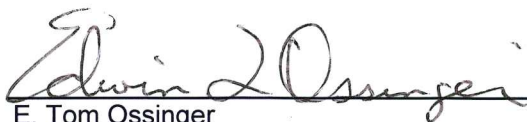


**TOWN OF DIGBY
NON-CONSOLIDATED GENERAL OPERATING FUND
BUDGET FOR THE YEAR ENDED MARCH 31, 2018
(Unaudited)**

Year ended March 31	2018	2017	2017
	Budget	<i>DRAFT</i> Actual	Budget
REVENUE			
Taxes (net of education contribution)	\$ 2,995,075	\$ 2,945,962	\$ 2,918,958
Grant in lieu of taxes	441,552	452,111	446,761
Services provided to other governments	137,796	138,941	138,150
Sale of services	118,904	110,383	109,690
Other revenue from own sources	123,582	136,194	119,100
Unconditional transfers from other governments	389,591	389,381	392,004
Conditional transfers from federal or provincial gov	8,521	8,209	12,666
Conditional transfers from other local governments	3,000	3,000	3,000
TOTAL REVENUE	4,218,021	4,184,181	4,140,329
EXPENDITURES			
General government services	702,170	642,393	695,432
Protective services	1,406,041	1,333,127	1,367,596
Transportation services	659,856	655,366	712,788
Environmental health services	585,250	546,816	569,444
Public health services	92,000	92,000	64,691
Environmental developmental services	141,195	127,765	137,319
Recreation and cultural services	357,893	350,412	352,723
TOTAL EXPENDITURES	3,944,405	3,747,879	3,899,993
Operating Surplus / (Deficit)	273,616	436,302	240,336
FINANCING AND TRANSFERS			
Debenture principal installments	(160,105)	(199,753)	(199,753)
Transfers from/(to) own reserves and funds	(113,511)	(69,722)	(40,583)
TOTAL FINANCING AND TRANSFERS	(273,616)	(269,475)	(240,336)
Surplus for Budget Purposes	\$ -	\$ 166,827	\$ -
Transfer surplus to operating reserve		(166,827)	-
BEGINNING ACCUMULATED SURPLUS		-	-
ENDING ACCUMULATED SURPLUS		\$ -	\$ -

Approved by motion of Council June 5, 2017



E. Tom Ossinger
Chief Administrative Officer

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
REVENUE				
TAXES				
Assessable Property				
Residential Tax	11110	1,726,407	1,695,518	1,695,180
Commercial Property	11120	1,013,725	952,224	961,140
Seasonal Commercial Accts Reduction	11123	(11,620)	(11,723)	(11,723)
		1,002,105	940,501	949,417
Resource Tax	11130	11,033	11,150	11,150
Area Rates And Special Assessments				
Commercial				
<i>Sewer Estimate (48% see metered sales spreadsheet)</i>		115,227	133,893	126,858
Residential				
Residential Garbage Rate	11214	287,469	277,218	276,973
Sewer Services Rate	11215	240,057	278,945	264,287
<i>less commercial sewer estimate</i>		(115,227)	(133,893)	(126,858)
		412,299	422,269	414,402
subtotal		3,267,071	3,203,331	3,197,007
Business Property				
Business Occupancy Tax	11410		-	
Based On Revenue (Aliant)	11420	13,328	14,056	14,056
NSP HST Offset Payment	11431	14,027	14,027	15,900
		27,355	28,083	29,956
Other Taxes				
Deed Transfer Tax	11910	58,640	73,552	51,000
		58,640	73,552	51,000
Education Expenditures As A Reduction Of Tax Rev				
Appropriation To Sch Board	28477	(357,991)	(359,005)	(359,005)
TOTAL TAXES		2,995,075	2,945,962	2,918,958

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
GRANTS IN LIEU OF TAXES				
Federal Government				
Federal Government	12100	37,376	37,376	37,009
Federal Government Agencies				
Canada Post	12280	15,150	14,904	14,904
		15,150	14,904	14,904
Provincial Government				
Provincial Property and Supported Institutions				
Provincial Government	12110	119,827	121,894	121,896
Pines Hotel Management Agreement	12120	262,460	271,199	266,213
		382,287	393,093	388,109
Fire Protection				
Provincial Fire Protecti-Non GIL Blds	12331	6,739	6,739	6,739
		6,739	6,739	6,739
Total Provincial Government		389,026	399,832	394,848
TOTAL GRANTS IN LIEU OF TAXES		441,552	452,111	446,761

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
SERVICES PROVIDED TO OTHER GOVERNMENTS				
Other Local Governments				
District Road Maintenance	13010	2,624	2,573	2,532
Other services provided to Municipality	13330	150	750	
Mun of Digby Fire Services Grant	14405	52,198	51,275	51,275
Municipal Sewer Charges	14410	82,824	84,343	84,343
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS		137,796	138,941	138,150

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
SALES OF SERVICES				
General Government Services				
	Administrative Fees DWC	14420	106,815	106,815
	Tax Certificates	14920	200	
		115,739	107,015	106,815
Protective Services				
	Criminal Records Check/Finger Prints	14220	870	675
	Criminal Rcd Check/FingPrinDO NOT USE	17522	-	
		675	870	675
Environmental Health Services				
	Solid Waste Drop Off Fees	14445	-	200
Environment Development Services				
	Subdivision/Development Fees	14650	2,498	2,000
TOTAL SALES OF SERVICES		118,904	110,383	109,690

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
OTHER REVENUE FROM OWN SOURCES				
Licences And Permits				
Taxi Licences	15120	404	475	375
Dog Licences	15130	787	660	750
Other Licenses	15140	862	1,345	775
Building Permit Fees	15150	4,511	10,680	3,000
		6,564	13,160	4,900
Fines				
Parking Fines	15210	1,011	325	500
Court Fines	15220	4,057	4,572	2,300
Fines In Lieu Of Prosecution	15225	-	-	-
By-Law Fines	15230	-	-	-
		5,068	4,897	2,800
Rentals				
Land Lease	15310	231	231	200
Heritage Centre Rental Revenue	15315	1,650	1,425	500
Land Rental-Comm Tower-Bell Mobility	15317	5,100	4,040	5,000
Rental 53 Mount Street building	15318	4,869	5,641	-
Equipment Rental to DWC	15320	14,200	11,528	15,000
Equipment Rental (Non DWC)	15324	-	-	-
Sale Of Material to DWC	15330	5,200	4,998	4,000
Sale of Material (non-DWC)	15334	1,400	1,390	2,500
		32,650	29,252	27,200
Concessions And Franchises				
Heritage Centre Other Services Rev	15915	500	722	-
Fisherman's Memorial Revenue	15940	-	-	-
		500	722	-
Return On Investments				
Interest- Bank Accounts & Investments	15510	4,800	4,768	4,200
Interest -controlled funds & entities	15515	-	-	-
		4,800	4,768	4,200
Penalties & Int On Taxes				
Interest On Unpaid Taxes	15610	71,000	71,810	77,000
Miscellaneous				
Sundry Revenue	14910	-	-	-
Misc Revenue	15910	3,000	11,585	3,000
		3,000	11,585	3,000
TOTAL OTHER REVENUE FROM OWN SOURCES		123,582	136,194	119,100

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS				
Federal Government				
Provincial Government				
Municipal Affairs				
Equalization Grant	16110	368,558	368,558	368,558
Other				
Fuel Tax Rebate-DO NOT USE	17533		-	
Fuel Tax Rebate	16295	5,300	5,277	7,900
Other Local Governments				
Taxes-Industrial Park- DO NOT USE	18991	-	-	-
Taxes-Joint Industrial Park	16310	15,733	15,546	15,546
TOTAL UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS		389,591	389,381	392,004

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES				
Federal Government				
Provincial Government				
EMO Civic Address Program Funding	17524	1,000	1,000	1,000
NS Transit funding	17526	-	-	
Provincial VIC funding	17528	7,521	7,209	11,666
TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES		8,521	8,209	12,666

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS				
Mun Of Digby-Tourist Bureau	18993	3,000	3,000	3,000
TOTAL CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS		3,000	3,000	3,000
TOTAL REVENUE		4,218,020	4,184,180	4,140,329

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Legislative				
<i>Mayor Remuneration</i>				
Mayor Salary	21111	23,430	20,000	20,000
HST Rebate-MayorSalary 1/3 exp portio	21114		(693)	(616)
		23,430	19,307	19,384
<i>Mayor Expenses</i>				
Mayor's expenses: Travel, Meals, etc	21112	3,900	3,971	1,600
<i>Council Remuneration</i>				
Council Salary	21131	66,776	74,554	74,000
HST Rebate-CouncilSalary 1/3 exp port	21135		(2,520)	(2,298)
		66,776	72,034	71,702
<i>Council Expenses</i>				
Council Expenses	21132	10,900	7,854	12,500
CPP-Council	21133	3,595	2,697	3,911
		14,495	10,551	16,411
Total Legislative		108,601	105,863	109,097
General Administration				
<i>Administrative</i>				
Vacation Pay Accrual Adjustment-Admin	21206	-	(2,506)	744
Clerk's Pension-Adjust Unfunded Liab	21208	2,500	2,000	-
CAO Salary	21210	88,637	84,877	84,877
Legal	21211	7,500	7,576	8,800
Clerk's Pension-current payments	21212	6,754	6,754	6,754
Town Hall Expenses	21213	19,000	17,062	19,000
Office Salaries	21214	189,287	185,867	184,485
Sick time accrual adjustment - Admin	21215	-	6,166	-
Service Awards Accrual adjustmt-admin	21216	752	1,597	1,219
EI/PPP- Administration	21217	16,435	16,901	16,846
Pension-Administration	21218	13,896	13,668	13,468
Administration-Benefits	21219	8,740	8,192	8,048
		353,501	348,153	344,241
<i>Financial Management</i>				
External Audit	21225	24,657	24,173	23,500
Other Accounting Services	21227	-	-	-
		24,657	24,173	23,500
<i>Taxation</i>				
<i>Tax Rebates or Cancellations</i>				
Seasonal Commer-DO NOT USE-SEE 11123	21242	-	-	-
Municipal Low Income Tax Exemptions	21243	2,750	2,750	3,500
Allowance For Appeals/Changes	21244	1,000	1,091	1,500
Exemptions/Reductions Charitable Org	21245	15,047	15,664	15,664
		18,797	19,505	20,664
<i>Transfer for Assessment Services</i>				
Assessment Services (PVSC)	21248	27,062	27,156	27,975
<i>Other taxation</i>				
Tax Collection Fees	21250	-	-	-

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
Other Gen. Adm. Services				
Bank Charges	21304	2,600	2,526	2,800
Phones & internet	21291	8,220	8,059	8,900
Advertising	21292	4,100	4,084	4,000
Cash Over/Short	21293	-	26	-
Other General Admin Services	21294	3,500	2,352	3,500
Office & Computer Supplies	21295	11,700	10,121	13,000
Workers Compensation-Gen	21296	3,905	3,988	3,606
Christmas Decorations	21297	1,200	533	1,200
Computer Forms	21298	500	476	500
Staff Training Courses	21299	5,400	5,394	5,000
Postage & Shipping	21300	4,300	4,278	5,000
Membership Fees/Dues	21301	5,100	5,091	5,000
Office Equipment	21302	9,300	9,291	9,500
IT Support Services	21303	6,600	6,601	6,000
Email Server Hosting Service Fees	21310	3,000	2,935	2,772
		69,425	65,755	70,778
Total General Administration		493,442	484,743	487,158
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	154	177	177
General Gov LTD Term Loan Interest	21722	-	-	-
		154	177	177
Total Debt Charges		154	177	177
Valuation Allowances				
Uncollectible taxes expense/recovery	21811	15,000	-	15,000
Total Valuation Allowances		15,000	-	15,000
Other Gen. Gov. Services				
<i>Elections, Plebicides and Electors' Meetings</i>				
Elections, Plebicides, Etc.	21910	3,000	805	3,000
<i>Grants To Organizations and individuals</i>				
Grants To Organizations	21950	41,700	14,000	36,500
Sponsorships / Other Donations	21953	5,000	4,135	5,000
Contribution to Medical Centre	25910	-	-	-
		46,700	18,135	41,500
<i>Other General Services</i>				
Staff Conventions/Conferences/Worksho	21920	9,000	7,986	6,400
Other Staff Travel/ Meals	21921	1,900	1,415	2,600
Town Hall Insurance	21925	6,228	4,176	8,500
Public Liability Insurance	21930	6,744	9,463	9,750
Life Accident Travel Insur	21931	-	259	250
General Accident and Damage Claims	21933	1,800	529	3,000
Vacant School Building- costs	21960	4,000	8,515	3,000
Other General Gov Services	21991	5,600	326	6,000
		35,272	32,669	39,500
Total Other Gen. Gov. Services		84,972	51,609	84,000
TOTAL GENERAL GOVERNMENT SERVICES:		702,169	642,393	695,432

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
PROTECTIVE SERVICES				
Police Protection				
Salary-Steno	22120	-	-	-
Steno-Benefits	22121	-	-	-
Police Steno-EI/ CPP	22122	-	-	-
WCB RCMP Steno	22123	-	-	-
RCMP Steno - Pension	22124	-	-	-
R.C.M.P. Services	22130	903,816	870,728	870,723
Prov. Policing Contribution	22131	-	-	-
		903,816	870,728	870,723
Law Enforcement				
<i>Transfer to Correctional Services</i>				
Transfer to Correctional Services	22220	27,090	27,081	27,081
		27,090	27,081	27,081
<i>Other</i>				
Special Constable	22132	38,116	41,527	41,527
Enforcement Supplies/Costs	22133	1,200	974	1,234
Other Law Enforcement-CPP/EI	22134	3,616	1,057	3,149
Workers Compensation	22135	805	845	864
Spec Cons Clothing/Milage/Enf.	22136	1,600	238	1,385
Special Constable Benefits	22137	4,120	2,874	2,845
Special Constable Pension	22138	1,906	2,076	2,076
Meeting/Training/Membership Expense	22139	900	-	400
Misc Law Enforcement Expense DO NOT USE	22140	-	116	620
By-Law Enforcement Phone	22141	950	967	950
Sick Accrual Adjustment-Protect Serv	22144	1,000	(21,945)	-
Service Award Adjustment-Protective S	22146	-	257	257
Vacation Accrual Adj-Protective Serv	22148	-	(847)	31
School Crossing Guard Supplies	22290	200	135	664
School Crossing Guard Wages	22291	11,880	11,564	13,076
Prosecuting Attorney	22292	2,000	2,452	1,000
		68,293	42,289	70,078
Total Law Enforcement		95,383	69,370	97,159
Fire Protection				
<i>Water Supply & Hydrants</i>				
Water Supply & Hydrants	22450	197,765	197,765	197,765

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
<i>Other</i>				
Municipal Fire Services Grant	22405	25,000	25,000	25,000
Fire Brigade-Accident Insur	22410	3,000	-	2,949
Fire Dept Vehicle Insurance	22415	5,179	5,132	2,700
Fire Station Insurance	22416	3,747	2,552	3,780
Fire Fighting Force-Honorariums/week	22420	32,500	32,500	32,500
Phone Expense-Fire Dept	22430	5,252	5,252	5,400
Fire Prevention	22455	2,000	1,850	3,000
Fire Training	22460	7,000	5,402	6,000
Fire Station: heating Oil/Elec/Water	22470	22,764	22,318	27,000
Fire Fighting Supplies -foam,etc	22472	2,500	-	1,500
Fire Truck Repairs & Maintenance	22481	21,500	24,534	15,000
Fuel - Fire Dept Rescue Boat	22482	900	380	1,000
Fuel - Fire Trucks	22483	4,229	4,146	3,600
New Firefighting Clothing & Equipment	22484	6,100	4,417	11,341
Fire Equipment Repairs & Maintenance	22485	7,500	7,453	3,000
Fire Hall Repairs & Maintenance	22487	6,900	6,526	4,500
<i>Total Other</i>		156,071	147,461	148,270
Total Fire Protection		353,836	345,226	346,035
Emergency Management Organization				
Emergency Management Coordinator	22510	2,566	1,982	5,000
E.M.O. Expense	22520	250	12	500
Emergency Measures Training	22525	500	-	500
EMO Phone TMR Radio Expense	22530	500	460	900
EMC Training	22532	100	-	-
EMC Cell Phone	22535	290	21	-
EMC Travel	22537	1,000	914	-
EMO EP Week Promotion	22540	-	-	-
		5,206	3,389	6,900
Debt Charges				
Protective Services debenture interes	22721	396	580	579
Protective Serv-LTDTerm Loan Interest	22722	-	-	-
		396	580	579
Protective Inspections				
Building Inspector	22921	25,529	25,029	25,000
Other Protective Services				
Surveillance Cameras	22905	1,500	-	1,700
Senior Safety Program	22910	16,000	15,000	15,000
Animal Control Officer Costs	22930	4,000	3,600	4,000
Animal Control Supplies	22931	300	204	300
Workers Compensation-animal control	22933	-	-	-
Other Animal Control Costs	22934	75	-	200
		21,875	18,804	21,200
TOTAL PROTECTIVE SERVICES:		1,406,041	1,333,127	1,367,596

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
TRANSPORTATION SERVICES				
Common Services				
Director of Public Works Salary	23110	15,349	29,365	29,365
Director of PW Vehicle Expenses	23111	1,000	747	2,500
Director of PW-Benefits DO NOT USE	23112		661	-
Director of PW-Pension DO NOT USE	23113		1,484	1,468
Director of PW-EI/PPP DO NOT USE	23114		1,946	1,941
Director of PW WCB DO NOT USE	23115		475	473
Public Works Salaries	23116	233,388	243,545	248,587
Worker's Compensation	23117	5,212	6,528	7,371
Service Awards	23118	2,439	1,310	1,136
Public Works-Benefits	23119	11,570	13,372	14,918
Public Works-Pension	23120	16,671	20,472	21,532
Public Works-EI/PPP	23121	21,157	26,983	29,999
Sick Time accrual adj Transport Serv	23122	-	3,931	-
Vacation Pay Accrual Adjust-Transport	23123	-	631	225
Public Works Sal-Allocated to Capital	23125	(10,000)	(14,993)	-
PW Payroll Exp allocated to Sewer	23127	-	(10,721)	-
Gen Equip & Expense	23130	8,500	9,025	7,500
Office Supplies	23135	1,000	967	750
Small Tools	23140	2,500	2,998	2,500
Telephone Expense	23145	2,400	1,767	2,600
Shop Supplies	23148	5,500	6,670	4,800
Public Wks Bld- Utilities	23149	6,225	6,103	11,000
Public Works Bld-Maint.	23150	1,200	470	1,200
Storage Building-MaintDO NOT USE	23151	-	-	300
Staff Travel & Training	23152	3,000	2,854	4,500
P. Works Building Insurance	23153	10,853	2,705	
Total Common Services		337,964	359,293	394,665
Road Transport				
<i>Roads and Streets</i>				
Road Shoulders	23231	2,000	1,194	2,500
Snow And Ice Removal-Wages	23232	53,988	48,095	42,704
Salt	23233	54,200	57,079	50,000
Asphalt Patching	23237	50,000	38,395	40,000
Storm Drainage R&M	23238	9,000	5,704	7,500
General Street Maintenance	23239	7,400	7,353	7,500
Water-Pub Works Truck Bay 3/4" line	23242	406	406	408
Surveying	23244	500	-	1,000
Sidewalk Repairs	23245	2,500	2,360	2,500
Lease Payments	23250	14,064	24,236	25,931
P.W. Truck & Equipment Fuel	23290	30,837	30,232	42,000
P. Works Vehicle Insurance	23291	4,064	2,145	3,390
Trucks & Equip Maintenance	23292	35,000	25,079	38,000
		263,959	242,277	263,433
<i>Street Lighting</i>				
Street Lighting	23234	18,974	18,602	16,000
<i>Traffic Services</i>				
Street Signs	23241	3,000	2,716	2,500
Traffic Signals	23235	4,200	4,448	4,000
Line Painting	23236	16,000	12,703	16,000
		23,200	19,867	22,500

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
<i>Parking</i>				
Parking Lot Repairs	23243	750	-	2,500
Total Road Transport		306,883	280,746	304,433
Public Transit				
Contracted Bus Services	23510	4,000	4,000	4,000
		4,000	4,000	4,000
Debt Charges Transportation Services				
Debenture Interest-Transport Services	23721	10,229	9,690	9,690
Transport Serv-LTD-Term Loan Interest	23722	-	-	-
Transport Services-other debt charges	23790	780	1,637	-
		11,009	11,327	9,690
TOTAL TRANSPORTATION SERVICES:		659,856	655,366	712,788

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection and Disposal				
<i>Administration</i>				
Wastewater Office & Phone	24242	2,010	1,791	2,200
<i>Sewage collection systems</i>				
Wastewater Collection Salary	24210	6,140	5,873	31,145
Wastewater Collection- Shop Supplies	24211	300	327	500
Wastewater Collection Insurance	24212	4,393	4,777	3,750
Wastewater Collection Benefits	24215	1,511	-	-
Wastewater Collection MERC	24216	2,950	-	485
Wastewater Collection Pension	24217	2,178	-	367
Wastewater Collection System R&M	24220	15,000	13,381	10,000
Wastewater Public Works Wages	24225	37,415	32,124	-
Allocated Payroll Expenses-Collection	24228	-	6,725	-
Wastewater Vehicle Lease	24233	-	-	-
Wastewater Vehicle Repairs & Maint	24235	600	5	800
Wastewater Vehicle Fuel	24237	1,800	2,422	1,000
Queen Street Pump Station General Exp	24240	5,500	3,888	7,000
Wastewater Collection Courses/Seminar	24241	1,630	1,436	3,500
Wastewater Collection WCB	24243	681	-	118
Small tools and equipment	24244	600	483	1,000
Electricity-SewerPump Station QueenSt	24245	21,251	20,834	29,147
		101,949	92,276	88,812
<i>Sewage Lift Stations</i>				
Wastewater Lift Station- Elect/R&M	24230	29,400	26,645	34,000
<i>Sewage Treatment and Disposal</i>				
Annual Harbour License-Transport Can	24247	250	250	300
Sewer Treatment Salary	24248	9,209	8,809	-
Wastewater Treatment Wages	24249	25,494	13,767	43,046
Allocated Payroll Expenses-Treatment	24250	-	3,996	-
Wastewater Treatment MERC	24251	2,350	-	485
Wastewater Treatment Benefits	24253	1,204	-	-
Wastewater Treatment Pension	24255	1,735	-	367
Wastewater Treatment WCB	24257	543	-	118
Wastewater Treatment Insurance	24258	4,732	4,983	3,750
Electricity Smiths Cove STP	24260	52,032	51,012	50,000
Office and Phone Smiths Cove STP	24262	500	1,013	1,000
Repair & Maintenance Smiths Cove STP	24266	22,500	19,372	20,000
Shop Supplies Smiths Cove STP	24268	500	618	500
Small Tools Smiths Cove STP	24270	600	588	500
Effluent Testing Smiths Cove STP	24272	5,500	5,787	6,500
Wastewater Treatment Vehicle Repair&M	24274	2,500	-	2,500
Wastewater Treatment Vehicle Fuel	24275	1,800	1,229	2,000
Wastewater Treatment Courses/Seminars	24278	1,300	1,291	2,500
		132,749	112,716	133,566
Total Sewage Collection and Disposal		266,108	233,429	258,578

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
Garbage & Waste Collection & Disposal				
	24320	118,511	115,064	115,064
	24322	4,297	4,171	-
	24326	30,000	28,661	30,000
	24330	68,752	66,749	67,095
	24331	5,199	4,651	4,651
	24332	22,102	21,960	19,300
	24334	32,208	31,577	33,434
	24335	2,800	2,580	3,330
	24336	3,000	4,022	3,000
	24360	600	60	1,100
Total Garbage & Waste Collection & Disposal		287,469	279,496	276,974
 Debt Charges				
<i>Interest on Short-term Borrowings</i>				
	24711	-	-	-
 <i>Interest on Long Term Debt</i>				
	24721	31,673	33,891	33,892
	24722	-	-	-
	24790	-	-	-
		31,673	33,891	33,892
Total Debt Charges		31,673	33,891	33,892
TOTAL ENVIRONMENTAL HEALTH SERVICES:		585,250	546,816	569,444

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
PUBLIC HEALTH SERVICES				
Public Health				
Doctor RecruitDO NOT USE SEE GRANTS TO ORG	25110	-	-	-
		-	-	-
Regional Housing				
Deficity of Regional Housing Authority	25310	92,000	92,000	64,691
TOTAL PUBLIC HEALTH SERVICES:		92,000	92,000	64,691

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
ENVIRONMENT DEVELOPMENT SERVICES				
Environmental Planning and Zoning				
Town Planning	26110	20,000	20,101	18,000
Mapping/Survey Costs	26120	1,000	83	1,000
Legal	26130	-	-	-
Municipal Plan Strategy Rev	26140	5,000	-	-
ICSP-Integrated Community Sustai Plan	26142	-	-	-
		26,000	20,184	19,000
Community Development				
<i>Transfer to Regional Development Authority</i>				
Transfer to RDA (prev GL 28467)	26250	16,960	19,732	19,679
<i>Other Community Development</i>				
Flags/Flag Poles	26918	950	533	1,500
Legacy Fund - Canada 2017	26950	-	-	-
		950	533	1,500
Total Community Development		17,910	20,265	21,179
Industrial Parks				
Industrial Commission (prev 28466)	26602	20,000	20,000	20,000
Debt Charges				
Environ Develop LTD Term Loan Interes	26722	-	-	-
Other Environmental Development Services				
<i>Tourism</i>				
Tourism WCB	26906	751	692	733
Sick pay accrual adjustment-Tourism	26907	-	1,360	24
Councillor Wages Contra Account	26908	-	-	-
Tourist Bureau - Pension	26909	1,134	1,138	1,120
Supervisor Wages	26910	11,817	11,405	11,678
Counsellor Wages	26911	34,834	31,603	33,877
Benefits-CPP/EI	26912	3,374	2,933	3,454
Tourist Bureau-Utilities	26913	3,000	2,402	3,700
Tourist Bureau-R&M	26914	3,000	3,720	5,000
Tourist Bureau-Supplies	26916	2,250	2,548	950
Promotions	26917	5,000	2,875	5,000
Staff Training & Travel	26921	300	265	300
ETTA/Destination Southwest Nova	26962	-	-	-
Kiosk - Visitor Information	26964	-	-	-
		65,460	60,941	65,836
<i>Environmental Development Services-Other</i>				
Web Page Development/Maint.	26170	1,825	1,825	1,304
Town Events	26940	10,000	4,550	10,000
		11,825	6,375	11,304
Total Other Environmental Development Services		77,285	67,316	77,140
TOTAL ENVIRONMENT DEVELOPMENT SERVICES:		141,195	127,765	137,319

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
RECREATION & CULTURAL SERVICES				
Recreation Facilities				
<i>Administration</i>				
Darc - Operations	27110	287,860	288,420	288,420
		287,860	288,420	288,420
<i>Parks, Playgrounds and Sports Fields</i>				
Parks And Playgrounds	27180	15,100	12,147	15,100
Fishermans Memorial Engraving	27183	-	-	-
Tree Maintenance/Replanting	27185	4,000	2,247	4,000
		19,100	14,395	19,100
Total Recreation Facilities		306,960	302,814	307,520
Cultural Buildings				
<i>Libraries</i>				
Local Library-Operation Costs	27250	23,185	21,000	20,000
<i>Transfers to Regional Library</i>				
Transfers to Regional Library-Pre28472	27252	12,703	12,703	12,703
<i>Other</i>				
Heritage Centre building expenses	27220	13,000	13,895	12,500
Total Cultural Buildings		48,888	47,598	45,203
Debt Charges				
Recreation and Culture debenture int.	27721	1,182	-	-
Rec & Culture LTD-Term Loan Interest	27722	-	-	-
Rec and Culture Other Debt Charges	27790	863	-	-
		2,045	-	-
Other Recreation and Culture				
Town Founders Day/Birthday,etc.	27910	-	-	-
Scallop Days (DO NOT USE POST 10/11)	27190	-	-	-
Scallop Day's Queen(DO NOT USE)	27195	-	-	-
Royal Tour- DO NOT USE	27196	-	-	-
Other Receration and Culture	27915	-	-	-
		-	-	-
TOTAL RECREATION & CULTURAL SERVICES		357,893	350,412	352,723
TOTAL EXPENDITURES		3,944,404	3,747,878	3,899,993
OPERATING SURPLUS/(DEFICIT) FOR TAX PURPOSES		273,616	436,302	240,336

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

		(0)		
	GL ACCT	2018 Budget	2017 Actual	2017 Budget
FINANCING AND TRANSFERS				
Principal Installments				
<i>Debenture Principal</i>				
Debenture Principal	28131	(160,105)	(199,753)	(199,753)
		<u>(160,105)</u>	<u>(199,753)</u>	<u>(199,753)</u>
<i>Internal funds loan principal</i>				
Capital Reserve - Principal	28193	-	-	-
Power Board-Principal	28195	-	-	-
Water Commission Principal	28197	-	-	-
<i>Total internal funds loan principal</i>		<u>-</u>	<u>-</u>	<u>-</u>
Total Principal Installments		(160,105)	(199,753)	(199,753)
Transfers From (To) Own Reserves, Funds and Agencies				
Fed Gas Tax-used for debt repayment	17110		-	-
Transfer to Operating Reserve	66010	(6,193)	-	-
Transfer to General Capital Fund	66030		-	-
Transfer to Capital Reserve	66040	(144,960)	(117,335)	(117,198)
Transfers to Snow Removal Reserve	66092		-	-
Transfer from Gen Operating Reserve	67010	37,642	-	28,999
Transfer from Capital Reserve-Gas Tax	67022		47,613	47,616
Transfer from Snow Removal Reserve	67092		-	-
Total Transfers From (To) Own Reserves, Funds and Agencies		(113,511)	(69,722)	(40,583)
Use Of Prior Year Surpluses / (Deficits)				
Use of Prior Year Surpluses/(deficits)	69095		-	-
Use of Prior Yr Surpluses	69096		-	-
Use of Prior Yr Surplus-Medical Centr	69097	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCING AND TRANSFERS		(273,616)	(269,475)	(240,336)
Surplus/(Deficit) for Budget Purposes		(0)	166,827	-
Reverse Use of prior year surpluses	69110		-	
Surplus Deficit			166,827	
Transfer (to)/from accumulated surplus to operating reserve	66015		-	
BEGINNING ACCUMULATED SURPLUS			(0)	
ENDING ACCUMULATED SURPLUS			166,826	