

**TOWN OF DIGBY  
NON-CONSOLIDATED GENERAL OPERATING FUND  
BUDGET FOR THE YEAR ENDED MARCH 31, 2021  
(Unaudited)**

Year ended March 31	2022	2021	2021
	Budget	Actual	Budget
<b>REVENUE</b>			
Taxes (net of education contribution)	\$ 3,242,246	\$ 3,237,240	\$ 3,184,674
Grant in lieu of taxes	157,328	173,329	164,565
Services provided to other governments	189,392	191,949	193,462
Sale of services	142,314	140,311	141,358
Other revenue from own sources	118,502	113,015	105,325
Unconditional transfers from other governments	390,558	390,043	390,108
Conditional transfers from federal or provincial gov	37,876	169,075	1,000
Conditional transfers from other local governments	3,000	-	-
<b>TOTAL REVENUE</b>	<b>4,281,216</b>	<b>4,414,962</b>	<b>4,180,492</b>
<b>EXPENDITURES</b>			
General government services	739,736	719,321	714,358
Protective services	1,416,461	1,388,470	1,403,062
Transportation services	609,561	546,788	606,733
Environmental health services	659,180	591,009	642,364
Public health services	114,848	86,391	105,417
Environmental developmental services	110,907	61,793	66,217
Recreation and cultural services	381,007	366,284	374,601
<b>TOTAL EXPENDITURES</b>	<b>4,031,700</b>	<b>3,760,056</b>	<b>3,912,752</b>
<b>Operating Surplus / (Deficit)</b>	<b>249,516</b>	<b>654,906</b>	<b>267,740</b>
<b>FINANCING AND TRANSFERS</b>			
Debenture principal installments	(199,143)	(205,943)	(205,943)
Transfers from/(to) own reserves and funds	(50,373)	(221,933)	(61,797)
<b>TOTAL FINANCING AND TRANSFERS</b>	<b>(249,516)</b>	<b>(427,876)</b>	<b>(267,740)</b>
<b>Surplus for Budget Purposes</b>	<b>\$ -</b>	<b>\$ 227,030</b>	<b>\$ -</b>
Transfer surplus (to)/from operating reserve		(227,030)	-
<b>BEGINNING ACCUMULATED SURPLUS</b>		-	-
<b>ENDING ACCUMULATED SURPLUS</b>		<b>\$ -</b>	<b>\$ -</b>

Approved by motion of Council July 19, 2021

E. Tom Ossinger  
Chief Administrative Officer

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

	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>REVENUE</b>				
<b>TAXES</b>				
<b>Assessable Property</b>				
Residential Tax	11110	1,690,796	1,669,897	1,670,537
Commercial Property	11120	1,039,036	1,037,409	1,042,015
Seasonal Commercial Accts Reduction	11123	(22,924)	(11,519)	(11,519)
		<u>1,016,112</u>	<u>1,025,889</u>	<u>1,030,496</u>
Resource Tax	11130	9,229	9,302	9,302
<b>Special tax agreements</b>				
Based On Revenue (Aliant)	11420	12,966	13,367	13,367
Taxes-Joint Industrial Park	16310	49,837	18,855	18,855
		<u>62,803</u>	<u>32,222</u>	<u>32,222</u>
<b>Subtotal Assessable property</b>		<u>2,778,940</u>	<u>2,737,310</u>	<u>2,742,557</u>
<b>Other rates, charges, and assessments</b>				
Sewer Services - Commercial (48% estimate)	11212	110,895	126,769	116,152
Residential Garbage Rate	11214	330,544	321,475	321,475
Sewer Services Rate	11215	231,032	264,101	241,984
<i>less commercial sewer estimate</i>	11218	(110,895)	(126,769)	(116,152)
Fire Protection Area Rate-Commercial	11225	65,491	65,108	65,277
Fire Protection Area Rate-Residential	11232	117,735	116,275	116,319
Fire Protection Area Rate-Resource	11235	642	647	647
<b>Subtotal Other rates, charges, and assessments</b>		<u>745,444</u>	<u>767,606</u>	<u>745,702</u>
<b>Other Taxes</b>				
Deed Transfer Tax	11910	85,000	95,909	60,000
<b>Education Expenditures As A Reduction Of Tax Rev</b>				
Appropriation To Sch Board	28477	(367,138)	(363,585)	(363,585)
<b>TOTAL TAXES</b>		<u>3,242,246</u>	<u>3,237,240</u>	<u>3,184,674</u>

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

	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>GRANTS IN LIEU OF TAXES</b>				
<b>Federal Government</b>				
Federal Government	12100	<b>36,804</b>	38,242	38,289
<b>Federal Government Agencies</b>				
Canada Post	12280	<b>13,833</b>	14,248	14,248
		<b>13,833</b>	14,248	14,248
<b>Provincial Government</b>				
Provincial Property and Supported Institutions				
Provincial Government	12110	<b>99,952</b>	114,100	105,289
Pines Hotel Management Agreement	12120		-	-
		<b>99,952</b>	114,100	105,289
Fire Protection				
Provincial Fire Protecti-Non GIL Blds	12331	<b>6,739</b>	6,739	6,739
		<b>6,739</b>	6,739	6,739
<b>Total Provincial Government</b>		<b>106,691</b>	120,839	112,028
<b>TOTAL GRANTS IN LIEU OF TAXES</b>		<b>157,328</b>	173,329	164,565

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

		-		-
	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>				
<b>Other Local Governments</b>				
District Road Maintenance	13010	<b>10,000</b>	11,023	9,000
District Lift Station Maintenance	13015	-	-	-
District Solid Waste Services	13020	<b>15,000</b>	13,163	15,000
Other services provided to Municipality	13330	-	-	2,000
Mun of Digby Fire Services Grant	14405	<b>57,530</b>	56,003	55,701
Municipal Sewer Charges	14410	<b>106,862</b>	111,761	111,761
<b>TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS</b>		<b>189,392</b>	191,949	193,462

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

		-		-
	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>SALES OF SERVICES</b>				
<b>General Government Services</b>				
Administrative Fees DWC	14420	128,844	127,808	127,808
Tax Certificates	14920	570	520	500
		129,414	128,328	128,308
<b>Protective Services</b>				
Criminal Records Check/Finger Prints	14220	800	615	850
		800	615	850
<b>Environmental Health Services</b>				
Solid Waste Drop Off Fees	14445	10,200	9,693	10,500
<b>Environment Development Services</b>				
Subdivision/Development Fees	14650	1,900	1,675	1,700
<b>TOTAL SALES OF SERVICES</b>		142,314	140,311	141,358

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

		-	-	-
	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>OTHER REVENUE FROM OWN SOURCES</b>				
<b>Licences And Permits</b>				
Taxi Licences	15120	400	335	400
Dog Licences	15130	375	315	200
Other Licenses and Permits	15140	1,150	850	1,200
Building Permit Fees	15150	3,800	2,088	4,600
		<b>5,725</b>	3,588	6,400
<b>Fines</b>				
Parking Fines	15210	330	225	300
MVA and All Other Non-parking Fines	15220	16,000	18,353	9,300
		<b>16,330</b>	18,578	9,600
<b>Rentals</b>				
Land Lease	15310	301	1	302
Heritage Centre Rental Revenue	15315	14,850	13,248	10,000
Land Rental-Comm Tower-Bell Mobility	15317	5,767	5,654	5,654
Rental 53 Mount Street building	15318	5,829	5,829	4,869
Rent 143 First Ave Residence	15319	5,100	4,675	5,100
Equipment Rental to DWC	15320	13,500	12,055	14,100
Equipment Rental (Non DWC)	15324	400	-	400
Sale Of Material to DWC	15330	3,000	3,228	2,700
Sale of Material (non-DWC)	15334	1,100	2,270	900
		<b>49,847</b>	46,960	44,025
<b>Concessions And Franchises</b>				
Heritage Centre Other Services Rev	15915	-	-	-
Fisherman's Memorial Revenue	15940	-	-	-
		-	-	-
<b>Return On Investments</b>				
Interest- Bank Accounts & Investments	15510	6,600	6,631	2,300
		<b>6,600</b>	6,631	2,300
<b>Penalties &amp; Int On Taxes</b>				
Interest On Unpaid Taxes	15610	33,000	32,263	35,000
<b>Miscellaneous</b>				
Misc Revenue	15910	7,000	4,995	8,000
		<b>7,000</b>	4,995	8,000
<b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>		<b>118,502</b>	113,015	105,325

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

	-	2022	2021	2021
	GL ACCT	Budget	Actual	Budget
<b>UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS</b>				
<b>Federal Government</b>				
<b>Provincial Government</b>				
NSP HST Offset Payment	11431	<b>16,000</b>	16,023	15,500
Equalization Grant	16110	<b>368,558</b>	368,558	368,558
Fuel Tax Rebate	16295	<b>6,000</b>	5,462	6,050
<b>Other Local Governments</b>				
<b>TOTAL UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS</b>		<b>390,558</b>	390,043	390,108

**TOWN OF DIGBY  
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YEAR ENDED MARCH 31  
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	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>				
<b>Federal Government</b>				
Federal Government Conditional Transfers	17292	<b>10,876</b>	3,514	-
<b>Provincial Government</b>				
EMO Civic Address Program Funding	17524	<b>1,000</b>	1,000	1,000
Provincial Safe Restart Grant	17527	<b>20,000</b>	164,561	-
Provincial VIC funding	17528	<b>6,000</b>	-	-
<b>TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>		<b>37,876</b>	169,075	1,000

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

	-	-	-
	2022	2021	2021
	Budget	Actual	Budget
GL ACCT			
<b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>			
Mun Of Digby-Tourist Bureau	18993	3,000	-
		-	-
<b>TOTAL CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>		<b>3,000</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>4,281,216</b>	<b>4,414,961</b>
		<b>4,180,492</b>	

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

	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Legislative</b>				
<i><b>Mayor Remuneration</b></i>				
Mayor Salary	21111	<b>27,513</b>	27,535	27,431
		<b>27,513</b>	27,535	27,431
<i><b>Mayor Expenses</b></i>				
Mayor's expenses: Travel, Meals, etc	21112	<b>500</b>	48	500
<i><b>Council Remuneration</b></i>				
Council Salary	21131	<b>76,653</b>	66,569	66,835
		<b>76,653</b>	66,569	66,835
<i><b>Council Expenses</b></i>				
Council Expenses	21132	<b>1,250</b>	1,251	500
CPP-Council	21133	<b>3,891</b>	3,414	3,421
		<b>5,141</b>	4,666	3,921
<i><b>Legislative Other</b></i>				
Other Legislative Services	21195	<b>10,000</b>	4,966	500
<b>Total Legislative</b>		<b>119,807</b>	103,784	98,687

**TOWN OF DIGBY  
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YEAR ENDED MARCH 31  
DETAIL**

	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>General Administration</b>				
<i>Administrative</i>				
Vacation Pay Accrual Adjustment-Admin	21206	100	331	-
Clerk's Pension-Adjust Unfunded Liab	21208	-	1,700	-
CAO Salary	21210	102,720	102,081	101,703
Legal	21211	6,100	6,494	6,400
Clerk's Pension-current payments	21212	11,200	27,391	21,000
Town Hall Expenses	21213	18,500	22,277	17,500
Office Salaries	21214	216,754	216,608	214,609
Service Awards Accrual adjustmt-admin	21216	1,800	1,741	1,000
EI/PPP- Administration	21217	19,183	19,010	18,774
Pension-Administration	21218	22,363	22,833	22,142
Administration-Benefits	21219	10,133	9,224	10,133
		<b>408,853</b>	<b>429,689</b>	<b>413,261</b>
<i>Financial Management</i>				
External Audit	21225	24,656	24,173	27,000
Other Accounting Services	21227	-	-	-
		<b>24,656</b>	<b>24,173</b>	<b>27,000</b>
<i>Taxation</i>				
<i>Tax Rebates or Cancellations</i>				
Municipal Low Income Tax Exemptions	21243	4,300	4,680	4,100
Allowance For Appeals/Changes	21244	1,500	1,301	1,300
Exemptions/Reductions Charitable Org	21245	14,513	14,920	14,920
		<b>20,313</b>	<b>20,901</b>	<b>20,320</b>
<i>Transfer for Assessment Services</i>				
Assessment Services (PVSC)	21248	26,501	27,079	27,079
<i>Other taxation</i>				
<i>Other Gen. Adm. Services</i>				
Bank Charges	21304	2,348	2,302	2,840
Phones & internet	21291	7,600	7,308	7,800
Advertising	21292	2,000	1,302	5,000
Cash (Over)/Short	21293	-	104	-
Other General Admin Services	21294	2,600	2,482	2,800
Office & Computer Supplies	21295	14,700	14,471	16,000
Workers Compensation-Gen	21296	6,004	6,421	6,473
Christmas Decorations	21297	1,000	1,021	1,400
Computer Forms	21298	500	289	600
Staff Training Courses	21299	1,000	-	500
Postage & Shipping	21300	3,700	3,623	3,600
Membership Fees/Dues	21301	5,800	6,105	5,400
Office Equipment	21302	8,800	8,322	9,200
IT Support Services	21303	12,600	12,514	12,700
Email Server Hosting Service Fees	21310	3,800	3,775	3,400
		<b>72,452</b>	<b>70,040</b>	<b>77,713</b>
<b>Total General Administration</b>		<b>552,775</b>	<b>571,883</b>	<b>565,373</b>

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

		-		-
	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>Debt Charges</b>				
<i>Interest on long-term debt</i>				
General Government Debenture Interest	21721	981	1,105	1,105
General Gov Other Debt Charges	21790	-	-	-
		981	1,105	1,105
<b>Total Debt Charges</b>		<b>981</b>	<b>1,105</b>	<b>1,105</b>
<b>Valuation Allowances</b>				
Uncollectible taxes expense/recovery	21811	-	-	-
<b>Total Valuation Allowances</b>		-	-	-
<b>Other Gen. Gov. Services</b>				
<i>Elections, Plebicides and Electors' Meetings</i>				
Elections, Plebicides, Etc.	21910	3,000	2,562	2,000
<i>Grants To Organizations and individuals</i>				
Grants To Organizations	21950	36,805	23,350	28,436
Sponsorships / Other Donations	21953	388	388	1,400
		37,193	23,738	29,836
<i>Other General Services</i>				
Staff Conventions/Conferences/Worksho	21920	3,700	443	300
Other Staff Travel/ Meals	21921	500	178	200
Town Hall Insurance	21925	2,570	4,707	4,707
Public Liability Insurance	21930	8,410	7,750	7,750
General Accident and Damage Claims	21933	1,000	-	1,500
53 Mount St Building- costs	21960	4,000	41	500
237 Shore Rd Building-Former Prov VIC	21961	2,500	804	-
143 First Ave Property & Rental Costs	21962	1,000	-	400
Other General Gov Services	21991	2,300	2,324	2,000
		25,980	16,248	17,357
<b>Total Other Gen. Gov. Services</b>		<b>66,173</b>	<b>42,547</b>	<b>49,193</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES:</b>		<b>739,736</b>	<b>719,319</b>	<b>714,358</b>

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

		-		-
	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>PROTECTIVE SERVICES</b>				
<b>Police Protection</b>				
R.C.M.P. Services	22130	<b>907,939</b>	865,370	865,371
		<b>907,939</b>	865,370	865,371
<b>Law Enforcement</b>				
<i>Transfer to Correctional Services</i>				
Transfer to Correctional Services	22220	<b>25,938</b>	26,270	26,270
		<b>25,938</b>	26,270	26,270
<i>Other</i>				
Special Constable	22132	<b>47,472</b>	47,500	47,330
Enforcement Supplies/Costs	22133	<b>1,300</b>	1,209	1,200
Other Law Enforcement-CPP/EI	22134	<b>4,201</b>	4,007	4,283
Workers Compensation	22135	<b>1,377</b>	1,410	1,505
Spec Cons Clothing/Milage/Enf.	22136	<b>100</b>	94	500
Special Constable Benefits	22137	-	7	-
Special Constable Pension	22138	<b>3,323</b>	3,373	3,313
Meeting/Training/Membership Expense	22139	<b>500</b>	(625)	500
By-Law Enforcement Phone	22141	<b>624</b>	712	980
Vacation Accrual Adj-Protective Serv	22148	-	-	-
School Crossing Guard Supplies	22290	<b>200</b>	118	200
School Crossing Guard Wages	22291	<b>14,825</b>	10,840	14,367
Prosecuting Attorney	22292	<b>3,100</b>	1,538	3,100
		<b>77,022</b>	70,182	77,278
<b>Total Law Enforcement</b>		<b>102,960</b>	96,452	103,548

**TOWN OF DIGBY  
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YEAR ENDED MARCH 31  
DETAIL**

		-	-	-
	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>Fire Protection</b>				
<i>Water Supply &amp; Hydrants</i>				
Water Supply & Hydrants	22450	197,765	197,765	197,765
<i>Other</i>				
Municipal Fire Services Grant (Operating & Capital Gr	22405	<b>67,500</b>	25,000	25,000
Fire Brigade-Accident Insur	22410	<b>3,200</b>	3,131	3,200
Fire Dept Vehicle Insurance	22415	<b>8,345</b>	5,184	5,184
Fire Station Insurance	22416	<b>7,543</b>	7,100	7,100
Fire Fighting Force-Honorariums/weeke	22420	-	32,500	32,500
WCB - Fire Fighters	22423	<b>1,368</b>	593	-
Phone Expense-Fire Dept	22430	<b>5,400</b>	5,310	5,500
Fire Prevention	22455	-	310	2,000
Fire Training	22460	-	4,078	6,000
Fire Station: heating Oil/Elec/Water	22470	<b>25,000</b>	22,610	26,000
Fire Fighting Foam	22472	-	-	1,500
Fire Truck Repairs & Maintenance	22481	<b>18,000</b>	19,276	14,000
Fuel - Fire Dept Rescue Boat	22482	<b>250</b>	-	500
Fuel - Fire Trucks	22483	<b>3,700</b>	2,755	4,000
New Firefighting Clothing & Equipment	22484	-	6,464	5,480
Fire Equipment Repairs & Maintenance	22485	<b>8,000</b>	10,033	7,000
Fire Hall Repairs & Maintenance	22487	<b>18,000</b>	12,752	19,700
<i>Total Other</i>		<b>166,306</b>	157,095	164,664
<b>Total Fire Protection</b>		<b>364,071</b>	354,860	362,429
<b>Emergency Management Organization</b>				
Emergency Management Coordinator	22510	<b>4,000</b>	2,001	2,041
E.M.O. Expense	22520	<b>100</b>	28	150
Emergency Measures Training	22525	-	-	50
EMO Phone TMR Radio Expense	22530	<b>461</b>	461	470
EMC Training	22532	<b>50</b>	-	50
EMC Travel	22537	<b>400</b>	164	900
EMO EP Week Promotion	22540	-	-	-
		<b>5,011</b>	2,654	3,661
<b>Debt Charges</b>				
Protective Services debenture interes	22721	<b>14,680</b>	16,169	16,169
Protective Serv-Other Debt Charges	22790	-	-	-
		<b>14,680</b>	16,169	16,169
<b>Protective Inspections</b>				
Building Inspector	22921		31,286	29,784
<b>Other Protective Services</b>				
Surveillance Cameras	22905	<b>400</b>	297	700
Senior Safety Program	22910	<b>17,500</b>	17,500	17,500
Animal Control Officer Costs	22930	<b>3,600</b>	3,600	3,600
Animal Control Supplies	22931	<b>200</b>	156	250
Other Animal Control Costs	22934	<b>100</b>	125	50
		<b>21,800</b>	21,679	22,100
<b>TOTAL PROTECTIVE SERVICES:</b>		<b>1,416,461</b>	1,388,470	1,403,062

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

	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>TRANSPORTATION SERVICES</b>				
<b>Common Services</b>				
Director of Public Works Salary	23110	18,515	18,924	18,332
Director of PW Vehicle Expenses	23111	600	-	600
Public Works Salaries	23116	203,597	230,294	201,782
Worker's Compensation	23117	5,989	6,268	6,809
Service Awards	23118	1,400	670	1,500
Public Works-Benefits	23119	16,377	10,582	15,138
Public Works-Pension	23120	16,778	14,145	17,273
Public Works-EI/PPP	23121	19,199	17,393	19,824
Vacation Pay Accrual Adjust-Transport	23123	1,200	4,001	-
Public Works Sal-Allocated to Capital	23125	(20,000)	(39,254)	(15,000)
Common Services Repairs & Maintenance	23130	19,000	20,430	19,000
Office Supplies	23135	600	511	500
Telephone Expense	23145	6,900	6,903	6,000
Public Wks Bld- Utilities	23149	7,400	8,164	7,400
Public Works Bld-Maint.	23150	4,000	4,445	3,000
Staff Travel & Training	23152	2,100	1,129	750
P. Works Building Insurance	23153	12,513	11,499	11,499
<b>Total Common Services</b>		<b>316,168</b>	<b>316,102</b>	<b>314,407</b>
<b>Road Transport</b>				
<i>Roads and Streets</i>				
Road Shoulders	23231	1,500	-	1,500
Snow And Ice Removal-Wages	23232	52,907	26,052	51,709
Salt	23233	40,000	21,128	40,000
Asphalt Patching	23237	45,000	42,954	40,000
Storm Drainage R&M	23238	7,500	5,614	7,500
General Street Maintenance	23239	5,000	2,597	6,000
Water-Pub Works Truck Bay 3/4" line	23242	400	383	400
Sidewalk Repairs	23245	2,000	18	2,000
Lease Payments	23250	25,950	25,948	25,948
Trucks & Equip Maintenance	23290	35,000	34,733	35,000
P. Works Vehicle Insurance	23291	6,859	5,229	5,229
P.W. Truck & Equipment Fuel	23292	25,000	21,304	30,000
		<b>247,116</b>	<b>185,959</b>	<b>245,286</b>
<i>Street Lighting</i>				
Street Lighting	23234	17,500	14,214	17,500
<i>Traffic Services</i>				
Street Signs	23241	3,000	2,793	3,000
Traffic Signals	23235	4,500	5,157	4,500
Line Painting	23236	9,500	10,024	9,000
		<b>17,000</b>	<b>17,974</b>	<b>16,500</b>
<i>Parking</i>				
Parking Lot Repairs	23243	500	-	500
<b>Total Road Transport</b>		<b>282,116</b>	<b>218,146</b>	<b>279,786</b>

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

		-		-
	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>Public Transit</b>				
Contracted Bus Services	23510	4,000	4,000	4,000
		<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<b>Debt Charges Transportation Services</b>				
Debenture Interest-Transport Services	23721	7,277	8,540	8,540
Transport Services-other debt charges	23790	-	-	-
		<u>7,277</u>	<u>8,540</u>	<u>8,540</u>
<b>TOTAL TRANSPORTATION SERVICES:</b>		<u>609,561</u>	<u>546,788</u>	<u>606,733</u>

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

		-	-	-
	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>ENVIRONMENTAL HEALTH SERVICES</b>				
<b>Sewage Collection and Disposal</b>				
<i>Administration</i>				
Wastewater Office & Phone	24242	3,200	2,582	3,200
<i>Sewage collection systems</i>				
Wastewater Collection Dir PW Salary	24210	7,406	7,297	7,333
Wastewater Collection- Shop Supplies	24211	300	264	300
Wastewater Collection Insurance	24212	6,949	5,979	5,979
Wastewater Collection Benefits	24215	3,755	3,115	2,516
Wastewater Collection MERC	24216	4,402	4,614	3,295
Wastewater Collection Pension	24217	3,847	3,760	2,871
Wastewater Collection System R&M	24220	13,000	7,002	15,000
Wastewater Public Works Wages	24225	56,624	36,206	40,970
Wastewater Vehicle Repairs & Maint	24235	500	11	500
Wastewater Vehicle Fuel	24237	2,200	2,139	1,600
Queen Street Pump Station General Exp	24240	5,000	3,070	5,500
Wastewater Collection Courses/Seminar	24241	750	525	500
Wastewater Collection WCB	24243	1,373	1,626	1,132
Small tools and equipment	24244	500	854	500
Electricity-SewerPump Station QueenSt	24245	27,607	26,803	30,700
		<b>134,213</b>	103,266	118,696
<i>Sewage Lift Stations</i>				
Wastewater Lift Station- Elect/R&M	24230	29,000	24,165	32,000
<i>Sewage Treatment and Disposal</i>				
Annual Harbour License-Transport Can	24247	261	261	260
Sewer Treatment Salary	24248	11,109	10,944	10,999
Wastewater Treatment Wages	24249	24,067	22,952	30,911
Wastewater Treatment MERC	24251	2,418	2,254	2,859
Wastewater Treatment Benefits	24253	2,063	1,503	2,183
Wastewater Treatment Pension	24255	2,113	1,837	2,491
Wastewater Treatment WCB	24257	754	795	982
Wastewater Treatment Insurance	24258	5,497	5,382	5,382
Electricity Smiths Cove STP	24260	60,891	59,697	59,050
Office and Phone Smiths Cove STP	24262	-	-	200
Repair & Maintenance Smiths Cove STP	24266	22,000	4,084	22,000
Shop Supplies Smiths Cove STP	24268	300	71	300
Small Tools Smiths Cove STP	24270	300	653	300
Effluent Testing Smiths Cove STP	24272	7,227	7,227	5,000
Wastewater Treatment Vehicle Repair&M	24274	1,200	1,975	1,200
Wastewater Treatment Vehicle Fuel	24275	2,200	2,139	1,700
Wastewater Treatment Courses/Seminars	24278	500	625	500
		<b>142,900</b>	122,399	146,317
<b>Total Sewage Collection and Disposal</b>		<b>309,313</b>	252,411	300,213

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

		-		-
		<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>GL ACCT</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Garbage &amp; Waste Collection &amp; Disposal</b>				
Garbage And Waste Collectio	24320	<b>135,980</b>	129,505	128,749
Summer Green Cart Extra Collection	24322	-	-	-
Transfer Station-HHW-PDO	24326	<b>40,000</b>	34,466	42,000
Wages - Solid Waste	24328	<b>4,256</b>	3,627	3,891
Solid Waste Tipping Fees	24330	<b>85,150</b>	88,164	78,360
Western Reg Solid Waste (Waste Check)	24331	<b>5,400</b>	5,433	5,400
Recycling Contract	24332	<b>19,000</b>	18,964	20,000
Organics Contract	24334	<b>32,000</b>	30,501	32,600
Green Cart Maint/Replacement	24335	<b>2,950</b>	2,390	3,200
Public Waste Containers & Supplies	24336	<b>1,500</b>	398	2,500
Other Residential Waste Costs	24360	<b>100</b>	-	300
<b>Total Garbage &amp; Waste Collection &amp; Disposal</b>		<b>326,336</b>	313,447	317,000
<b>Debt Charges</b>				
<i>Interest on Long Term Debt</i>				
Environmental Health debenture int.	24721	<b>23,531</b>	25,151	25,151
		<b>23,531</b>	25,151	25,151
<b>Total Debt Charges</b>		<b>23,531</b>	25,151	25,151
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES:</b>		<b>659,180</b>	591,009	642,364

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

		-		-
	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>PUBLIC HEALTH SERVICES</b>				
Deficity of Regional Housing Authority	25310	<b>114,848</b>	86,391	105,417
Doctor Recruitment	25110		-	-
<b>TOTAL PUBLIC HEALTH SERVICES:</b>		<b>114,848</b>	86,391	105,417

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

		-	-	-
	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>ENVIRONMENT DEVELOPMENT SERVICES</b>				
<b>Environmental Planning and Zoning</b>				
Town Planning	26110	18,600	18,225	18,500
Mapping/Survey Costs	26120	-	-	100
		<b>18,600</b>	18,225	18,600
<b>Community Development</b>				
<i>Transfer to Regional Development Authority</i>				
Transfer to REN	26250	17,010	16,960	16,960
<i>Other Community Development</i>				
Flags/Flag Poles	26918	1,500	1,310	1,200
		<b>1,500</b>	1,310	1,200
<b>Total Community Development</b>		<b>18,510</b>	18,269	18,160
<b>Industrial Parks</b>				
Industrial Commission	26602	20,000	20,000	20,000
<b>Other Environmental Development Services</b>				
<i>Tourism</i>				
Tourism WCB	26906	755	-	-
Tourist Bureau - Pension	26909	1,829	-	-
Supervisor Wages	26910	-	-	-
Counsellor Wages	26911	34,143	-	-
Benefits-CPP/EI	26912	1,853	-	-
Tourist Bureau-Utilities	26913	3,500	3,097	3,000
Tourist Bureau-R&M	26914	1,500	992	500
Insurance-Visitor Information Centre	26915	117	107	107
Tourist Bureau-Supplies	26916	3,600	-	200
Promotions	26917	3,800	188	3,000
Staff Training & Travel	26921	300	-	-
Saint John Ferry Staff Contribution	26925	-	-	1,500
		<b>51,397</b>	4,385	8,307
<i>Environmental Development Services-Other</i>				
Web Page Development/Maint.	26170	1,400	1,304	
Other Community Development	26298	-	-	
Town Events	26940	1,000	(390)	1,150
		<b>2,400</b>	914	1,150
<b>Total Other Environmental Development Services</b>		<b>53,797</b>	5,299	9,457
<b>TOTAL ENVIRONMENT DEVELOPMENT SERVICES:</b>		<b>110,907</b>	61,793	66,217

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

	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>RECREATION &amp; CULTURAL SERVICES</b>				
<b>Recreation Facilities</b>				
<i>Administration</i>				
Darc - Operations	27110	<b>303,498</b>	301,996	301,996
		<b>303,498</b>	301,996	301,996
<i>Parks, Playgrounds and Sports Fields</i>				
Parks And Playgrounds	27180	<b>15,000</b>	13,190	15,000
Insurance- Recreation	27182	<b>1,034</b>	939	939
Fishermans Memorial Engraving	27183	-	-	-
Tree Maintenance/Replanting	27185	<b>9,500</b>	-	2,000
		<b>25,534</b>	14,129	17,939
<b>Total Recreation Facilities</b>		<b>329,032</b>	316,125	319,935
<b>Cultural Buildings</b>				
<i>Libraries</i>				
Local Library-Operation Costs	27250	<b>21,000</b>	17,711	25,000
<i>Transfers to Regional Library</i>				
Transfers to Regional Library	27252	<b>12,703</b>	12,703	12,703
<i>Other</i>				
Heritage Centre building expenses	27220	<b>16,500</b>	17,782	15,000
<b>Total Cultural Buildings</b>		<b>50,203</b>	48,196	52,703
<b>Debt Charges</b>				
Recreation and Culture debenture int.	27721	<b>1,772</b>	1,963	1,963
		<b>1,772</b>	<b>1,963</b>	1,963
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>		<b>381,007</b>	366,284	374,601
<b>TOTAL EXPENDITURES</b>		<b>4,031,700</b>	3,760,055	3,912,752
<b>OPERATING SURPLUS/(DEFICIT) FOR TAX PURPOSES</b>		<b>249,516</b>	654,906	267,740

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

	GL ACCT	2022 Budget	2021 Actual	2021 Budget
<b>FINANCING AND TRANSFERS</b>				
<b>Principal Installments</b>				
<i>Debenture Principal</i>				
Debenture Principal	28131	(199,143)	(205,943)	(205,943)
		<u>(199,143)</u>	<u>(205,943)</u>	<u>(205,943)</u>
<b>Transfers From (To) Own Reserves, Funds and Agencies</b>				
Transfer to Operating Reserve	66010	-	-	-
Transfer to General Capital Fund	66030	(20,000)	(39,254)	(15,000)
Transfer to Capital Reserve	66040	(192,514)	(190,001)	(190,001)
Transfer to Safe Restart Grant Reserve	66050	-	(135,882)	-
Transfers to Snow Removal Reserve	66092	-	(20,891)	(20,891)
Transfer from Gen Operating Reserve	67010	142,141	144,095	144,095
Transfer from Capital Reserve-Gas Tax	67022	-	-	-
Transfer from Snow Removal Reserve	67092	20,000	20,000	20,000
<b>Total Transfers From (To) Own Reserves, Funds and Agencies</b>		<u>(50,373)</u>	<u>(221,933)</u>	<u>(61,797)</u>
<b>TOTAL FINANCING AND TRANSFERS</b>		<u>(249,516)</u>	<u>(427,876)</u>	<u>(267,740)</u>
<hr/>				
<b>Surplus/(Deficit) for Budget Purposes</b>		-	227,030	-
Transfer (to)/from operating reserve	66015		(227,030)	
<b>BEGINNING ACCUMULATED SURPLUS</b>			-	
<b>ENDING ACCUMULATED SURPLUS</b>			-	