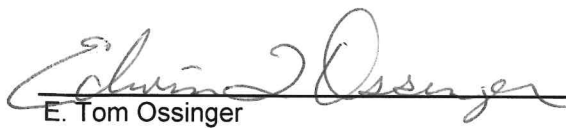


**TOWN OF DIGBY
NON-CONSOLIDATED GENERAL OPERATING FUND
BUDGET FOR THE YEAR ENDED MARCH 31, 2026
(Unaudited)**

Year ended March 31	2026	2025	2025
	Budget	Draft Actual	Budget
REVENUE			
Taxes (net of education contribution)	\$ 4,553,710	\$ 4,402,416	\$ 4,302,668
Grant in lieu of taxes	160,867	170,236	170,180
Services provided to other governments	263,844	265,827	256,775
Sale of services	196,538	181,420	175,675
Other revenue from own sources	151,177	183,374	178,773
Unconditional transfers from other governments	417,043	416,718	416,727
Conditional transfers from federal or provincial gov	18,800	23,950	18,512
Conditional transfers from other local governments	3,000	3,000	3,000
TOTAL REVENUE	5,764,979	5,646,941	5,522,310
EXPENDITURES			
General government services	1,027,508	1,010,451	948,418
Protective services	1,872,037	1,782,703	1,805,185
Transportation services	885,161	897,265	818,522
Environmental health services	885,717	820,545	821,281
Public health services	35,667	28,231	28,231
Environmental developmental services	191,441	162,037	175,425
Recreation and cultural services	568,784	500,948	487,970
TOTAL EXPENDITURES	5,466,315	5,202,180	5,085,032
Operating Surplus / (Deficit)	298,664	444,761	437,278
FINANCING AND TRANSFERS			
Debenture principal installments	(248,803)	(225,644)	(225,644)
Transfers from/(to) own reserves and funds	(49,861)	(207,624)	(211,634)
TOTAL FINANCING AND TRANSFERS	(298,664)	(433,268)	(437,278)
Surplus/(Deficit) for Budget Purposes	\$ -	\$ 11,493	\$ -
Transfer surplus (to)/from operating reserve		(11,493)	-
BEGINNING ACCUMULATED SURPLUS		-	-
ENDING ACCUMULATED SURPLUS		\$ -	\$ -

Approved by motion of Council August 5, 2025



E. Tom Ossinger
Chief Administrative Officer

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026
DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
REVENUE				
TAXES				
Assessable Property				
Residential Tax	11110	2,501,216	2,305,564	2,303,370
Commercial Property	11120	1,265,288	1,240,909	1,260,832
Seasonal Commercial Accts Reduction	11123	(11,500)	(11,127)	(11,127)
		1,253,788	1,229,782	1,249,705
Resource Tax	11130	9,342	9,365	9,365
Special tax agreements				
Based On Revenue (Aliant)	11420	12,358	12,185	12,185
Taxes-Joint Industrial Park	16310	86,677	90,451	90,451
		99,035	102,635	102,636
Subtotal Assessable property		3,863,381	3,647,346	3,665,076
Other rates, charges, and assessments				
Sewer Services - Commercial (48% estimate)	11212	155,875	-	162,859
Residential Garbage Rate	11214	438,080	414,935	415,834
Sewer Services Rate	11215	324,739	365,174	339,289
<i>less commercial sewer estimate</i>	11218	(155,875)	-	(162,859)
Fire Protection Area Rate-Commercial	11225	73,099	65,383	64,831
Fire Protection Area Rate-Residential	11232	178,395	144,022	143,441
Fire Protection Area Rate-Resource	11235	612	118	526
Subtotal Other rates, charges, and assessments		1,014,925	989,632	963,921
Other Taxes				
Deed Transfer Tax	11910	150,000	197,766	106,000
Education Expenditures As A Reduction Of Tax Rev				
Appropriation To Sch Board	28477	(474,596)	(432,329)	(432,329)
TOTAL TAXES		4,553,710	4,402,416	4,302,668

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026
DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
GRANTS IN LIEU OF TAXES				
Federal Government				
Federal Government	12100	38,767	42,198	42,142
Federal Government Agencies				
Canada Post	12280	15,842	15,643	15,643
		15,842	15,643	15,643
Provincial Government				
Provincial Property and Supported Institutions				
Provincial Government	12110	99,519	105,656	105,656
		99,519	105,656	105,656
Fire Protection				
Provincial Fire Protecti-Non GIL Blds	12331	6,739	6,739	6,739
		6,739	6,739	6,739
Total Provincial Government		106,258	112,396	112,395
TOTAL GRANTS IN LIEU OF TAXES		160,867	170,236	170,180

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026**

DETAIL		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
SERVICES PROVIDED TO OTHER GOVERNMENTS				
Other Local Governments				
District Road & Sidewalk Maintenance	13010	15,000	29,484	10,000
District Solid Waste Services	13020	18,896	12,825	18,257
Other services provided to Municipality	13330	-	-	5,000
Mun of Digby Fire Services Grant	14405	80,107	76,628	76,628
Municipal Sewer Charges	14410	149,841	146,890	146,890
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS		263,844	265,827	256,775

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026
DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
SALES OF SERVICES				
General Government Services				
	Administrative Fees DWC	14420	170,188	160,004
	Tax Certificates	14920	650	920
			170,838	160,924
				160,575
Protective Services				
	Criminal Records Check/Finger Prints	14220	1,400	1,420
			1,400	1,420
				1,250
Environmental Health Services				
	Solid Waste Drop Off Fees	14445	20,000	15,651
				8,500
Environment Development Services				
	Subdivision/Development Fees	14650	4,300	3,425
				5,350
TOTAL SALES OF SERVICES			196,538	181,420
				175,675

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026
DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
OTHER REVENUE FROM OWN SOURCES				
Licences And Permits				
Taxi Licences	15120	-	635	650
Dog Licences	15130	200	175	250
Other Licenses and Permits	15140	2,050	2,050	2,000
Building Permit Fees	15150	3,800	3,725	3,700
		6,050	6,585	6,600
Fines				
Parking Fines	15210	300	100	540
MVA and All Other Non-parking Fines	15220	14,000	11,834	15,500
		14,300	11,934	16,040
Rentals				
Land Lease	15310	301	901	300
Rent 110 Montague Row	15312	4,800	4,200	4,800
Heritage Centre Rental Revenue	15315	2,000	4,137	1,500
Land Rental-Comm Tower-Bell Mobility	15317	6,200	6,120	6,180
Rental 53 Mount Street building	15318	15,498	15,498	15,498
Rent 143 First Ave Residence	15319	5,528	5,352	5,352
Equipment Rental to DWC	15320	19,000	21,178	18,000
Equipment Rental (Non DWC)	15324	-	-	-
Sale Of Material to DWC	15330	5,500	8,670	2,400
Sale of Material (non-DWC)	15334	-	-	-
		58,827	66,055	54,030
Concessions And Franchises				
Heritage Centre Other Services Rev	15915	-	-	-
Fisherman's Memorial Revenue	15940	-	-	-
		-	-	-
Return On Investments				
Interest- Bank Accounts & Investments	15510	20,000	44,414	50,000
		20,000	44,414	50,000
Penalties & Int On Taxes				
Interest On Unpaid Taxes	15610	42,000	46,434	36,000
Miscellaneous				
Misc Revenue	15910	10,000	7,953	16,103
		10,000	7,953	16,103
TOTAL OTHER REVENUE FROM OWN SOURCES		151,177	183,374	178,773

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026**

DETAIL		-	11,493	-
	GL ACCT	2026 Budget	2025 Actual	2025 Budget
UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS				
Federal Government				
Provincial Government				
NSP HST Offset Payment	11431	18,000	17,683	17,683
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	6,700	6,692	6,701
Other Local Governments				
TOTAL UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS		417,043	416,718	416,727

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026**

DETAIL		-	11,493	-
		2026	2025	2025
		Budget	Actual	Budget
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES				
Federal Government				
Federal Government Conditional Transfers	17292	6,000	8,208	8,512
Provincial Government				
EMO Civic Address Program Funding	17524	1,000	1,000	1,000
Other Provincial Conditional Transfers	17527	3,300	6,242	500
Provincial VIC funding	17528	8,500	8,500	8,500
TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES		18,800	23,950	18,512

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026**

DETAIL		-	11,493	-
		2026	2025	2025
		Budget	Actual	Budget
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS				
Mun Of Digby-Tourist Bureau, etc	GL ACCT 18993	3,000	3,000	3,000
TOTAL CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS		3,000	3,000	3,000
TOTAL REVENUE		5,764,979	5,646,941	5,522,310

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026
DETAIL**

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Legislative				
<i>Mayor Remuneration</i>				
Mayor Salary	21111	31,755	30,808	30,682
<i>Mayor Expenses</i>				
Mayor's expenses: Travel, Meals, etc	21112	7,400	5,707	3,000
<i>Council Remuneration</i>				
Council Salary	21131	88,472	85,831	85,480
<i>Council Expenses</i>				
Councillor's Reportable Expenses	21132	17,100	3,854	4,000
Councillor Benefits - EAP, etc	21134	210	199	-
		17,310	4,053	4,000
<i>Legislative Other</i>				
Other Legislative Services	21195	4,500	5,722	500
CPP-Council	21133	6,113	5,152	4,833
		10,613	10,875	5,333
Total Legislative		155,550	137,273	128,495
General Administration				
<i>Administrative</i>				
Vacation Pay Accrual Adjustment-Admin	21206	10,000	14,597	11,318
Clerk's Pension-Adjust Unfunded Liab	21208	-	62,400	-
CAO Reportable Expenses	21209	10,800	9,109	5,000
CAO Salary	21210	113,221	111,129	110,675
Legal	21211	14,000	5,053	6,000
Clerk's Pension-current payments	21212	16,376	20,594	20,500
Town Hall Expenses	21213	25,000	18,625	24,977
Office Salaries	21214	321,737	295,387	293,915
Sick time accrual adjustment - Admin	21215	-	-	-
Service Awards Accrual adjustmt-admin	21216	4,900	5,933	2,294
EI/ CPP- Administration	21217	27,923	25,407	27,273
Pension-Administration	21218	27,028	25,505	25,192
Administration-Benefits	21219	14,509	13,500	13,198
		585,494	607,239	540,342
<i>Financial Management</i>				
External Audit	21225	31,901	30,972	30,000
Other Accounting Services	21227	-	-	-
		31,901	30,972	30,000
<i>Taxation</i>				
<i>Tax Rebates or Cancellations</i>				
Municipal Low Income Tax Exemptions	21243	9,672	9,100	10,556
Allowance For Appeals/Changes	21244	2,000	-	3,000
Exemptions/Reductions Charitable Org	21245	18,512	14,795	14,795
		30,184	23,895	28,351
<i>Transfer for Assessment Services</i>				

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026**

DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
Assessment Services (PVSC)	21248	26,876	26,038	26,038

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026
DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
Other Gen. Adm. Services				
Bank Charges	21304	2,000	2,383	1,700
Phones & internet	21291	10,000	8,445	8,364
Advertising	21292	4,000	1,848	6,666
Cash (Over)/Short	21293	-	1	-
Other General Admin Services	21294	2,900	2,406	2,829
Office & Computer Supplies	21295	20,057	17,374	17,758
Workers Compensation-Gen	21296	15,473	13,012	12,186
Christmas Decorations	21297	900	1,539	1,300
Computer Forms	21298	300	251	300
Staff Training Courses	21299	500	1,218	178
Postage & Shipping	21300	4,000	3,811	4,117
Membership Fees/Dues	21301	5,000	3,983	7,001
Office Equipment	21302	16,066	18,048	13,044
IT Support Services	21303	16,717	15,543	15,543
Email Server Hosting Service Fees	21310	5,871	5,700	5,365
		103,784	95,564	96,351
Total General Administration		778,239	783,706	721,082
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	555	658	658
General Gov Other Debt Charges	21790	-	-	-
		555	658	658
Total Debt Charges		555	658	658
Valuation Allowances				
Uncollectible taxes expense/recovery	21811	-	-	-
Total Valuation Allowances		-	-	-
Other Gen. Gov. Services				
<i>Elections, Plebicides and Electors' Meetings</i>				
Elections, Plebicides, Etc.	21910	-	(2,104)	3,000
<i>Grants To Organizations and individuals</i>				
Grants To Organizations	21950	42,600	36,000	40,000
Sponsorships / Other Donations	21953	1,200	510	2,016
		43,800	36,510	42,016
<i>Other General Services</i>				
Staff Conventions/Conferences/Worksho	21920	5,000	4,307	5,666
Other Staff Travel/ Meals	21921	450	508	468
Town Hall Insurance	21925	2,468	4,082	4,082
Public Liability Insurance	21930	11,446	11,235	11,656
Engineering/Surveys/Studies	21932	5,000	6,288	3,000
General Accident and Damage Claims	21933	3,000	4,224	4,100
53 Mount St Building- costs	21960	14,000	15,486	14,000
237 Shore Rd Building-when unoccupied	21961	-	-	-

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026**

DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
143 First Ave Property & Rental Costs	21962	1,500	1,534	1,000
110 Montague Row Building Costs	21964	3,000	2,892	5,000
Other General Gov Services	21991	3,500	3,851	4,195
		49,364	54,407	53,167
Total Other Gen. Gov. Services		93,164	88,813	98,183
TOTAL GENERAL GOVERNMENT SERVICES:		1,027,508	1,010,451	948,418

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026
DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
PROTECTIVE SERVICES				
Police Protection				
R.C.M.P. Services	22130	1,210,622	1,135,056	1,134,927
		1,210,622	1,135,056	1,134,927
Law Enforcement				
<i>Transfer to Correctional Services</i>				
Transfer to Correctional Services	22220	-	-	-
		-	-	-
<i>Other</i>				
Special Constable	22132	51,902	50,955	50,735
Enforcement Supplies/Costs	22133	1,800	2,160	2,250
Other Law Enforcement-CPP/EI	22134	5,213	4,836	5,029
Workers Compensation	22135	2,994	2,462	2,371
Spec Cons Clothing/MiL DO NOT USE	22136	-	-	-
Special Constable Benefits	22137	4,371	2,437	2,806
Special Constable Pension	22138	3,633	3,552	3,551
Meeting/Training/Membership Expense	22139	4,300	4,218	4,250
By-Law Enforcement Phone	22141	650	620	632
Sick Accrual Adjustment-Protect Serv	22144	-	-	-
Service Award Adjustment-Protective S	22146	-	-	-
Vacation Accrual Adj-Protective Serv	22148	500	1,095	944
School Crossing Guard Supplies	22290	700	150	750
School Crossing Guard Wages	22291	18,889	16,424	17,596
Prosecuting Attorney	22292		2,925	4,836
		94,952	91,833	95,750
Total Law Enforcement		94,952	91,833	95,750

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026**

DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
Fire Protection				
<i>Water Supply & Hydrants</i>				
Water Supply & Hydrants	22450	219,146	219,146	219,146
<i>Other</i>				
Municipal Fire Services Grant (Operating & Capital Gr	22405	141,000	134,460	134,460
Fire Brigade-Accident Insur	22410	3,500	3,195	4,000
Fire Dept Vehicle Insurance	22415	13,769	13,727	14,127
Fire Station Insurance	22416	10,456	10,195	11,257
WCB - Fire Fighters	22423	3,452	2,984	2,508
Phone Expense-Fire Dept	22430	6,000	5,913	6,557
Fire Dept Covid Grant Expenses	22440	-	-	-
Fire Prevention	22455	-	-	-
Fire Training	22460	-	-	-
Fire Station: heating Oil/Elec/Water	22470	34,000	35,137	35,000
Fire Truck Repairs & Maintenance	22481	18,000	17,853	25,450
Fuel - Fire Trucks and Equipment	22483	8,000	6,288	8,167
New Firefighting Clothing & Equipment	22484	-	-	-
Fire Equipment Repairs & Maintenance	22485	2,500	1,741	12,077
Fire Hall Repairs & Maintenance	22487	12,000	15,257	14,512
<i>Total Other</i>		252,677	246,750	268,115
Total Fire Protection		471,823	465,896	487,261
Emergency Management Organization				
Emergency Management Coordinator	22510	4,702	4,566	4,633
E.M.O. Expense	22520	359	349	332
Emergency Measures Training	22525	300	-	561
EMO Phone TMR Radio Expense	22530	468	454	469
EMC Training	22532	-	-	23
EMC Travel	22537	1,200	1,055	737
		7,029	6,423	6,755
Debt Charges				
Protective Services debenture interes	22721	18,435	14,841	14,841
Protective Serv-Other Debt Charges	22790	-	1,024	-
		18,435	15,865	14,841
Protective Inspections				
Protective Inspection Services	22921	41,268	40,507	38,842
Other Protective Services				
Surveillance Cameras	22905	1,100	1,523	1,083
Senior Safety Program	22910	23,100	22,000	22,000
Animal Control Officer Costs	22930	3,708	3,600	3,726
Animal Control Supplies	22931	-	-	-
Other Animal Control Costs	22934	-	-	-
		27,908	27,123	26,809
TOTAL PROTECTIVE SERVICES:		1,872,037	1,782,703	1,805,185

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026
DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
TRANSPORTATION SERVICES				
Common Services				
Director of Public Works Salary	23110	22,449	22,795	21,944
Director of PW Vehicle Expenses	23111	-	-	-
Public Works Salaries	23116	258,372	281,631	297,767
Worker's Compensation	23117	14,907	21,336	12,127
Service Awards	23118	2,000	3,788	-
Public Works-Benefits	23119	19,323	22,227	16,704
Public Works-Pension	23120	20,631	21,323	21,034
Public Works-EI/CPP	23121	27,216	28,651	27,023
Vacation Pay Accrual Adjust-Transport	23123	6,300	6,803	6,278
Public Works Sal-Allocated to Capital	23125	(20,000)	(35,512)	(12,500)
Common Services Repairs & Maintenance	23130	21,000	19,973	25,000
Office Supplies	23135	1,400	1,874	1,200
Telephone Expense	23145	8,200	7,881	8,200
Public Wks Bld- Utilities	23149	11,500	10,554	11,000
Public Works Bld-Maint.	23150	7,000	6,039	7,000
Staff Travel & Training	23152	3,000	3,673	2,500
P. Works Building/Liab Insurance	23153	20,611	17,611	17,598
Total Common Services		423,909	440,645	462,875
Road Transport				
<i>Roads and Streets</i>				
Road Shoulders	23231		-	3,500
Snow And Ice Removal-Wages	23232	73,670	67,098	38,772
Salt	23233	50,000	74,005	37,000
Asphalt Patching	23237	60,000	52,179	50,000
Storm Drainage R&M	23238	6,000	10,470	6,000
General Street Maintenance	23239	12,500	23,193	5,500
Water-Pub Works Truck Bay 3/4" line	23242	420	398	420
Sidewalk Repairs	23245	5,000	15,342	4,000
Lease Payments	23250	-	-	-
Trucks & Equip Maintenance	23290	70,000	91,386	80,000
P. Works Vehicle Insurance	23291	11,296	10,230	10,230
P.W. Truck & Equipment Fuel	23292	50,000	51,989	50,000
		338,886	396,290	285,422
<i>Street Lighting</i>				
Street Lighting	23234	18,000	14,958	22,755
<i>Traffic Services</i>				
Street Signs	23241	5,000	10,257	5,300
Traffic Signals	23235	4,000	4,526	4,200
Line Painting	23236	14,000	5,255	13,000
		23,000	20,038	22,500
<i>Parking</i>				
Parking Lot Repairs	23243	1,000	-	500
Total Road Transport		380,886	431,286	331,177
Public Transit				
Transit Services	23510	30,000	10,000	10,000
		30,000	10,000	10,000

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026
DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
Debt Charges Transportation Services				
Debenture Interest-Transport Services	23721	50,366	14,470	14,470
Transport Serv-LTD-Term Loan Interest	23722		-	-
Transport Services-other debt charges	23790		865	-
		50,366	15,335	14,470
Other Transportation Services				
Other Transportation Services	23810		-	-
TOTAL TRANSPORTATION SERVICES:		885,161	897,265	818,522

TOWN OF DIGBY

NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND

BUDGET YEAR ENDED MARCH 31, 2026

DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection and Disposal				
<i>Administration</i>				
Wastewater Office & Phone	24242	2,210	1,723	2,531
<i>Sewage collection systems</i>				
Wastewater Collection Dir PW Salary	24210	8,979	8,722	8,778
Wastewater Collection- Shop Supplies	24211	1,000	729	1,070
Wastewater Collection Insurance	24212	10,140	9,785	9,778
Wastewater Collection Benefits	24215	3,054	3,519	2,702
Wastewater Collection MERC	24216	4,301	4,296	4,371
Wastewater Collection Pension	24217	3,260	3,459	3,402
Wastewater Collection System R&M	24220	29,000	28,630	22,000
Wastewater Public Works Wages	24225	48,930	51,093	49,941
Wastewater Vehicle Repairs & Maint	24235	1,000	1,049	500
Wastewater Vehicle Fuel	24237	3,500	2,840	3,500
Queen Street Pump Station General Exp	24240	38,000	27,351	17,000
Wastewater Collection Courses/Seminar	24241	3,500	2,952	1,400
Wastewater Collection WCB	24243	2,356	2,077	1,962
Small tools and equipment	24244	500	158	1,000
Electricity-SewerPump Station QueenSt	24245	31,879	29,466	32,545
		189,399	176,125	159,949
<i>Sewage Lift Stations</i>				
Wastewater Lift Station- Elect/R&M	24230	50,372	42,805	53,344
<i>Sewage Treatment and Disposal</i>				
Annual Harbour License-Transport Can	24247	1,030	1,043	269
Sewer Treatment Salary	24248	13,469	13,083	13,166
Wastewater Treatment Wages	24249	32,336	29,247	35,170
Wastewater Treatment MERC	24251	3,402	2,864	3,598
Wastewater Treatment Benefits	24253	2,415	2,097	2,224
Wastewater Treatment Pension	24255	2,579	2,438	2,801
Wastewater Treatment WCB	24257	1,863	1,401	1,615
Wastewater Treatment Insurance	24258	7,815	7,520	7,494
Electricity Smiths Cove STP	24260	83,037	80,618	76,490
Office and Phone Smiths Cove STP	24262	400	410	-
Repair & Maintenance Smiths Cove STP	24266	26,000	18,759	21,000
Shop Supplies Smiths Cove STP	24268	2,200	1,026	2,466
Small Tools Smiths Cove STP (DO NOT USE)	24270	-	-	-
Effluent Testing Smiths Cove STP	24272	10,000	8,004	10,831
Wastewater Treatment Vehicle Repair&M	24274	3,500	6,085	2,000
Wastewater Treatment Vehicle Fuel	24275	3,200	2,840	4,000
Wastewater Treatment Courses/Seminars	24278	3,500	1,031	2,000
		196,746	178,466	185,124
Total Sewage Collection and Disposal		438,727	399,119	400,948
Garbage & Waste Collection & Disposal				
Garbage And Waste Collectio	24320	164,606	157,414	157,416
Transfer Station-HHW-PDO	24326	59,657	57,639	54,785

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026**

DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
Wages - Solid Waste	24328	11,959	4,949	4,532
Solid Waste Tipping Fees	24330	116,879	114,251	121,489
Western Reg Solid Waste (Waste Check)	24331	7,080	5,469	5,469
Recycling Contract	24332	26,362	22,296	17,934
Organics Contract	24334	37,020	33,330	34,011
Green Cart Maint/Replacement	24335	6,000	7,531	4,566
Public Waste Containers & Supplies	24336	1,206	405	1,890
Other Residential Waste Costs	24360	-	-	100
Total Garbage & Waste Collection & Disposal		430,769	403,285	402,192

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026**

DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
Debt Charges Environmental Health				
<i>Interest on Long Term Debt</i>				
Environmental Health debenture int.	24721	16,221	18,141	18,141
Environmental Health-Other Debt Charg	24790	-	-	-
Total Debt Charges		16,221	18,141	18,141
TOTAL ENVIRONMENTAL HEALTH SERVICES:		885,717	820,545	821,281

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026**

DETAIL		-	11,493	-
		2026	2025	2025
		Budget	Actual	Budget
PUBLIC HEALTH SERVICES		GL ACCT		
Deficity of Regional Housing Authority	25310	-	-	-
Doctor Recruitment/Retention	25110	35,667	28,088	28,088
Other Public Health Services	25980	-	143	143
TOTAL PUBLIC HEALTH SERVICES:		35,667	28,231	28,231

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026
DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
ENVIRONMENT DEVELOPMENT SERVICES				
Environmental Planning and Zoning				
Town Planning	26110	26,141	26,141	21,806
Mapping/Survey Costs	26120	2,000	1,274	3,000
Municipal Plan Strategy Rev	26140	500	-	-
		28,641	27,414	24,806
Community Development				
<i>Transfer to Regional Development Authority</i>				
Transfer to REN	26250	20,211	19,742	19,600
<i>Façade Program</i>				
Façade Program	26255	12,623	-	-
<i>Other Community Development</i>				
<i>Other Community Development</i>	26298	306	-	1,500
Flags/Flag Poles	26918	2,500	1,204	3,805
		2,806	1,204	5,305
Total Community Development		35,640	20,946	24,905
Industrial Parks				
Industrial Commission	26602	20,000	20,000	20,000
Debt Charges				
Environ Develop Debenture Interest	26721	-	-	-
Other Environmental Development Services				
<i>Tourism</i>				
Tourism WCB	26906	2,971	2,085	2,296
Sick pay accrual adjustment-Tourism	26907	-	-	-
Tourist Bureau - Pension	26909	1,277	1,242	1,174
Supervisor Wages	26910	18,236	-	17,831
Counsellor Wages	26911	52,009	60,075	48,339
CPP/EI	26912	4,820	4,393	4,642
Tourist Bureau-Utilities	26913	4,000	3,310	5,500
Tourist Bureau-R&M 237 Shore Rd	26914	9,500	8,741	13,500
Insurance-Visitor Information Centre	26915	1,062	917	917
Tourist Bureau-Supplies	26916	2,500	4,402	2,750
Promotional Materials	26917	2,100	1,995	2,354
Staff Training & Travel	26921	200	200	300
		98,675	87,360	99,603
<i>Environmental Development Services-Other</i>				
Web Page Development/Maint.	26170	1,485	1,304	1,400
Hospitality Expenses Reportable	26940	7,000	5,014	4,711
		8,485	6,317	6,111
Total Other Environmental Development Services		107,160	93,677	105,714
TOTAL ENVIRONMENT DEVELOPMENT SERVICES:		191,441	162,037	175,425

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026
DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
RECREATION & CULTURAL SERVICES				
Recreation Facilities				
<i>Administration</i>				
Darc - Operations	27110	447,787	382,581	382,581
		447,787	382,581	382,581
<i>Parks, Playgrounds and Sports Fields</i>				
Parks And Playgrounds	27180	32,000	32,006	25,000
Public Washrooms costs	27181	20,000	17,156	6,000
Insurance- Recreation	27182	5,395	3,143	3,143
Fishermans Memorial Engraving	27183	-	-	-
New Tree Planting	27184	2,000	1,364	2,500
Tree Maintenance	27185	8,000	7,981	8,000
		67,395	61,651	44,643
Total Recreation Facilities		515,182	444,232	427,224
Cultural Buildings				
<i>Libraries</i>				
Local Library-Operation Costs	27250	23,000	24,533	19,497
<i>Transfers to Regional Library</i>				
Transfers to Regional Library	27252	16,700	16,700	17,300
<i>Other</i>				
Digby Station building expenses	27220	10,000	10,592	19,652
Total Cultural Buildings		49,700	51,826	56,449
Debt Charges				
Recreation and Culture debenture int.	27721	3,402	3,997	3,997
Rec and Culture Other Debt Charges	27790	-	-	-
		3,402	3,997	3,997
Other Recreation and Culture				
Other Receration and Culture	27915	500	893	300
		500	893	300
TOTAL RECREATION & CULTURAL SERVICES		568,784	500,948	487,970
TOTAL EXPENDITURES		5,466,315	5,202,179	5,085,032
OPERATING SURPLUS/(DEFICIT) FOR TAX PURPOSES		298,664	444,761	437,278

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2026**

DETAIL

		-	11,493	-
		2026	2025	2025
	GL ACCT	Budget	Actual	Budget
FINANCING AND TRANSFERS				
Principal Installments				
<i>Debenture Principal</i>				
Debenture Principal	28131	(248,803.00)	(225,644)	(225,644)
		(248,803)	(225,644)	(225,644)
Transfers From (To) Own Reserves, Funds and Agencies				
Transfer to Operating Reserve	66010	-	(13,886)	(13,886)
Transfer to General Capital Fund	66030	(20,000)	(35,512)	(12,500)
Transfer to Capital Reserve	66040	(239,134)	(218,045)	(218,045)
Transfers to Snow Removal Reserve	66092	(10,000)	-	-
Transfer from Gen Operating Reserve	67010	219,273	-	-
Transfer from Capital Reserve-Gas Tax	67022	-	-	-
Transfer from Covid Reserve Fund	67050	-	30,059	32,797
Transfer from Snow Removal Reserve	67092	-	29,760	-
Total Transfers From (To) Own Reserves, Funds and Agencies		(49,861)	(207,624)	(211,634)
TOTAL FINANCING AND TRANSFERS		(298,664)	(433,268)	(437,278)
Surplus/(Deficit) for Budget Purposes		-	11,493	-