

**TOWN OF DIGBY  
NON-CONSOLIDATED GENERAL OPERATING FUND  
BUDGET FOR THE YEAR ENDED MARCH 31, 2020  
(Unaudited)**

Year ended March 31	2020	2019	2019
	Budget	<i>DRAFT</i> Actual	Budget
<b>REVENUE</b>			
Taxes (net of education contribution)	\$ 3,114,581	\$ 3,069,431	\$ 3,073,676
Grant in lieu of taxes	332,045	450,972	449,013
Services provided to other governments	194,869	173,624	179,637
Sale of services	133,265	128,279	127,435
Other revenue from own sources	129,926	146,298	117,635
Unconditional transfers from other governments	392,258	392,208	393,168
Conditional transfers from federal or provincial gov	8,618	8,540	8,500
Conditional transfers from other local governments	3,000	3,000	3,000
<b>TOTAL REVENUE</b>	<b>4,308,562</b>	<b>4,372,352</b>	<b>4,352,064</b>
<b>EXPENDITURES</b>			
General government services	739,987	685,135	697,423
Protective services	1,368,408	1,440,305	1,412,593
Transportation services	675,764	636,057	662,950
Environmental health services	630,256	597,587	636,958
Public health services	70,000	58,320	92,000
Environmental developmental services	133,571	135,186	131,304
Recreation and cultural services	361,581	372,590	390,774
<b>TOTAL EXPENDITURES</b>	<b>3,979,567</b>	<b>3,925,180</b>	<b>4,024,002</b>
<b>Operating Surplus / (Deficit)</b>	<b>328,995</b>	<b>447,172</b>	<b>328,062</b>
<b>FINANCING AND TRANSFERS</b>			
Debenture principal installments	(138,548)	(167,051)	(167,051)
Transfers from/(to) own reserves and funds	(190,447)	(181,011)	(181,011)
Use of prior year surpluses	-	-	-
<b>TOTAL FINANCING AND TRANSFERS</b>	<b>(328,995)</b>	<b>(348,062)</b>	<b>(348,062)</b>
<b>Surplus for Budget Purposes</b>	<b>\$ -</b>	<b>\$ 99,110</b>	<b>\$ (20,000)</b>
Transfer surplus to operating reserve		(99,110)	20,000
<b>BEGINNING ACCUMULATED SURPLUS</b>		-	-
<b>ENDING ACCUMULATED SURPLUS</b>		<b>\$ -</b>	<b>\$ -</b>

Approved by motion of Council on June 10, 2019



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	- 2020 Budget	Draft 2019 Actual	2019 Budget
<b>REVENUE</b>				
<b>TAXES</b>				
<b>Assessable Property</b>				
Residential Tax	11110	1,636,984	1,734,753	1,734,790
Commercial Property	11120	987,397	1,007,199	1,006,389
Seasonal Commercial Accts Reduction	11123	(13,556)	(12,127)	(12,127)
		<b>973,841</b>	995,072	994,262
Resource Tax	11130	9,977	10,977	10,977
<b>Area Rates And Special Assessments</b>				
<b>Commercial</b>				
Sewer Estimate (48% see metered sales spreadsheet)	11212	142,480	139,182	144,068
<b>Residential</b>				
Residential Garbage Rate	11214	310,880	309,808	310,076
Sewer Services Rate	11215	296,833	289,962	300,141
less commercial sewer estimate	11218	(142,480)	(139,182)	(144,068)
		<b>465,233</b>	460,588	466,149
Fire Protection Area Rate-Commercial	11225	63,757	-	-
Fire Protection Area Rate Seasonal Accounts Reduction	11227	(425)	-	-
		<b>63,332</b>	-	-
Fire Protection Area Rate-Residential	11232	115,110	-	-
subtotal		<b>3,406,957</b>	3,340,571	3,350,246
<b>Business Property</b>				
Business Occupancy Tax	11410	-	-	-
Based On Revenue (Aliant)	11420	13,591	14,417	14,417
NSP HST Offset Payment	11431	-	20,666	16,500
		<b>13,591</b>	35,083	30,917
<b>Other Taxes</b>				
Deed Transfer Tax	11910	63,363	61,965	60,700
		<b>63,363</b>	61,965	60,700
<b>Education Expenditures As A Reduction Of Tax Rev</b>				
Appropriation To Sch Board	28477	(369,330)	(368,187)	(368,187)
<b>TOTAL TAXES</b>		<b>3,114,581</b>	3,069,431	3,073,676

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>GRANTS IN LIEU OF TAXES</b>				
<b>Federal Government</b>				
Federal Government	12100	38,392	38,033	37,376
<b>Federal Government Agencies</b>				
Canada Post	12280	14,261	14,705	14,704
		<b>14,261</b>	14,705	14,704
<b>Provincial Government</b>				
Provincial Property and Supported Institutions				
Provincial Government	12110	116,168	118,848	118,847
Pines Hotel Management Agreement	12120	156,485	272,647	271,347
		<b>272,653</b>	391,495	390,194
Fire Protection				
Provincial Fire Protecti-Non GIL Blds	12331	6,739	6,739	6,739
		<b>6,739</b>	6,739	6,739
<b>Total Provincial Government</b>		<b>279,392</b>	398,234	396,933
<b>TOTAL GRANTS IN LIEU OF TAXES</b>		<b>332,045</b>	450,972	449,013

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>				
<b>Other Local Governments</b>				
District Road Maintenance	13010	8,448	8,283	14,296
District Lift Station Maintenance	13015	3,000	-	-
District Solid Waste Services	13020	14,400	-	-
Other services provided to Municipality	13330	-	-	-
Mun of Digby Fire Services Grant	14405	55,630	54,175	54,175
Municipal Sewer Charges	14410	113,391	111,166	111,166
<b>TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS</b>		<b>194,869</b>	<b>173,624</b>	<b>179,637</b>

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>SALES OF SERVICES</b>				
<b>General Government Services</b>				
Administrative Fees DWC	14420	<b>130,065</b>	124,335	124,335
Tax Certificates	14920	<b>400</b>	730	300
		<b>130,465</b>	125,065	124,635
<b>Protective Services</b>				
Criminal Records Check/Finger Prints	14220	<b>800</b>	930	800
Criminal Rcd Check/FingPrinDO NOT USE	17522	-	-	-
		<b>800</b>	930	800
<b>Environmental Health Services</b>				
Solid Waste Drop Off Fees	14445	-	-	-
<b>Environment Development Services</b>				
Subdivision/Development Fees	14650	<b>2,000</b>	2,284	2,000
<b>TOTAL SALES OF SERVICES</b>		<b>133,265</b>	128,279	127,435

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>OTHER REVENUE FROM OWN SOURCES</b>				
<b>Licences And Permits</b>				
Taxi Licences	15120	455	455	445
Dog Licences	15130	400	355	729
Other Licenses and Permits	15140	1,082	1,145	1,018
Building Permit Fees	15150	3,780	2,150	4,345
		<b>5,717</b>	4,105	6,537
<b>Fines</b>				
Parking Fines	15210	350	375	500
MVA and All Other Non-parking Fines	15220	13,600	15,920	4,500
DO NOT USE 2018/19 & FWD- Fines In Lieu Of Prosecution	15225	-	-	-
DO NOT USE 2018/19 & FWD- By-Law Fines	15230	-	-	-
		<b>13,950</b>	16,295	5,000
<b>Rentals</b>				
Land Lease	15310	201	202	201
Heritage Centre Rental Revenue	15315	3,500	950	1,200
Land Rental-Comm Tower-Bell Mobility	15317	5,500	5,435	5,328
Rental 53 Mount Street building	15318	4,058	4,058	4,869
Rent 143 First Ave Residence	15319	5,100	2,550	-
Equipment Rental to DWC	15320	13,400	15,040	12,200
Equipment Rental (Non DWC)	15324	-	960	-
Sale Of Material to DWC	15330	3,200	2,818	4,400
Sale of Material (non-DWC)	15334	1,100	1,254	1,400
		<b>36,059</b>	33,267	29,598
<b>Concessions And Franchises</b>				
Heritage Centre Other Services Rev	15915	200	231	-
Fisherman's Memorial Revenue	15940	-	150	-
		<b>200</b>	381	-
<b>Return On Investments</b>				
Interest- Bank Accounts & Investments	15510	13,000	13,478	6,000
Interest -controlled funds & entities	15515	-	-	-
		<b>13,000</b>	13,478	6,000
<b>Penalties &amp; Int On Taxes</b>				
Interest On Unpaid Taxes	15610	55,000	70,947	69,000
<b>Miscellaneous</b>				
Sundry Revenue	14910	-	-	-
Misc Revenue	15910	6,000	7,825	1,500
		<b>6,000</b>	7,825	1,500
<b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>		<b>129,926</b>	146,298	117,635

TOWN OF DIGBY  
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 YEAR ENDED MARCH 31  
 DETAIL

		-	<i>Draft</i>	
	GL ACCT	2020	2019	2019
		Budget	Actual	Budget
<b>UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS</b>				
<b>Federal Government</b>				
<b>Provincial Government</b>				
Municipal Affairs				
Equalization Grant	16110	<b>368,558</b>	368,558	368,558
NSPI Grant In Lieu of taxes- Industrial park	16290			
Fuel Tax Rebate	16295	<b>5,900</b>	5,919	6,700
<b>Other Local Governments</b>				
Taxes-Joint Industrial Park	16310	<b>17,800</b>	17,731	17,910
<b>TOTAL UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS</b>		<b>392,258</b>	392,208	393,168

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 YEAR ENDED MARCH 31  
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	GL ACCT	- 2020 Budget	<i>Draft</i> 2019 Actual	2019 Budget
<b>CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>				
<b>Federal Government</b>				
<b>Provincial Government</b>				
EMO Civic Address Program Funding	17524	<b>1,000</b>	1,000	1,000
Provincial VIC funding	17528	<b>7,618</b>	7,540	7,500
<b>TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>		<b>8,618</b>	8,540	8,500



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 YEAR ENDED MARCH 31  
 DETAIL

		-	<i>Draft</i>	
	GL ACCT	2020	2019	2019
		Budget	Actual	Budget
<b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>				
Mun Of Digby-Tourist Bureau	18993	<b>3,000</b>	3,000	3,000
<b>TOTAL CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>		<b>3,000</b>	3,000	3,000
<b>TOTAL REVENUE</b>		<b>4,308,562</b>	4,372,352	4,352,064

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

	GL ACCT	2020 Budget	Draft 2019 Actual	2019 Budget
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Legislative</b>				
<i>Mayor Remuneration</i>				
Mayor Salary	21111	26,999	24,398	23,688
HST Rebate-MayorSalary 1/3 exp portio	21114	-	(566)	(735)
		<b>26,999</b>	23,832	22,953
<i>Mayor Expenses</i>				
Mayor's expenses: Travel, Meals, etc	21112	4,000	3,591	3,900
<i>Council Remuneration</i>				
Council Salary	21131	75,166	69,087	67,509
HST Rebate-CouncilSalary 1/3 exp port	21135	-	(1,613)	(2,096)
		<b>75,166</b>	67,474	65,413
<i>Council Expenses</i>				
Council Expenses	21132	8,500	8,506	8,000
CPP-Council	21133	2,720	2,401	2,839
		<b>11,220</b>	10,907	10,839
<b>Total Legislative</b>		<b>117,385</b>	105,805	103,105
<b>General Administration</b>		<b>4,830</b>	2,403	
<i>Administrative</i>				
Vacation Pay Accrual Adjustment-Admin	21206	-	(4,172)	-
Clerk's Pension-Adjust Unfunded Liab	21208	-	-	-
CAO Salary	21210	98,169	94,255	94,212
Legal	21211	6,986	7,191	7,020
Clerk's Pension-current payments	21212	4,830	4,830	6,754
Town Hall Expenses	21213	18,400	17,292	18,500
Office Salaries	21214	207,151	197,581	197,517
Sick time accrual adjustment - Admin	21215	-	-	-
Service Awards Accrual adjustmt-admin	21216	1,000	788	-
EI/ CPP- Administration	21217	17,419	16,709	16,499
Pension-Administration	21218	21,372	20,421	20,421
Administration-Benefits	21219	10,133	10,640	10,443
		<b>385,460</b>	365,535	371,366
<i>Financial Management</i>				
External Audit	21225	27,316	26,781	27,316
Other Accounting Services	21227	200	-	300
		<b>27,516</b>	26,781	27,616
<i>Taxation</i>				
<i>Tax Rebates or Cancellations</i>				
Seasonal Commer-DO NOT USE-SEE 11123	21242	-	-	-
Municipal Low Income Tax Exemptions	21243	6,798	4,200	5,400
Allowance For Appeals/Changes	21244	900	929	800
Exemptions/Reductions Charitable Org	21245	14,842	14,880	14,880
		<b>22,540</b>	20,009	21,080
<i>Transfer for Assessment Services</i>				
Assessment Services (PVSC)	21248	27,488	27,386	27,356
<i>Other taxation</i>				
Tax Collection Fees	21250	-	-	-

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>Other Gen. Adm. Services</b>				
Bank Charges	21304	2,343	2,297	2,592
Phones & internet	21291	7,462	7,316	7,319
Advertising	21292	4,100	3,157	4,200
Cash (Over)/Short	21293		(2)	-
Other General Admin Services	21294	2,900	2,537	3,600
Office & Computer Supplies	21295	14,000	17,200	12,500
Workers Compensation-Gen	21296	6,686	4,813	4,087
Christmas Decorations	21297	1,200	1,343	1,200
Computer Forms	21298	600	905	500
Staff Training Courses	21299	2,500	-	3,000
Postage & Shipping	21300	4,200	4,105	3,900
Membership Fees/Dues	21301	5,300	5,332	5,100
Office Equipment	21302	9,041	8,864	9,200
IT Support Services	21303	12,000	4,946	6,400
Email Server Hosting Service Fees	21310	3,300	3,317	3,600
		75,632	66,130	67,198
<b>Total General Administration</b>		<b>538,636</b>	505,842	514,616
<b>Debt Charges</b>				
<i>General Operations Interest</i>				
Interest on Short Term Borrowings	21713	-	-	-
<i>Interest on long-term debt</i>				
General Government Debenture Interest	21721	100	128	128
General Gov LTD Term Loan Interest	21722	-	-	-
		100	128	128
<b>Total Debt Charges</b>		<b>100</b>	128	128
<b>Valuation Allowances</b>				
Uncollectible taxes expense/recovery	21811	5,000	-	5,000
<b>Total Valuation Allowances</b>		5,000	-	5,000
<b>Other Gen. Gov. Services</b>				
<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	43,700	32,525	42,100
Sponsorships / Other Donations	21953	1,400	2,485	3,500
		45,100	35,010	45,600
<i>Other General Services</i>				
Staff Conventions/Conferences/Worksho	21920	9,000	11,647	9,000
Other Staff Travel/ Meals	21921	1,500	365	1,800
Town Hall Insurance	21925	7,534	5,548	5,343
Public Liability Insurance	21930	7,232	7,736	7,031
General Accident and Damage Claims	21933	1,500	5,366	500
53 Mount St Building- costs	21960	2,000	400	1,300
143 First Ave Property & Rental Costs	21962	800	700	-
Other General Gov Services	21991	1,200	3,588	1,000
		30,766	35,350	25,974
<b>Total Other Gen. Gov. Services</b>		<b>78,866</b>	73,360	74,574
<b>TOTAL GENERAL GOVERNMENT SERVICES:</b>		<b>739,987</b>	685,135	697,423

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>PROTECTIVE SERVICES</b>				
<b>Police Protection</b>				
R.C.M.P. Services	22130	842,379	913,770	912,782
Prov. Policing Contribution	22131	-	-	-
		842,379	913,770	912,782
<b>Law Enforcement</b>				
<i>Transfer to Correctional Services</i>				
Transfer to Correctional Services	22220	26,744	27,014	27,014
		26,744	27,014	27,014
<i>Other</i>				
Special Constable	22132	44,272	41,149	41,132
Enforcement Supplies/Costs	22133	1,200	1,142	1,100
Other Law Enforcement-CPP/EI	22134	3,722	3,417	3,398
Workers Compensation	22135	1,497	1,009	883
Spec Cons Clothing/Milage/Enf.	22136	950	-	1,000
Special Constable Benefits	22137	-	58	-
Special Constable Pension	22138	3,099	2,879	2,879
Meeting/Training/Membership Expense	22139	600	329	1,470
By-Law Enforcement Phone	22141	900	832	900
Sick Accrual Adjustment-Protect Serv	22144	-	-	-
Service Award Adjustment-Protective S	22146	-	-	-
Vacation Accrual Adj-Protective Serv	22148	-	(1,424)	-
School Crossing Guard Supplies	22290	200	155	1,300
School Crossing Guard Wages	22291	13,513	11,965	12,731
Prosecuting Attorney	22292	5,600	5,617	2,500
		75,553	67,130	69,293
<b>Total Law Enforcement</b>		<b>102,297</b>	94,144	96,307
<b>Fire Protection</b>				
<i>Water Supply &amp; Hydrants</i>				
Water Supply & Hydrants	22450	197,765	197,765	197,765

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YEAR ENDED MARCH 31  
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		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<i>Other</i>				
Municipal Fire Services Grant	22405	25,000	25,000	25,000
Fire Brigade-Accident Insur	22410	3,200	3,131	3,200
Fire Dept Vehicle Insurance	22415	5,473	3,704	3,704
Fire Station Insurance	22416	5,044	5,825	5,825
Fire Fighting Force-Honorariums/weeke	22420	32,500	32,500	32,500
Phone Expense-Fire Dept	22430	5,400	5,066	5,400
Fire Prevention	22455	2,000	-	-
Fire Training	22460	6,000	2,800	6,500
Fire Station: heating Oil/Elec/Water	22470	29,800	29,806	25,404
Fire Fighting Supplies -foam,etc	22472	1,500	2,578	1,500
Fire Truck Repairs & Maintenance	22481	15,000	14,950	20,000
Fuel - Fire Dept Rescue Boat	22482	500	693	600
Fuel - Fire Trucks	22483	4,400	3,800	5,045
New Firefighting Clothing & Equipment	22484	6,161	2,486	6,000
Fire Equipment Repairs & Maintenance	22485	6,500	8,403	6,500
Fire Hall Repairs & Maintenance	22487	24,300	43,103	6,900
<i>Total Other</i>		<b>172,778</b>	183,845	154,078
<b>Total Fire Protection</b>		<b>370,543</b>	381,610	351,843
<b>Emergency Management Organization</b>				
Emergency Management Coordinator	22510	2,061	2,001	2,600
E.M.O. Expense	22520	100	129	100
Emergency Measures Training	22525	200	-	200
EMO Phone TMR Radio Expense	22530	500	461	500
EMC Training	22532	100	-	100
EMC Cell Phone	22535	-	-	150
EMC Travel	22537	900	718	1,000
EMO EP Week Promotion	22540	-	-	-
		<b>3,861</b>	3,309	4,650
<b>Debt Charges</b>				
Protective Services debenture interes	22721	256	329	329
Protective Serv-LTDTerm Loan Interest	22722	-	-	-
		<b>256</b>	329	329
<b>Protective Inspections</b>				
Building Inspector	22921	28,000	27,114	25,530
<b>Other Protective Services</b>				
Surveillance Cameras	22905	500	235	1,100
Senior Safety Program	22910	16,500	16,000	16,000
Animal Control Officer Costs	22930	3,672	3,600	3,672
Animal Control Supplies	22931	300	193	280
Other Animal Control Costs	22934	100	-	100
		<b>21,072</b>	20,028	21,152
<b>TOTAL PROTECTIVE SERVICES:</b>		<b>1,368,408</b>	1,440,305	1,412,593

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>TRANSPORTATION SERVICES</b>				
<b>Common Services</b>				
Director of Public Works Salary	23110	16,472	17,114	16,472
Director of PW Vehicle Expenses	23111	1,400	638	800
Public Works Salaries	23116	242,573	234,972	239,802
Worker's Compensation	23117	7,712	5,383	4,933
Service Awards	23118	1,000	915	900
Public Works-Benefits	23119	12,727	14,297	12,898
Public Works-Pension	23120	17,426	16,424	18,568
Public Works-EI/PPP	23121	20,060	18,771	20,159
Sick Time accrual adj Transport Serv	23122	-	-	-
Vacation Pay Accrual Adjust-Transport	23123	-	24	-
Public Works Sal-Allocated to Capital	23125	(10,268)	(10,268)	(10,451)
PW Payroll Exp allocated to Sewer	23127	-	-	-
Common Services Repairs & Maintenance	23130	18,000	17,952	17,500
Office Supplies	23135	500	318	900
Small ToolsDO NOT USE 2018/19 FORWARD	23140	-	-	-
Telephone Expense	23145	7,500	6,755	2,500
Shop SuppliesDO NOT USE 2018/19 FORWARD	23148	-	345	-
Public Wks Bld- Utilities	23149	7,400	7,288	10,000
Public Works Bld-Maint.	23150	4,000	5,440	6,600
Staff Travel & Training	23152	2,700	2,086	2,700
P. Works Building Insurance	23153	10,501	10,672	10,687
<b>Total Common Services</b>		<b>359,703</b>	349,125	354,968
<b>Road Transport</b>				
<i>Roads and Streets</i>				
Road Shoulders	23231	1,500	1,402	1,900
Snow And Ice Removal-Wages	23232	56,882	34,215	56,786
Salt	23233	52,000	40,135	55,013
Asphalt Patching	23237	40,000	53,560	50,000
Storm Drainage R&M	23238	10,000	9,647	11,000
General Street Maintenance	23239	6,000	9,692	6,000
Water-Pub Works Truck Bay 3/4" line	23242	410	404	400
Surveying	23244	-	-	-
Sidewalk Repairs	23245	2,500	7,025	2,200
Lease Payments	23250	25,948	11,356	8,203
P.W. Truck & Equipment Fuel	23290	38,000	35,443	33,000
P. Works Vehicle Insurance	23291	4,465	3,577	3,577
Trucks & Equip Maintenance	23292	30,000	27,809	31,262
		<b>267,705</b>	234,265	259,341
<i>Street Lighting</i>				
Street Lighting	23234	17,500	20,816	17,000
<i>Traffic Services</i>				
Street Signs	23241	3,000	2,813	3,000
Traffic Signals	23235	5,100	5,572	4,200
Line Painting	23236	11,000	10,709	11,000
		<b>19,100</b>	19,094	18,200

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<i>Parking</i>				
Parking Lot Repairs	23243	500	-	750
<b>Total Road Transport</b>		<b>304,805</b>	274,175	295,291
<b>Public Transit</b>				
Contracted Bus Services	23510	4,000	4,000	4,000
		<b>4,000</b>	4,000	4,000
<b>Debt Charges Transportation Services</b>				
Debenture Interest-Transport Services	23721	7,256	8,757	8,691
Transport Serv-LTD-Term Loan Interest	23722	-	-	-
Transport Services-other debt charges	23790	-	-	-
		<b>7,256</b>	8,757	8,691
<b>TOTAL TRANSPORTATION SERVICES:</b>		<b>675,764</b>	636,057	662,950

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>ENVIRONMENTAL HEALTH SERVICES</b>				
<b>Sewage Collection and Disposal</b>				
<i>Administration</i>				
Wastewater Office & Phone	24242	3,200	3,244	1,816
<i>Sewage collection systems</i>				
Wastewater Collection Dir PW Salary	24210	6,589	6,514	6,589
Wastewater Collection- Shop Supplies	24211	300	350	300
Wastewater Collection Insurance	24212	5,517	5,092	5,092
Wastewater Collection Benefits	24215	1,852	2,188	2,179
Wastewater Collection MERC	24216	2,920	2,823	3,406
Wastewater Collection Pension	24217	2,536	2,469	3,138
Wastewater Collection System R&M	24220	15,000	13,590	15,000
Wastewater Public Works Wages	24225	40,090	36,776	46,311
Wastewater Vehicle Repairs & Maint	24235	1,500	173	967
Wastewater Vehicle Fuel	24237	1,800	1,733	1,780
Queen Street Pump Station General Exp	24240	5,500	4,418	5,500
Wastewater Collection Courses/Seminar	24241	2,500	2,761	2,000
Wastewater Collection WCB	24243	1,122	809	834
Small tools and equipment	24244	500	482	650
Electricity-SewerPump Station QueenSt	24245	28,079	27,261	26,839
		<b>115,805</b>	107,439	120,585
<i>Sewage Lift Stations</i>				
Wastewater Lift Station- Elect/R&M	24230	33,000	39,310	32,695
<i>Sewage Treatment and Disposal</i>				
Annual Harbour License-Transport Can	24247	250	261	250
Sewer Treatment Salary	24248	9,883	9,772	9,883
Wastewater Treatment Wages	24249	37,194	33,308	27,969
Wastewater Treatment MERC	24251	2,944	2,742	2,437
Wastewater Treatment Benefits	24253	1,868	2,089	1,560
Wastewater Treatment Pension	24255	2,558	2,399	2,245
Wastewater Treatment WCB	24257	1,132	786	596
Wastewater Treatment Insurance	24258	4,970	4,435	4,435
Electricity Smiths Cove STP	24260	58,000	58,237	57,491
Office and Phone Smiths Cove STP	24262	350	286	500
Repair & Maintenance Smiths Cove STP	24266	22,500	22,945	22,500
Shop Supplies Smiths Cove STP	24268	250	91	400
Small Tools Smiths Cove STP	24270	400	48	600
Effluent Testing Smiths Cove STP	24272	6,400	8,118	7,403
Wastewater Treatment Vehicle Repair&M	24274	1,500	820	967
Wastewater Treatment Vehicle Fuel	24275	1,800	1,733	1,780
Wastewater Treatment Courses/Seminars	24278	2,500	3,377	2,000
		<b>154,499</b>	151,447	143,016
<b>Total Sewage Collection and Disposal</b>		<b>306,504</b>	301,439	298,112



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

		-	<i>Draft</i>	
		<b>2020</b>	<b>2019</b>	<b>2019</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>125,733</b>	122,071	122,071
Summer Green Cart Extra Collection	24322	<b>4,558</b>	4,425	4,424
Transfer Station-HHW-PDO	24326	<b>30,000</b>	29,485	35,500
Solid Waste Tipping Fees	24330	<b>72,000</b>	70,553	78,840
Western Reg Solid Waste (Waste Check)	24331	<b>5,423</b>	5,410	5,410
Recycling Contract	24332	<b>22,198</b>	-	22,100
Organics Contract	24334	<b>31,174</b>	30,562	34,948
Green Cart Maint/Replacement	24335	<b>3,300</b>	3,552	2,700
Public Waste Containers & Supplies	24336	<b>2,000</b>	837	3,100
Other Residential Waste Costs	24360	<b>400</b>	-	500
<b>Total Garbage &amp; Waste Collection &amp; Disposal</b>		<b>296,786</b>	266,895	309,593
 <b>Debt Charges</b>				
<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	<b>26,966</b>	29,253	29,253
		<b>26,966</b>	29,253	29,253
<b>Total Debt Charges</b>		<b>26,966</b>	29,253	29,253
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES:</b>		<b>630,256</b>	597,587	636,958

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>PUBLIC HEALTH SERVICES</b>				
Deficity of Regional Housing Authority	25310	<b>70,000</b>	58,320	92,000
<b>TOTAL PUBLIC HEALTH SERVICES:</b>		<b>70,000</b>	58,320	92,000

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>ENVIRONMENT DEVELOPMENT SERVICES</b>				
<b>Environmental Planning and Zoning</b>				
Town Planning	26110	19,000	20,852	18,000
Mapping/Survey Costs	26120	200	-	1,000
Legal	26130	-	-	-
Municipal Plan Strategy Rev	26140	-	-	-
ICSP-Integrated Community Sustain Plan	26142	-	-	-
		19,200	20,852	19,000
<b>Community Development</b>				
<i>Transfer to Regional Development Authority</i>				
Transfer to REN	26250	16,960	16,960	16,960
<i>Other Community Development</i>				
Flags/Flag Poles	26918	1,000	1,060	900
		1,000	1,060	900
<b>Total Community Development</b>		17,960	18,020	17,860
<b>Industrial Parks</b>				
Industrial Commission	26602	20,000	20,000	20,000
<b>Debt Charges</b>				
Environ Develop LTD Term Loan Interes	26722	-	-	-
<b>Other Environmental Development Services</b>				
<i>Tourism</i>				
Tourism WCB	26906	1,284	851	801
Sick pay accrual adjustment-Tourism	26907	-	-	-
Councillor Wages Contra Account	26908	-	-	-
Tourist Bureau - Pension	26909	3,469	669	3,417
Supervisor Wages	26910	23,516	26,527	21,025
Counsellor Wages	26911	26,043	25,362	26,290
Benefits-CPP/EI	26912	2,763	3,302	2,511
Tourist Bureau-Utilities	26913	3,200	3,161	3,100
Tourist Bureau-R&M	26914	1,250	1,160	3,000
Insurance-Visitor Information Centre	26915	93	105	-
Tourist Bureau-Supplies	26916	5,293	3,828	3,000
Promotions	26917	4,100	5,109	4,000
Staff Training & Travel	26921	350	553	300
Saint John Ferry Staff Contribution	26925	1,500	2,000	1,500
		72,861	72,627	68,944
<i>Environmental Development Services-Other</i>				
Web Page Development/Maint.	26170	1,350	1,304	1,500
Other Community Development	26298	100	365	-
Entertainment Summer Concert Series	26919	-	-	-
Advertising Summer Concert Series	26920	-	-	-
Town Events	26940	2,100	2,018	4,000
		3,550	3,686	5,500
<b>Total Other Environmental Development Services</b>		76,411	76,314	74,444
<b>TOTAL ENVIRONMENT DEVELOPMENT SERVICES:</b>		133,571	135,186	131,304

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>RECREATION &amp; CULTURAL SERVICES</b>				
<b>Recreation Facilities</b>				
<i>Administration</i>				
Darc - Operations	27110	<b>303,941</b>	290,854	290,854
		<b>303,941</b>	290,854	290,854
<i>Parks, Playgrounds and Sports Fields</i>				
Parks And Playgrounds	27180	<b>15,000</b>	19,662	20,000
Insurance- Recreation	27182	<b>802</b>	1,049	20,000
Fishermans Memorial Engraving	27183		638	
Tree Maintenance/Replanting	27185	<b>3,000</b>	-	3,000
		<b>18,802</b>	21,349	43,000
<b>Total Recreation Facilities</b>		<b>322,743</b>	312,203	333,854
<b>Cultural Buildings</b>				
<i>Libraries</i>				
Local Library-Operation Costs	27250	<b>9,000</b>	27,056	26,000
<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>15,000</b>	18,338	16,000
<b>Total Cultural Buildings</b>		<b>36,703</b>	58,097	54,703
<b>Debt Charges</b>				
Recreation and Culture debenture int.	27721	<b>2,135</b>	2,291	2,217
Rec & Culture LTD-Term Loan Interest	27722		-	
Rec and Culture Other Debt Charges	27790		-	
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>		<b>361,581</b>	372,590	390,774
<b>TOTAL EXPENDITURES</b>		<b>3,979,567</b>	3,925,180	4,024,002
<b>OPERATING SURPLUS/(DEFICIT) FOR TAX PURPOSES</b>		<b>328,995</b>	447,172	328,062

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

		-	<i>Draft</i>	
	GL ACCT	2020 Budget	2019 Actual	2019 Budget
<b>FINANCING AND TRANSFERS</b>				
Debenture Principal	28131	(138,548)	(167,051)	(167,051)
<b>Total Principal Installments</b>		<b>(138,548)</b>	(167,051)	(167,051)
<b>Transfers From (To) Own Reserves, Funds and Agencies</b>				
Transfer to Operating Reserve	66010	(13,389)	(20,711)	(20,711)
Transfer to General Capital Fund	66030	(10,268)	-	
Transfer to Capital Reserve	66040	(198,790)	(160,300)	(160,300)
Transfers to Snow Removal Reserve	66092		-	
Transfer from Gen Operating Reserve	67010	12,000	-	
Transfer from Capital Reserve-Gas Tax	67022		-	
Transfer from Snow Removal Reserve	67092	20,000	-	
<b>Total Transfers From (To) Own Reserves, Funds and Agencies</b>		<b>(190,447)</b>	(181,011)	(181,011)
<b>TOTAL FINANCING AND TRANSFERS</b>		<b>(328,995)</b>	(348,062)	(348,062)
<b>Surplus/(Deficit) for Budget Purposes</b>		-	99,110	(20,000)
Transfer (to)/from operating reserve	66015		(99,110)	
<b>BEGINNING ACCUMULATED SURPLUS</b>			-	
<b>ENDING ACCUMULATED SURPLUS</b>			-	