-26990-000</i>	ENERGY COORDINATOR CONTRACT	\$48,340	\$46,562	\$57,277	
<i>10-26990-001</i>	ENERGY COORDINATOR TRAVEL & TRAINING	\$5,000	\$7,787	\$5,000	
<i>10-26990-002</i>	RENEWABLE ENERGY DEVELOPMENT PROJECTS	\$10,000	\$4,000	\$210,000	
<i>10-26990-003</i>	BIOGAS GENERATOR OPERATING COSTS	\$8,500	\$3,964	\$4,540	
<i>10-26990-004</i>	WIND TURBINE OPERATIONAL COSTS	\$85,000	\$81,292	\$85,000	
<i>10-26990-005</i>	PACE PROGRAM FUNDING	\$0	\$0	\$0	
<i>10-26990-007</i>	EV CHARGING STATION EXPENSES	\$6,400	\$4,570	\$5,500	
<i>10-26990-008</i>	MEMBERSHIPS-RENEW ENERGY DEVELOP. ORGS	\$1,000	\$574	\$0	
<i>10-26990-011</i>	WEATHER MONITORING STATION OPERATIONAL	\$600	\$508	\$3,600	0.00%
	<i>RENEWABLE ENERGY DEVELOPMENT SUBTOTAL</i>	\$164,840	\$149,257	\$370,917	125.02%
	TOTAL OTHER ENVIRONMENTAL DEVELOPMENT	\$263,840	\$221,015	\$465,417	76.40%
	TOTAL ENVIRONMENTAL DEV SERVICES	\$601,955	\$528,724	\$631,384	4.89%

RECREATION AND CULTURAL SERVICES		BUDGET 2024-2025	ACTUAL 2024-2025	PROPOSED 2025-2026	Budget to Prior Budget % Change
	RECREATION FACILITIES				
10-27110-000	DIGBY AREA RECREATION COMMISSION-Operations	\$368,081	\$368,081	\$392,787	
10-27110-001	DIGBY AREA RECREATION COMMISSION-Capital	\$14,500	\$14,500	\$65,000	
10-27180-000	MUNICIPAL TRAIL MAINTENANCE	\$23,500	\$29,181	\$15,000	
10-27180-002	OPEN SPACES/TRAIL GRANTS	\$8,000	\$5,000	\$9,000	
10-27180-003	SPLASH PARK	\$0	\$10,186	\$0	
10-27180-004	TRAIL COORDINATOR WAGES	\$52,080	\$49,759	\$49,225	
10-27180-005	HAINES LAKE PROPERTY (includes insurance)	\$25,000	\$20,176	\$25,000	
10-27180-006	TRAIL PROJECTS	\$16,300	\$16,205	\$6,300	
10-27180-007	TRAIL COORDINATOR TRAVEL	\$3,500	\$3,470	\$4,200	
10-27180-008	RAILBED MAINTENANCE	\$15,000	\$7,079	\$15,000	
10-27180-009	BALANCING ROCK			\$10,000	
10-27195-000	LIGHTHOUSES (includes insurance, grants)	\$9,000	\$5,711	\$7,583	
10-27195-001	POINT PRIM LIGHTHOUSE	\$0	\$66	\$600	
10-27195-002	BOARS HEAD LIGHTHOUSE	\$2,000	\$0	\$7,500	
10-27195-003	BEAR RIVER LIGHTHOUSE	\$0	\$263	\$500	
10-27195-004	BRIER ISLAND LIGHTHOUSE	\$2,500	\$2,163	\$0	
10-27195-005	GRAND PASSAGE LIGHTHOUSE	\$2,500	\$2,097	\$0	
10-27195-006	PETER'S ISLAND LIGHTHOUSE	\$7,500	\$2,097	\$6,351	
10-27410-000	DARC CITIZEN REP EXPENSES	\$500	\$0	\$500	
	TOTAL RECREATION FACILITIES	\$549,961	\$536,034	\$614,546	11.74%
	CULTURAL BUILDINGS & FACILITIES				
	LOCAL LIBRARIES				
10-27251-000	WEYMOUTH LIBRARY CUSTODIAL	\$10,750	\$13,192	\$15,000	
10-27251-001	WEYMOUTH LIBRARY UTILITIES	\$6,000	\$6,354	\$6,600	
10-27251-002	WEYMOUTH LIBRARY INSURANCE	\$2,366	\$2,366	\$2,701	
10-27251-003	WEYMOUTH LIBRARY-OFFICE SUPPLIES/EQUIP	\$2,000	\$172	\$1,500	
10-27251-004	WEYMOUTH LIBRARY REPAIRS	\$3,000	\$2,581	\$3,000	
10-27251-005	WESTPORT LIBRARY OPERATIONS	\$5,500	\$5,500	\$7,000	
10-27251-006	TOWN OF DIGBY LIBRARY OPERATIONS (50%)	\$20,000	\$24,274	\$25,000	
	CULTURAL BUILDINGS & FACILITIES SUBTOTAL	\$49,616	\$54,439	\$60,801	22.54%
	REGIONAL LIBRARY				
10-27252-000	TRANSFER TO REGIONAL LIBRARY	\$61,500	\$61,500	\$58,600	
	TOTAL TRANSFER TO REGIONAL LIBRARY	\$61,500	\$61,500	\$58,600	-4.72%

	OTHER RECREATIONAL & CULTURAL SERVICES	PROPOSED	ACTUAL	PROPOSED	Budget to
	HERITAGE	2024-2025	2024-2025	2025-2026	Prior Budget
					% Change
10-27290-000	HERITAGE PROPERTIES	\$3,000	\$868	\$3,000	
10-27290-001	HERITAGE ADVISORY COMMITTEE EXPENSES	\$500	\$19	\$500	
10-27290-002	SUPPLIES	\$500	\$424	\$500	
10-27290-003	TRAINING & TRAVEL (Rob)	\$1,500	\$911	\$1,500	
10-27290-004	HERITAGE EVENTS	\$500	\$396	\$500	
10-27290-005	HERITAGE PROJECTS	\$10,000	\$5,169	\$10,000	
10-27290-007	FLAGS and FLAGPOLE	\$500	\$1,036	\$1,500	
10-27290-008	HERITAGE & PROGRAM COORDINATOR SALARY	\$67,035	\$68,075	\$71,065	
10-27290-009	REGISTERED HERITAGE PROP/CHRUCH SUBSIDY	\$13,000	\$10,500	\$13,000	
	HERITAGE SUBTOTAL	\$96,535	\$87,398	\$101,565	5.21%
	TOTAL RECREATION & CULTURAL SERV	\$757,612	\$739,371	\$835,512	10.28%
	TOTAL EXPENSES OPERATING FUND	\$9,436,756	\$8,881,433	\$10,053,417	6.53%
	FINANCING AND TRANSFERS	PROPOSED	ACTUAL	PROPOSED	Budget to
		2024-2025	2024-2025	2025-2026	Prior Budget
					% Change
	PRINCIPAL INSTALMENTS				
10-61010-000	DEBENTURE PRINCIPAL	\$69,000	\$69,000	\$69,000	0%
	TOTAL PRINCIPAL INSTALMENTS	\$69,000	\$69,000	\$69,000	0.00%
	TRANSFER TO OPERATING RESERVES				
10-66010-000	DOCTOR RECRUITING RESERVE	\$0	\$0	\$0	
10-66010-008	MUNICIPAL HERITAGE PROPERTY GRANT RESERVE	\$0	\$0	\$0	
10-66010-004	TRAIL/OPEN SPACE RESERVE	\$8,000	\$11,000	\$8,000	
10-66010-009	OPERATING SURPLUS RESERVE	\$50,000	\$60,000	\$0	
	TOTAL TRANSFER TO OPERATING RESERVES	\$58,000	\$71,000	\$8,000	-86.21%
	TRANSFER TO CAPITAL RESERVES				
10-66020-000	TRANS TO CAP RES - CAP MAINT/UPGRADES	\$850,000	\$850,000	\$100,000	
10-66020-000	TRANS TO CAP RES - ASSET MGMT REQUIREMENTS			\$150,000	
10-66020-000	TRANS TO CAP RES - HOUSING RELATED INFRASTR			\$100,000	
10-66020-000	TRANS TO CAP RES - HYDRO			\$95,000	
10-66020-000	TRANS TO CAP RES - STRATEGIC PLANNING PROJECTS			\$129,509	
	TOTAL TRANSFER TO CAPITAL RESERVES	\$850,000	\$850,000	\$574,509	-32.41%
	TOTAL FINANCING AND TRANSFERS	\$977,000	\$990,000	\$651,509	-33.32%
	TOTAL EXPENDITURES	\$10,413,756	\$9,871,433	\$10,704,926	2.80%
	Add back in Education, Housing, Corrections	\$1,969,583	\$1,937,701	\$2,139,259	
		\$12,383,339	\$11,809,134	\$12,844,185	3.72%

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 **\$ 12,844,185** as presented for the fiscal year ending March 31, 2026.

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.

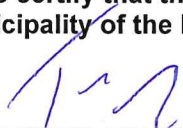
AND FURTHER BE IT RESOLVED that the following area rates pursuant to section 75 (2) be established for the provision of fire protection, street lighting and sidewalk maintenance.

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	10.0 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 27th day of May, 2025.



Tyler Pulley
Chief Administrative Officer
Municipal Clerk