

**TOWN OF DIGBY
NON-CONSOLIDATED GENERAL OPERATING FUND
BUDGET FOR THE YEAR ENDED MARCH 31, 2023
(Unaudited)**

Year ended March 31, 2023	2023	2022	2022
	Budget	Draft Actual	Budget
REVENUE			
Taxes (net of education contribution)	\$ 3,527,503	\$ 3,371,239	\$ 3,242,246
Grant in lieu of taxes	153,760	156,318	157,328
Services provided to other governments	187,124	195,910	189,392
Sale of services	163,958	144,710	142,314
Other revenue from own sources	123,933	113,740	118,502
Unconditional transfers from other governments	397,358	764,096	390,558
Conditional transfers from federal or provincial gov	16,352	17,876	37,876
Conditional transfers from other local governments	3,000	3,000	3,000
TOTAL REVENUE	4,572,988	4,766,889	4,281,216
EXPENDITURES			
General government services	828,236	761,244	739,736
Protective services	1,593,324	1,450,764	1,416,461
Transportation services	653,424	728,433	609,561
Environmental health services	669,712	631,506	659,180
Public health services	140,621	80,000	114,848
Environmental developmental services	119,295	116,214	110,907
Recreation and cultural services	401,439	396,218	381,007
TOTAL EXPENDITURES	4,406,051	4,164,379	4,031,700
Operating Surplus / (Deficit)	166,937	602,510	249,516
FINANCING AND TRANSFERS			
Debenture principal installments	(190,560)	(199,143)	(199,143)
Transfers from/(to) own reserves and funds	23,623	9,865	(50,373)
TOTAL FINANCING AND TRANSFERS	(166,937)	(189,278)	(249,516)
Surplus for Budget Purposes	\$ -	\$ 413,232	\$ -
Transfer surplus (to)/from operating reserve			-
BEGINNING ACCUMULATED SURPLUS			-
ENDING ACCUMULATED SURPLUS			\$ -

Approved by motion of Council June 6, 2022

E. Tom Ossinger
Chief Administrative Officer

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
GL ACCT		Budget	Actual	Budget
REVENUE				
TAXES				
Assessable Property				
Residential Tax	11110	1,813,444	1,690,796	1,690,796
Commercial Property	11120	1,055,320	1,039,036	1,039,036
Seasonal Commercial Accts Reduction	11123	(19,623)	(22,924)	(22,924)
		1,035,697	1,016,112	1,016,112
Resource Tax	11130	8,178	9,229	9,229
Special tax agreements				
Based On Revenue (Aliant)	11420	12,336	12,966	12,966
Taxes-Joint Industrial Park	16310	72,939	49,837	49,837
		85,275	62,803	62,803
Subtotal Assessable property		2,942,594	2,778,940	2,778,940
Other rates, charges, and assessments				
Sewer Services - Commercial (48% estimate)	11212	123,033	111,728	110,895
Residential Garbage Rate	11214	331,676	330,261	330,544
Sewer Services Rate	11215	256,318	232,767	231,032
<i>less commercial sewer estimate</i>	11218	(123,033)	(111,728)	(110,895)
Fire Protection Area Rate-Commercial	11225	65,726	65,491	65,491
Fire Protection Area Rate-Residential	11232	126,268	117,738	117,735
Fire Protection Area Rate-Resource	11235	571	645	642
Subtotal Other rates, charges, and assessments		780,559	746,901	745,444
Other Taxes				
Deed Transfer Tax	11910	170,000	212,536	85,000
Education Expenditures As A Reduction Of Tax Rev				
Appropriation To Sch Board	28477	(365,650)	(367,138)	(367,138)
TOTAL TAXES		3,527,503	3,371,239	3,242,246

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL

		0	413,233	-
		2023	2022	2022
	GL ACCT	Budget	Actual	Budget
GRANTS IN LIEU OF TAXES				
As Federal Government				
Federal Government	12100	35,584	35,794	36,804
Federal Government Agencies				
Canada Post	12280	13,752	13,833	13,833
		13,752	13,833	13,833
Provincial Government				
Provincial Property and Supported Institutions				
Provincial Government	12110	97,572	99,952	99,952
Pines Hotel Management Agreement	12120		-	
		97,572	99,952	99,952
Fire Protection				
Provincial Fire Protecti-Non GIL Blds	12331	6,852	6,739	6,739
		6,852	6,739	6,739
Total Provincial Government		104,424	106,691	106,691
TOTAL GRANTS IN LIEU OF TAXES		153,760	156,318	157,328

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
GL ACCT		Budget	Actual	Budget
SERVICES PROVIDED TO OTHER GOVERNMENTS				
Other Local Governments				
District Road & Sidewalk Maintenance	13010	13,000	15,805	10,000
District Lift Station Maintenance	13015		-	-
District Solid Waste Services	13020	16,500	15,713	15,000
Other services provided toMunicipality	13330		-	-
Mun of Digby Fire Services Grant	14405	60,000	57,531	57,530
Municipal Sewer Charges	14410	97,624	106,862	106,862
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS		187,124	195,910	189,392

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023
DETAIL**

		0	413,233	-
		2023	2022	2022
	GL ACCT	Budget	Actual	Budget
SALES OF SERVICES				
General Government Services				
Administrative Fees DWC	14420	147,658	128,844	128,844
Tax Certificates	14920	600	505	570
		148,258	129,349	129,414
Protective Services				
Criminal Records Check/Finger Prints	14220	1,300	1,973	800
		1,300	1,973	800
Environmental Health Services				
Solid Waste Drop Off Fees	14445	9,900	9,388	10,200
Environment Development Services				
Subdivision/Development Fees	14650	4,500	4,000	1,900
TOTAL SALES OF SERVICES		163,958	144,710	142,314

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
GL ACCT	Budget	Actual	Budget	
OTHER REVENUE FROM OWN SOURCES				
Licences And Permits				
Taxi Licences	15120	400	400	400
Dog Licences	15130	200	165	375
Other Licenses and Permits	15140	1,200	1,410	1,150
Building Permit Fees	15150	3,700	3,749	3,800
		5,500	5,724	5,725
Fines				
Parking Fines	15210	100	-	330
MVA and All Other Non-parking Fines	15220	13,000	7,913	16,000
		13,100	7,913	16,330
Rentals				
Land Lease	15310	300	602	301
Heritage Centre Rental Revenue	15315	20,250	19,700	14,850
Land Rental-Comm Tower-Bell Mobility	15317	5,883	5,767	5,767
Rental 53 Mount Street building	15318	7,900	5,829	5,829
Rent 143 First Ave Residence	15319	5,100	5,100	5,100
Equipment Rental to DWC	15320	13,000	14,640	13,500
Equipment Rental (Non DWC)	15324	400	-	400
Sale Of Material to DWC	15330	2,200	1,516	3,000
Sale of Material (non-DWC)	15334	1,800	5,000	1,100
		56,833	58,154	49,847
Concessions And Franchises				
Heritage Centre Other Services Rev	15915	-	-	-
Fisherman's Memorial Revenue	15940	-	-	-
		-	-	-
Return On Investments				
Interest- Bank Accounts & Investments	15510	7,000	5,825	6,600
		7,000	5,825	6,600
Penalties & Int On Taxes				
Interest On Unpaid Taxes	15610	30,000	24,586	33,000
Miscellaneous				
Misc Revenue	15910	11,500	11,538	7,000
		11,500	11,538	7,000
TOTAL OTHER REVENUE FROM OWN SOURCES		123,933	113,740	118,502

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
		Budget	Actual	Budget
UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS				
Federal Government				
Provincial Government				
NSP HST Offset Payment	11431	23,000	21,171	16,000
Equalization Grant	16110	368,558	737,116	368,558
Fuel Tax Rebate	16295	5,800	5,808	6,000
Other Local Governments				
TOTAL UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS		397,358	764,096	390,558

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
		Budget	Actual	Budget
GL ACCT				
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES				
Federal Government				
Federal Government Conditional Transfers	17292	9,352	10,876	10,876
Provincial Government				
EMO Civic Address Program Funding	17524	1,000	1,000	1,000
Provincial Safe Restart Grant	17527		-	20,000
Provincial VIC funding	17528	6,000	6,000	6,000
TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES		16,352	17,876	37,876

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
	GL ACCT	Budget	Actual	Budget
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS				
Mun Of Digby-Tourist Bureau	18993	<u>3,000</u>	3,000	<u>3,000</u>
TOTAL CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS		3,000	3,000	3,000
TOTAL REVENUE		4,572,988	4,766,889	4,281,216

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023

DETAIL		0	413,233	-	
		2023	2022	2022	
GL ACCT		Budget	Actual	Budget	
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Legislative					
<i>Mayor Remuneration</i>					
	Mayor Salary	21111	28,642	27,620	27,513
	HST Rebate-MayorSalary 1/3 exp portio	21114	-	-	-
			28,642	27,620	27,513
<i>Mayor Expenses</i>					
	Mayor's expenses: Travel, Meals, etc	21112	400	37	500
<i>Council Remuneration</i>					
	Council Salary	21131	79,797	76,934	76,653
	HST Rebate-CouncilSalary 1/3 exp port	21135	-	-	-
			79,797	76,934	76,653
<i>Council Expenses</i>					
	Council Expenses	21132	7,000	26	1,250
	CPP-Council	21133	4,269	3,939	3,891
			11,269	3,965	5,141
<i>Legislative Other</i>					
	Other Legislative Services	21195	2,000	9,876	10,000
Total Legislative			122,108	118,431	119,807

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023
DETAIL

		0	413,233	-
		2023	2022	2022
	GL ACCT	Budget	Actual	Budget
General Administration				
Administrative				
Vacation Pay Accrual Adjustment-Admin	21206	500	9,230	100
Clerk's Pension-Adjust Unfunded Liab	21208	1,000	2,300	-
CAO Salary	21210	106,932	103,115	102,720
Legal	21211	5,400	4,454	6,100
Clerk's Pension-current payments	21212	14,809	14,809	11,200
Town Hall Expenses	21213	21,000	26,926	18,500
Office Salaries	21214	268,393	217,588	216,754
Sick time accrual adjustment - Admin	21215	-	-	-
Service Awards Accrual adjustmt-admin	21216	1,200	1,207	1,800
EI/ CPP- Administration	21217	24,005	19,407	19,183
Pension-Administration	21218	24,476	22,363	22,363
Administration-Benefits	21219	11,818	10,054	10,133
		479,533	431,452	408,853
Financial Management				
External Audit	21225	24,656	24,173	24,656
Other Accounting Services	21227	-	-	-
		24,656	24,173	24,656
Taxation				
<i>Tax Rebates or Cancellations</i>				
Municipal Low Income Tax Exemptions	21243	4,400	4,069	4,300
Allowance For Appeals/Changes	21244	1,000	(816)	1,500
Exemptions/Reductions Charitable Org	21245	14,551	14,513	14,513
		19,951	17,766	20,313
<i>Transfer for Assessment Services</i>				
Assessment Services (PVSC)	21248	25,825	26,501	26,501
<i>Other taxation</i>				
Other Gen. Adm. Services				
Bank Charges	21304	2,200	1,521	2,348
Phones & internet	21291	7,600	7,561	7,600
Advertising	21292	2,800	3,591	2,000
Cash (Over)/Short	21293	-	138	-
Other General Admin Services	21294	2,500	1,953	2,600
Office & Computer Supplies	21295	15,800	15,789	14,700
Workers Compensation-Gen	21296	9,911	6,653	6,004
Christmas Decorations	21297	1,500	1,700	1,000
Computer Forms	21298	500	53	500
Staff Training Courses	21299	300	88	1,000
Postage & Shipping	21300	3,700	3,656	3,700
Membership Fees/Dues	21301	5,700	5,674	5,800
Office Equipment	21302	10,000	8,247	8,800
IT Support Services	21303	12,600	12,514	12,600
Email Server Hosting Service Fees	21310	4,550	4,506	3,800
		79,661	73,643	72,452
Total General Administration		629,626	573,535	552,775

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023
DETAIL

		0	413,233	-
		2023	2022	2022
	GL ACCT	Budget	Actual	Budget
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	853	981	981
General Gov LTD Term Loan Interest	21722	-	-	-
General Gov Other Debt Charges	21790	-	-	-
		853	981	981
Total Debt Charges		853	981	981
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	3,000	3,000	3,000
<i>Grants To Organizations and individuals</i>				
Grants To Organizations	21950	41,800	35,900	36,805
Sponsorships / Other Donations	21953	900	1,015	388
Contribution to Medical Centre	25910	-	-	-
		42,700	36,915	37,193
<i>Other General Services</i>				
Staff Conventions/Conferences/Worksho	21920	6,000	4,743	3,700
Other Staff Travel/ Meals	21921	400	239	500
Town Hall Insurance	21925	2,984	2,570	2,570
Public Liability Insurance	21930	9,764	8,410	8,410
General Accident and Damage Claims	21933	1,000	849	1,000
53 Mount St Building- costs	21960	3,500	3,073	4,000
237 Shore Rd Building-Former Prov VIC	21961	3,000	4,536	2,500
143 First Ave Property & Rental Costs	21962	700	691	1,000
Other General Gov Services	21991	2,600	3,271	2,300
		29,948	28,381	25,980
Total Other Gen. Gov. Services		75,648	68,296	66,173
TOTAL GENERAL GOVERNMENT SERVICES:		828,235	761,243	739,736

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
GL ACCT		Budget	Actual	Budget
PROTECTIVE SERVICES				
Police Protection				
R.C.M.P. Services	22130	1,008,281	908,050	907,939
		1,008,281	908,050	907,939
Law Enforcement				
<i>Transfer to Correctional Services</i>				
Transfer to Correctional Services	22220	25,476	25,938	25,938
		25,476	25,938	25,938
<i>Other</i>				
Special Constable	22132	48,621	47,655	47,472
Enforcement Supplies/Costs	22133	1,600	863	1,300
Other Law Enforcement-CPP/EI	22134	4,480	4,081	4,201
Workers Compensation	22135	1,932	1,469	1,377
Spec Cons Clothing/Milage/Enf. SEE GL 22133	22136	-	407	100
Special Constable Benefits	22137	-	6	-
Special Constable Pension	22138	3,403	3,323	3,323
Meeting/Training/Membership Expense	22139	500	-	500
By-Law Enforcement Phone	22141	650	621	624
Sick Accrual Adjustment-Protect Serv	22144	-	-	-
Service Award Adjustment-Protective S	22146	-	-	-
Vacation Accrual Adj-Protective Serv	22148	-	-	-
School Crossing Guard Supplies	22290	330	461	200
School Crossing Guard Wages	22291	15,569	13,212	14,825
Prosecuting Attorney	22292	2,000	1,230	3,100
		79,085	73,327	77,022
Total Law Enforcement		104,561	99,265	102,960

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
GL ACCT	Budget	Actual	Budget	
Fire Protection				
<i>Water Supply & Hydrants</i>				
Water Supply & Hydrants	22450	197,765	197,765	197,765
<i>Other</i>				
Municipal Fire Services Grant (Operating & Capital Gr	22405	100,000	67,500	67,500
Fire Brigade-Accident Insur	22410	3,709	3,195	3,200
Fire Dept Vehicle Insurance	22415	9,689	8,345	8,345
Fire Station Insurance	22416	8,757	7,543	7,543
Fire Fighting Force-Honorariums/weeke	22420	-	-	-
WCB - Fire Fighters	22423	1,600	1,567	1,368
Phone Expense-Fire Dept	22430	5,900	5,919	5,400
Fire Dept Covid Grant Expenses	22440	-	3,379	
Fire Prevention	22455	-	-	-
Fire Training	22460	-	-	-
Fire Station: heating Oil/Elec/Water	22470	38,460	30,768	25,000
Fire Fighting Foam	22472	-	-	-
Fire Truck Repairs & Maintenance	22481	16,000	15,136	18,000
Fuel - Fire Dept Rescue Boat	22482	250	-	250
Fuel - Fire Trucks	22483	5,314	4,088	3,700
New Firefighting Clothing & Equipment	22484	-	-	-
Fire Equipment Repairs & Maintenance	22485	9,000	12,424	8,000
Fire Hall Repairs & Maintenance	22487	9,000	11,084	18,000
<i>Total Other</i>		207,679	170,947	166,306
Total Fire Protection		405,444	368,712	364,071
Emergency Management Organization				
Emergency Management Coordinator	22510	4,481	4,304	4,000
E.M.O. Expense	22520	100	-	100
Emergency Measures Training	22525	500	223	-
EMO Phone TMR Radio Expense	22530	460	452	461
EMC Training	22532	-	-	50
EMC Cell Phone	22535	-	-	
EMC Travel	22537	400	81	400
EMO EP Week Promotion	22540	-	-	-
		5,941	5,060	5,011
Debt Charges				
Protective Services debenture interes	22721	13,165	14,680	14,680
Protective Serv-LTDTerm Loan Interest	22722	-	-	
Protective Serv-Other Debt Charges	22790	-	-	-
		13,165	14,680	14,680
Protective Inspections				
Building Inspector	22921	33,372	33,372	
Other Protective Services				
Surveillance Cameras	22905	400	-	400
Senior Safety Program	22910	18,200	17,500	17,500
Animal Control Officer Costs	22930	3,600	3,600	3,600
Animal Control Supplies	22931	200	158	200
Other Animal Control Costs	22934	160	366	100
		22,560	21,624	21,800
TOTAL PROTECTIVE SERVICES:		1,593,324	1,450,764	1,416,461

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
GL ACCT	Budget	Actual	Budget	
TRANSPORTATION SERVICES				
Common Services				
Director of Public Works Salary	23110	19,274	18,757	18,515
Director of PW Vehicle Expenses	23111	-	-	600
Public Works Salaries	23116	211,776	216,096	203,597
Worker's Compensation	23117	8,702	6,836	5,989
Service Awards	23118	1,500	1,642	1,400
Public Works-Benefits	23119	15,294	17,798	16,377
Public Works-Pension	23120	17,266	17,526	16,778
Public Works-EI/CPP	23121	21,226	20,040	19,199
Sick Time accrual adj Transport Serv	23122	-	-	
Vacation Pay Accrual Adjust-Transport	23123	500	(313)	1,200
Public Works Sal-Allocated to Capital	23125	(5,000)	(2,660)	(20,000)
Common Services Repairs & Maintenance	23130	19,000	16,308	19,000
Office Supplies	23135	600	512	600
Small ToolsDO NOT USE 2018/19 FORWARD	23140	-	-	
Telephone Expense	23145	7,200	8,541	6,900
Shop SuppliesDO NOT USE 2018/19 FORWARD	23148	-	-	
Public Wks Bld- Utilities	23149	8,500	8,429	7,400
Public Works Bld-Maint.	23150	5,000	12,638	4,000
Staff Travel & Training	23152	3,600	1,820	2,100
P. Works Building/Liab Insurance	23153	14,527	12,513	12,513
Total Common Services		348,965	356,484	316,168
Road Transport				
<i>Roads and Streets</i>				
Road Shoulders	23231	1,500	1,307	1,500
Snow And Ice Removal-Wages	23232	60,846	54,493	52,907
Salt	23233	38,000	51,384	40,000
Asphalt Patching	23237	40,000	39,046	45,000
Storm Drainage R&M	23238	5,500	3,617	7,500
General Street Maintenance	23239	5,000	5,002	5,000
Water-Pub Works Truck Bay 3/4" line	23242	400	413	400
Sidewalk Repairs	23245	2,000	1,142	2,000
Lease Payments	23250	-	21,623	25,950
Trucks & Equip Maintenance	23290	45,000	89,868	35,000
P. Works Vehicle Insurance	23291	7,963	6,859	6,859
P.W. Truck & Equipment Fuel	23292	53,155	48,323	25,000
		259,364	323,076	247,116
<i>Street Lighting</i>				
Street Lighting	23234	18,400	21,398	17,500
<i>Traffic Services</i>				
Street Signs	23241	3,000	3,338	3,000
Traffic Signals	23235	4,500	6,849	4,500
Line Painting	23236	8,500	6,011	9,500
		16,000	16,198	17,000
<i>Parking</i>				
Parking Lot Repairs	23243	500	-	500
Total Road Transport		294,264	360,673	282,116

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL

		0	413,233	-
		2023	2022	2022
	GL ACCT	Budget	Actual	Budget
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	6,195	7,277	7,277
Transport Serv-LTD-Term Loan Interest	23722	-	-	-
Transport Services-other debt charges	23790	-	-	-
		6,195	7,277	7,277
TOTAL TRANSPORTATION SERVICES:		653,424	728,433	609,561

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
GL ACCT	Budget	Actual	Budget	
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection and Disposal				
<i>Administration</i>				
Wastewater Office & Phone	24242	2,400	2,319	3,200
<i>Sewage collection systems</i>				
Wastewater Collection Dir PW Salary	24210	7,710	7,413	7,406
Wastewater Collection- Shop Supplies	24211	300	123	300
Wastewater Collection Insurance	24212	8,068	6,949	6,949
Wastewater Collection Benefits	24215	2,191	2,541	3,755
Wastewater Collection MERC	24216	3,040	2,817	4,402
Wastewater Collection Pension	24217	2,473	2,464	3,847
Wastewater Collection System R&M	24220	14,000	14,518	13,000
Wastewater Public Works Wages	24225	34,803	33,268	56,624
Wastewater Vehicle Repairs & Maint	24235	1,250	1,220	500
Wastewater Vehicle Fuel	24237	4,000	3,554	2,200
Queen Street Pump Station General Exp	24240	5,000	1,638	5,000
Wastewater Collection Courses/Seminar	24241	1,250	618	750
Wastewater Collection WCB	24243	1,246	961	1,373
Small tools and equipment	24244	750	1,103	500
Electricity-SewerPump Station QueenSt	24245	31,006	29,530	27,607
		117,087	108,719	134,213
<i>Sewage Lift Stations</i>				
Wastewater Lift Station- Elect/R&M	24230	32,000	28,107	29,000
<i>Sewage Treatment and Disposal</i>				
Annual Harbour License-Transport Can	24247	265	261	261
Sewer Treatment Salary	24248	11,565	11,120	11,109
Wastewater Treatment Wages	24249	30,285	24,404	24,067
Wastewater Treatment MERC	24251	2,435	2,460	2,418
Wastewater Treatment Benefits	24253	2,156	2,185	2,063
Wastewater Treatment Pension	24255	2,547	2,152	2,113
Wastewater Treatment WCB	24257	1,227	839	754
Wastewater Treatment Insurance	24258	6,383	5,497	5,497
Electricity Smiths Cove STP	24260	65,932	62,793	60,891
Office and Phone Smiths Cove STP	24262	400	392	-
Repair & Maintenance Smiths Cove STP	24266	22,000	15,670	22,000
Shop Supplies Smiths Cove STP	24268	600	775	300
Small Tools Smiths Cove STP (DO NOT USE)	24270	-	-	300
Effluent Testing Smiths Cove STP	24272	8,067	7,832	7,227
Wastewater Treatment Vehicle Repair&M	24274	1,250	683	1,200
Wastewater Treatment Vehicle Fuel	24275	3,500	3,554	2,200
Wastewater Treatment Courses/Seminars	24278	1,200	840	500
		159,812	141,457	142,900
Total Sewage Collection and Disposal		311,299	280,602	309,313

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
GL ACCT	Budget	Actual	Budget	
Garbage & Waste Collection & Disposal				
Garbage And Waste Collectio	24320	142,776	135,980	135,980
Summer Green Cart Extra Collection	24322	-	-	-
Transfer Station-HHW-PDO	24326	38,500	38,083	40,000
Wages - Solid Waste	24328	4,903	4,189	4,256
Solid Waste Tipping Fees	24330	94,562	93,073	85,150
Western Reg Solid Waste (Waste Check)	24331	5,211	5,400	5,400
Recycling Contract	24332	15,700	16,043	19,000
Organics Contract	24334	30,900	29,236	32,000
Green Cart Maint/Replacement	24335	2,800	4,222	2,950
Public Waste Containers & Supplies	24336	1,000	881	1,500
Other Residential Waste Costs	24360	250	265	100
Total Garbage & Waste Collection & Disposal		336,602	327,373	326,336
Debt Charges				
<i>Interest on Short-term Borrowings</i>				
Interest on short term borrowings	24711	-	-	-
<i>Interest on Long Term Debt</i>				
Environmental Health debenture int.	24721	21,811	23,531	23,531
Environ Health LTD-Term Loan Interest	24722	-	-	-
Environmental Health-Other Debt Charg	24790	-	-	-
		21,811	23,531	23,531
Total Debt Charges		21,811	23,531	23,531
TOTAL ENVIRONMENTAL HEALTH SERVICES:		669,712	631,506	659,180

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
	GL ACCT	Budget	Actual	Budget
 PUBLIC HEALTH SERVICES				
Deficity of Regional Housing Authority	25310	113,871	80,000	114,848
Doctor Recruitment/Retention	25110	26,750	-	
TOTAL PUBLIC HEALTH SERVICES:		140,621	80,000	114,848

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023
DETAIL

		0	413,233	-
		2023	2022	2022
	GL ACCT	Budget	Actual	Budget
ENVIRONMENT DEVELOPMENT SERVICES				
Environmental Planning and Zoning				
Town Planning	26110	21,900	12,816	18,600
Mapping/Survey Costs	26120	-	-	-
Municipal Plan Strategy Rev	26140	-	-	-
ICSP-Integrated Community Sustain Plan	26142	-	-	-
		21,900	12,816	18,600
Community Development				
<i>Transfer to Regional Development Authority</i>				
Transfer to REN	26250	17,100	17,011	17,010
<i>Other Community Development</i>				
Flags/Flag Poles	26918	1,700	2,825	1,500
		1,700	2,825	1,500
Total Community Development		18,800	19,835	18,510
Industrial Parks				
Industrial Commission	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	1,108	882	755
Sick pay accrual adjustment-Tourism	26907	-	-	-
Tourist Bureau - Pension	26909	2,006	-	1,829
Supervisor Wages	26910	-	-	-
Counsellor Wages	26911	36,825	39,934	34,143
Benefits-CPP/EI	26912	2,116	2,515	1,853
Tourist Bureau-Utilities	26913	3,600	3,549	3,500
Tourist Bureau-R&M	26914	2,500	3,013	1,500
Insurance-Visitor Information Centre	26915	136	117	117
Tourist Bureau-Supplies	26916	3,000	1,232	3,600
Promotions	26917	3,400	2,779	3,800
Staff Training & Travel	26921	300	-	300
Saint John Ferry Staff Contribution	26925	-	-	-
		54,991	54,022	51,397
<i>Environmental Development Services-Other</i>				
Web Page Development/Maint.	26170	1,304	1,304	1,400
Other Community Development	26298	300	7,512	-
Town Events	26940	2,000	725	1,000
		3,604	9,541	2,400
Total Other Environmental Development Services		58,595	63,563	53,797
TOTAL ENVIRONMENT DEVELOPMENT SERVICES:		119,295	116,214	110,907

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023
DETAIL

		0	413,233	-
		2023	2022	2022
	GL ACCT	Budget	Actual	Budget
RECREATION & CULTURAL SERVICES				
Recreation Facilities				
<i>Administration</i>				
Darc - Operations	27110	316,981	303,498	303,498
		316,981	303,498	303,498
<i>Parks, Playgrounds and Sports Fields</i>				
Parks And Playgrounds	27180	16,000	17,419	15,000
Insurance- Recreation	27182	1,200	1,034	1,034
Fishermans Memorial Engraving	27183	-	-	-
Tree Maintenance/Replanting	27185	10,000	20,068	9,500
		27,200	38,521	25,534
Total Recreation Facilities				
		344,181	342,019	329,032
Cultural Buildings				
<i>Libraries</i>				
Local Library-Operation Costs	27250	20,000	18,710	21,000
<i>Transfers to Regional Library</i>				
Transfers to Regional Library	27252	16,700	12,703	12,703
<i>Other</i>				
Heritage Centre building expenses	27220	19,000	21,014	16,500
Total Cultural Buildings				
		55,700	52,426	50,203
Debt Charges				
Recreation and Culture debenture int.	27721	1,558	1,772	1,772
Rec & Culture LTD-Term Loan Interest	27722	-	-	-
Rec and Culture Other Debt Charges	27790	-	-	-
		1,558	1,772	1,772
Other Recreation and Culture				
Other Receration and Culture	27915	-	-	-
		-	-	-
TOTAL RECREATION & CULTURAL SERVICES				
		401,439	396,218	381,007
TOTAL EXPENDITURES				
		4,406,051	4,164,377	4,031,700
OPERATING SURPLUS/(DEFICIT) FOR TAX PURPOSES				
		166,937	602,512	249,516

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2023**

DETAIL		0	413,233	-
		2023	2022	2022
GL ACCT		Budget	Actual	Budget
FINANCING AND TRANSFERS				
Principal Installments				
<i>Debenture Principal</i>				
Debenture Principal	28131	(190,560)	(199,143)	(199,143)
		(190,560)	(199,143)	(199,143)
Transfers From (To) Own Reserves, Funds and Agencies				
Transfer to Operating Reserve	66010	-	-	-
Transfer to General Capital Fund	66030	(5,000)	(2,660)	(20,000)
Transfer to Capital Reserve	66040	(147,372)	(192,514)	(192,514)
Transfer to Safe Restart Grant Reserve	66050	-	-	-
Transfers to Snow Removal Reserve	66092	-	-	-
Transfer from Gen Operating Reserve	67010	129,495	142,141	142,141
Transfer from Capital Reserve-Gas Tax	67022	-	-	-
Transfer from Covid Reserve Fund	67050	46,500	31,514	-
Transfer from Snow Removal Reserve	67092	-	31,384	20,000
Total Transfers From (To) Own Reserves, Funds and Agencies		23,623	9,865	(50,373)
TOTAL FINANCING AND TRANSFERS		(166,937)	(189,278)	(249,516)
Surplus/(Deficit) for Budget Purposes		0	413,233	-
Transfer (to)/from operating reserve	66015		(413,233)	
BEGINNING ACCUMULATED SURPLUS			-	
ENDING ACCUMULATED SURPLUS			-	