

Municipality of the District of Digby

**Statement of Estimates
For the
Fiscal Year Ending
March 31, 2027**



*Preserving Our Past- Developing Our
Future*

Approved by Council, May 19, 2026

Linda Gregory

Warden Linda Gregory

Tyler Pulley

Tyler Pulley, CAO



Statement of Estimates 2026-2027

Director of Finance Notes

MAY 19, 2026

Attached is the final draft of the 2026-2027 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, 2027.

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.*

STRATEGIC PRIORITIES CHART

April 2026

COUNCIL PRIORITIES

NOW

1. **Biogas Generator Options**
2. **Joint Strategies with the Town of Digby**
3. **Policy Review**
4. **Fire Services**
5. **Kings Transit: Transit Study – Completed**

Next

- **TRANSIT FEEDER SYSTEM**
- **SOLAR PARK RESEARCH**
- **WESTERN REN**

ADVOCACY

- *J-Class Road: Upgrades (Prov)*
- *EMO Requirements: Implications (NSFM)*
- *Highway 101 Improvements: Regional Task Force*
- *RCMP Contract: Cost Implications (NSFM)*
- *Housing Coalition: Task Force*
- *Modern Communication (Build NS)*
- *Service Exchange: Status (NSFM)*

PARTNERS

- *Port Facility Future Plan (Port Association and Town)*
- *Kings Transit*
- *Recreation Facilities (DARC and Town)*
- *Economic Development Strategy (Town)*
- *Industrial Commission: Mandate (Town)*
- *WREN Strategy (WREN and Town)*
- *Shared Services/Modernization (Town)*

Guiding Principles

Pursue Partnerships / Build Relationships
Encourage Community Engagement

Be Environmentally Friendly
Develop Alternative Revenue Sources

Strategic Themes

ECONOMIC RESILIENCE – LIVABLE COMMUNITY - COLLABORATIVE EFFORTS

OPERATIONAL INITIATIVES

CHIEF ADMINISTRATIVE OFFICER

1. Kings Transit - Completed
2. Policy Review (including Sidewalk Policy)
3. Accessibility Plan – Completed
4. Equity and Anti-Racism Plan – Completed
5. By-Law Review (including Sewer By-Law) -- Completed
6. Staff Hiring and Succession Planning
7. Communication

DIRECTOR OF FINANCE

1. Townsuite Data Transfer – Completed
2. Human Resource Policy Review

DIRECTOR OF MUNICIPAL SERVICES

1. Solar Park Research
2. Biogas Generator Options
3. Haines Lake: Enhancements – Completed
4. Fire Services
5. Industrial Commission
6. Asset Management

CAPITAL PROJECTS

- 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 9% in revenues and expenditures from the 2025-2026 estimates.

Tax revenue has seen an increase over last year's budget of 7.91%. The Municipality of the District of Digby has had no tax increases in the past twenty years.

TAX REVENUE	RATES	2026-2027	2025-2026	%
RESIDENTIAL	\$1.30	\$7,938,018	\$7,348,832	8.02%
RESOURCE	\$1.30	\$487,921	\$440,010	10.89%
COMMERCIAL	\$1.85	\$1,131,691	\$1,068,379	5.93%
LESS SEASONAL TOURIST REDUCTION		-\$19,130	-\$17,928	
TOTAL TAX REVENUE		\$9,538,500	\$8,839,293	7.91%

BUDGET HIGHLIGHTS

Some of the highlights are:

- **Maintaining a healthy and natural environment**
 - Support of Digby Area Recreation Commission programs & facilities
 - Climate Change Municipal Strategy
 - Upgrades to recreation property at Haines Lake, Lighthouses, Balancing Rock and Railbed trails
 - Water voucher program
- **Having well maintained infrastructure and facilities that meet community needs and allow growth and development for prosperity;**
 - Improvements to be made to the Airport Property
 - Improvements to be made to the Municipal Office
- **Building a strong and vibrant community by attracting, supporting and retaining businesses and residents;**
 - Investment in Digby Industrial Park
 - Funding partner with Western Regional Enterprise Network
 - Funding 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 Tidal 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 (increase in 26/27 from 1% of revenues to 1.5%)
 - Increased support for Fire Departments which includes a new fire training facility, enhanced training program and increased funding
- **Being a fiscally sustainable government focused on strategic decision-making, transparency and inclusiveness.**
 - Maintained tax rates for the last 20 years
 - Posting of Councillor expenses on Municipal Web Site
 - Updated Strategic Plan in April 2026
 - Less reliance on tax revenue by finding other sources of revenue
 - Prioritizing asset management and long-term planning

ASSESSMENT 2026-2027 As of January, 2026		2026-2027	2025-2026	% CHANGE
RESIDENTIAL ASSESSMENT-MARKET VALUE	5651	\$887,001,000	\$811,546,800	9.30%
LESS CAPPED ADJUSTMENT @ 2025-4211 capped properties	4299	-\$275,884,200	-\$245,752,000	12.26%
RESIDENTIAL-CAPPED VALUE	76.08%	\$611,116,800	\$565,794,800	8.01%
Estimate for Loss on Appeal		-\$500,000	-\$500,000	
NET TAXABLE RESIDENTIAL		\$610,616,800	\$565,294,800	8.02%
NUMBER OF TAXABLE DWELLING UNITS	4720			
NUMBER OF TAXABLE DWELLING UNITS 2025 = 4678				
RESIDENTIAL TAX RATE	\$1.30			
AVERAGE RESIDENTIAL TAXABLE ASSESSED VALUE		\$129,474	\$120,948	
AVERAGE RESIDENTIAL TAX BURDEN		\$1,683	\$1,572	
RESOURCE ASSESSMENT-MARKET VALUE		\$45,209,100	\$38,965,100	16.02%
LESS CAPPED ADJUSTMENT	1722	-\$7,676,700	-\$5,118,200	49.99%
RESOURCE-CAPPED VALUE		\$37,532,400	\$33,846,900	10.89%
COMMERCIAL ASSESSMENT	371	\$65,708,700	\$62,026,500	5.94%
LESS ESTIMATE FOR LOSS ON APPEAL		-\$400,000	-\$400,000	
LESS SEASONAL REDUCTION	10	-\$1,034,050	-\$969,075	6.70%
NET COMMERCIAL		\$64,274,650	\$60,657,425	5.96%
TOTAL TAXABLE ASSESSMENT		\$712,423,850	\$659,799,125	7.98%

TAX RATES	
RESIDENTIAL	\$1.30
COMMERCIAL	\$1.85

TAX REVENUE	RATES	2026-2027	2025-2026	%
RESIDENTIAL	\$1.30	\$7,938,018	\$7,348,832	8.02%
RESOURCE	\$1.30	\$487,921	\$440,010	10.89%
COMMERCIAL	1.85	\$1,208,211	\$1,140,090	5.98%
LESS SEASONAL TOURIST REDUCTION		-\$19,130	-\$17,928	
		\$1,189,081	\$1,122,162	5.96%
TOTAL TAX REVENUE	Additional Revenue	\$9,615,021	\$8,911,004	7.90%
		\$704,016		

STATEMENT OF ESTIMATES
SUMMARY
FISCAL YEAR ENDING
MARCH 31, 2027

REVENUE	APPROVED BUDGET 2025-2026	Unaudited ACTUAL 2025-2026	PROPOSED BUDGET 2026-2027	BUDGET to PRIOR BUDGET % CHANGE	BUDGET to ACTUALS % CHANGE	% of TOTAL BUDGET
TAXATION REVENUE	\$7,775,759	\$7,781,919	\$8,464,013	8.85%	8.77%	76.31%
GRANTS IN LIEU OF TAXES	\$163,591	\$163,919	\$174,352	6.58%	6.36%	1.24%
SERVICES PROVIDED TO OTHER C	\$113,396	\$103,841	\$101,552	-10.44%	-2.20%	0.73%
SALES OF SERVICES	\$215,282	\$227,172	\$450,255	109.15%	98.20%	3.21%
OTHER REVENUE FROM OWN SC	\$922,542	\$1,010,400	\$824,980	-10.58%	-18.35%	5.89%
UNCONDITIONAL TRANSFERS-OT	\$1,268,107	\$1,274,176	\$1,300,897	2.59%	2.10%	9.29%
CONDITIONAL TRANSFERS-OTHE	\$156,300	\$91,781	\$67,921	-56.54%	-26.00%	0.48%
TOTAL REVENUE FROM OPERAT	\$10,614,977	\$10,653,208	\$11,383,970	7.24%	6.86%	97.16%
TRANSFERS FROM OWN FUNDS	\$89,951	\$80,854	\$398,184	342.67%	392.47%	2.84%
TOTAL REVENUE	\$10,704,928	\$10,734,062	\$11,782,154	10.06%	9.76%	100.00%
Add back Education, Housing, Co	\$2,139,259	\$2,139,259	\$2,224,595			
TOTAL REVENUE	\$12,844,187	\$12,873,321	\$14,006,749	9.05%	8.80%	
EXPENDITURES	BUDGET 2025-2026	Unaudited ACTUAL 2025-2026	PROPOSED BUDGET 2026-2027	BUDGET to PRIOR BUDGET % CHANGE	BUDGET to ACTUALS % CHANGE	% of TOTAL BUDGET
GENERAL GOVERNMENT SERVICE	\$2,395,354	\$2,183,121	\$2,596,759	8.41%	15.93%	18.54%
PROTECTIVE SERVICES	\$3,568,980	\$3,592,495	\$3,993,791	11.90%	10.05%	28.51%
TRANSPORTATION SERVICES	\$933,462	\$859,465	\$1,070,776	14.71%	19.73%	7.64%
ENVIRONMENTAL HEALTH SERVI	\$1,688,727	\$1,662,725	\$1,710,271	1.28%	2.78%	12.21%
ENVIRONMENTAL DEVELOPMEN	\$631,384	\$423,159	\$816,002	29.24%	48.14%	5.83%
RECREATION & CULTURAL SERVI	\$835,512	\$804,075	\$922,523	10.41%	12.84%	6.59%
EDUCATION	\$2,139,259	\$2,139,259	\$2,224,595	3.99%	3.84%	15.88%
TOTAL OPERATING EXPENDITUR	\$12,192,678	\$11,664,299	\$13,334,716	9.37%	12.53%	95.20%
FINANCING AND TRANSFERS	\$651,509	\$676,509	\$672,033	3.15%	-0.67%	4.80%
TOTAL EXPENDITURES	\$12,844,187	\$12,340,808	\$14,006,749	9.05%	11.89%	100.00%
SURPLUS (DEFICIT)	\$0	\$532,513	\$0			
		Unaudited				



2026-2027 BUDGET SUMMARY – REVENUES \$ 14,006,749

	Budget 2025-2026	Actual 2025-2026 Unaudited	Proposed 2026-2027	% Change from Prior Budget
Taxation	\$ 7,775,759	\$ 7,781,919	\$ 8,464,013	8.85%
Grants in Lieu of Taxes	\$ 163,591	\$ 163,919	\$ 174,352	6.58%
Services Provided Other Governments	\$ 113,396	\$ 103,841	\$ 101,552	-10.44%
Sales of Services	\$ 215,282	\$ 227,172	\$ 450,255	109.15%
Revenue from Own Sources	\$ 922,542	\$ 1,010,400	\$ 824,980	-10.58%
Unconditional Transfers-Other Governments	\$ 1,268,107	\$ 1,274,176	\$1,300,897	2.59%
Conditional Transfers-Other Governments	\$ 156,300	\$ 91,781	\$ 67,921	-56.54%
Transfers from Own Funds	\$ 89,951	\$ 80,854	\$ 398,184	342.67%

REVENUES

2026-2027 Operational Budget Highlights - Revenues

TAX REVENUE	
PROPOSED BUDGET \$ 8,464,013	2025-2026 BUDGET \$ 7,775,759 2025-2026 ACTUAL \$ 7,781,919 BUDGET VARIANCE \$ 6,160 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 7.91% ✓ CAPP rate set at 2.6% (1.5% last year) ✓ Residential Tax Rate \$ 1.30 ✓ Commercial Tax Rate \$ 1.85 ✓ Unified sewer rate \$300/year for connected service, \$150/year for frontage and \$150 one-time connection fee ✓ Deed Transfer Tax decreasing

GRANTS IN LIEU OF TAXES	
PROPOSED BUDGET \$ 174,352	2025-2026 BUDGET \$ 163,591 2025-2026 ACTUAL \$ 163,919 BUDGET VARIANCE \$ 328 over
<ul style="list-style-type: none"> ➤ Federal Grant in Lieu ➤ Provincial Grant in Lieu ➤ Provincial Forest Acreage 	

SERVICES PROVIDED TO OTHER GOVERNMENTS

PROPOSED BUDGET \$101,552	2025-2026 BUDGET \$ 113,396 2025-2026 ACTUAL \$ <u>103,841</u> BUDGET VARIANCE - \$ 9,555 under
<ul style="list-style-type: none"> ➤ Anna Co -Wastewater Treatment ➤ Town of Digby <ul style="list-style-type: none"> - Building Inspection - Dog Control 	<ul style="list-style-type: none"> ✓ Intermunicipal Agreements

SALES OF SERVICE

PROPOSED BUDGET \$ 450,255	2025-2026 BUDGET \$ 215,282 2025-2026 ACTUAL \$ <u>227,172</u> BUDGET VARIANCE \$ 11,890 over
<ul style="list-style-type: none"> ➤ Tax Certificates ➤ Dispatch Services ➤ Airport Revenue ➤ EPR 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 \$824,980	2025-2026 BUDGET \$922,542 2025-2026 ACTUAL \$ <u>1,010,400</u> BUDGET VARIANCE \$ 87,858 over
<ul style="list-style-type: none"> ➤ Licenses & Permits ➤ Municipal Fines ➤ Income on Investments ➤ Interest on Outstanding Taxes ➤ Wind Turbine (Partial Year) ➤ Subdivision & Planning Fees ➤ Commercial Garbage Fees ➤ Marketing Levy 	<ul style="list-style-type: none"> ✓ Decrease in interest on bank deposits with prime interest dropping

UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS

PROPOSED BUDGET \$1,300,897	2025-2026 BUDGET \$ 1,268,107 2025-2026 ACTUAL \$ <u>1,274,176</u> BUDGET VARIANCE \$ 6,069 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 \$ 67,921	2025-2026 BUDGET \$ 156,300 2025-2026 ACTUAL \$ <u>91,781</u> BUDGET VARIANCE \$ 64,519 under
<ul style="list-style-type: none"> ➤ Project Funding 	<ul style="list-style-type: none"> ✓ Trails Funding <ul style="list-style-type: none"> ○ Rail Bed ○ Balancing Rock

TRANSFERS FROM OWN FUNDS/RESERVES

PROPOSED BUDGET \$ 398,184	2025-2026 BUDGET \$ 89,951 2025-2026 ACTUAL \$ <u>80,854</u> Budget Variance \$ 9,097 under
<ul style="list-style-type: none"> ✓ Operating Reserve ✓ Lighthouse Reserve ✓ Gas Tax Reserve 	<ul style="list-style-type: none"> ✓ \$5,000 transfer from operating reserve (To fund 25/26 Community Grant Commitment) ✓ \$20,000 transfer from operating reserve (Deferred Haines Lake Waterfront Project) ✓ \$19,814 Splash Park commitment ✓ \$53,370 transfer for Lighthouses (Boars Head and Peter's Island) ✓ \$300,000 Transfer from Gas Tax for Weymouth Sidewalk project

2026-2027 BUDGET SUMMARY – EXPENDITURES \$ 14,006,749

	Budget 2025-2026	Actual 2025-2026 Unaudited	Proposed 2026-2027	% Change from Budget
General Government Services	\$ 2,395,354	\$ 2,181,764	\$ 2,596,759	8.41%
Protective Services	\$ 3,568,980	\$ 3,592,495	\$ 3,993,791	11.90%
Transportation Services	\$ 933,462	\$ 859,465	\$ 1,070,776	14.71%
Environmental Health Services	\$ 1,688,727	\$ 1,662,725	\$ 1,710,271	1.28%
Environmental Development Services	\$ 631,384	\$ 423,159	\$ 816,002	29.24%
Recreation & Culture Services	\$ 835,512	\$ 804,075	\$ 922,523	10.41%
Education	\$ 2,139,259	\$ 2,139,259	\$ 2,224,595	3.99%
Financing & Transfers	\$ 651,509	\$ 676,509	\$ 672,033	3.15%

EXPENDITURES

Operational Budget Highlights - Expenditures

GENERAL GOVERNMENT SERVICES

PROPOSED BUDGET \$ 2,596,759	2025-2026 BUDGET \$ 2,395,354 2025-2026 ACTUAL \$ <u>2,181,764</u> Budget Variance \$ 213,590 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 2.1% and wage increases ✓ Increase in health premiums ✓ Low income Tax rebate of \$ 350 – 600 for families whose income does not exceed \$ 34,000 ✓ Assessment Services increased by 7%

PROTECTIVE SERVICES

PROPOSED BUDGET \$ 3,993,791	2025-2026 BUDGET \$ 3,568,980 2025-2026 ACTUAL \$ <u>3,592,495</u> Budget Variance \$ 23,515 over
<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 increase of 5% ✓ WCB Coverage being provided to all Volunteer Fire Departments ✓ 60% Insurance for Fire Departments ✓ Full time Fire Services Coordinator ✓ Fire Services Modernization Transition Budget ✓ Water Voucher Program

TRANSPORTATION SERVICES

PROPOSED BUDGET \$ 1,070,776	2025-2026 BUDGET \$ 933,462 2025-2026 ACTUAL \$ <u>859,465</u> Budget Variance \$ 73,997 under
<ul style="list-style-type: none"> ➤ Public Works Salaries ➤ Road Transport ➤ Street Lights ➤ Airport Expenditures ➤ Dispatch Expenditures ➤ Public Transit <ul style="list-style-type: none"> - Tidal Transit - Transport de Clare 	<ul style="list-style-type: none"> ✓ Cost of living 2.1% and wage increases ✓ Town of Digby doing our snow & ice removal ✓ IAP (Instrument Approach Procedure)

ENVIRONMENTAL HEALTH SERVICES

PROPOSED BUDGET \$ 1,710,271	2025-2026 BUDGET \$ 1,688,727 2025-2026 ACTUAL \$ <u>1,662,725</u> Budget Variance \$ 26,002 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 2.1% and wage increases ✓ Garbage Contract - 6% Increase

ENVIRONMENTAL DEVELOPMENT SERVICES

PROPOSED BUDGET \$ 816,002	2025-2026 BUDGET \$ 631,384 2025-2026 ACTUAL \$ <u>423,159</u> Budget Variance \$ 208,225 under
<ul style="list-style-type: none"> ➤ Planning & Development ➤ Economic Development (WREN, economic development projects, DDA)-Tourism ➤ Renewable Energy Consulting Services ➤ Renewable Energy Projects ➤ Municipal Marketing & Events ➤ Wind Turbine Operating/Decommissioning Expenses 	<ul style="list-style-type: none"> ✓ EV Charging expenses ✓ Doctor Recruiting Initiative ✓ Marketing Levy ✓ Renewable Energy Projects <ul style="list-style-type: none"> ○ Climate Change Mitigation and Adaptation Plan

RECREATION AND CULTURAL SERVICES

PROPOSED BUDGET \$ 922,523	2025-2026 BUDGET \$ 835,512 2025-2026 ACTUAL \$ <u>804,075</u> Budget Variance \$ 31,437 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 decrease in Digby Area Recreation Commission budget ✓ Splash Park project completion ✓ Trails Projects: <ul style="list-style-type: none"> ○ Rail Bed ○ Balancing Rock ✓ \$53,370 transfer for Lighthouses (Boars Head and Peter's Island) ✓ Registered Heritage Church Grant Program (Year 5 of 5) ✓ Haines Lake Waterfront Project

EDUCATION

EDUCATION	
PROPOSED BUDGET \$ 2,224,595	2025-2026 BUDGET \$ 2,139,259 2025-2026 ACTUAL \$ <u>2,139,259</u>
➤ Tri-County Regional School Board	✓ 4% Increase

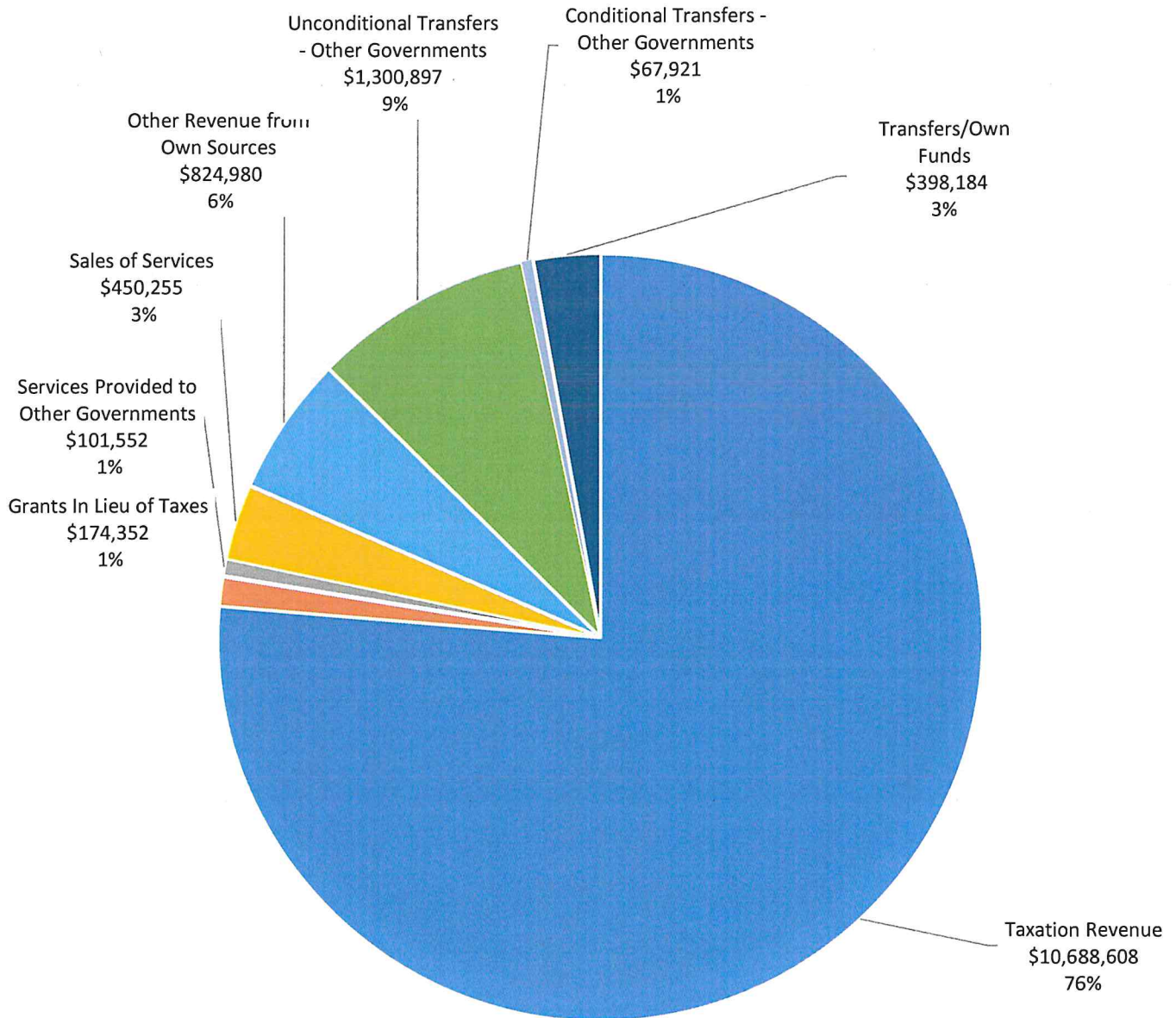
FINANCING AND TRANSFERS

FINANCING AND TRANSFERS	
PROPOSED BUDGET \$ 672,033	2025-2026 BUDGET \$ 651,509 2025-2026 ACTUAL \$ <u>676,509</u> Budget Variance \$ 25,000 over
➤ Debenture Principal Payments ➤ Transfer to Capital Reserves ➤ Trail/Open Space Reserve	✓ Debenture Principal \$ 69,000 (Final payment) ✓ \$155,000 transfer - Capital Reserves ✓ \$140,033 transfer - Asset Management Requirements ✓ \$100,000 transfer – Housing related infrastructure ✓ \$100,000 transfer – Hydro Reserve ✓ \$100,000 transfer – Strategic Planning Projects ✓ \$8,000 transfer to Trail/Open Space Reserve



BUDGET OVERVIEW

Revenues

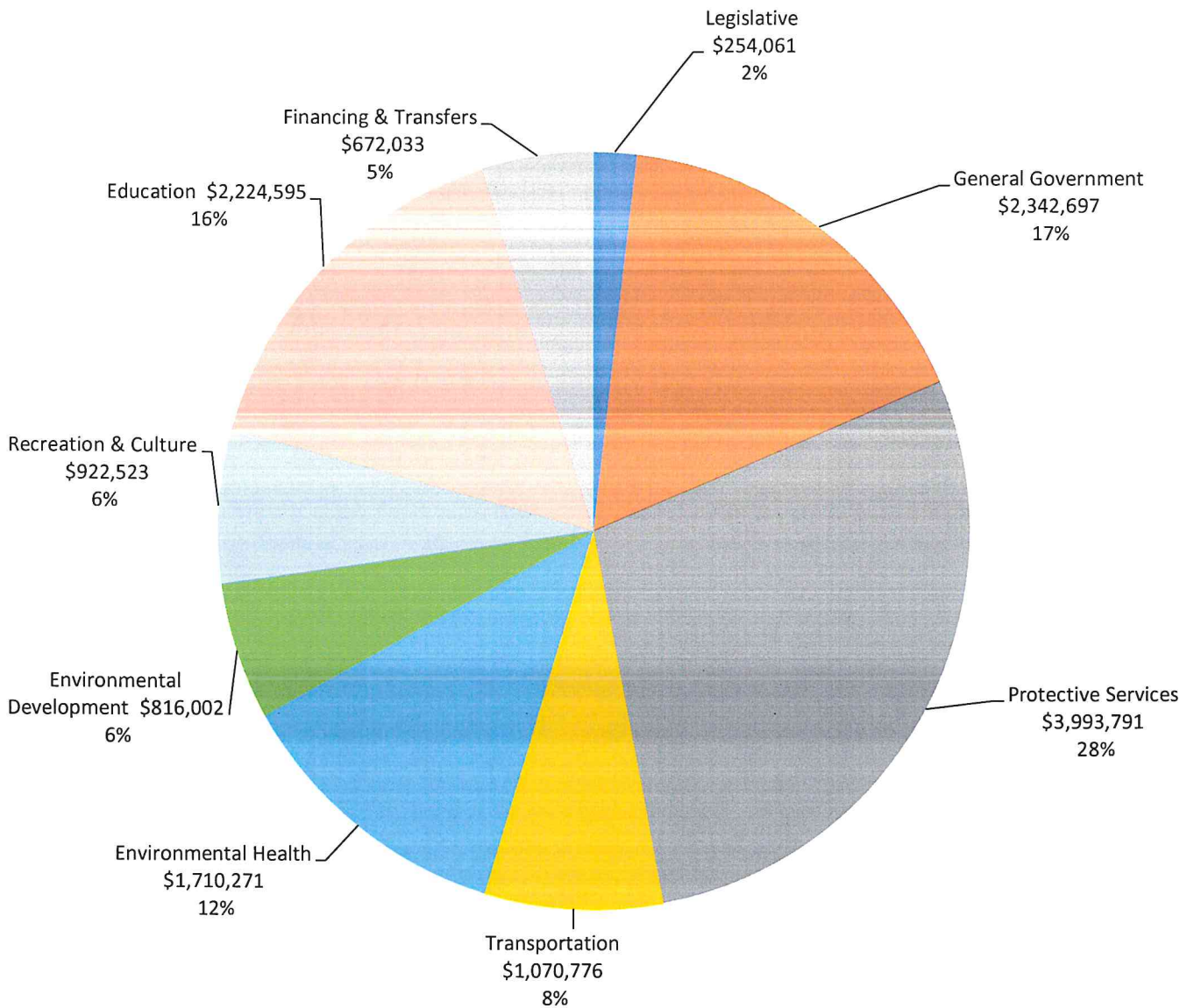




BUDGET OVERVIEW

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

Expenditures

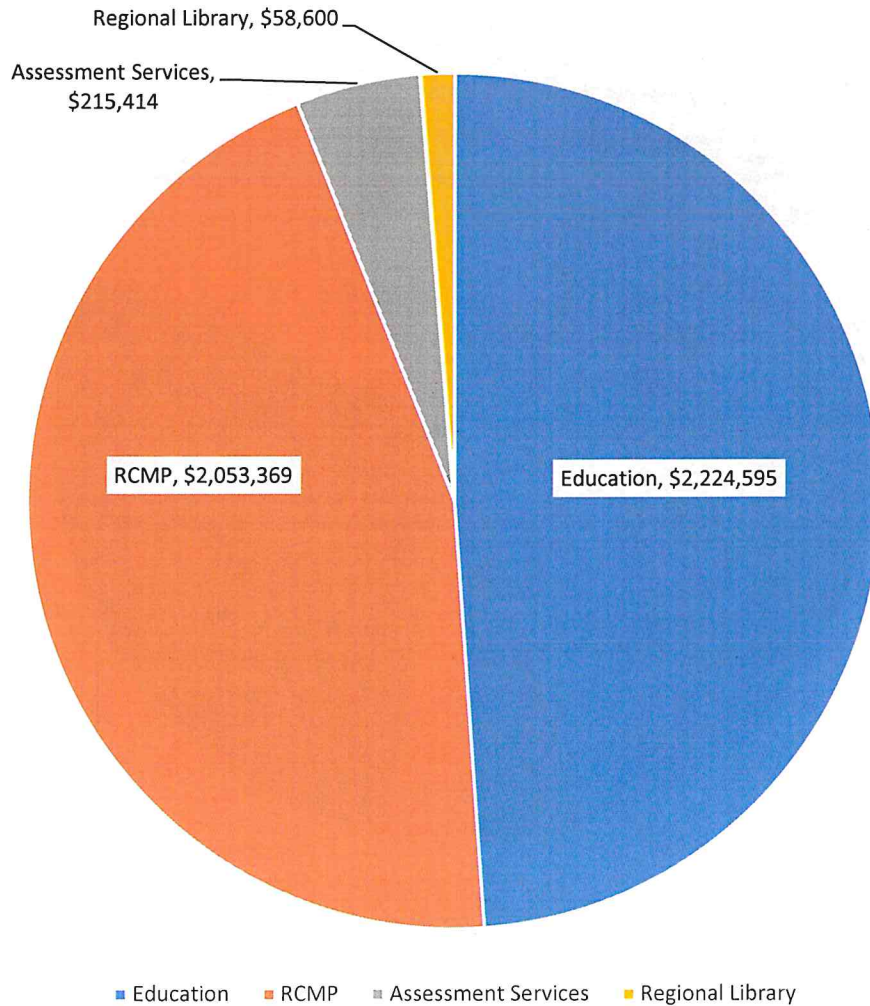




BUDGET OVERVIEW

MANDATORY EXPENSES-PROVINCIAL SERVICES - \$ 4,551,978
32% Total Expenditures

Mandatory Expenses



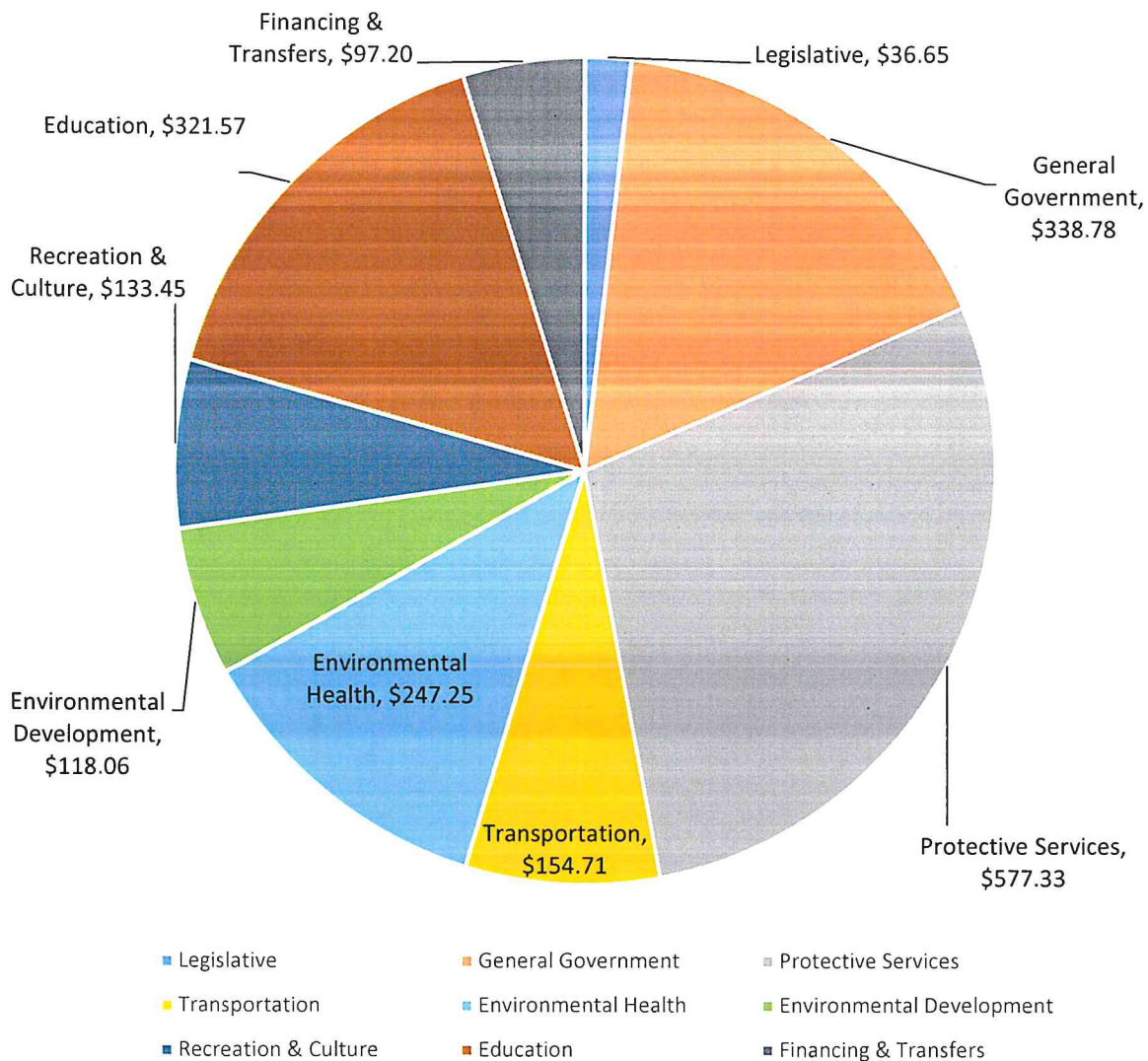


How Tax Dollars Are Spent:

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



2026-2027 OPERATING BUDGET REVENUES				New budget #'s in Red	
<i>PROPERTY TAXES and PAYMENTS IN LIEU OF TAXES</i>		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	BUDGET to PRIOR BUDGET
ASSESSABLE PROPERTY			Unaudited		% CHANGE
RESIDENTIAL					
10-11110-000	RESIDENTIAL PROPERTY	\$7,348,832	\$7,358,372	\$7,938,018	8.02%
COMMERCIAL					
10-11121-000	COMMERCIAL PROPERTY	\$1,068,379	\$1,075,163	\$1,131,691	5.93%
10-21241-002	LESS SEASONAL TOURIST REDUCTION	-\$17,928	-\$17,928	-\$19,130	6.70%
10-11122-000	SEASONAL BUSINESS ASSESSMENT	\$71,712	\$71,712	\$76,520	
10-11154-000	FOREST > 50 000 ACRES	\$31,928	\$31,886	\$31,854	
	SUBTOTAL	\$1,154,091	\$1,160,833	\$1,220,935	5.79%
RESOURCE					
10-11151-000	RESOURCE TAXABLE ASSESSMENTS	\$440,010	\$435,010	\$487,921	10.89%
10-11153-000	FOREST < 50 000 ACRES	\$22,047	\$21,971	\$21,551	
	SUBTOTAL	\$462,057	\$456,981	\$509,472	10.26%
OTHER ASSESSABLE PROPERTY TAXES					
10-11152-000	RECREATION PROPERTY TAX TX04	\$2,599	\$2,599	\$2,599	
10-12340-000	WIND FARM - DEPT OF ENERGY	\$2,199	\$2,199	\$2,221	
10-16286-000	FARM ACREAGE GRANT	\$18,776	\$18,776	\$18,748	
10-12350-000	CONSERVATION PROPERTY TAX EXEMPTION	\$7,600	\$7,414	\$7,500	
	SUBTOTAL	\$31,174	\$30,988	\$31,068	-0.34%
SPECIAL TAX AGREEMENTS					
10-11420-000	BASED ON REVENUE-BELL	\$36,771	\$36,771	\$35,747	
10-11920-000	WIND TURBINE TAXES-DEVELOPER	\$204,485	\$202,485	\$206,520	
	SUBTOTAL	\$241,256	\$239,256	\$242,267	0.42%
	SUBTOTAL ASSESSABLE PROPERTY	\$9,237,410	\$9,246,430	\$9,941,760	7.62%

		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	BUDGET to PRIOR BUDGET
<u>OTHER RATES, CHARGES and ASSESSMENTS</u>					% CHANGE
AREA RATES					
10-11180-000	SIDEWALK MAINT-CONWAY/Mt. PLEASANT	\$12,555	\$12,555	\$13,003	
10-11190-000	PROTECT SERVICES-FIRE	\$1,575	\$1,630	\$1,605	
10-11191-000	TRANS SERVICE-STREET LIGHTS	\$105,432	\$105,629	\$105,432	
	SUBTOTAL	\$119,562	\$119,814	\$120,040	0.40%
10-14400-000	SEWER RATES	\$219,304	\$218,328	\$311,955	42.25%
10-15700-000	RATES COLLECTED FOR VILLAGES	\$344,546	\$344,833	\$376,766	9.35%
	RATES COLLECTED FOR FIRE DEPARTMENTS				
10-11190-001	DIGBY NECK FIRE RATE	\$40,053	\$40,080	\$43,553	
10-11190-002	SMITH'S COVE FIRE RATE	\$38,880	\$38,966	\$41,473	
10-11190-003	FREEMPORT FIRE RATE	\$11,050	\$10,991	\$11,735	
10-11190-004	TIVERTON FIRE RATE	\$7,372	\$7,371	\$7,907	
10-11190-005	WESTPORT FIRE RATE	\$9,222	\$9,227	\$9,605	
10-11190-006	BRIGHTON BARTON FIRE RATE	\$76,814	\$76,580	\$84,508	
10-11190-007	PLYMPTON FIRE RATE	\$24,826	\$24,850	\$26,891	
10-11190-008	WEYMOUTH FIRE RATE	\$85,302	\$86,463	\$91,609	
10-11190-009	BEAR RIVER FIRE RATE	\$19,126	\$19,195	\$20,351	
10-11190-010	DIGBY FIRE RATE	\$93,836	\$93,904	\$101,320	
10-11190-011	SOUTHVILLE FIRE RATE	\$15,944	\$15,977	\$17,331	
	SUBTOTAL	\$422,425	\$423,604	\$456,282	8.01%
TOTAL RATES COLLECTED FOR OTHER AGENCIES		\$766,971	\$768,437	\$833,047	8.62%

		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	BUDGET to PRIOR BUDGET % CHANGE
LESS: TRANSMISSION OF REVENUE COLLECTED					
10-15750-000	LESS: TRANSFER OF REV TO VILLAGES	-\$339,252	-\$336,657	-\$371,038	9.37%
	LESS: TRANSFER OF REV TO FIRE DEPTS				
10-22490-000	DIGBY NECK FIRE PREVENTION	-\$39,251	-\$39,251	-\$42,682	
10-22490-001	FREEPORT FIRE DEPARTMENT	-\$10,829	-\$10,829	-\$11,500	
10-22490-002	SMITH'S COVE FIRE DEPARTMENT	-\$38,102	-\$38,102	-\$40,643	
10-22490-003	TIVERTON FIRE DEPARTMENT	-\$7,225	-\$7,225	-\$7,748	
10-22490-004	WESTPORT FIRE DEPARTMENT	-\$9,038	-\$9,038	-\$9,413	
10-22490-005	BRIGHTON BARTON FIRE DEPARTMENT	-\$75,277	-\$75,277	-\$82,817	
10-22490-006	PLYMPTON FIRE DEPARTMENT	-\$24,329	-\$24,329	-\$26,353	
10-22490-007	WEYMOUTH FIRE DEPARTMENT	-\$83,596	-\$83,596	-\$89,777	
10-22490-008	BEAR RIVER FIRE DEPARTMENT	-\$18,744	-\$18,744	-\$19,944	
10-22490-009	DIGBY FIRE DEPARTMENT	-\$91,960	-\$91,959	-\$99,294	
10-22490-010	SOUTHVILLE FIRE DEPARTMENT	-\$15,626	-\$15,626	-\$16,984	
	TOTAL TRANSFERS TO FIRE DEPARTMENTS	-\$413,977	-\$413,976	-\$447,156	8.01%
TOTAL RATES TRANSFERED FOR OTHER AGENCIES		-\$753,229	-\$750,633	-\$818,194	8.62%
OTHER TAXES					
10-11910-000	DEED TRANSFER TAX	\$325,000	\$318,802	\$300,000	-7.69%
EXPENDITURES AS A REDUCTION OF TAX REVENUE					
10-28000-000	TRI COUNTY REGIONAL SCHOOL BOARD	-\$2,139,259	-\$2,139,259	-\$2,224,595	
	SUBTOTAL	-\$2,139,259	-\$2,139,259	-\$2,224,595	3.99%
NET PROPERTY TAXES		\$7,775,759	\$7,781,919	\$8,464,013	8.85%

		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	BUDGET to PRIOR BUDGET % CHANGE
GRANTS IN LIEU OF TAXES					
FEDERAL GOVERNMENT					
10-12210-000	FEDERAL GOVERNMENT	\$13,500	\$13,912	\$15,000	
10-12220-000	FEDERAL GOVERNMENT AGENCIES (CAN POST)	\$10,223	\$10,269	\$10,498	
	SUBTOTAL	\$23,723	\$24,181	\$25,498	7.48%
PROVINCIAL GOVERNMENT					
10-12310-000	PROV PROP & SUPPORT INST.	\$77,718	\$77,718	\$86,704	
10-12320-000	CROWN TIMBER LANDS	\$62,150	\$62,020	\$62,150	
	SUBTOTAL	\$139,868	\$139,738	\$148,854	6.42%
	TOTAL GRANTS IN LIEU OF TAXES	\$163,591	\$163,919	\$174,352	6.58%
SERVICES PROVIDED TO OTHER GOV'TS					
10-13300-000	ANNAPOLIS COUNTY -BEAR RIVER SEWER	\$54,061	\$54,061	\$57,307	
10-13300-002	TOWN OF DIGBY - TRANSIT FEE	\$10,000	\$2,500	\$0	
10-13300-003	TOWN OF DIGBY INSPECTION SERVICES	\$39,735	\$39,735	\$40,569	
10-13300-006	TOWN OF DIGBY DOG CONTROL SERVICES	\$3,600	\$3,600	\$3,676	
10-13300-007	MUN OF CLARE MOU WWTP	\$4,800	\$3,026	\$0	
10-13300-008	MUN OF CLARE WWTP MILEAGE RECOVERY	\$1,200	\$919	\$0	
	TOTAL SERVICES PROVIDED TO OTHER GOV'T	\$113,396	\$103,841	\$101,552	-10.44%

		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	BUDGET to PRIOR BUDGET % CHANGE
SALES OF SERVICE					
GENERAL GOVERNMENT					
10-14100-000	TAX CERTIFICATES	\$1,000	\$950	\$1,000	0.00%
PROTECTIVE SERVICES					
10-14200-004	DISPATCH-CLARE FIRE DEPARTMENTS	\$32,146	\$32,146	\$29,175	
10-14200-005	DISPATCH-ARGYLE FIRE DEPARTMENTS	\$27,384	\$27,384	\$25,528	
10-14200-006	DISPATCH-MUN OF YARMOUTH FIRE DEPTS	\$16,668	\$16,669	\$17,019	
10-14200-007	DISPATCH-TOWN OF YARMOUTH FIRE DEPT	\$9,525	\$9,525	\$8,509	
	SUBTOTAL	\$85,723	\$85,724	\$80,231	-6.41%
TRANSPORTATION SERVICES-OTHER					
	AIRPORT REVENUE				
10-14302-000	AVGAS 100 SALES	\$30,000	\$21,088	\$25,000	
10-14302-001	JET FUEL SALES	\$31,000	\$34,017	\$0	
10-14302-002	AVOIL SALES	\$100	\$65	\$65	
10-14302-003	TIEDOWN FEES	\$200	\$216	\$200	
10-14302-004	HANGAR RENT	\$2,759	\$2,759	\$2,759	
10-14302-005	USER FEES	\$4,500	\$2,700	\$1,000	
	SUBTOTAL	\$68,559	\$60,845	\$29,024	-57.67%
ENVIRONMENTAL HEALTH					
10-14302-010	EPR REVENUE	\$60,000	\$79,653	\$340,000	
	SUBTOTAL	\$60,000	\$79,653	\$340,000	
	TOTAL SALES OF SERVICE	\$215,282	\$227,172	\$450,255	109.15%

		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	BUDGET to PRIOR BUDGET % CHANGE
OTHER REVENUE FROM OWN SOURCES					
LICENSES & PERMITS					
10-15100-000	BUILDING PERMITS	\$17,000	\$14,529	\$15,000	
10-15100-001	DOG LICENSE FEE	\$100	\$90	\$100	
	SUBTOTAL	\$17,100	\$14,619	\$15,100	-11.70%
MUNICIPAL FINES/FEES					
10-15200-000	PROVINCIAL COURT	\$30,000	\$21,233	\$25,000	
10-15200-001	DOG POUND IMPOUNDING FEES	\$50	\$0	\$50	
10-15200-002	MARKETING LEVY	\$65,000	\$40,488	\$45,000	
	SUBTOTAL	\$95,050	\$61,721	\$70,050	-26.30%
RETURN ON INVESTMENTS					
10-15500-000	INTEREST ON AGREEMENTS	\$9,692	\$9,692	\$6,630	
10-15500-001	INTEREST ON BANK DEPOSITS	\$315,000	\$362,779	\$350,000	
	SUBTOTAL	\$324,692	\$372,471	\$356,630	9.84%
PENALTIES & INTEREST ON TAXES					
10-15600-000	INTEREST ON TAXES	\$165,000	\$211,465	\$190,000	
10-15600-001	PACE PROGRAM INTEREST	\$4,200	\$3,816	\$4,200	
	SUBTOTAL	\$169,200	\$215,281	\$194,200	14.78%
OTHER REVENUE FROM OWN SOURCES					
10-15900-000	SUBDIVISION & PLANNING FEES	\$13,000	\$11,700	\$11,000	
10-15900-001	WEYMOUTH LIBRARY RENTAL	\$2,500	\$2,260	\$2,500	
10-15900-002	OTHER REVENUE	\$15,000	\$17,387	\$15,000	
10-15900-005	PUBLIC DROP-OFF FEES	\$6,000	\$11,517	\$10,000	
10-15900-006	COMMERCIAL GARBAGE FEES	\$125,000	\$115,720	\$120,000	
10-11940-000	FOREIGN EXCHANGE	\$5,000	\$5,768	\$5,500	
10-15900-007	PENNY VARIANCE	\$0	\$0	\$0	
10-15900-009	MT PLEASANT WIND TURBINE REVENUE	\$150,000	\$181,956	\$25,000	
	SUBTOTAL	\$316,500	\$346,308	\$189,000	
	TOTAL OTHER REV FROM OWN SOURCES	\$922,542	\$1,010,400	\$824,980	-10.58%

		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	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	\$912,991	\$912,991	\$942,781	
10-11431-000	NS POWER INC- HST OFFSET	\$14,000	\$14,136	\$14,000	
SUBTOTAL					
10-16291-000	DIVERT NOVA SCOTIA	\$4,500	\$10,497	\$7,500	
10-16299-000	OTHER-911 RECOVERY FEE	\$3,000	\$2,936	\$3,000	
SUBTOTAL		\$7,500	\$13,433	\$10,500	
TOTAL UNCONDITIONAL TRANSFERS FROM OTH GOVN'TS		\$1,268,107	\$1,274,176	\$1,300,897	2.59%
		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	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	\$150,000	\$67,500	\$0	
10-17500-004	TRAIL PROJECT FUNDING	\$6,300	\$6,300	\$26,460	
10-17500-007	SPECIAL PROJECT FUNDING	\$0	\$17,981	\$41,461	
TOTAL CONDITIONAL TRANSFERS		\$156,300	\$91,781	\$67,921	-56.54%
TOTAL REVENUE-OPERATING FUND		\$10,614,977	\$10,653,208	\$11,383,970	7.24%

TRANSFERS FROM OWN FUNDS		BUDGET	ACTUAL	PROPOSED	BUDGET to
FROM OPERATING RESERVES		2025-2026	2025-2026	2026-2027	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	\$0	
<i>10-19250-000</i>	TRANS FR TRAIL RESERVE	\$0	\$0	\$0	
<i>10-19255-000</i>	TRANS FR OPERATING RESERVE	\$10,000	\$15,500	\$44,814	
<i>10-19270-000</i>	TRANS FR HERITAGE PROPERTY RESERVE	\$0	\$0	\$0	
<i>10-19290-000</i>	TRANSFER FR LIGHTHOUSE RESERVE	\$14,951	\$354	\$53,370	
<i>10-19300-000</i>	TRANSFER FR GAS TAX RESERVE	\$65,000	\$65,000	\$300,000	
	TOTAL TRANSFERS OWN FUNDS	\$89,951	\$80,854	\$398,184	342.67%
	TOTAL REVENUE	\$10,704,928	\$10,734,062	\$11,782,154	10.06%
	Add back in Education, Housing, Corrections	\$2,139,259	\$2,139,259	\$2,224,595	
		\$12,844,187	\$12,873,321	\$14,006,749	9.05%

2026-2027 OPERATING BUDGET					
EXPENDITURES					
<u>GENERAL GOVERNMENT SERVICES</u>		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	Budget to Prior Budget % Change
			Unaudited		
LEGISLATIVE					
10-21111-000	WARDEN REMUNERATION	\$46,151	\$46,151	\$47,120	
10-21112-001	WARDEN GREGORY EXPENSES	\$17,000	\$13,663	\$17,000	
10-21131-000	COUNCIL REMUNERATION	\$127,347	\$127,348	\$130,021	
10-21132-000	GENERAL COUNCIL EXPENSES	\$8,000	\$6,388	\$8,000	
10-21132-002	COUNCILLOR MANZER	\$8,000	\$4,234	\$8,000	
10-21132-003	COUNCILLOR ROSS	\$8,000	\$5,624	\$8,000	
10-21132-004	COUNCILLOR SCHERER	\$8,000	\$3,605	\$8,000	
10-21132-006	DEPUTY WARDEN ROSS	\$10,500	\$3,839	\$10,500	
10-21132-005	COUNCIL NSFM MEMBERSHIPS	\$5,828	\$5,828	\$6,000	
10-21132-007	COUNCIL HEALTH BENEFITS	\$0	\$273	\$2,643	
10-21132-008	COUNCIL CPP EI BENEFITS	\$5,155	\$5,230	\$5,276	
10-21190-000	OTHER LEGISLATIVE EXPENSE	\$3,500	\$3,220	\$3,500	
	LEGISLATIVE SUBTOTAL	\$247,481	\$225,403	\$254,061	2.66%
GENERAL ADMINISTRATION & FINANCIAL MANAGEMENT					
	ADMINISTRATION				
10-21210-000	CHIEF ADMINISTRATIVE OFFICER SALARY	\$130,333	\$126,518	\$143,771	
10-21210-001	ADMINISTRATIVE STAFF SALARIES	\$415,821	\$398,310	\$429,139	
	GENERAL ADMINISTRATIVE SUBTOTAL	\$546,154	\$524,828	\$572,910	4.90%
	FINANCIAL MANAGEMENT				
10-21220-000	CHARGE CARD DISCOUNTS	\$100,000	\$92,386	\$100,000	
10-21220-001	BANK CHARGES	\$450	\$631	\$700	
10-21220-002	AUDIT FEES	\$36,500	\$36,237	\$38,000	
	FINANCIAL MANAGEMENT SUBTOTAL	\$136,950	\$129,254	\$138,700	1.28%
	GENERAL ADMINISTRATION & FINANCIAL MANAGEMENT	\$683,104	\$654,082	\$711,610	4.17%
	TAXATION				
10-21241-000	LOW INCOME PROPERTY TAX EXEMPTION	\$100,000	\$80,713	\$85,000	
10-21241-001	BY-LAW PROPERTIES TAXES, AREA RATES, ETC	\$88,710	\$88,969	\$121,264	
10-21244-000	MAINT OF PROPERTIES ACQUIRED AT TAX SALE	\$0	\$0	\$0	
10-21244-001	TAX SALE EXPENSES	\$0	-\$6,561	\$0	
10-21248-000	TRANSFER TO ASSESSMENT SERVICES	\$201,167	\$201,167	\$215,414	
10-21249-000	INDUSTRIAL PARK TAXES-TOWN SHARE	\$86,677	\$86,677	\$90,880	
	TAXATION SUBTOTAL	\$476,554	\$450,965	\$512,558	7.56%
	GENERAL ADMINISTRATION SUBTOTAL	\$1,159,658	\$1,105,047	\$1,224,168	5.56%
	VALUATION ALLOWANCES				
10-21811-000	ALLOWANCE FOR UNCOLLECTABLE TAXES	\$0	\$1,357	\$0	

OTHER GENERAL GOVERNMENT SERVICES		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	Budget to Prior Budget % Change
	Municipal Office Operations				
10-21211-000	REPAIRS AND MAINTENANCE	\$17,500	\$22,669	\$65,000	
10-21211-001	OTHER OPERATING EXPENSES	\$9,000	\$8,604	\$9,000	
10-21211-002	HEAT LIGHTS-MUNIC OFFICE	\$12,500	\$11,600	\$11,500	
10-21211-003	JANITORIAL CONTRACT	\$15,500	\$15,306	\$16,000	
10-21211-004	OFFICE EQUIPMENT/FURNITURE	\$11,000	\$12,544	\$10,000	
10-21211-005	STATIONERY/OFFICE SUPP	\$13,500	\$12,567	\$13,500	
10-21211-006	MAINT AGREE/EQUIP RENTL	\$10,000	\$13,007	\$12,000	
10-21211-007	ASSOCIATION DUES	\$5,000	\$5,158	\$5,500	
10-21211-008	POSTAGE	\$27,000	\$28,879	\$31,000	
10-21211-009	TRAINING	\$3,500	\$3,351	\$3,500	
10-21211-010	TELEPHONE/INTERNET	\$23,000	\$24,232	\$28,000	
10-21211-011	MILEAGE	\$5,500	\$4,577	\$5,500	
	MUNICIPAL OFFICE OPERATIONS SUBTOTAL	\$153,000	\$162,494	\$210,500	37.58%
	Employee Benefits				
10-21212-000	PENSION PYTS/CONTRIB. (ALL DEPTS)	\$121,584	\$105,432	\$118,844	
10-21212-001	GROUP HEALTH (ALL DEPT)	\$136,097	\$115,548	\$128,453	
10-21212-002	OPERATIONAL SICK TIME	\$0	\$0	\$0	
10-21212-003	EMPLOYEE ASST PROGRAM	\$1,575	\$1,542	\$1,700	
10-21212-004	OTHER EMPLOYEE BENEFITS (ALL DEPTS)	\$12,000	\$12,199	\$13,500	
10-21212-005	CPP-REGULAR	\$70,561	\$70,049	\$72,443	
10-21212-006	EI-REGULAR	\$27,987	\$27,091	\$27,559	
10-21212-007	WORKER'S COMPENSATION	\$42,559	\$43,157	\$45,014	
10-21212-008	EI CASUAL (Airport & Admin spares)	\$1,933	\$2,952	\$3,001	
10-21212-009	CPP CASUAL (Airport & Admin spares)	\$4,926	\$6,146	\$6,340	
10-21212-010	CLERK PENSION ADJUSTMENT	\$10,000	-\$66,097	\$10,000	
	EMPLOYEE BENEFITS SUBTOTAL	\$429,222	\$318,019	\$426,854	-0.55%
					Budget to Prior Budget % Change
	Information Technology	BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	
10-21213-000	IT/GIS CONTRACT	\$36,492	\$37,192	\$43,192	
10-21213-002	HARDWARE/SOFTWARE/COMPUTERS/REPAIR	\$30,000	\$21,971	\$24,000	
10-21213-003	SOFTWARE SUPPORT	\$15,322	\$15,558	\$21,075	
	INFORMATION TECHNOLOGY SUBTOTAL	\$81,814	\$74,721	\$88,267	7.89%
	Communication				
10-21214-000	ADVERTISING/COMMUN	\$10,000	\$4,658	\$7,000	
10-21214-001	COASTLINE	\$25,000	\$25,080	\$30,000	
10-21214-002	WEB PAGE	\$4,200	\$4,566	\$4,800	
	COMMUNICATION SUBTOTAL	\$39,200	\$34,304	\$41,800	6.63%
	Other Administrative Services				
10-21215-000	LEGAL FEES	\$15,000	\$3,382	\$30,000	
	OTHER ADMINISTRATIVE SUBTOTAL	\$15,000	\$3,382	\$30,000	100.00%

	GENERAL GOVERNMENT SERVICES	BUDGET	ACTUAL	PROPOSED	Budget to
		2025-2026	2025-2026	2026-2027	Prior Budget
					% Change
10-21910-000	MUNICIPAL ELECTION EXPENSES	\$0	\$0	\$0	
10-21920-000	CONVENTIONS & TRAVEL-STAFF	\$10,000	\$6,485	\$10,000	
10-21920-001	CAO TRAVEL AND TRAINING	\$12,000	\$12,400	\$12,000	
10-21930-000	LIABILITY & PROPERTY INSURANCE	\$52,000	\$51,432	\$52,000	
10-21950-000	STRATEGIC PLANNING	\$0	\$0	\$0	
	GENERAL SERVICES SUBTOTAL	\$74,000	\$70,317	\$74,000	0.00%
	COMMUNITY GRANTS				
10-21950-001	OTHER-DIG CO EXHIBITION	\$3,000	\$3,000	\$3,000	
10-21950-002	FESTIVALS & EVENTS	\$28,000	\$28,000	\$25,000	
10-21950-003	GRANTS TO ORGANIZATIONS	\$84,679	\$77,050	\$115,810	
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	
10-22900-005	SPAY & NEUTER CAT PROGRAM	\$13,000	\$12,939	\$13,500	
10-22900-006	ANIMAL CARE - Friends of Ferals	\$8,000	\$8,000	\$30,500	
	COMMUNITY GRANTS SUBTOTAL	\$166,979	\$159,077	\$218,110	30.62%
	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	\$988,215	\$852,671	\$1,118,530	13.19%
	TOTAL GENERAL GOVERNMENT SERVICES	\$2,395,354	\$2,183,121	\$2,596,759	8.41%

PROTECTIVE SERVICES		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	Budget to Prior Budget % Change
	<u>POLICE PROTECTION</u>				
10-22210-000	RCMP SERVICES PROVINCIAL SUPPORT	\$1,954,075	\$1,985,195	\$2,053,369	
	<i>POLICE PROTECTION SUBTOTAL</i>	\$1,954,075	\$1,985,195	\$2,053,369	5.08%
	<u>FIRE PROTECTION</u>				
	<u>WATER SUPPLY AND HYDRANTS</u>				
10-22450-000	FIRE PROTECTION-DIGBY WATER COMM. HYDRANTS	\$46,776	\$46,776	\$52,177	
10-22450-001	TOWN OF DIGBY-SHARED CAPITAL	\$0	\$0	\$0	
	<u>OTHER FIRE PROTECTION</u>				
10-22490-011	OPERATING GRANTS TO FIRE DEPARTMENTS	\$634,897	\$635,124	\$682,332	
10-22490-012	FIRE PROTECTION	\$2,150	\$0	\$5,150	
10-22490-013	FIRE SERVICE ASSOCIATION	\$121,618	\$125,873	\$285,000	
10-22490-015	WCB VOL FIRE FIGHTERS	\$16,000	\$18,926	\$20,000	
10-22490-016	FIRE COORDINATOR	\$62,314	\$62,314	\$45,467	
10-22490-017	FIRE COORDINATOR TRAVEL/PHONE	\$4,150	\$3,669	\$4,000	
	<i>FIRE PROTECTION SUBTOTAL</i>	\$887,905	\$892,682	\$1,094,126	23.23%
	<u>OTHER PROTECTIVE SERVICES</u>	BUDGET	ACTUAL	PROPOSED	Budget to
	<u>LAW ENFORCEMENT OTHER</u>	2025-2026	2025-2026	2026-2027	Prior Budget
10-22210-001	PROSECUTION COSTS	\$10,000	\$3,077	\$7,500	% Change
10-22210-002	RCMP SENIORS SAFETY PROGRAM	\$23,100	\$23,100	\$23,600	
10-22210-003	SPECIAL INVESTIGATION - DNA Costs	\$5,500	\$6,191	\$6,500	
10-22210-004	POLICE ADVISORY COMMITTEE EXPENSES	\$1,000	\$0	\$1,000	
	<i>LAW ENFORCEMENT OTHER SUBTOTAL</i>	\$39,600	\$32,368	\$38,600	-2.53%
	<u>EMERGENCY MANAGEMENT SERVICES</u>				
10-22500-000	REMO COORDINATOR	\$7,144	\$6,898	\$18,187	
10-22500-001	REMO TRAVEL	\$2,000	\$2,155	\$3,500	
10-22500-003	EOC SUPPLIES & EQUIPMENT	\$4,000	\$2,678	\$6,600	
10-22500-004	ADVERTISING & PROMOTIONS	\$1,000	\$450	\$1,000	
10-22500-005	EMO TRAINING	\$700	\$0	\$500	
10-22500-006	REMO SUPPLIES & EQUIPMENT	\$2,000	\$735	\$2,000	
10-22500-007	REMO TRAINING	\$500	\$53	\$500	
10-22500-008	EMO TELEPHONE	\$1,100	\$1,550	\$1,600	
10-22500-009	EMO PROGRAMS	\$0	\$608	\$75,000	
	<i>EMERGENCY MANAGEMENT SERVICES SUBTOTAL</i>	\$18,444	\$15,127	\$108,887	490.37%
		BUDGET	ACTUAL	PROPOSED	Budget to
	<u>PROTECTIVE INSPECTIONS</u>	2025-2026	2025-2026	2026-2027	Prior Budget
	<u>BUILDING SERVICES</u>				% Change
10-22950-000	BUILDING SERVICES SALARIES	\$271,020	\$266,297	\$287,435	
10-22950-001	BUILDING SERVICES TRAVEL	\$18,000	\$27,733	\$18,000	
10-22950-002	TRAINING	\$19,000	\$20,043	\$15,000	
10-22950-003	SUPPLIES & MATERIALS	\$7,000	\$5,471	\$5,000	
10-22950-004	TELEPHONE	\$6,500	\$4,970	\$6,000	
10-22950-006	VEHICLE EXPENSES (FUEL, INSUR, MAINT)	\$5,000	\$5,596	\$7,500	
	<i>BUILDING INSPECTION SERVICES SUBTOTAL</i>	\$326,520	\$330,110	\$338,935	3.80%

	OTHER PROTECTIVE SERVICES	BUDGET	ACTUAL	PROPOSED	Budget to
	DISPATCH SERVICES	2025-2026	2025-2026	2026-2027	Prior Budget
					% Change
10-22495-000	DISPATCH SALARIES	\$247,847	\$235,602	\$254,479	
10-22495-001	DISPATCH-PHONE	\$1,600	\$1,563	\$1,600	
10-22495-004	TRAINING	\$1,500	\$1,506	\$1,500	
10-22495-006	DISPATCH SPARE SALARIES	\$70,000	\$76,686	\$77,000	
	DISPATCH SERVICES SUBTOTAL	\$320,947	\$315,357	\$334,579	4.25%
	DOG CONTROL				
10-22900-000	DOG CONTROL	\$18,489	\$18,489	\$18,794	
10-22900-001	KENNEL EXP/SUPPLIES	\$1,500	\$1,996	\$1,500	
10-22900-002	VETERINARY EXPENSES	\$500	\$246	\$500	
10-22900-003	REPAIRS - KENNEL	\$500	\$0	\$4,000	
10-22900-004	OTHER - PAYMENTS FOR ADOPTIONS	\$500	\$925	\$500	
	DOG CONTROL SUBTOTAL	\$21,489	\$21,656	\$25,294	17.71%
	TOTAL OTHER PROTECTIVE SERVICES	\$727,000	\$714,618	\$846,296	16.41%
	TOTAL PROTECTIVE SERVICES	\$3,568,980	\$3,592,495	\$3,993,791	11.90%

TRANSPORTATION SERVICES		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	Budget to Prior Budget
	COMMON SERVICES				% Change
	PUBLIC WORKS				
10-23100-000	PUBLIC WORKS SALARY	\$127,765	\$122,432	\$130,352	
10-23100-001	VEHICLE EXPENSES (FUEL, INSUR,MAINT)	\$18,000	\$17,657	\$21,000	
10-23100-002	PUBLICS WORK TRAVEL & TRAINING	\$8,200	\$6,198	\$8,200	
10-23100-004	PUBLIC WORKS SUPPLIES/IT EXPENSES	\$4,000	\$1,685	\$4,000	
	COMMON SERVICES SUBTOTAL	\$157,965	\$147,972	\$163,552	3.54%
	ROAD TRANSPORT				
	ROADS AND STREETS				
10-23230-000	ROADS & STREETS - Paid to Province	\$67,805	\$67,803	\$69,428	
10-23230-002	ROAD/PARKING LOT MAINTENANCE	\$8,000	\$3,116	\$9,000	
10-23230-003	SIDEWALK MAINTANENCE -SNOW,ICE, MOWING	\$21,500	\$28,370	\$17,500	
10-23230-005	SIDEWALK UPGRADE - WEYMOUTH	\$0	\$0	\$300,000	
	ROADS AND STREETS SUBTOTAL	\$97,305	\$99,289	\$395,928	306.89%
	AIR TRANSPORT				
	DIGBY REGIONAL AIRPORT				
	AIRPORT EXPENDITURES-COMMON				
10-23300-000	TRACTOR EXPENSES & REPAIRS	\$10,000	\$17,386	\$22,000	
10-23300-003	MAINT-ADMIN/ATCO BLDGS/GENERATOR	\$23,000	\$23,991	\$22,000	
10-23300-004	MAINT-RUNWAY LIGHTING	\$3,500	\$1,973	\$3,500	
10-23300-005	MAINT-ELECTRONIC EQUIP/IT SERVICES	\$6,500	\$5,537	\$10,000	
10-23300-006	MAINT-AVFUEL AND JET FUEL PUMPS	\$4,000	\$569	\$0	
10-23300-007	MAINT-GROUND RNWY TXWY	\$10,000	\$9,984	\$5,000	
	AIRPORT EXPENDITURES-COMMON SUBTOTAL	\$57,000	\$59,440	\$62,500	9.65%
	AIRPORT INVENTORY PURCHASES				
10-23310-000	AVGAS 100 PURCHASES	\$25,000	\$31,808	\$0	
10-23310-001	JET FUEL PURCHASES	\$25,000	\$20,341	\$0	
10-23310-002	AVOIL PURCHASES	\$100	\$133	\$0	
	INVENTORY PURCHASES SUBTOTAL	\$50,100	\$52,282	\$0	-100.00%
	TOTAL AIR TRANSPORT	\$107,100	\$111,722	\$62,500	-41.64%
	PUBLIC TRANSIT	BUDGET	ACTUAL	PROPOSED	Budget to
		2025-2026	2025-2026	2026-2027	Prior Budget
10-23500-000	TIDAL TRANSIT ADMINISTRATION	\$443,973	\$384,957	\$321,604	% Change
10-23500-001	TRANSPORT DE CLARE -Weymouth & Digby Serv.	\$30,000	\$30,000	\$30,000	
	PUBLIC TRANSIT SUBTOTAL	\$473,973	\$414,957	\$351,604	-25.82%
	OTHER TRANSPORTATION SERVICES				
	STREET LIGHTING				
10-23250-000	STREET LIGHT ENERGY COSTS	\$34,000	\$33,495	\$34,000	
10-23250-001	STREET LIGHT MAINTENANCE	\$10,000	\$3,511	\$10,000	
	STREET LIGHTING SUBTOTAL	\$44,000	\$37,006	\$44,000	0.00%

	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	\$14,920	\$14,000		
10-23320-001	TELEPHONE/INTERNET	\$7,300	\$6,374	\$6,300		
10-23320-002	INSURANCE -Property and Liability	\$17,669	\$17,669	\$16,642		
10-23320-003	OFFICE SUPPLIES	\$3,500	\$3,011	\$4,000		
10-23320-004	CLEANING SUPPLIES	\$800	\$256	\$500		
10-23320-005	PUBLICATIONS	\$500	\$50	\$500		
10-23320-006	LICENSE. REGISTRATIONS. MEMBERSHIP	\$800	\$0	\$500		
10-23320-007	TRAVEL	\$2,500	\$1,513	\$2,000		
10-23320-008	ADVERTISING	\$500	\$563	\$600		
10-23320-010	POSTAGE/FREIGHT	\$150	\$0	\$150		
10-23320-011	PHOTOCOPIES	\$0	\$0	\$1,500		
10-23320-012	MISCELLANEOUS	\$1,600	\$2,386	\$2,500		
10-23320-013	HANGER ELECTRICITY-GROUND SEARCH & RESCUE	\$2,300	\$1,777	\$2,000		
	GENERAL OPERATING EXPENSES SUBTOTAL	\$51,119	\$48,519	\$51,192		0.14%
	TOTAL OTHER TRANSPORTATION SERVICES	\$97,119	\$85,525	\$97,192		0.08%
	TOTAL TRANSPORTATION SERVICES	\$933,462	\$859,465	\$1,070,776		14.71%
	ENVIRONMENTAL HEALTH SERVICES	BUDGET	ACTUAL	PROPOSED		Budget to
		2025-2026	2025-2026	2026-2027		Prior Budget
						% Change
	WASTEWATER COLLECTION AND DISPOSAL					
	ADMINISTRATION					
10-24210-002	SEWAGE FAC INSURANCE	\$8,890	\$8,890	\$8,726		
10-24210-003	WASTEWATER ALARMS	\$2,000	\$94	\$2,000		
10-24210-004	OVERTIME CALLOUTS	\$12,000	\$8,354	\$12,000		
	ADMINISTRATION SUBTOTAL	\$22,890	\$17,338	\$22,726		-0.72%

WASTE WATER COLLECTION & LIFT STATIONS		BUDGET	ACTUAL	PROPOSED	Budget to Prior Budget % Change
Digby		2025-2026	2025-2026	2026-2027	
10-24220-000	DIGBY COLLECTION SYSTEM	\$78,896	\$78,896	\$82,916	
10-24220-001	DIGBY LIFT STATIONS MAINTENANCE	\$10,000	\$8,904	\$10,000	
10-24220-002	DIGBY LIFT STATIONS-ELECTRICITY	\$4,700	\$4,391	\$4,700	
10-24220-003	TOWN OWNED LIFT STN COST SHARE	\$109,765	\$109,765	\$88,249	
10-24220-004	DIGBY COLLECTION SYSTEM-LATERALS	\$8,000	\$2,004	\$4,000	
Total Digby System		\$211,361	\$203,960	\$189,865	-10.17%
Weymouth					
10-24230-000	WEYMOUTH COLLECTION SYSTEM -LATERALS	\$4,000	-\$600	\$4,000	
10-24230-001	WEYMOUTH LIFT STATION MAINTENANCE	\$7,000	\$5,859	\$7,000	
10-24230-002	WEYMOUTH LIFT STATION ELECTRICITY	\$4,800	\$3,784	\$4,100	
10-24230-003	WEYMOUTH STP MAINTENANCE	\$12,000	\$14,146	\$15,000	
10-24230-004	WEYMOUTH STP ELECTRICITY	\$9,600	\$10,512	\$10,000	
Total Weymouth System		\$37,400	\$33,701	\$40,100	7.22%
Smiths Cove					
10-24240-000	SMITHS COVE COLLECTION (LATERALS)	\$4,000	-\$200	\$4,000	
10-24240-001	SMITHS COVE LIFT STN - MAINTENANCE	\$7,000	\$9,322	\$10,000	
10-24240-002	SMITHS COVE LIFT STN - ELECTRICITY	\$7,500	\$7,600	\$7,900	
10-24240-003	SMITHS COVE REGIONAL STP-OPERATING COSTS	\$70,945	\$70,945	\$77,822	
Total Smiths Cove System		\$89,445	\$87,667	\$99,722	11.49%
Bear River					
10-24250-000	BEAR RIVER COLLECTION SYSTEM-LATERALS	\$4,000	\$0	\$4,000	
10-24250-001	BEAR RIVER LIFT STN MAINTENANCE	\$7,000	\$6,061	\$7,000	
10-24250-002	BEAR RIVER LIFT STN-ELECTRICITY	\$6,100	\$6,033	\$6,000	
Total Bear River System		\$17,100	\$12,094	\$17,000	-0.58%
TOTAL WASTEWATER COLLECTION & TREATMENT		\$378,196	\$354,760	\$369,413	-2.32%
SOLID WASTE COLLECTION & DISPOSAL		BUDGET	ACTUAL	PROPOSED	Budget to Prior Budget % Change
		2025-2026	2025-2026	2026-2027	
ADMINISTRATION					
10-24310-000	WST CHK ADMINISTRATION	\$28,326	\$28,326	\$28,522	
ADMINISTRATION SUBTOTAL		\$28,326	\$28,326	\$28,522	0.69%
COLLECTION & DISPOSAL					
10-24320-000	SOLIDWASTE COLLECTION CONTRACT	\$701,205	\$702,109	\$746,266	
10-24320-001	SOLID WASTE DISPOSAL-QUEENS	\$300,000	\$289,059	\$300,000	
10-24320-002	SOLID WASTE OTHER (BEACH CLEANUP ILLEGAL SITE)	\$1,000	\$50	\$1,000	
10-24320-003	TRANSFER STATION OPERATIONAL COSTS	\$52,500	\$50,421	\$55,000	
10-24320-004	PUBLIC DROP OFF EXPENSES	\$47,000	\$54,968	\$57,000	
COLLECTION & DISPOSAL SUBTOTAL		\$1,101,705	\$1,096,607	\$1,159,266	5.22%

		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	Budget to Prior Budget % Change
	RECYCLING				
10-24350-000	SCOTIA RECYCLING - TIPPING FEES	\$45,000	\$55,711	\$0	
10-24350-001	RECYCLING TRUCKING COSTS	\$25,000	\$29,378	\$35,000	
10-24350-002	ICI MATERIAL/COLLECTION	\$0	\$0	\$11,570	
	RECYCLING SUBTOTAL	\$70,000	\$85,089	\$46,570	-33.47%
	COMPOSTING				
10-24355-000	WST CHK ORGANICS CARTS/WASTE CONTAINERS	\$24,000	\$16,692	\$20,000	
10-24355-001	ORGANICS TIPPING FEES	\$65,000	\$60,570	\$65,000	
	COMPOSTING SUBTOTAL	\$89,000	\$77,262	\$85,000	-4.49%
	SOLIDWASTE COLLECTION & DISPOSAL OTHER				
10-24360-000	WHITE METAL PROGRAM	\$6,500	\$6,232	\$6,500	
10-24360-001	HOUSEHOLD HAZARDOUS WASTE DEPOT	\$15,000	\$14,449	\$15,000	
	OTHER SUBTOTAL	\$21,500	\$20,681	\$21,500	0.00%
	TOTAL SOLIDWASTE COLLECTION & DISPORAL	\$1,310,531	\$1,307,965	\$1,340,858	2.31%
	TOTAL ENVIRONMENT HEALTH SERVICES	\$1,688,727	\$1,662,725	\$1,710,271	1.28%
ENVIRONMENTAL DEVELOPMENT SERVICES					
		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	Budget to Prior Budget % Change
	PLANNING & DEVELOPMENT				
10-26190-000	PLANNING SERVICES	\$35,000	\$28,592	\$15,000	
10-26190-001	PLANNING ADVISORY COMMITTEE EXPENSES	\$500	\$278	\$500	
10-26190-002	SUBDIVISION	\$8,500	\$6,999	\$8,000	
10-26190-005	ANNUAL SUPPORT-MAPPING/PLANNING	\$16,764	\$15,009	\$9,182	
10-26190-006	ASSET MANAGEMENT PLAN	\$1,300	\$1,142	\$1,300	
	PLANNING & DEVELOPMENT SUBTOTAL	\$62,064	\$52,020	\$33,982	-45.25%
	COMMUNITY DEVELOPMENT				
	TRANSFER TO REGIONAL AUTHORITY				
10-26250-000	WESTERN REGIONAL ENTERPRISE NETWORK	\$47,139	\$47,139	\$48,066	
	TRANSFER TO REGIONAL AUTHORITY SUBTOTAL	\$47,139	\$47,139	\$48,066	1.97%
	OTHER COMMUNITY DEVELOPMENT				
10-26290-000	CONSULTING SERVICES	\$5,000	\$0	\$0	
10-26290-001	MUNICIPAL MARKETING (INCLUDES FLOAT,BANNER	\$7,500	\$8,098	\$12,000	
10-26290-002	MUNICIPAL EVENTS (NEW YEARS LEVY ETC)	\$1,000	\$882	\$1,000	
10-26290-003	PHYSICIAN INITIATIVES (ACTUAL, NOT TRANSFER)	\$41,000	\$38,667	\$55,000	
10-26290-008	DIGBY HARBOUR PORT ASSOCIATION	\$0	\$0	\$25,000	
	OTHER COMMUNITY DEVELOPMENT SUBTOTAL	\$54,500	\$47,647	\$93,000	70.64%
10-26990-006	INTEREST ON LONG TERM DEBT-MFC	\$2,264	\$2,264	\$257	-88.65%

	OTHER ENVIRONMENTAL DEVELOPMENT SERVICES	BUDGET	ACTUAL	PROPOSED	
	INDUSTRIAL PARKS	2025-2026	2025-2026	2026-2027	
<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	\$3,500	\$3,500	\$0	
<i>10-26910-001</i>	MARKETING LEVY	\$65,000	\$40,488	\$45,000	
<i>10-26910-002</i>	TOURISM INITIATIVES	\$1,500	\$1,000	\$1,500	
<i>10-26910-005</i>	MAUD LEWIS SITE MAINTENANCE	\$4,500	\$2,807	\$2,000	
	<i>TOURISM SUBTOTAL</i>	\$74,500	\$47,795	\$48,500	-34.90%
		BUDGET	ACTUAL	PROPOSED	
	RENEWABLE ENERGY DEVELOPMENT	2025-2026	2025-2026	2026-2027	
<i>10-26990-000</i>	ENERGY COORDINATOR CONTRACT	\$57,277	\$58,042	\$10,000	
<i>10-26990-001</i>	ENERGY COORDINATOR TRAVEL & TRAINING	\$5,000	\$1,026	\$0	
<i>10-26990-002</i>	RENEWABLE ENERGY DEVELOPMENT PROJECTS	\$210,000	\$57,966	\$17,500	
<i>10-26990-003</i>	BIOGAS GENERATOR OPERATING COSTS	\$4,540	\$4,540	\$4,197	
<i>10-26990-004</i>	WIND TURBINE OPERATIONAL COSTS	\$85,000	\$78,474	\$535,000	
<i>10-26990-005</i>	PACE PROGRAM FUNDING	\$0	\$0	\$0	
<i>10-26990-007</i>	EV CHARGING STATION EXPENSES	\$5,500	\$2,103	\$4,000	
<i>10-26990-011</i>	WEATHER MONITORING STATION OPERATIONAL	\$3,600	\$4,143	\$1,500	0.00%
	<i>RENEWABLE ENERGY DEVELOPMENT SUBTOTAL</i>	\$370,917	\$206,294	\$572,197	54.27%
	TOTAL OTHER ENVIRONMENTAL DEVELOPMENT	\$465,417	\$274,089	\$640,697	37.66%
	TOTAL ENVIRONMENTAL DEV SERVICES	\$631,384	\$423,159	\$816,002	29.24%

RECREATION AND CULTURAL SERVICES		BUDGET 2025-2026	ACTUAL 2025-2026	PROPOSED 2026-2027	Budget to Prior Budget % Change
	RECREATION FACILITIES				
10-27110-000	DIGBY AREA RECREATION COMMISSION-Operations	\$392,787	\$382,787	\$393,879	
10-27110-001	DIGBY AREA RECREATION COMMISSION-Capital	\$65,000	\$65,246	\$10,000	
10-27180-000	MUNICIPAL TRAIL MAINTENANCE	\$15,000	\$14,992	\$19,000	
10-27180-002	OPEN SPACES/TRAIL GRANTS	\$9,000	\$9,000	\$9,000	
10-27180-003	SPLASH PARK	\$0	\$0	\$19,814	
10-27180-004	TRAIL COORDINATOR WAGES	\$49,225	\$49,479	\$53,803	
10-27180-005	HAINES LAKE PROPERTY (includes insurance)	\$25,000	\$5,015	\$45,000	
10-27180-006	TRAIL PROJECTS	\$6,300	\$6,300	\$0	
10-27180-007	TRAIL COORDINATOR TRAVEL	\$4,200	\$3,503	\$4,000	
10-27180-008	RAILBED MAINTENANCE	\$15,000	\$14,052	\$42,460	
10-27180-009	BALANCING ROCK	\$10,000	\$20,475	\$57,727	
10-27195-000	LIGHTHOUSES (includes insurance, grants)	\$7,583	\$7,583	\$7,010	
10-27195-001	POINT PRIM LIGHTHOUSE	\$600	\$354	\$0	
10-27195-002	BOARS HEAD LIGHTHOUSE	\$7,500	\$0	\$16,000	
10-27195-003	BEAR RIVER LIGHTHOUSE	\$500	\$0	\$0	
10-27195-004	BRIER ISLAND LIGHTHOUSE	\$0	\$0	\$0	
10-27195-005	GRAND PASSAGE LIGHTHOUSE	\$0	\$0	\$0	
10-27195-006	PETER'S ISLAND LIGHTHOUSE	\$6,351	\$0	\$37,370	
10-27410-000	DARC CITIZEN REP EXPENSES	\$500	\$0	\$500	
	TOTAL RECREATION FACILITIES	\$614,546	\$578,786	\$715,563	16.44%
	CULTURAL BUILDINGS & FACILITIES				
	LOCAL LIBRARIES				
10-27251-000	WEYMOUTH LIBRARY CUSTODIAL	\$15,000	\$12,370	\$13,000	
10-27251-001	WEYMOUTH LIBRARY UTILITIES	\$6,600	\$6,778	\$7,000	
10-27251-002	WEYMOUTH LIBRARY INSURANCE	\$2,701	\$2,701	\$2,969	
10-27251-003	WEYMOUTH LIBRARY-OFFICE SUPPLIES/EQUIP	\$1,500	\$298	\$4,500	
10-27251-004	WEYMOUTH LIBRARY REPAIRS	\$3,000	\$7,953	\$3,000	
10-27251-005	WESTPORT LIBRARY OPERATIONS	\$7,000	\$7,000	\$7,000	
10-27251-006	TOWN OF DIGBY LIBRARY OPERATIONS (50%)	\$25,000	\$21,869	\$25,000	
	CULTURAL BUILDINGS & FACILITIES SUBTOTAL	\$60,801	\$58,969	\$62,469	2.74%
	REGIONAL LIBRARY				
10-27252-000	TRANSFER TO REGIONAL LIBRARY	\$58,600	\$58,600	\$58,600	
	TOTAL TRANSFER TO REGIONAL LIBRARY	\$58,600	\$58,600	\$58,600	0.00%

OTHER RECREATIONAL & CULTURAL SERVICES		PROPOSED	ACTUAL	PROPOSED	Budget to
HERITAGE		2025-2026	2025-2026	2026-2027	Prior Budget
					% Change
10-27290-000	HERITAGE PROPERTIES	\$3,000	\$980	\$6,000	
10-27290-001	HERITAGE ADVISORY COMMITTEE EXPENSES	\$500	\$214	\$500	
10-27290-002	SUPPLIES	\$500	\$35	\$500	
10-27290-003	TRAINING & TRAVEL (Rob)	\$1,500	\$2,544	\$1,500	
10-27290-004	HERITAGE EVENTS	\$500	\$165	\$500	
10-27290-005	HERITAGE PROJECTS	\$10,000	\$5,669	\$10,000	
10-27290-007	FLAGS and FLAGPOLE	\$1,500	\$1,703	\$2,000	
10-27290-008	HERITAGE & PROGRAM COORDINATOR SALARY	\$71,065	\$68,410	\$57,391	
10-27290-009	REGISTERED HERITAGE PROP/CHRUCH SUBSIDY	\$13,000	\$28,000	\$7,500	
	HERITAGE SUBTOTAL	\$101,565	\$107,720	\$85,891	-15.43%
	TOTAL RECREATION & CULTURAL SERV	\$835,512	\$804,075	\$922,523	10.41%
	TOTAL EXPENSES OPERATING FUND	\$10,053,419	\$9,525,040	\$11,110,121	10.51%
FINANCING AND TRANSFERS		PROPOSED	ACTUAL	PROPOSED	Budget to
		2025-2026	2025-2026	2026-2027	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				
10-66010-008	MUNICIPAL HERITAGE PROPERTY GRANT RESERVE	\$0	\$0	\$0	
10-66010-004	TRAIL/OPEN SPACE RESERVE	\$8,000	\$8,000	\$8,000	
10-66010-009	OPERATING SURPLUS RESERVE	\$0	\$25,000	\$0	
	TOTAL TRANSFER TO OPERATING RESERVES	\$8,000	\$33,000	\$8,000	0.00%
	TRANSFER TO CAPITAL RESERVES				
10-66020-000	TRANS TO CAP RES - CAP MAINT/UPGRADES	\$100,000	\$574,509	\$155,000	
10-66020-000	TRANS TO CAP RES - ASSET MGMT REQUIREMENTS	\$150,000		\$140,033	
10-66020-000	TRANS TO CAP RES - HOUSING RELATED INFRASTR	\$100,000		\$100,000	
10-66020-000	TRANS TO CAP RES - HYDRO	\$95,000		\$100,000	
10-66020-000	TRANS TO CAP RES - STRATEGIC PLANNING PROJECT	\$129,509		\$100,000	
	TOTAL TRANSFER TO CAPITAL RESERVES	\$574,509	\$574,509	\$595,033	3.57%
	TOTAL FINANCING AND TRANSFERS	\$651,509	\$676,509	\$672,033	3.15%
	TOTAL EXPENDITURES	\$10,704,928	\$10,201,549	\$11,782,154	10.06%
	Add back in Education, Housing, Corrections	\$2,139,259	\$2,139,259	\$2,224,595	
		\$12,844,187	\$12,340,808	\$14,006,749	9.05%

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 **\$ 14,006,749** as presented for the fiscal year ending March 31, 2027.

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.

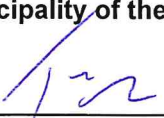
AND FURTHER BE IT RESOLVED that the following area rates pursuant to section 75 (2) be established for the provision of fire protection, street lighting and sidewalk maintenance.

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 19th day of May, 2026.



Tyler Pulley
Chief Administrative Officer
Municipal Clerk