

**TOWN OF DIGBY
NON-CONSOLIDATED GENERAL OPERATING FUND
BUDGET FOR THE YEAR ENDED MARCH 31, 2025
(Unaudited)**

Year ended March 31	2025	2024	2024
	Budget	<i>Draft</i> Actual	Budget
REVENUE			
Taxes (net of education contribution)	\$ 4,302,668	\$ 3,920,506	\$ 3,943,127
Grant in lieu of taxes	170,180	164,166	164,139
Services provided to other governments	256,775	236,801	243,068
Sale of services	175,675	166,270	170,186
Other revenue from own sources	178,773	229,704	193,500
Unconditional transfers from other governments	416,727	389,339	390,082
Conditional transfers from federal or provincial gov	18,512	62,077	66,120
Conditional transfers from other local governments	3,000	3,000	3,000
TOTAL REVENUE	5,522,310	5,171,863	5,173,222
EXPENDITURES			
General government services	948,418	944,776	893,890
Protective services	1,805,185	1,728,201	1,688,169
Transportation services	818,522	826,837	765,251
Environmental health services	821,281	789,435	755,815
Public health services	28,231	215,987	106,750
Environmental developmental services	175,425	173,703	168,651
Recreation and cultural services	487,970	450,716	443,051
TOTAL EXPENDITURES	5,085,032	5,129,655	4,821,577
Operating Surplus / (Deficit)	437,278	42,208	351,645
FINANCING AND TRANSFERS			
Debenture principal installments	(225,644)	(190,560)	(190,560)
Transfers from/(to) own reserves and funds	(211,634)	(144,882)	(161,085)
TOTAL FINANCING AND TRANSFERS	(437,278)	(335,442)	(351,645)
Surplus for Budget Purposes	\$ -	\$ (293,234)	\$ -
Transfer surplus (to)/from operating reserve		293,234	-
BEGINNING ACCUMULATED SURPLUS		-	-
ENDING ACCUMULATED SURPLUS		\$ -	\$ -

Approved by motion of Council July 2, 2024

E. Tom Ossinger
Chief Administrative Officer

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
REVENUE				
TAXES				
Assessable Property				
Residential Tax	11110	2,303,370	2,092,906	2,094,735
Commercial Property	11120	1,260,832	1,143,740	1,149,838
Seasonal Commercial Accts Reduction	11123	(11,127)	(8,718)	(10,198)
		1,249,705	1,135,022	1,139,640
Resource Tax	11130	9,365	8,207	7,869
Special tax agreements				
Based On Revenue (Aliant)	11420	12,185	12,048	12,048
Taxes-Joint Industrial Park	16310	90,451	77,379	77,379
		102,636	89,427	89,427
Subtotal Assessable property		3,665,076	3,325,562	3,331,671
Other rates, charges, and assessments				
Sewer Services - Commercial (48% estimate)	11212	162,859	-	141,303
Residential Garbage Rate	11214	415,834	374,506	376,420
Sewer Services Rate	11215	339,289	305,825	294,381
<i>less commercial sewer estimate</i>	11218	(162,859)	-	(141,303)
Fire Protection Area Rate-Commercial	11225	64,831	63,750	63,924
Fire Protection Area Rate-Residential	11232	143,441	130,573	130,688
Fire Protection Area Rate-Resource	11235	526	515	494
Subtotal Other rates, charges, and assessments		963,921	875,169	865,907
Other Taxes				
Deed Transfer Tax	11910	106,000	106,226	132,000
Education Expenditures As A Reduction Of Tax Rev				
Appropriation To Sch Board	28477	(432,329)	(386,451)	(386,451)
TOTAL TAXES		4,302,668	3,920,506	3,943,127

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL**

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
GRANTS IN LIEU OF TAXES				
Federal Government				
Federal Government	12100	42,142	40,219	40,191
Federal Government Agencies				
Canada Post	12280	15,643	14,550	14,550
		15,643	14,550	14,550
Provincial Government				
Provincial Property and Supported Institutions				
Provincial Government	12110	105,656	102,658	102,659
Pines Hotel Management Agreement	12120		-	
		105,656	102,658	102,659
Fire Protection				
Provincial Fire Protecti-Non GIL Blds	12331	6,739	6,739	6,739
		6,739	6,739	6,739
Total Provincial Government		112,395	109,398	109,398
TOTAL GRANTS IN LIEU OF TAXES		170,180	164,166	164,139

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025**

DETAIL		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
SERVICES PROVIDED TO OTHER GOVERNMENTS				
Other Local Governments				
District Road & Sidewalk Maintenance	13010	10,000	8,288	14,000
District Lift Station Maintenance	13015	-	-	-
District Solid Waste Services	13020	18,257	17,640	17,195
Other services provided to Municipality	13330	5,000	-	1,000
Mun of Digby Fire Services Grant	14405	76,628	65,180	65,180
Municipal Sewer Charges	14410	146,890	145,693	145,693
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS		256,775	236,801	243,068

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL**

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
SALES OF SERVICES				
General Government Services				
Administrative Fees DWC	14420	160,025	154,386	154,386
Tax Certificates	14920	550	520	600
		160,575	154,906	154,986
Protective Services				
Criminal Records Check/Finger Prints	14220	1,250	1,185	1,400
		1,250	1,185	1,400
Environmental Health Services				
Solid Waste Drop Off Fees- Commercial	14445	8,500	4,829	9,300
Environment Development Services				
Subdivision/Development Fees	14650	5,350	5,350	4,500
TOTAL SALES OF SERVICES		175,675	166,270	170,186

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
OTHER REVENUE FROM OWN SOURCES				
Licences And Permits				
Taxi Licences	15120	650	700	550
Dog Licences	15130	250	200	400
Other Licenses and Permits	15140	2,000	2,375	1,400
Building Permit Fees	15150	3,700	3,721	3,800
		6,600	6,996	6,150
Fines				
Parking Fines	15210	540	811	250
MVA and All Other Non-parking Fines	15220	15,500	16,841	15,000
		16,040	17,651	15,250
Rentals				
Land Lease	15310	300	300	300
Rent 110 Montague Row	15312	4,800	-	6,400
Heritage Centre Rental Revenue	15315	1,500	1,247	7,000
Land Rental-Comm Tower-Bell Mobility	15317	6,180	6,000	6,000
Rental 53 Mount Street building	15318	15,498	11,506	15,000
Rent 143 First Ave Residence	15319	5,352	4,675	5,100
Equipment Rental to DWC	15320	18,000	12,070	35,000
Equipment Rental (Non DWC)	15324	-	-	-
Sale Of Material to DWC	15330	2,400	2,712	2,300
Sale of Material (non-DWC)	15334	-	-	-
		54,030	38,510	77,100
Concessions And Franchises				
Heritage Centre Other Services Rev	15915	-	50	-
Fisherman's Memorial Revenue	15940	-	-	-
		-	50	-
Return On Investments				
Interest- Bank Accounts & Investments	15510	50,000	57,073	43,000
		50,000	57,073	43,000
Penalties & Int On Taxes				
Interest On Unpaid Taxes	15610	36,000	37,780	31,000
Miscellaneous				
Misc Revenue	15910	16,103	71,643	21,000
		16,103	71,643	21,000
TOTAL OTHER REVENUE FROM OWN SOURCES		178,773	229,704	193,500

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025**

DETAIL		-	(293,235)	-
		2025	2024	2024
		Budget	Actual	Budget
UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS				
Federal Government				
Provincial Government				
NSP HST Offset Payment	11431	17,683	14,781	15,000
Municipal Financial Capacity Grant	16110	342,343	368,558	368,558
Town's Foundation Grant	16120	50,000	-	-
Fuel Tax Rebate	16295	6,701	6,000	6,524
Other Local Governments				
TOTAL UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS		416,727	389,339	390,082

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025**

DETAIL		-	(293,235)	-
		2025	2024	2024
		Budget	Actual	Budget
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES				
Federal Government				
Federal Government Conditional Transfers	17292	8,512	52,577	58,120
Provincial Government				
EMO Civic Address Program Funding	17524	1,000	1,000	1,000
Other Provincial Conditional Transfers	17527	500	-	500
Provincial VIC funding	17528	8,500	8,500	6,500
TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES		18,512	62,077	66,120

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025**

DETAIL	-	(293,235)	-
	2025	2024	2024
GL ACCT	Budget	Actual	Budget
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS			
Mun Of Digby-Tourist Bureau	18993	<u>3,000</u>	<u>3,000</u>
TOTAL CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS		3,000	3,000
 TOTAL REVENUE		<u>5,522,310</u>	<u>5,171,862</u>
		<u>5,173,222</u>	

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Legislative				
<i>Mayor Remuneration</i>				
Mayor Salary	21111	30,682	29,652	29,644
HST Rebate-MayorSalary 1/3 exp portio	21114		-	
		30,682	29,652	29,644
<i>Mayor Expenses</i>				
Mayor's expenses: Travel, Meals, etc	21112	3,000	6,578	5,000
<i>Council Remuneration</i>				
Council Salary	21131	85,480	82,610	82,588
HST Rebate-CouncilSalary 1/3 exp port	21135		-	
		85,480	82,610	82,588
<i>Council Expenses</i>				
Councillor's Reportable Expenses	21132	4,000	8,699	7,000
CPP-Council	21133	4,833	4,642	4,642
Councillor Benefits - EAP, etc	21134	-	-	-
		8,833	13,341	11,642
<i>Legislative Other</i>				
Other Legislative Services	21195	500	193	2,000
Total Legislative		128,495	132,374	130,874

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
General Administration				
<i>Administrative</i>				
Vacation Pay Accrual Adjustment-Admin	21206	11,318	9,118	-
Clerk's Pension-Adjust Unfunded Liab	21208	-	(1,700)	-
CAO Reportable Expenses	21209	5,000	8,235	5,000
CAO Salary	21210	110,675	106,932	107,360
Legal	21211	6,000	5,457	6,000
Clerk's Pension-current payments	21212	20,500	20,509	22,200
Town Hall Expenses	21213	24,977	24,249	22,000
Office Salaries	21214	293,915	274,692	284,949
Sick time accrual adjustment - Admin	21215	-	-	-
Service Awards Accrual adjustmt-admin	21216	2,294	3,239	1,400
EI/PPP- Administration	21217	27,273	25,399	25,958
Pension-Administration	21218	25,192	24,403	23,917
Administration-Benefits	21219	13,198	11,102	11,246
		540,342	511,635	510,030
<i>Financial Management</i>				
External Audit	21225	30,000	32,220	28,472
Other Accounting Services	21227	-	-	-
		30,000	32,220	28,472
<i>Taxation</i>				
<i>Tax Rebates or Cancellations</i>				
Municipal Low Income Tax Exemptions	21243	10,556	7,700	5,581
Allowance For Appeals/Changes	21244	3,000	8,822	1,200
Exemptions/Reductions Charitable Org	21245	14,795	12,794	12,784
		28,351	29,316	19,565
<i>Transfer for Assessment Services</i>				
Assessment Services (PVSC)	21248	26,038	25,553	25,553
<i>Other Gen. Adm. Services</i>				
Bank Charges	21304	1,700	1,044	1,900
Phones & internet	21291	8,364	8,121	8,300
Advertising	21292	6,666	8,248	3,500
Cash (Over)/Short	21293	-	(27)	-
Other General Admin Services	21294	2,829	4,407	2,600
Office & Computer Supplies	21295	17,758	16,044	17,000
Workers Compensation-Gen	21296	12,186	11,851	12,265
Christmas Decorations	21297	1,300	1,250	1,200
Computer Forms	21298	300	555	350
Staff Training Courses	21299	178	332	1,000
Postage & Shipping	21300	4,117	3,997	3,800
Membership Fees/Dues	21301	7,001	6,797	5,400
Office Equipment	21302	13,044	14,818	10,000
IT Support Services	21303	15,543	14,777	13,725
Email Server Hosting Service Fees	21310	5,365	5,100	5,176
		96,351	97,314	86,216
Total General Administration		721,082	696,039	669,836

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	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	658	757	757
General Gov Other Debt Charges	21790	-	-	-
		658	757	757
Total Debt Charges		658	757	757
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	40,000	37,700	37,700
Sponsorships / Other Donations	21953	2,016	2,960	1,000
		42,016	40,660	38,700
<i>Other General Services</i>				
Staff Conventions/Conferences/Worksho	21920	5,666	3,437	7,000
Other Staff Travel/ Meals	21921	468	652	350
Town Hall Insurance	21925	4,082	2,852	2,852
Public Liability Insurance	21930	11,656	11,560	10,921
Engineering/Surveys/Studies	21932	3,000	29,198	-
General Accident and Damage Claims	21933	4,100	4,067	1,000
53 Mount St Building- costs	21960	14,000	10,882	18,500
237 Shore Rd Building-when unoccupied	21961	-	-	-
143 First Ave Property & Rental Costs	21962	1,000	833	600
110 Montague Row Building Costs	21964	5,000	4,394	6,400
Other General Gov Services	21991	4,195	4,072	3,100
		53,167	71,947	50,723
Total Other Gen. Gov. Services		98,183	115,606	92,423
TOTAL GENERAL GOVERNMENT SERVICES:		948,418	944,776	893,890

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025**

DETAIL		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
PROTECTIVE SERVICES				
Police Protection				
R.C.M.P. Services	22130	1,134,927	1,068,989	1,069,224
		1,134,927	1,068,989	1,069,224
Law Enforcement				
<i>Transfer to Correctional Services</i>				
Transfer to Correctional Services	22220	-	25,170	26,000
		-	25,170	26,000
<i>Other</i>				
Special Constable	22132	50,735	47,439	47,403
Enforcement Supplies/Costs	22133	2,250	1,253	1,500
Other Law Enforcement-CPP/EI	22134	5,029	4,488	4,691
Workers Compensation	22135	2,371	2,258	2,331
Spec Cons Clothing/MiL DO NOT USE	22136	-	-	-
Special Constable Benefits	22137	2,806	2,314	2,317
Special Constable Pension	22138	3,551	1,978	2,212
Meeting/Training/Membership Expense	22139	4,250	2,226	3,000
By-Law Enforcement Phone	22141	632	613	650
Sick Accrual Adjustment-Protect Serv	22144	-	-	-
Service Award Adjustment-Protective S	22146	-	-	-
Vacation Accrual Adj-Protective Serv	22148	944	912	100
School Crossing Guard Supplies	22290	750	387	600
School Crossing Guard Wages	22291	17,596	15,796	17,172
Prosecuting Attorney	22292	4,836	3,750	3,300
		95,750	83,413	85,276
Total Law Enforcement		95,750	108,583	111,276

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025**

DETAIL		-	(293,235)	-
		2025	2024	2024
		Budget	Actual	Budget
GL ACCT				
Fire Protection				
<i>Water Supply & Hydrants</i>				
Water Supply & Hydrants	22450	219,146	197,765	197,765
<i>Other</i>				
Municipal Fire Services Grant (Operating & Capital Gr	22405	134,460	120,400	120,400
Fire Brigade-Accident Insur	22410	4,000	6,390	3,900
Fire Dept Vehicle Insurance	22415	14,127	12,304	12,304
Fire Station Insurance	22416	11,257	10,306	10,306
Fire Fighting Force-Honorariums/weeke	22420	-	-	-
WCB - Fire Fighters	22423	2,508	2,424	2,305
Phone Expense-Fire Dept	22430	6,557	5,869	6,707
Fire Dept Covid Grant Expenses	22440	-	-	-
Fire Prevention	22455	-	-	-
Fire Training	22460	-	-	-
Fire Station: heating Oil/Elec/Water	22470	35,000	33,278	34,000
Fire Fighting Foam	22472	-	-	-
Fire Truck Repairs & Maintenance	22481	25,450	27,178	17,000
Fuel - Fire Dept Rescue Boat	22482	-	-	-
Fuel - Fire Trucks	22483	8,167	9,259	6,000
New Firefighting Clothing & Equipment	22484	-	-	-
Fire Equipment Repairs & Maintenance	22485	12,077	12,022	10,000
Fire Hall Repairs & Maintenance	22487	14,512	36,704	9,500
<i>Total Other</i>		268,115	276,134	232,422
Total Fire Protection		487,261	473,899	430,187
Emergency Management Organization				
Emergency Management Coordinator	22510	4,633	4,477	4,400
E.M.O. Expense	22520	332	321	200
Emergency Measures Training	22525	561	542	1,000
EMO Phone TMR Radio Expense	22530	469	453	500
EMC Training	22532	23	23	-
EMC Travel	22537	737	712	500
		6,755	6,527	6,600
Debt Charges				
Protective Services debenture interes	22721	14,841	11,682	11,682
Protective Serv-Other Debt Charges	22790	-	-	-
		14,841	11,682	11,682
Protective Inspections				
Building Inspector	22921	38,842	33,372	34,000
Other Protective Services				
Surveillance Cameras	22905	1,083	749	500
Senior Safety Program	22910	22,000	20,800	20,800
Animal Control Officer Costs	22930	3,726	3,600	3,600
Animal Control Supplies	22931	-	-	200
Other Animal Control Costs	22934	-	-	100
		26,809	25,149	25,200
TOTAL PROTECTIVE SERVICES:		1,805,185	1,728,201	1,688,169

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
TRANSPORTATION SERVICES				
Common Services				
Director of Public Works Salary	23110	21,944	22,885	21,202
Director of PW Vehicle Expenses	23111		-	-
Public Works Salaries	23116	297,767	292,892	258,703
Worker's Compensation	23117	12,127	12,230	11,599
Service Awards	23118	-	649	2,000
Public Works-Benefits	23119	16,704	18,057	17,117
Public Works-Pension	23120	21,034	20,667	19,821
Public Works-EI/PPP	23121	27,023	25,997	24,810
Vacation Pay Accrual Adjust-Transport	23123	6,278	3,468	500
Public Works Sal-Allocated to Capital	23125	(12,500)	(10,564)	(14,000)
Common Services Repairs & Maintenance	23130	25,000	24,735	21,000
Office Supplies	23135	1,200	1,402	800
Telephone Expense	23145	8,200	8,019	7,500
Public Wks Bld- Utilities	23149	11,000	10,206	9,379
Public Works Bld-Maint.	23150	7,000	4,938	7,000
Staff Travel & Training	23152	2,500	1,351	3,000
P. Works Building/Liab Insurance	23153	17,598	16,806	16,806
Total Common Services		462,875	453,736	407,237
Road Transport				
<i>Roads and Streets</i>				
Road Shoulders	23231	3,500	5,289	2,500
Snow And Ice Removal-Wages	23232	38,772	34,843	49,807
Salt	23233	37,000	29,209	35,000
Asphalt Patching	23237	50,000	47,302	42,000
Storm Drainage R&M	23238	6,000	4,774	6,000
General Street Maintenance	23239	5,500	1,779	7,000
Water-Pub Works Truck Bay 3/4" line	23242	420	401	400
Sidewalk Repairs	23245	4,000	4,859	2,200
Lease Payments	23250	-	-	-
Trucks & Equip Maintenance	23290	80,000	89,095	50,000
P. Works Vehicle Insurance	23291	10,230	8,189	8,189
P.W. Truck & Equipment Fuel	23292	50,000	47,896	52,000
		285,422	273,637	255,096
<i>Street Lighting</i>				
Street Lighting	23234	22,755	18,684	20,000
<i>Traffic Services</i>				
Street Signs	23241	5,300	3,590	3,600
Traffic Signals	23235	4,200	3,188	4,600
Line Painting	23236	13,000	11,946	9,000
		22,500	18,725	17,200
<i>Parking</i>				
Parking Lot Repairs	23243	500	-	500
Total Road Transport		331,177	311,046	292,796

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
Public Transit				
Contracted Bus Services	23510	10,000	10,000	10,000
		10,000	10,000	10,000
Debt Charges Transportation Services				
Debenture Interest-Transport Services	23721	14,470	5,218	5,218
Transport Serv-LTD-Term Loan Interest	23722	-	-	
Transport Services-other debt charges	23790	-	2,379	
		14,470	7,597	5,218
Other Transportation Services				
Other Transportation Services	23810	-	44,457	50,000
TOTAL TRANSPORTATION SERVICES:		818,522	826,837	765,251

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection and Disposal				
<i>Administration</i>				
Wastewater Office & Phone	24242	2,531	2,457	2,400
<i>Sewage collection systems</i>				
Wastewater Collection Dir PW Salary	24210	8,778	8,279	8,481
Wastewater Collection- Shop Supplies	24211	1,070	1,039	800
Wastewater Collection Insurance	24212	9,778	9,380	9,380
Wastewater Collection Benefits	24215	2,702	2,806	2,702
Wastewater Collection MERC	24216	4,371	3,952	3,916
Wastewater Collection Pension	24217	3,402	3,142	3,129
Wastewater Collection System R&M	24220	22,000	25,301	17,000
Wastewater Public Works Wages	24225	49,941	45,113	44,391
Wastewater Vehicle Repairs & Maint	24235	500	36	500
Wastewater Vehicle Fuel	24237	3,500	4,025	4,847
Queen Street Pump Station General Exp	24240	17,000	18,523	12,000
Wastewater Collection Courses/Seminar	24241	1,400	1,083	1,250
Wastewater Collection WCB	24243	1,962	1,858	1,831
Small tools and equipment	24244	1,000	-	1,000
Electricity-SewerPump Station QueenSt	24245	32,545	30,401	32,561
		159,949	154,938	143,788
<i>Sewage Lift Stations</i>				
Wastewater Lift Station- Elect/R&M	24230	53,344	51,790	35,415
<i>Sewage Treatment and Disposal</i>				
Annual Harbour License-Transport Can	24247	269	261	265
Sewer Treatment Salary	24248	13,166	12,418	12,721
Wastewater Treatment Wages	24249	35,170	28,890	36,268
Wastewater Treatment MERC	24251	3,598	3,058	3,629
Wastewater Treatment Benefits	24253	2,224	2,124	2,504
Wastewater Treatment Pension	24255	2,801	2,431	2,899
Wastewater Treatment WCB	24257	1,615	1,439	1,697
Wastewater Treatment Insurance	24258	7,494	6,603	6,603
Electricity Smiths Cove STP	24260	76,490	72,404	75,513
Office and Phone Smiths Cove STP	24262	-	-	700
Repair & Maintenance Smiths Cove STP	24266	21,000	34,017	20,000
Shop Supplies Smiths Cove STP	24268	2,466	2,395	700
Small Tools Smiths Cove STP (DO NOT USE)	24270	-	-	-
Effluent Testing Smiths Cove STP	24272	10,831	9,139	8,500
Wastewater Treatment VehicleRepair&M	24274	2,000	130	4,000
Wastewater Treatment Vehicle Fuel	24275	4,000	4,025	4,864
Wastewater Treatment Courses/Seminars	24278	2,000	1,278	2,000
		185,124	180,611	182,863
Total Sewage Collection and Disposal		400,948	389,796	364,466

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
Garbage & Waste Collection & Disposal				
Garbage And Waste Collectio	24320	157,416	149,918	149,918
Summer Green Cart Extra Collection	24322	-	-	-
Transfer Station-HHW-PDO	24326	54,785	53,189	42,389
Wages - Solid Waste	24328	4,532	4,343	5,216
Solid Waste Tipping Fees	24330	121,489	112,178	110,475
Western Reg Solid Waste (Waste Check)	24331	5,469	5,211	5,469
Recycling Contract	24332	17,934	17,412	18,530
Organics Contract	24334	34,011	31,969	33,496
Green Cart Maint/Replacement	24335	4,566	3,520	5,000
Public Waste Containers & Supplies	24336	1,890	1,891	750
Other Residential Waste Costs	24360	100	-	100
Total Garbage & Waste Collection & Disposal		402,192	379,632	371,343
Debt Charges Environmental Health				
<i>Interest on Long Term Debt</i>				
Environmental Health debenture int.	24721	18,141	20,006	20,006
Environmental Health-Other Debt Charg	24790	-	-	-
Total Debt Charges		18,141	20,006	20,006
TOTAL ENVIRONMENTAL HEALTH SERVICES:		821,281	789,435	755,815

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025**

DETAIL		-	(293,235)	-
	GL ACCT	2025 Budget	2024 Actual	2024 Budget

PUBLIC HEALTH SERVICES

Deficity of Regional Housing Authorty	25310	-	189,237	80,000
Doctor Recruitment/Retention	25110	28,088	26,750	26,750
Other Public Health Services	25980	143		
TOTAL PUBLIC HEALTH SERVICES:		28,231	215,987	106,750

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
ENVIRONMENT DEVELOPMENT SERVICES				
Environmental Planning and Zoning				
Town Planning	26110	21,806	20,969	24,000
Mapping/Survey Costs	26120	3,000	-	1,000
Municipal Plan Strategy Rev	26140	-	-	6,000
ICSP-Integrated Community Sustain Plan	26142	-	-	-
		24,806	20,969	31,000
Community Development				
<i>Transfer to Regional Development Authority</i>				
Transfer to REN	26250	19,600	19,029	18,000
<i>Other Community Development</i>				
Flags/Flag Poles	26918	3,805	4,752	1,900
		3,805	4,752	1,900
Total Community Development				
		23,405	23,781	19,900
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	2,296	2,403	2,303
Sick pay accrual adjustment-Tourism	26907	-	-	-
Tourist Bureau - Pension	26909	1,174	1,118	1,137
Supervisor Wages	26910	17,831	-	-
Counsellor Wages	26911	48,339	66,566	63,795
Benefits-CPP/EI	26912	4,642	5,087	3,794
Tourist Bureau-Utilities	26913	5,500	5,021	3,600
Tourist Bureau-R&M 237 Shore Rd	26914	13,500	15,859	12,500
Insurance-Visitor Information Centre	26915	917	819	422
Tourist Bureau-Supplies	26916	2,750	2,449	2,500
Promotions	26917	2,354	2,217	3,000
Staff Training & Travel	26921	300	101	300
Saint John Ferry Staff Contribution	26925	-	-	-
		99,603	101,640	93,351
<i>Environmental Development Services-Other</i>				
Web Page Development/Maint.	26170	1,400	1,304	1,400
Other Community Development	26298	1,500	1,457	1,000
Hospitality Expenses Reportable	26940	4,711	4,552	2,000
		7,611	7,313	4,400
Total Other Environmental Development Services				
		107,214	108,953	97,751
TOTAL ENVIRONMENT DEVELOPMENT SERVICES:				
		175,425	173,703	168,651

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
RECREATION & CULTURAL SERVICES				
Recreation Facilities				
<i>Administration</i>				
Darc - Operations	27110	382,581	348,047	348,047
		382,581	348,047	348,047
<i>Parks, Playgrounds and Sports Fields</i>				
Parks And Playgrounds	27180	25,000	30,306	17,000
Public Washrooms costs	27181	6,000	1,342	6,000
Insurance- Recreation	27182	3,143	2,431	1,450
Fishermans Memorial Engraving	27183	-	-	-
New Tree Planting	27184	2,500	3,265	2,500
Tree Maintenance	27185	8,000	8,012	8,000
		44,643	45,356	34,950
Total Recreation Facilities		427,224	393,403	382,997
Cultural Buildings				
<i>Libraries</i>				
Local Library-Operation Costs	27250	19,497	18,838	19,000
<i>Transfers to Regional Library</i>				
Transfers to Regional Library	27252	17,300	16,700	17,535
<i>Other</i>				
Heritage Centre building expenses	27220	19,652	17,409	22,000
Total Cultural Buildings		56,449	52,948	58,535
Debt Charges				
Recreation and Culture debenture int.	27721	3,997	1,319	1,319
Rec and Culture Other Debt Charges	27790	-	-	-
		3,997	1,319	1,319
Other Recreation and Culture				
Other Receration and Culture	27915	300	3,046	200
		300	3,046	200
TOTAL RECREATION & CULTURAL SERVICES		487,970	450,716	443,051
TOTAL EXPENDITURES		5,085,032	5,129,655	4,821,577
OPERATING SURPLUS/(DEFICIT) FOR TAX PURPOSES		437,278	42,207	351,645

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
BUDGET YEAR ENDED MARCH 31, 2025
DETAIL

		-	(293,235)	-
		2025	2024	2024
	GL ACCT	Budget	Actual	Budget
FINANCING AND TRANSFERS				
Principal Installments				
<i>Debenture Principal</i>				
Debenture Principal	28131	(225,644)	(190,560)	(190,560)
		(225,644)	(190,560)	(190,560)
Transfers From (To) Own Reserves, Funds and Agencies				
Transfer to Operating Reserve	66010	(13,886)	(5,297)	(5,297)
Transfer to General Capital Fund	66030	(12,500)	-	(14,000)
Transfer to Capital Reserve	66040	(218,045)	(209,877)	(209,877)
Transfers to Snow Removal Reserve	66092	-	(5,791)	-
Transfer from Gen Operating Reserve	67010	-	38,089	38,089
Transfer from Capital Reserve-Gas Tax	67022	-	-	-
Transfer from Covid Reserve Fund	67050	32,797	37,994	30,000
Transfer from Snow Removal Reserve	67092	-	-	-
Total Transfers From (To) Own Reserves, Funds and Agencies		(211,634)	(144,882)	(161,085)
TOTAL FINANCING AND TRANSFERS		(437,278)	(335,442)	(351,645)
<hr/>				
Surplus/(Deficit) for Budget Purposes		-	(293,235)	-
Transfer (to)/from operating reserve	66015		293,235	
BEGINNING ACCUMULATED SURPLUS			-	
ENDING ACCUMULATED SURPLUS			-	