

**TOWN OF DIGBY
NON-CONSOLIDATED GENERAL OPERATING FUND
BUDGET FOR THE YEAR ENDED MARCH 31, 2019
(Unaudited)**

Year ended March 31	2019	2018	2018
	Budget	<i>DRAFT</i> Actual	Budget
REVENUE			
Taxes (net of education contribution)	\$ 3,073,676	\$ 2,995,981	\$ 2,995,075
Grant in lieu of taxes	449,013	441,551	441,552
Services provided to other governments	179,637	148,591	137,796
Sale of services	127,435	118,129	118,904
Other revenue from own sources	117,635	115,488	123,582
Unconditional transfers from other governments	393,168	386,382	389,591
Conditional transfers from federal or provincial gov	8,500	8,000	8,521
Conditional transfers from other local governments	3,000	3,000	3,000
TOTAL REVENUE	4,352,064	4,217,122	4,218,021
EXPENDITURES			
General government services	697,423	660,720	702,170
Protective services	1,412,593	1,386,713	1,406,041
Transportation services	662,950	596,077	659,856
Environmental health services	636,958	612,705	585,250
Public health services	92,000	92,000	92,000
Environmental developmental services	131,304	120,113	141,195
Recreation and cultural services	370,774	361,311	357,893
TOTAL EXPENDITURES	4,004,002	3,829,639	3,944,405
Operating Surplus / (Deficit)	348,062	387,483	273,616
FINANCING AND TRANSFERS			
Debenture principal installments	(167,051)	(160,105)	(160,105)
Transfers from/(to) own reserves and funds	(181,011)	(120,563)	(113,511)
Use of prior year surpluses	-	-	-
TOTAL FINANCING AND TRANSFERS	(348,062)	(280,668)	(273,616)
Surplus for Budget Purposes	\$ -	\$ 106,815	\$ -
Transfer surplus to operating reserve		(106,815)	-
BEGINNING ACCUMULATED SURPLUS		-	-
ENDING ACCUMULATED SURPLUS		\$ -	\$ -

Approved by motion of Council on June 4, 2018



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	- 2019 Budget	<i>Draft</i> 2018 Actual	2018 Budget
REVENUE				
TAXES				
Assessable Property				
Residential Tax	11110	1,734,790	1,726,367	1,726,407
Commercial Property	11120	1,006,389	1,013,724	1,013,725
Seasonal Commercial Accts Reduction	11123	(12,127)	(12,279)	(11,620)
		994,262	1,001,445	1,002,105
Resource Tax	11130	10,977	11,033	11,033
Area Rates And Special Assessments				
Commercial				
Sewer Estimate (48% see metered sales spreadsheet)	11212	144,068	113,341	115,227
Residential				
Residential Garbage Rate	11214	310,076	287,220	287,469
Sewer Services Rate	11215	300,141	236,127	240,057
less commercial sewer estimate	11218	(144,068)	(113,341)	(115,227)
		466,149	410,005	412,299
subtotal		3,350,246	3,262,191	3,267,071
Business Property				
Business Occupancy Tax	11410	-	-	
Based On Revenue (Aliant)	11420	14,417	13,328	13,328
NSP HST Offset Payment	11431	16,500	15,346	14,027
		30,917	28,674	27,355
Other Taxes				
Deed Transfer Tax	11910	60,700	63,108	58,640
		60,700	63,108	58,640
Education Expenditures As A Reduction Of Tax Rev				
Appropriation To Sch Board	28477	(368,187)	(357,991)	(357,991)
TOTAL TAXES		3,073,676	2,995,981	2,995,075

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

	GL ACCT	- 2019 Budget	<i>Draft</i> 2018 Actual	2018 Budget
GRANTS IN LIEU OF TAXES				
Federal Government				
Federal Government	12100	37,376	37,376	37,376
Federal Government Agencies				
Canada Post	12280	14,704	15,150	15,150
		14,704	15,150	15,150
Provincial Government				
Provincial Property and Supported Institutions				
Provincial Government	12110	118,847	119,827	119,827
Pines Hotel Management Agreement	12120	271,347	262,460	262,460
		390,194	382,287	382,287
Fire Protection				
Provincial Fire Protecti-Non GIL Blds	12331	6,739	6,739	6,739
		6,739	6,739	6,739
Total Provincial Government		396,933	389,026	389,026
TOTAL GRANTS IN LIEU OF TAXES		449,013	441,551	441,552

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
SERVICES PROVIDED TO OTHER GOVERNMENTS				
Other Local Governments				
District Road Maintenance	13010	14,296	14,016	2,624
Other services provided to Municipality	13330	-	-	150
Mun of Digby Fire Services Grant	14405	54,175	51,751	52,198
Municipal Sewer Charges	14410	111,166	82,824	82,824
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS		179,637	148,591	137,796

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
SALES OF SERVICES				
General Government Services				
Administrative Fees DWC	14420	124,335	115,739	115,739
Tax Certificates	14920	300	600	240
		124,635	116,339	115,979
Protective Services				
Criminal Records Check/Finger Prints	14220	800	765	675
Criminal Rcd Check/FingPrinDO NOT USE	17522	-	-	
		800	765	675
Environmental Health Services				
Solid Waste Drop Off Fees	14445	-	-	-
Environment Development Services				
Subdivision/Development Fees	14650	2,000	1,025	2,250
TOTAL SALES OF SERVICES		127,435	118,129	118,904

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
OTHER REVENUE FROM OWN SOURCES				
Licences And Permits				
Taxi Licences	15120	445	445	404
Dog Licences	15130	729	375	787
Other Licenses and Permits	15140	1,018	1,285	862
Building Permit Fees	15150	4,345	1,567	4,511
		6,537	3,672	6,564
Fines				
Parking Fines	15210	500	475	1,011
MVA and All Other Non-parking Fines	15220	4,500	9,612	4,057
DO NOT USE 2018/19 & FWD- Fines In Lieu Of Prosecution	15225	-	-	
DO NOT USE 2018/19 & FWD- By-Law Fines	15230	-	-	
		5,000	10,087	5,068
Rentals				
Land Lease	15310	201	201	231
Heritage Centre Rental Revenue	15315	1,200	1,138	1,650
Land Rental-Comm Tower-Bell Mobility	15317	5,328	5,328	5,100
Rental 53 Mount Street building	15318	4,869	4,058	4,869
Equipment Rental to DWC	15320	12,200	10,308	14,200
Equipment Rental (Non DWC)	15324	-	-	-
Sale Of Material to DWC	15330	4,400	1,345	5,200
Sale of Material (non-DWC)	15334	1,400	-	1,400
		29,598	22,377	32,650
Concessions And Franchises				
Heritage Centre Other Services Rev	15915	-	-	500
Fisherman's Memorial Revenue	15940	-	-	-
		-	-	500
Return On Investments				
Interest- Bank Accounts & Investments	15510	6,000	8,038	4,800
Interest -controlled funds & entities	15515	-	-	-
		6,000	8,038	4,800
Penalties & Int On Taxes				
Interest On Unpaid Taxes	15610	69,000	70,450	71,000
Miscellaneous				
Sundry Revenue	14910	-	-	-
Misc Revenue	15910	1,500	864	3,000
		1,500	864	3,000
TOTAL OTHER REVENUE FROM OWN SOURCES		117,635	115,488	123,582

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

	GL ACCT	- 2019 Budget	<i>Draft</i> 2018 Actual	2018 Budget
UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS				
Federal Government				
Provincial Government				
Municipal Affairs				
Equalization Grant	16110	368,558	368,558	368,558
Other				
Fuel Tax Rebate	16295	6,700	(86)	5,300
Other Local Governments				
Taxes-Joint Industrial Park	16310	17,910	17,910	15,733
TOTAL UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS		393,168	386,382	389,591

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

	GL ACCT	- 2019 Budget	<i>Draft</i> 2018 Actual	2018 Budget
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES				
Federal Government				
Provincial Government				
EMO Civic Address Program Funding	17524	1,000	1,000	1,000
Provincial VIC funding	17528	7,500	7,000	7,521
TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES		8,500	8,000	8,521

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

		-	<i>Draft</i>	
	GL ACCT	2019	2018	2018
		Budget	Actual	Budget
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS				
Mun Of Digby-Tourist Bureau	18993	3,000	3,000	3,000
TOTAL CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS		3,000	3,000	3,000
TOTAL REVENUE		4,352,064	4,217,123	4,218,021

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

	GL ACCT	2019 Budget	Draft 2018 Actual	2018 Budget
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Legislative				
<i>Mayor Remuneration</i>				
Mayor Salary	21111	23,688	23,522	23,430
HST Rebate-MayorSalary 1/3 exp portio	21114	(735)	(708)	
		22,953	22,815	23,430
<i>Mayor Expenses</i>				
Mayor's expenses: Travel, Meals, etc	21112	3,900	4,347	3,900
<i>Council Remuneration</i>				
Council Salary	21131	67,509	67,039	66,776
HST Rebate-CouncilSalary 1/3 exp port	21135	(2,096)	(2,094)	
		65,413	64,945	66,776
<i>Council Expenses</i>				
Council Expenses	21132	8,000	10,359	10,900
CPP-Council	21133	2,839	2,902	3,595
		10,839	13,261	14,495
Total Legislative		103,105	105,368	108,601
General Administration				
<i>Administrative</i>				
Vacation Pay Accrual Adjustment-Admin	21206	-	-	-
Clerk's Pension-Adjust Unfunded Liab	21208	-	-	2,500
CAO Salary	21210	94,212	88,666	88,637
Legal	21211	7,020	6,446	7,500
Clerk's Pension-current payments	21212	6,754	6,754	6,754
Town Hall Expenses	21213	18,500	19,115	19,000
Office Salaries	21214	197,517	189,324	189,287
Sick time accrual adjustment - Admin	21215	-	-	-
Service Awards Accrual adjustmt-admin	21216	-	-	752
EI/ CPP- Administration	21217	16,499	16,026	16,435
Pension-Administration	21218	20,421	13,897	13,896
Administration-Benefits	21219	10,443	8,937	8,740
		371,366	349,166	353,501
<i>Financial Management</i>				
External Audit	21225	27,316	26,781	24,657
Other Accounting Services	21227	300	-	-
		27,616	26,781	24,657
<i>Taxation</i>				
<i>Tax Rebates or Cancellations</i>				
Seasonal Commer-DO NOT USE-SEE 11123	21242	-	-	-
Municipal Low Income Tax Exemptions	21243	5,400	4,750	2,750
Allowance For Appeals/Changes	21244	800	(784)	1,000
Exemptions/Reductions Charitable Org	21245	14,880	15,047	15,047
		21,080	19,013	18,797
<i>Transfer for Assessment Services</i>				
Assessment Services (PVSC)	21248	27,356	27,032	27,062
<i>Other taxation</i>				
Tax Collection Fees	21250	-	-	-

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
Other Gen. Adm. Services				
Bank Charges	21304	2,592	2,542	2,601
Phones & internet	21291	7,319	7,175	8,220
Advertising	21292	4,200	4,259	4,100
Cash (Over)/Short	21293	-	(9)	-
Other General Admin Services	21294	3,600	3,765	3,500
Office & Computer Supplies	21295	12,500	15,937	11,700
Workers Compensation-Gen	21296	4,087	4,027	3,905
Christmas Decorations	21297	1,200	1,515	1,200
Computer Forms	21298	500	395	500
Staff Training Courses	21299	3,000	1,408	5,400
Postage & Shipping	21300	3,900	3,571	4,300
Membership Fees/Dues	21301	5,100	5,052	5,100
Office Equipment	21302	9,200	8,836	9,300
IT Support Services	21303	6,400	5,861	6,600
Email Server Hosting Service Fees	21310	3,600	3,566	3,000
		67,198	67,901	69,426
Total General Administration		514,616	489,893	493,443
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	128	154	154
General Gov LTD Term Loan Interest	21722	-	-	-
		128	154	154
Total Debt Charges		128	154	154
Valuation Allowances				
Uncollectible taxes expense/recovery	21811	5,000	-	15,000
Total Valuation Allowances		5,000	-	15,000
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	42,100	33,025	41,700
Sponsorships / Other Donations	21953	3,500	435	5,000
		45,600	33,460	46,700
<i>Other General Services</i>				
Staff Conventions/Conferences/Worksho	21920	9,000	12,680	9,000
Other Staff Travel/ Meals	21921	1,800	1,277	1,900
Town Hall Insurance	21925	5,343	6,228	6,228
Public Liability Insurance	21930	7,031	6,744	6,744
General Accident and Damage Claims	21933	500	-	1,800
Vacant School Building- costs	21960	1,300	1,185	4,000
Other General Gov Services	21991	1,000	731	5,600
		25,974	28,845	35,272
Total Other Gen. Gov. Services		74,574	65,305	84,972
TOTAL GENERAL GOVERNMENT SERVICES:		697,423	660,720	702,170

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
PROTECTIVE SERVICES				
Police Protection				
R.C.M.P. Services	22130	912,782	903,420	903,816
Prov. Policing Contribution	22131	-	-	-
		912,782	903,420	903,816
Law Enforcement				
<i>Transfer to Correctional Services</i>				
Transfer to Correctional Services	22220	27,014	27,090	27,090
		27,014	27,090	27,090
<i>Other</i>				
Special Constable	22132	41,132	37,704	38,116
Enforcement Supplies/Costs	22133	1,100	1,602	1,200
Other Law Enforcement-CPP/EI	22134	3,398	2,866	3,616
Workers Compensation	22135	883	793	805
Spec Cons Clothing/Milage/Enf.	22136	1,000	1,031	1,600
Special Constable Benefits	22137	-	629	4,120
Special Constable Pension	22138	2,879	1,040	1,906
Meeting/Training/Membership Expense	22139	1,470	478	900
By-Law Enforcement Phone	22141	900	846	950
Sick Accrual Adjustment-Protect Serv	22144	-	-	1,000
Service Award Adjustment-Protective S	22146	-	2,875	-
Vacation Accrual Adj-Protective Serv	22148	-	-	-
School Crossing Guard Supplies	22290	1,300	466	200
School Crossing Guard Wages	22291	12,731	11,483	11,880
Prosecuting Attorney	22292	2,500	2,572	2,000
		69,293	64,386	68,293
Total Law Enforcement		96,307	91,476	95,383
Fire Protection				
<i>Water Supply & Hydrants</i>				
Water Supply & Hydrants	22450	197,765	197,765	197,765

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
<i>Other</i>				
Municipal Fire Services Grant	22405	25,000	25,000	25,000
Fire Brigade-Accident Insur	22410	3,200	3,131	3,000
Fire Dept Vehicle Insurance	22415	3,704	5,179	5,179
Fire Station Insurance	22416	5,825	3,747	3,747
Fire Fighting Force-Honorariums/weeke	22420	32,500	32,500	32,500
Phone Expense-Fire Dept	22430	5,400	5,391	5,252
Fire Prevention	22455	-	-	2,000
Fire Training	22460	6,500	6,329	7,000
Fire Station: heating Oil/Elec/Water	22470	25,404	24,664	22,764
Fire Fighting Supplies -foam,etc	22472	1,500	3,120	2,500
Fire Truck Repairs & Maintenance	22481	20,000	13,666	21,500
Fuel - Fire Dept Rescue Boat	22482	600	171	900
Fuel - Fire Trucks	22483	5,045	4,898	4,229
New Firefighting Clothing & Equipment	22484	6,000	2,924	6,100
Fire Equipment Repairs & Maintenance	22485	6,500	9,873	7,500
Fire Hall Repairs & Maintenance	22487	6,900	4,481	6,900
<i>Total Other</i>		154,078	145,073	156,071
Total Fire Protection		351,843	342,838	353,836
Emergency Management Organization				
Emergency Management Coordinator	22510	2,600	1,933	2,566
E.M.O. Expense	22520	100	12	250
Emergency Measures Training	22525	200	-	500
EMO Phone TMR Radio Expense	22530	500	461	500
EMC Training	22532	100	1	100
EMC Cell Phone	22535	150	-	290
EMC Travel	22537	1,000	838	1,000
EMO EP Week Promotion	22540	-	-	-
		4,650	3,246	5,206
Debt Charges				
Protective Services debenture interes	22721	329	396	396
Protective Serv-LTDTerm Loan Interest	22722	-	-	-
		329	396	396
Protective Inspections				
Building Inspector	22921	25,530	25,029	25,529
Other Protective Services				
Surveillance Cameras	22905	1,100	155	1,500
Senior Safety Program	22910	16,000	16,000	16,000
Animal Control Officer Costs	22930	3,672	3,600	4,000
Animal Control Supplies	22931	280	230	300
Other Animal Control Costs	22934	100	323	75
		21,152	20,308	21,875
TOTAL PROTECTIVE SERVICES:		1,412,593	1,386,713	1,406,041

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
TRANSPORTATION SERVICES				
Common Services				
Director of Public Works Salary	23110	16,472	15,625	15,349
Director of PW Vehicle Expenses	23111	800	750	1,000
Public Works Salaries	23116	239,802	221,359	233,388
Worker's Compensation	23117	4,933	4,621	5,212
Service Awards	23118	900	-	2,439
Public Works-Benefits	23119	12,898	10,143	11,570
Public Works-Pension	23120	18,568	12,897	16,671
Public Works-EI/PPP	23121	20,159	17,759	21,157
Sick Time accrual adj Transport Serv	23122	-	-	-
Vacation Pay Accrual Adjust-Transport	23123	-	-	-
Public Works Sal-Allocated to Capital	23125	(10,451)	(12,421)	(10,000)
PW Payroll Exp allocated to Sewer	23127	-	-	-
Common Services Repairs & Maintenance	23130	17,500	8,951	8,500
Office Supplies	23135	900	799	1,000
Small ToolsDO NOT USE 2018/19 FORWARD	23140	-	2,549	2,500
Telephone Expense	23145	2,500	3,465	2,400
Shop SuppliesDO NOT USE 2018/19 FORWARD	23148	-	6,161	5,500
Public Wks Bld- Utilities	23149	10,000	10,562	6,225
Public Works Bld-Maint.	23150	6,600	5,334	1,200
Staff Travel & Training	23152	2,700	2,587	3,000
P. Works Building Insurance	23153	10,687	10,853	10,853
Total Common Services		354,968	321,993	337,964
Road Transport				
<i>Roads and Streets</i>				
Road Shoulders	23231	1,900	1,683	2,000
Snow And Ice Removal-Wages	23232	56,786	40,761	53,988
Salt	23233	55,013	47,148	54,200
Asphalt Patching	23237	50,000	45,931	50,000
Storm Drainage R&M	23238	11,000	11,464	9,000
General Street Maintenance	23239	6,000	5,628	7,400
Water-Pub Works Truck Bay 3/4" line	23242	400	401	406
Surveying	23244	-	-	500
Sidewalk Repairs	23245	2,200	1,907	2,500
Lease Payments	23250	8,203	14,062	14,064
P.W. Truck & Equipment Fuel	23290	33,000	27,255	30,837
P. Works Vehicle Insurance	23291	3,577	4,064	4,064
Trucks & Equip Maintenance	23292	31,262	21,736	35,000
		259,341	222,040	263,959
<i>Street Lighting</i>				
Street Lighting	23234	17,000	15,811	18,974
<i>Traffic Services</i>				
Street Signs	23241	3,000	4,437	3,000
Traffic Signals	23235	4,200	2,919	4,200
Line Painting	23236	11,000	13,868	16,000
		18,200	21,224	23,200

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
<i>Parking</i>				
Parking Lot Repairs	23243	750	-	750
Total Road Transport		295,291	259,075	306,883
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	8,691	10,229	10,229
Transport Serv-LTD-Term Loan Interest	23722	-	-	-
Transport Services-other debt charges	23790	-	780	780
		8,691	11,009	11,009
TOTAL TRANSPORTATION SERVICES:		662,950	596,077	659,856

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection and Disposal				
<i>Administration</i>				
Wastewater Office & Phone	24242	1,816	1,565	2,010
<i>Sewage collection systems</i>				
Wastewater Collection Dir PW Salary	24210	6,589	6,136	6,140
Wastewater Collection- Shop Supplies	24211	300	300	300
Wastewater Collection Insurance	24212	5,092	4,393	4,393
Wastewater Collection Benefits	24215	2,179	1,614	1,511
Wastewater Collection MERC	24216	3,406	2,826	2,950
Wastewater Collection Pension	24217	3,138	2,053	2,178
Wastewater Collection System R&M	24220	15,000	12,924	15,000
Wastewater Public Works Wages	24225	46,311	38,069	37,415
Wastewater Vehicle Repairs & Maint	24235	967	771	600
Wastewater Vehicle Fuel	24237	1,780	1,728	1,800
Queen Street Pump Station General Exp	24240	5,500	5,067	5,500
Wastewater Collection Courses/Seminar	24241	2,000	1,671	1,630
Wastewater Collection WCB	24243	834	735	681
Small tools and equipment	24244	650	1,050	600
Electricity-SewerPump Station QueenSt	24245	26,839	26,057	21,251
		120,585	105,394	101,949
<i>Sewage Lift Stations</i>				
Wastewater Lift Station- Elect/R&M	24230	32,695	31,743	29,400
<i>Sewage Treatment and Disposal</i>				
Annual Harbour License-Transport Can	24247	250	250	250
Sewer Treatment Salary	24248	9,883	9,203	9,209
Wastewater Treatment Wages	24249	27,969	24,381	25,494
Wastewater Treatment MERC	24251	2,437	2,147	2,350
Wastewater Treatment Benefits	24253	1,560	1,226	1,204
Wastewater Treatment Pension	24255	2,245	1,559	1,735
Wastewater Treatment WCB	24257	596	559	543
Wastewater Treatment Insurance	24258	4,435	4,732	4,732
Electricity Smiths Cove STP	24260	57,491	55,817	52,032
Office and Phone Smiths Cove STP	24262	500	1,138	500
Repair & Maintenance Smiths Cove STP	24266	22,500	30,935	22,500
Shop Supplies Smiths Cove STP	24268	400	324	500
Small Tools Smiths Cove STP	24270	600	539	600
Effluent Testing Smiths Cove STP	24272	7,403	7,294	5,500
Wastewater Treatment Vehicle Repair&M	24274	967	366	2,500
Wastewater Treatment Vehicle Fuel	24275	1,780	1,728	1,800
Wastewater Treatment Courses/Seminars	24278	2,000	2,103	1,300
		143,016	144,302	132,749
Total Sewage Collection and Disposal		298,112	283,004	266,108

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
Garbage & Waste Collection & Disposal				
Garbage And Waste Collectio	24320	122,071	118,515	118,511
Summer Green Cart Extra Collection	24322	4,424	4,297	4,297
Transfer Station-HHW-PDO	24326	35,500	31,310	30,000
Solid Waste Tipping Fees	24330	78,840	77,538	68,752
Western Reg Solid Waste (Waste Check)	24331	5,410	5,199	5,199
Recycling Contract	24332	22,100	21,873	22,102
Organics Contract	24334	34,948	34,263	32,208
Green Cart Maint/Replacement	24335	2,700	1,492	2,800
Public Waste Containers & Supplies	24336	3,100	3,114	3,000
Other Residential Waste Costs	24360	500	427	600
Total Garbage & Waste Collection & Disposal		309,593	298,029	287,469
 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	29,253	31,673	31,673
		29,253	31,673	31,673
Total Debt Charges		29,253	31,673	31,673
TOTAL ENVIRONMENTAL HEALTH SERVICES:		636,958	612,705	585,250

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
PUBLIC HEALTH SERVICES				
Deficity of Regional Housing Authority	25310	92,000	92,000	92,000
TOTAL PUBLIC HEALTH SERVICES:		92,000	92,000	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	2019 Budget	2018 Actual	2018 Budget
ENVIRONMENT DEVELOPMENT SERVICES				
Environmental Planning and Zoning				
Town Planning	26110	18,000	16,106	20,000
Mapping/Survey Costs	26120	1,000	-	1,000
Legal	26130	-	-	-
Municipal Plan Strategy Rev	26140	-	-	5,000
ICSP-Integrated Community Sustai Plan	26142	-	-	-
		19,000	16,106	26,000
Community Development				
<i>Transfer to Regional Development Authority</i>				
Transfer to RDA (prev GL 28467)	26250	16,960	16,960	16,960
<i>Other Community Development</i>				
Flags/Flag Poles	26918	900	277	950
		900	277	950
Total Community Development				
		17,860	17,237	17,910
Industrial Parks				
Industrial Commission (prev 28466)	26602	20,000	20,000	20,000
Debt Charges				
Environ Develop LTD Term Loan Interes	26722	-	-	-
Other Environmental Development Services				
<i>Tourism</i>				
Tourism WCB	26906	801	751	751
Sick pay accrual adjustment-Tourism	26907	-	-	-
Councillor Wages Contra Account	26908	-	-	-
Tourist Bureau - Pension	26909	3,417	1,194	1,134
Supervisor Wages	26910	21,025	11,983	11,817
Counsellor Wages	26911	26,290	33,418	34,834
Benefits-CPP/EI	26912	2,511	3,054	3,374
Tourist Bureau-Utilities	26913	3,100	2,998	3,000
Tourist Bureau-R&M	26914	3,000	4,554	3,000
Tourist Bureau-Supplies	26916	3,000	3,151	2,250
Promotions	26917	4,000	3,394	5,000
Staff Training & Travel	26921	300	321	300
Saint John Ferry Staff Contribution	26925	1,500	-	-
		68,944	64,818	65,460
<i>Environmental Development Services-Other</i>				
Web Page Development/Maint.	26170	1,500	1,304	1,825
Town Events	26940	4,000	649	10,000
		5,500	1,952	11,825
Total Other Environmental Development Services				
		74,444	66,770	77,285
TOTAL ENVIRONMENT DEVELOPMENT SERVICES:				
		131,304	120,113	141,195

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
RECREATION & CULTURAL SERVICES				
Recreation Facilities				
<i>Administration</i>				
Darc - Operations	27110	290,854	287,860	287,860
		290,854	287,860	287,860
<i>Parks, Playgrounds and Sports Fields</i>				
Parks And Playgrounds	27180	20,000	18,053	15,100
Fishermans Memorial Engraving	27183		300	-
Tree Maintenance/Replanting	27185	3,000	2,612	4,000
		23,000	20,965	19,100
Total Recreation Facilities		313,854	308,825	306,960
Cultural Buildings				
<i>Libraries</i>				
Local Library-Operation Costs	27250	26,000	22,410	23,185
<i>Transfers to Regional Library</i>				
Transfers to Regional Library	27252	12,703	12,703	12,703
<i>Other</i>				
Heritage Centre building expenses	27220	16,000	15,330	13,000
Total Cultural Buildings		54,703	50,442	48,888
Debt Charges				
Recreation and Culture debenture int.	27721	2,217	1,182	1,182
Rec & Culture LTD-Term Loan Interest	27722		-	-
Rec and Culture Other Debt Charges	27790		863	863
TOTAL RECREATION & CULTURAL SERVICES		370,774	361,311	357,893
TOTAL EXPENDITURES		4,004,002	3,829,640	3,944,405
OPERATING SURPLUS/(DEFICIT) FOR TAX PURPOSES		348,062	387,482	273,616

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

		-	<i>Draft</i>	
	GL ACCT	2019 Budget	2018 Actual	2018 Budget
FINANCING AND TRANSFERS				
Debenture Principal	28131	(167,051)	(160,105)	(160,105)
Total Principal Installments		(167,051)	(160,105)	(160,105)
Transfers From (To) Own Reserves, Funds and Agencies				
Transfer to Operating Reserve	66010		(6,193)	(6,193)
Transfer to General Capital Fund	66030		-	
Transfer to Capital Reserve	66040	(160,300)	(144,960)	(144,960)
Transfers to Snow Removal Reserve	66092		(7,052)	
Transfer from Gen Operating Reserve	67010	(20,711)	37,642	37,642
Transfer from Capital Reserve-Gas Tax	67022		-	
Transfer from Snow Removal Reserve	67092		-	
Total Transfers From (To) Own Reserves, Funds and Agencies		(181,011)	(120,563)	(113,511)
TOTAL FINANCING AND TRANSFERS		(348,062)	(280,668)	(273,616)
Surplus/(Deficit) for Budget Purposes				
Transfer (to)/from operating reserve	66015		(106,815)	
BEGINNING ACCUMULATED SURPLUS			-	
ENDING ACCUMULATED SURPLUS			-	