

Year ended March 31

Approved by motion of Council July 6, 2026


E. Tom Ossinger
Chief Administrative Officer

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	Actual	2026 Budget
REVENUE				
TAXES				
Assessable Property				
Residential Tax	11110	2,717,079	2,503,503	2,501,216
Commercial Property	11120	1,303,534	1,264,404	1,265,288
Seasonal Commercial Accts Reduction	11123	(7,783)	(11,500)	(11,500)
		1,295,751	1,252,903	1,253,788
Resource Tax	11130	8,373	9,397	9,342
Special tax agreements				
Based On Revenue (Aliant)	11420	11,395	12,358	12,358
Taxes-Joint Industrial Park	16310	90,880	86,677	86,677
		102,275	99,036	99,035
Subtotal Assessable property		4,123,478	3,864,839	3,863,381
Other rates, charges, and assessments				
Sewer Services - Commercial (48% estimate)	11212	181,795	-	155,875
Residential Garbage Rate	11214	371,580	435,843	438,080
Sewer Services Rate	11215	378,740	319,330	324,739
<i>less commercial sewer estimate</i>	11218	(181,795)	-	(155,875)
Fire Protection Area Rate-Commercial	11225	78,320	73,099	73,099
Fire Protection Area Rate-Residential	11232	191,138	178,646	178,395
Fire Protection Area Rate-Resource	11235	656	649	612
Subtotal Other rates, charges, and assessments		1,020,434	1,007,567	1,014,925
Other Taxes				
Deed Transfer Tax	11910	170,000	214,298	150,000
Education Expenditures As A Reduction Of Tax Rev				
Appropriation To Sch Board	28477	(496,424)	(474,596)	(474,596)
TOTAL TAXES		4,817,488	4,612,108	4,553,710

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	Actual	2026 Budget
GRANTS IN LIEU OF TAXES				
Federal Government				
Federal Government	12100	38,014	38,958	38,767
Federal Government Agencies				
Canada Post	12280	16,245	15,841	15,842
		16,245	15,841	15,842
Provincial Government				
Provincial Property and Supported Institutions				
Provincial Government	12110	101,246	99,519	99,519
		101,246	99,519	99,519
Fire Protection				
Provincial Fire Protecti-Non GIL Blds	12331	6,739	6,739	6,739
		6,739	6,739	6,739
Total Provincial Government		107,985	106,258	106,258
TOTAL GRANTS IN LIEU OF TAXES		162,244	161,057	160,867
SERVICES PROVIDED TO OTHER GOVERNMENTS				
Other Local Governments				
District Road & Sidewalk Maintenance	13010	20,000	25,474	15,000
District Solid Waste Services	13020	32,124	31,188	18,896
Other services provided to Municipality	13330	-	-	-
Mun of Digby Fire Services Grant	14405	89,777	80,108	80,107
Municipal Sewer Charges	14410	160,738	149,841	149,841
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS		302,639	286,611	263,844

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BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	Actual	2026 Budget
SALES OF SERVICES				
General Government Services				
Administrative Fees DWC	14420	177,779	170,188	170,188
Tax Certificates	14920	650	640	650
		178,429	170,828	170,838
Protective Services				
Criminal Records Check/Finger Prints	14220	1,300	970	1,400
		1,300	970	1,400
Environmental Health Services				
Solid Waste Drop Off Fees	14445	16,000	13,891	20,000
Circle	14447	44,940	12,808	-
Sewer Lateral	14450	21,000		
		81,940	26,699	20,000
Environment Development Services				
Subdivision/Development Fees	14650	4,800	4,760	4,300
TOTAL SALES OF SERVICES		266,469	203,257	196,538

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DETAIL

	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
OTHER REVENUE FROM OWN SOURCES				
Licences And Permits				
Taxi Licences	15120	-	-	-
Dog Licences	15130	200	175	200
Other Licenses and Permits	15140	1,700	1,200	2,050
Building Permit Fees	15150	4,500	4,283	3,800
		6,400	5,658	6,050
Fines				
Parking Fines	15210	1,000	1,140	300
MVA and All Other Non-parking Fines	15220	16,000	16,418	14,000
		17,000	17,558	14,300
Rentals				
Land Lease	15310	301	301	301
237 Shore Rd Lease	15312	-	4,920	4,800
Digby Station Rental	15315	2,700	2,590	2,000
Land Rental-Comm Tower-Bell Mobility	15317	6,324	6,243	6,200
Rental 53 Mount Street building	15318	15,498	15,196	15,498
Rent 143 First Ave Residence	15319	5,800	5,528	5,528
Equipment Rental to DWC	15320	25,000	25,060	19,000
Equipment Rental (Non DWC)	15324	-	-	-
Sale Of Material to DWC	15330	8,000	12,867	5,500
Sale of Material (non-DWC)	15334	-	-	-
		63,623	72,705	58,827

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BUDGET YEAR ENDED MARCH 31, 2027
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	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
Concessions And Franchises				
Heritage Centre Other Services Rev	15915	-	-	-
Fisherman's Memorial Revenue	15940	-	-	-
		-	-	-
Return On Investments				
Interest- Bank Accounts & Investments	15510	14,000	15,256	20,000
		14,000	15,256	20,000
Penalties & Int On Taxes				
Interest On Unpaid Taxes	15610	52,000	56,717	42,000
Miscellaneous				
Misc Revenue	15910	3,000	6,076	10,000
		3,000	6,076	10,000
TOTAL OTHER REVENUE FROM OWN SOURCES		156,023	173,970	151,177

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	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS				
Federal Government				
Provincial Government				
NSP HST Offset Payment	11431	17,000	15,621	18,000
Municipal Financial Capacity Grant	16110	342,343	342,343	342,343
Town's Foundation Grant	16120	50,000	50,000	50,000
Fuel Tax Rebate	16295	6,657	6,427	6,700
Other Local Governments				
TOTAL UNCONDITIONAL TRANSFERS OTHER GOVERNMENT:		416,000	414,390	417,043

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BUDGET YEAR ENDED MARCH 31, 2027
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	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES				
Federal Government				
CMHC Housing Accelerator Fund	17291	153,518	-	-
Federal Government Conditional Transfers	17292	11,796	5,456	6,000
		165,314	5,456	6,000
Provincial Government				
EMO Civic Address Program Funding	17524	1,000	1,000	1,000
Other Provincial Conditional Transfers	17527	1,000	16,106	3,300
Provincial VIC funding	17528	9,500	9,500	8,500
TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES		176,814	32,062	18,800

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	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS				
Mun Of Digby-Tourist Bureau, etc	18993	3,000	3,500	3,000
TOTAL CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS		3,000	3,500	3,000
TOTAL REVENUE		6,300,678	5,886,956	5,764,979

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BUDGET YEAR ENDED MARCH 31, 2027
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	GL ACCT	2027 Budget	Actual	2026 Budget
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Legislative				
<i>Mayor Remuneration</i>				
Mayor Salary	21111	31,755	31,755	31,755
<i>Mayor Expenses</i>				
Mayor's expenses: Travel, Meals, etc	21112	6,500	7,672	7,400
<i>Council Remuneration</i>				
Council Salary	21131	88,472	88,472	88,472
<i>Council Expenses</i>				
Councillor's Reportable Expenses	21132	17,100	16,921	17,100
Councillor Benefits - EAP, etc	21134	200	175	210
		17,300	17,096	17,310
<i>Legislative Other</i>				
Other Legislative Services	21195	3,000	1,766	4,500
CPP-Council	21133	6,113	5,033	6,113
		9,113	6,799	10,613
Total Legislative		153,140	151,794	155,550

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	GL ACCT	2027 Budget	Actual	2026 Budget
General Administration				
<i>Administrative</i>				
Vacation Pay Accrual Adjustment-Admin	21206	12,000	18,982	10,000
Clerk's Pension-Adjust Unfunded Liab	21208	12,000	8,000	-
CAO Reportable Expenses	21209	9,000	11,463	10,800
CAO Salary	21210	117,750	113,221	113,221
Legal	21211	13,000	36,779	14,000
Clerk's Pension-current payments	21212	16,376	28,658	16,376
Town Hall Expenses	21213	27,000	30,057	25,000
Office Salaries	21214	342,562	318,462	321,737
Sick time accrual adjustment - Admin	21215	23,401	-	-
Service Awards Accrual adjustmt-admin	21216	3,291	3,291	4,900
EI/CPP- Administration	21217	31,225	27,544	27,923
Pension-Administration	21218	26,052	26,561	27,028
Administration-Benefits	21219	12,540	14,557	14,509
		646,197	637,575	585,494
<i>Financial Management</i>				
External Audit	21225	30,299	29,416	31,901
Other Accounting Services	21227		-	-
		30,299	29,416	31,901

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	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
<i>Taxation</i>				
<i>Tax Rebates or Cancellations</i>				
Municipal Low Income Tax Exemptions	21243	13,680	9,300	9,672
Allowance For Appeals/Changes	21244	2,000	2,914	2,000
Exemptions/Reductions Charitable Org	21245	18,357	18,512	18,512
		34,037	30,726	30,184
<i>Transfer for Assessment Services</i>				
Assessment Services (PVSC)	21248	28,676	26,874	26,876
<i>Other Gen. Adm. Services</i>				
Bank Charges	21304	1,600	1,414	2,000
Phones & internet	21291	10,100	10,000	10,000
Advertising	21292	3,500	995	4,000
Cash (Over)/Short	21293	-	26	-
Other General Admin Services	21294	2,000	474	2,900
Office & Computer Supplies	21295	24,000	23,860	20,057
Workers Compensation-Gen	21296	14,922	16,040	15,473
Christmas Decorations	21297	1,200	946	900
Computer Forms	21298		547	300
Staff Training Courses	21299	2,000	1,150	500
Postage & Shipping	21300	4,000	11,331	4,000
Membership Fees/Dues	21301	7,219	6,975	5,000
Office Equipment	21302	13,756	13,291	16,066
IT Support Services	21303	17,000	16,918	16,717
Email Server Hosting Service Fees	21310	4,200	3,629	5,871
		105,498	107,596	103,784

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BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	Actual	2026 Budget
Total General Administration		844,707	832,188	778,239
Debt Charges				
<i>General Operations Interest</i>				
Interest on Short Term Borrowings	21713	-	-	-
<i>Interest on long-term debt</i>				
General Government Debenture Interest	21721	450	555	555
General Gov Other Debt Charges	21790	-	-	-
		450	555	555
Total Debt Charges		450	555	555
Valuation Allowances				
Uncollectible taxes expense/recovery	21811	-	-	-
Total Valuation Allowances		-	-	-

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	GL ACCT	2027 Budget	Actual	2026 Budget
Other Gen. Gov. Services				
<i>Elections, Plebicides and Electors' Meetings</i>				
Elections, Plebicides, Etc.	21910	-	-	-
<i>Grants To Organizations and individuals</i>				
Grants To Organizations	21950	30,000	40,600	42,600
Sponsorships / Other Donations	21953	750	272	1,200
		30,750	40,872	43,800
<i>Other General Services</i>				
Staff Conventions/Conferences/Worksho	21920	4,000	4,242	5,000
Other Staff Travel/ Meals	21921	500	460	450
Town Hall Insurance	21925	2,475	2,468	2,468
Public Liability Insurance	21930	11,457	11,446	11,446
Engineering/Surveys/Studies	21932	5,000	2,337	5,000
General Accident and Damage Claims	21933	3,500	3,427	3,000
53 Mount St Building- costs	21960	14,500	16,247	14,000
237 Shore Rd Building-when unoccupied	21961	5,300	-	-
143 First Ave Property & Rental Costs	21962	2,500	269	1,500
110 Montague Row Building Costs	21964	4,500	2,563	3,000
Other General Gov Services	21991		4,924	3,500
		53,732	48,382	49,364
Total Other Gen. Gov. Services		84,482	89,254	93,164
TOTAL GENERAL GOVERNMENT SERVICES:		1,082,779	1,073,791	1,027,508

TOWN OF DIGBY
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BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
PROTECTIVE SERVICES				
Police Protection				
R.C.M.P. Services	22130	1,250,903	1,210,745	1,210,622
		1,250,903	1,210,745	1,210,622
Law Enforcement				
<i>Transfer to Correctional Services</i>				
Transfer to Correctional Services	22220	-	-	-
		-	-	-
<i>Other</i>				
Special Constable	22132	55,757	51,902	51,902
Enforcement Supplies/Costs	22133	1,500	1,462	1,800
Other Law Enforcement-CPP/EI	22134	5,542	4,990	5,213
Workers Compensation	22135	2,795	2,878	2,994
Spec Cons Clothing/MIL DO NOT USE	22136	-	-	-
Special Constable Benefits	22137	5,121	4,399	4,371
Special Constable Pension	22138	3,903	3,633	3,633
Meeting/Training/Membership Expense	22139	4,000	3,996	4,300
By-Law Enforcement Phone	22141	650	616	650
Sick Accrual Adjustment-Protect Serv	22144	(888)	-	-
Service Award Adjustment-Protective S	22146	-	-	-
Vacation Accrual Adj-Protective Serv	22148	(1,872)	(1,872)	500
School Crossing Guard Supplies	22290	700	677	700
School Crossing Guard Wages	22291	19,175	17,396	18,889
Prosecuting Attorney	22292		969	
		96,383	91,048	94,952
Total Law Enforcement		96,383	91,048	94,952

TOWN OF DIGBY
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BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
Fire Protection				
<i>Water Supply & Hydrants</i>				
Water Supply & Hydrants	22450	288,512	253,139	219,146
<i>Other</i>				
Municipal Fire Services Grant (Operating & Capital G	22405	145,230	141,000	141,000
Fire Brigade-Accident Insur	22410	3,200	3,195	3,500
Fire Dept Vehicle Insurance	22415	14,429	13,769	13,769
Fire Station Insurance	22416	11,646	10,975	10,456
Fire Fighting Force-Honorariums/week	22420	-	-	-
WCB - Fire Fighters	22423	3,556	3,147	3,452
Phone Expense-Fire Dept	22430	6,180	6,160	6,000
Fire Dept Covid Grant Expenses	22440	-	-	-
Fire Prevention	22455	-	-	-
Fire Training	22460	10,000	-	-
Fire Station: heating Oil/Elec/Water	22470	35,360	33,304	34,000
Fire Truck Repairs & Maintenance	22481	25,760	28,449	18,000
Fuel - Fire Trucks and Equipment	22483	7,300	4,648	8,000
New Firefighting Clothing & Equipment	22484	-	-	-
Fire Equipment Repairs & Maintenance	22485	3,000	3,515	2,500
Fire Hall Repairs & Maintenance	22487	16,248	10,343	12,000
<i>Total Other</i>		281,909	258,506	252,677
Total Fire Protection		570,421	511,645	471,823

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BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
Emergency Management Organization				
Emergency Management Coordinator	22510	12,125	5,008	4,702
E.M.O. Expense	22520	400	511	359
Emergency Measures Training	22525	500	65	300
EMO Phone TMR Radio Expense	22530	460	452	468
EMC Training	22532	-	-	-
EMC Travel	22537	950	1,780	1,200
		14,435	7,815	7,029
Debt Charges				
Protective Services debenture interes	22721	15,791	18,435	18,435
Protective Serv-Other Debt Charges	22790		-	-
		15,791	18,435	18,435
Protective Inspections				
Protective Inspection Services	22921	42,134	41,268	41,268
Other Protective Services				
Surveillance Cameras	22905	1,000	156	1,100
Senior Safety Program	22910	23,600	23,100	23,100
Animal Control Officer Costs	22930	3,676	3,600	3,708
Animal Control Supplies	22931	-	-	-
Other Animal Control Costs	22934	-	-	-
		28,276	26,856	27,908
TOTAL PROTECTIVE SERVICES:		2,018,344	1,907,812	1,872,037

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BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
TRANSPORTATION SERVICES				
Common Services				
Public Works Salaries	23110	35,730	33,165	22,449
Director of PW Vehicle Expenses	23111	-	-	-
Public Works Streets Wages	23116	291,162	244,772	258,372
Worker's Compensation	23117	11,818	17,930	14,907
Service Awards	23118	5,474	5,474	2,000
Public Works-Benefits	23119	16,281	19,454	19,323
Public Works-Pension	23120	13,387	19,387	20,631
Public Works-EI/CPP	23121	26,565	26,777	27,216
Vacation Pay Accrual Adjust-Transport	23123	1,694	1,694	6,300
Public Works Sal-Allocated to Capital	23125	(20,000)	(20,680)	(20,000)
Common Services Repairs & Maintenance	23130	22,000	21,548	21,000
Office Supplies	23135	1,600	2,996	1,400
Telephone Expense	23145	8,100	7,850	8,200
Public Wks Bld- Utilities	23149	12,000	11,142	11,500
Public Works Bld-Maint.	23150	8,000	14,223	7,000
Staff Travel & Training	23152	3,000	1,807	3,000
P. Works Building/Liab Insurance	23153	20,494	20,611	20,611
Total Common Services		457,305	428,151	423,909

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	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
Road Transport				
<i>Roads and Streets</i>				
Road Shoulders	23231		392	
Snow And Ice Removal-Wages	23232	78,404	73,356	73,670
Salt	23233	52,500	49,740	50,000
Asphalt Patching	23237	60,000	57,455	60,000
Storm Drainage R&M	23238	4,000	4,901	6,000
General Street Maintenance	23239	13,000	13,559	12,500
Water-Pub Works Truck Bay 3/4" line	23242	420	413	420
Sidewalk Repairs	23245	4,000	3,543	5,000
Lease Payments	23250	-	-	-
Trucks & Equip Maintenance	23290	100,000	124,111	70,000
P. Works Vehicle Insurance	23291	13,163	11,090	11,296
P.W. Truck & Equipment Fuel	23292	50,000	50,247	50,000
		375,487	388,806	338,886
<i>Street Lighting</i>				
Street Lighting	23234	18,000	17,768	18,000
<i>Traffic Services</i>				
Street Signs	23241	6,000	12,510	5,000
Traffic Signals	23235	4,000	3,411	4,000
Line Painting	23236	8,500	11,045	14,000
		18,500	26,966	23,000
<i>Parking</i>				
Parking Lot Repairs	23243	1,000	-	1,000
Total Road Transport		412,987	433,540	380,886

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	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
Public Transit				
Transit Services	23510	-	33,407	30,000
		-	33,407	30,000
Debt Charges Transportation Services				
Debenture Interest-Transport Services	23721	79,775	50,366	50,366
Transport Serv-LTD-Term Loan Interest	23722	-	-	
Transport Services-other debt charges	23790	3,000	-	
		82,775	50,366	50,366
Other Transportation Services				
Other Transportation Services	23810	-	-	-
TOTAL TRANSPORTATION SERVICES:		953,067	945,464	885,161

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	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection and Disposal				
<i>Administration</i>				
Wastewater Office & Phone	24242	2,000	1,719	2,210
<i>Sewage collection systems</i>				
Wastewater Collection Salaries	24210	14,292	12,937	8,979
Wastewater Collection- Shop Supplies	24211	1,000	1,041	1,000
Wastewater Collection Insurance	24212	10,513	10,140	10,140
Wastewater Collection Benefits	24215	3,000	3,853	3,054
Wastewater Collection MERC	24216	4,895	4,588	4,301
Wastewater Collection Pension	24217	2,467	3,721	3,260
Wastewater Collection System R&M	24220	24,000	22,954	29,000
Wastewater Public Works Wages	24225	62,621	52,655	48,930
Wastewater Vehicle Repairs & Maint	24235	3,500	4,849	1,000
Wastewater Vehicle Fuel	24237	3,500	1,657	3,500
Queen Street Pump Station General Exp	24240	25,000	39,275	38,000
Wastewater Collection Courses/Seminar	24241	3,500	2,600	3,500
Wastewater Collection WCB	24243	2,178	2,420	2,356
Small tools and equipment	24244	500	239	500
Electricity-SewerPump Station QueenSt	24245	33,154	30,059	31,879
		194,120	192,989	189,399
<i>Sewage Lift Stations</i>				
Wastewater Lift Station- Elect/R&M	24230	52,386	43,414	50,372

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

		2027		2026
	GL ACCT	Budget	Actual	Budget
<i>Sewage Treatment and Disposal</i>				
Annual Harbour License-Transport Can	24247	4,407	2,144	1,030
Sewer Treatment Salaries	24248	21,438	19,405	13,469
Wastewater Treatment Wages	24249	45,223	40,682	32,336
Wastewater Treatment MERC	24251	4,243	3,920	3,402
Wastewater Treatment Benefits	24253	2,600	2,844	2,415
Wastewater Treatment Pension	24255	2,138	3,313	2,579
Wastewater Treatment WCB	24257	1,887	2,068	1,863
Wastewater Treatment Insurance	24258	7,899	7,815	7,815
Electricity Smiths Cove STP	24260	86,358	84,668	83,037
Office and Phone Smiths Cove STP	24262	400	175	400
Repair & Maintenance Smiths Cove STP	24266	20,000	2,270	26,000
Shop Supplies Smiths Cove STP	24268	2,500	2,507	2,200
Small Tools Smiths Cove STP (DO NOT USE)	24270	-	-	-
Effluent Testing Smiths Cove STP	24272	11,000	10,153	10,000
Wastewater Treatment Vehicle Repair&M	24274	3,500	8,237	3,500
Wastewater Treatment Vehicle Fuel	24275	3,400	1,657	3,200
Wastewater Treatment Courses/Seminars	24278	2,500	1,614	3,500
		219,493	193,472	196,746
Total Sewage Collection and Disposal		468,000	431,594	438,727

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	Actual	2026 Budget
Garbage & Waste Collection & Disposal				
Garbage And Waste Collectio	24320	172,836	164,606	164,606
Transfer Station-HHW-PDO	24326	69,169	78,901	59,657
Wages - Solid Waste	24328	12,099	11,727	11,959
Solid Waste Tipping Fees	24330	123,693	120,665	116,879
Western Reg Solid Waste (Waste Check)	24331	7,090	7,080	7,080
Recycling Contract	24332	-	11,870	26,362
Organics Contract	24334	37,020	33,882	37,020
Green Cart Maint/Replacement	24335	5,000	4,741	6,000
Public Waste Containers & Supplies	24336	2,500	2,245	1,206
Other Residential Waste Costs	24360		-	-
Total Garbage & Waste Collection & Disposal		429,407	435,715	430,769
Debt Charges Environmental Health				
<i>Interest on Long Term Debt</i>				
Environmental Health debenture int.	24721	14,254	16,221	16,221
Environmental Health-Other Debt Charg	24790	-	-	-
Total Debt Charges		14,254	16,221	16,221
TOTAL ENVIRONMENTAL HEALTH SERVICES:		911,661	883,530	885,717

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
PUBLIC HEALTH SERVICES				
Deficity of Regional Housing Authority	25310	-	-	-
Community Navigator Program	25110	36,416	35,667	35,667
Other Public Health Services	25980	-	-	-
TOTAL PUBLIC HEALTH SERVICES:		36,416	35,667	35,667

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	Actual	2026 Budget
ENVIRONMENT DEVELOPMENT SERVICES				
Environmental Planning and Zoning				
Town Planning	26110	22,500	20,549	26,141
Salary - Development Officer	26115	3,000	-	
Mapping/Survey Costs	26120	2,200	2,176	2,000
Municipal Plan Strategy Review	26140	3,000	65	500
		30,700	22,791	28,641
Community Development				
<i>Transfer to Regional Development Authority</i>				
Transfer to REN	26250	20,608	20,211	20,211
Façade Program	26255	27,649	-	12,623
Housing Accel Fund Grants and Expenses	26260	153,518	29,387	-
<i>Other Community Development</i>				
<i>Other Community Development</i>	26298	1,000	306	306
Flags/Flag Poles	26918	3,000	4,503	2,500
		4,000	4,809	2,806
Total Community Development		205,775	54,407	35,640
Industrial Parks				
Industrial Commission	26602	20,000	20,000	20,000
Debt Charges				
Environ Develop Debenture Interest	26721	-	-	-

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	<i>Actual</i>	2026 Budget
Other Environmental Development Services				
<i>Tourism</i>				
Tourism WCB	26906	1,553	2,826	2,971
Sick pay accrual adjustment-Tourism	26907		-	-
Tourist Bureau - Pension	26909	1,315	1,379	1,277
Supervisor Wages	26910	18,786	19,704	18,236
Counsellor Wages	26911	22,856	47,082	52,009
CPP/EI	26912	2,802	4,874	4,820
Tourist Bureau-Utilities	26913	3,000	4,122	4,000
Tourist Bureau-R&M	26914	1,500	9,928	9,500
Insurance-Visitor Information Centre	26915	1,066	1,062	1,062
Tourist Bureau-Supplies	26916	2,000	2,314	2,500
Promotional Materials	26917	2,000	1,568	2,100
Staff Training & Travel	26921	200	-	200
		57,078	94,860	98,675
<i>Environmental Development Services-Other</i>				
Web Page Development/Maint.	26170	1,500	1,493	1,485
Hospitality Expenses Reportable	26940	6,000	8,443	7,000
		7,500	9,937	8,485
Total Other Environmental Development Services		64,578	104,796	107,160
TOTAL ENVIRONMENT DEVELOPMENT SERVICES:		321,053	201,994	191,441

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	Actual	2026 Budget
RECREATION & CULTURAL SERVICES				
Recreation Facilities				
<i>Administration</i>				
Darc - Operations	27110	403,879	447,787	447,787
		403,879	447,787	447,787
<i>Parks, Playgrounds and Sports Fields</i>				
Parks And Playgrounds	27180	27,000	26,285	32,000
Public Washrooms costs	27181	18,000	17,503	20,000
Insurance- Recreation	27182	5,583	5,395	5,395
Fishermans Memorial Engraving	27183	-	-	-
New Tree Planting	27184	1,000	-	2,000
Tree Maintenance	27185	4,000	-	8,000
		55,583	49,183	67,395
Total Recreation Facilities		459,462	496,970	515,182
Cultural Buildings				
<i>Libraries</i>				
Local Library-Operation Costs	27250	24,200	21,869	23,000
<i>Transfers to Regional Library</i>				
Transfers to Regional Library	27252	16,700	16,700	16,700
<i>Other</i>				
Digby Station building expenses	27220	15,000	16,555	10,000
Total Cultural Buildings		55,900	55,125	49,700
Debt Charges				
Recreation and Culture debenture int.	27721	2,780	3,402	3,402
Rec and Culture Other Debt Charges	27790	-	-	-
		2,780	3,402	3,402
Other Recreation and Culture				
Other Receration and Culture	27915	500	-	500
		500	-	500
TOTAL RECREATION & CULTURAL SERVICES		518,642	555,497	568,784
TOTAL EXPENDITURES		5,841,962	5,603,755	5,466,315
OPERATING SURPLUS/(DEFICIT) FOR TAX PURPOSES		458,715	283,201	298,664

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2027
DETAIL

	GL ACCT	2027 Budget	Actual	2026 Budget
FINANCING AND TRANSFERS				
Principal Installments				
<i>Debtenture Principal</i>				
Debtenture Principal	28131	(450,557)	(248,803)	(248,803)
		(450,557)	(248,803)	(248,803)
Transfers From (To) Own Reserves, Funds and Agencies				
Transfer to Operating Reserve	66010	(6,999)	-	-
Transfer to General Capital Fund	66030	(20,000)	(20,680)	(20,000)
Transfer to Capital Reserve	66040	(243,057)	(239,134)	(239,134)
Transfers to Snow Removal Reserve	66092		(10,000)	(10,000)
Transfer from Gen Operating Reserve	67010	261,897	219,273	219,273
Transfer from Capital Reserve-Gas Tax	67022	-	-	-
Transfer from Covid Reserve Fund	67050	-	-	-
Transfer from Snow Removal Reserve	67092		-	-
Total Transfers From (To) Own Reserves, Funds and Agencies		(8,159)	(50,541)	(49,861)
TOTAL FINANCING AND TRANSFERS		(458,716)	(299,344)	(298,664)
Surplus/(Deficit) for Budget Purposes		(0)	(16,143)	-