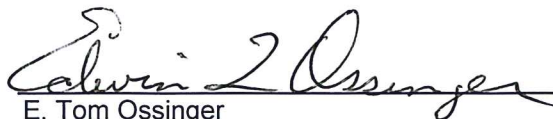


**TOWN OF DIGBY  
NON-CONSOLIDATED GENERAL OPERATING FUND  
BUDGET FOR THE YEAR ENDED MARCH 31, 2021  
(Unaudited)**

Year ended March 31	2021	<i>Draft</i>	2020
	Budget	Actual	Budget
<b>REVENUE</b>			
Taxes (net of education contribution)	\$ 3,184,674	\$ 3,146,842	\$ 3,132,381
Grant in lieu of taxes	164,565	331,382	332,045
Services provided to other governments	193,462	195,219	194,869
Sale of services	141,358	144,660	133,265
Other revenue from own sources	105,325	133,938	129,926
Unconditional transfers from other governments	390,108	388,297	374,458
Conditional transfers from federal or provincial gov	1,000	7,000	8,618
Conditional transfers from other local governments	-	3,000	3,000
<b>TOTAL REVENUE</b>	<b>4,180,492</b>	<b>4,350,338</b>	<b>4,308,562</b>
<b>EXPENDITURES</b>			
General government services	714,358	718,127	739,987
Protective services	1,403,062	1,363,108	1,368,408
Transportation services	606,733	607,445	675,764
Environmental health services	642,364	619,346	630,256
Public health services	105,417	75,421	70,000
Environmental developmental services	66,217	129,908	133,571
Recreation and cultural services	374,601	362,267	361,581
<b>TOTAL EXPENDITURES</b>	<b>3,912,752</b>	<b>3,875,622</b>	<b>3,979,567</b>
<b>Operating Surplus / (Deficit)</b>	<b>267,740</b>	<b>474,716</b>	<b>328,995</b>
<b>FINANCING AND TRANSFERS</b>			
Debenture principal installments	(205,943)	(138,548)	(138,548)
Transfers from/(to) own reserves and funds	(61,797)	(217,375)	(190,447)
<b>TOTAL FINANCING AND TRANSFERS</b>	<b>(267,740)</b>	<b>(355,923)</b>	<b>(328,995)</b>
<b>Surplus for Budget Purposes</b>	<b>\$ -</b>	<b>\$ 118,793</b>	<b>\$ -</b>
Transfer surplus (to)/from operating reserve		(118,793)	-
<b>BEGINNING ACCUMULATED SURPLUS</b>		-	-
<b>ENDING ACCUMULATED SURPLUS</b>		<b>\$ -</b>	<b>\$ -</b>

Approved by motion of Council July 6, 2020



E. Tom Ossinger  
Chief Administrative Officer

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

		-	<i>Draft</i>	-
		2021	2020	2020
	GL ACCT	Budget	Actual	Budget
<b>REVENUE</b>				
<b>TAXES</b>				
<b>Assessable Property</b>				
Residential Tax	11110	1,670,537	1,635,104	1,636,984
Commercial Property	11120	1,042,015	987,563	987,397
Seasonal Commercial Accts Reduction	11123	(11,519)	(13,556)	(13,556)
		<u>1,030,496</u>	974,007	<u>973,841</u>
Resource Tax	11130	9,302	9,977	9,977
<b>Special tax agreements</b>				
Based On Revenue (Aliant)	11420	13,367	13,591	13,591
Taxes-Joint Industrial Park	16310	18,855	17,644	17,800
		<u>32,222</u>	31,235	<u>31,391</u>
<b>Subtotal Assessable property</b>		<u>2,742,557</u>	2,650,323	<u>2,652,193</u>
<b>Other rates, charges, and assessments</b>				
Sewer Services - Commercial (48% estimate)	11212	116,152	138,463	142,480
Residential Garbage Rate	11214	321,475	311,416	310,880
Sewer Services Rate	11215	241,984	288,465	296,833
<i>less commercial sewer estimate</i>	11218	(116,152)	(138,463)	(142,480)
Fire Protection Area Rate-Commercial	11225	65,277	63,613	63,757
Fire Protection Area Rate Seasonal Accounts Reduction	11227	-	-	(425)
Fire Protection Area Rate-Residential	11232	116,319	113,547	115,110
Fire Protection Area Rate-Resource	11235	647	694	-
<b>Subtotal Other rates, charges, and assessments</b>		<u>745,702</u>	<u>777,735</u>	<u>786,155</u>
<b>Other Taxes</b>				
Deed Transfer Tax	11910	60,000	87,476	63,363
<b>Education Expenditures As A Reduction Of Tax Rev</b>				
Appropriation To Sch Board	28477	(363,585)	(368,691)	(369,330)
<b>TOTAL TAXES</b>		<u>3,184,674</u>	3,146,842	<u>3,132,381</u>

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

		-	<i>Draft</i>	-
		2021	2020	2020
	GL ACCT	Budget	Actual	Budget
<b>GRANTS IN LIEU OF TAXES</b>				
<b>Federal Government</b>				
Federal Government	12100	38,289	37,728	38,392
<b>Federal Government Agencies</b>				
Canada Post	12280	14,248	14,261	14,261
		<u>14,248</u>	<u>14,261</u>	<u>14,261</u>
<b>Provincial Government</b>				
Provincial Property and Supported Institutions				
Provincial Government	12110	105,289	116,169	116,168
Pines Hotel Management Agreement	12120	-	156,485	156,485
		<u>105,289</u>	<u>272,654</u>	<u>272,653</u>
Fire Protection				
Provincial Fire Protecti-Non GIL Blds	12331	6,739	6,739	6,739
		<u>6,739</u>	<u>6,739</u>	<u>6,739</u>
<b>Total Provincial Government</b>		<u>112,028</u>	<u>279,393</u>	<u>279,392</u>
<b>TOTAL GRANTS IN LIEU OF TAXES</b>		<u>164,565</u>	<u>331,382</u>	<u>332,045</u>

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

		-	<i>Draft</i>	-
	GL ACCT	2021 Budget	2020 Actual	2020 Budget
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>				
<b>Other Local Governments</b>				
District Road Maintenance	13010	9,000	10,850	8,448
District Lift Station Maintenance	13015	-	-	3,000
District Solid Waste Services	13020	15,000	15,113	14,400
Other services provided to Municipality	13330	2,000	-	-
Mun of Digby Fire Services Grant	14405	55,701	55,866	55,630
Municipal Sewer Charges	14410	111,761	113,391	113,391
<b>TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS</b>		<b>193,462</b>	<b>195,219</b>	<b>194,869</b>

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

		-	<i>Draft</i>	-
		2021	2020	2020
	GL ACCT	Budget	Actual	Budget
<b>SALES OF SERVICES</b>				
<b>General Government Services</b>				
Administrative Fees DWC	14420	<b>127,808</b>	130,065	<b>130,065</b>
Tax Certificates	14920	<b>500</b>	800	<b>400</b>
		<b>128,308</b>	130,865	<b>130,465</b>
<b>Protective Services</b>				
Criminal Records Check/Finger Prints	14220	<b>850</b>	895	<b>800</b>
		<b>850</b>	895	<b>800</b>
<b>Environmental Health Services</b>				
Solid Waste Drop Off Fees	14445	<b>10,500</b>	10,726	-
<b>Environment Development Services</b>				
Subdivision/Development Fees	14650	<b>1,700</b>	2,175	<b>2,000</b>
<b>TOTAL SALES OF SERVICES</b>		<b>141,358</b>	144,660	<b>133,265</b>

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

		-	<i>Draft</i>	-
	GL ACCT	2021 Budget	2020 Actual	2020 Budget
<b>OTHER REVENUE FROM OWN SOURCES</b>				
<b>Licences And Permits</b>				
Taxi Licences	15120	400	275	455
Dog Licences	15130	200	175	400
Other Licenses and Permits	15140	1,200	1,150	1,082
Building Permit Fees	15150	4,600	7,142	3,780
		6,400	8,742	5,717
<b>Fines</b>				
Parking Fines	15210	300	250	350
MVA and All Other Non-parking Fines	15220	9,300	14,355	13,600
DO NOT USE 2018/19 & FWD- By-Law Fines	15230	-	-	-
		9,600	14,605	13,950
<b>Rentals</b>				
Land Lease	15310	302	302	201
Heritage Centre Rental Revenue	15315	10,000	5,429	3,500
Land Rental-Comm Tower-Bell Mobility	15317	5,654	5,543	5,500
Rental 53 Mount Street building	15318	4,869	4,869	4,058
Rent 143 First Ave Residence	15319	5,100	5,100	5,100
Equipment Rental to DWC	15320	14,100	11,680	13,400
Equipment Rental (Non DWC)	15324	400	1,035	-
Sale Of Material to DWC	15330	2,700	2,140	3,200
Sale of Material (non-DWC)	15334	900	329	1,100
		44,025	36,428	36,059
<b>Concessions And Franchises</b>				
Heritage Centre Other Services Rev	15915	-	123	200
Fisherman's Memorial Revenue	15940	-	-	-
		-	123	200
<b>Return On Investments</b>				
Interest- Bank Accounts & Investments	15510	2,300	19,762	13,000
		2,300	19,762	13,000
<b>Penalties &amp; Int On Taxes</b>				
Interest On Unpaid Taxes	15610	35,000	46,257	55,000
<b>Miscellaneous</b>				
Misc Revenue	15910	8,000	8,022	6,000
		8,000	8,022	6,000
<b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>		<b>105,325</b>	<b>133,938</b>	<b>129,926</b>

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

		-	<i>Draft</i>	-
		2021	2020	2020
	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>15,500</b>	13,838	-
Equalization Grant	16110	<b>368,558</b>	368,558	<b>368,558</b>
Fuel Tax Rebate	16295	<b>6,050</b>	5,901	<b>5,900</b>
<b>Other Local Governments</b>				
<b>TOTAL UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS</b>		<b>390,108</b>	388,297	374,458

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

	-	<i>Draft</i>	-
	2021	2020	2020
	Budget	Actual	Budget
GL ACCT			
<b>CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>			
<b>Federal Government</b>			
Federal Government Conditional Transfers	17292	-	-
<b>Provincial Government</b>			
EMO Civic Address Program Funding	17524	1,000	1,000
Provincial VIC funding	17528	-	7,618
<b>TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>		<b>1,000</b>	<b>7,000</b>
		<b>7,000</b>	<b>8,618</b>



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

	GL ACCT	- 2021 Budget	<i>Draft</i> 2020 Actual	- 2020 Budget
<b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>				
Mun Of Digby-Tourist Bureau	18993	-	3,000	<b>3,000</b>
<b>TOTAL CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>				
		-	3,000	<b>3,000</b>
<b>TOTAL REVENUE</b>				
		<b>4,180,492</b>	4,350,340	<b>4,308,562</b>

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

		-	<i>Draft</i>	-
		2021	2020	2020
	GL ACCT	Budget	Actual	Budget
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Legislative</b>				
<i><b>Mayor Remuneration</b></i>				
Mayor Salary	21111	27,431	27,239	26,999
		<u>27,431</u>	<u>27,239</u>	<u>26,999</u>
<i><b>Mayor Expenses</b></i>				
Mayor's expenses: Travel, Meals, etc	21112	500	5,773	4,000
<i><b>Council Remuneration</b></i>				
Council Salary	21131	66,835	75,789	75,166
		<u>66,835</u>	<u>75,789</u>	<u>75,166</u>
<i><b>Council Expenses</b></i>				
Council Expenses	21132	500	7,183	8,500
CPP-Council	21133	3,421	2,738	2,720
		<u>3,921</u>	<u>9,921</u>	<u>11,220</u>
<i><b>Legislative Other</b></i>				
Other Legislative Services	21195	500	739	
<b>Total Legislative</b>		<u><b>98,687</b></u>	<u>119,462</u>	<u>117,385</u>

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

		-	<i>Draft</i>	-
		2021	2020	2020
	GL ACCT	Budget	Actual	Budget
<b>General Administration</b>				
<i>Administrative</i>				
Vacation Pay Accrual Adjustment-Admin	21206	-	190	-
Clerk's Pension-Adjust Unfunded Liab	21208	-	(8,700)	-
CAO Salary	21210	<b>101,703</b>	98,955	<b>98,169</b>
Legal	21211	<b>6,400</b>	2,393	<b>6,986</b>
Clerk's Pension-current payments	21212	<b>21,000</b>	10,080	<b>4,830</b>
Town Hall Expenses	21213	<b>17,500</b>	16,819	<b>18,400</b>
Office Salaries	21214	<b>214,609</b>	205,899	<b>207,151</b>
Service Awards Accrual adjustmt-admin	21216	<b>1,000</b>	3,480	<b>1,000</b>
EI/CPP- Administration	21217	<b>18,774</b>	17,394	<b>17,419</b>
Pension-Administration	21218	<b>22,142</b>	21,168	<b>21,372</b>
Administration-Benefits	21219	<b>10,133</b>	10,101	<b>10,133</b>
		<b>413,261</b>	377,780	<b>385,460</b>
<i>Financial Management</i>				
External Audit	21225	<b>27,000</b>	26,781	<b>27,316</b>
Other Accounting Services	21227	-	-	<b>200</b>
		<b>27,000</b>	26,781	<b>27,516</b>
<i>Taxation</i>				
<i>Tax Rebates or Cancellations</i>				
Municipal Low Income Tax Exemptions	21243	<b>4,100</b>	3,991	<b>6,798</b>
Allowance For Appeals/Changes	21244	<b>1,300</b>	5,351	<b>900</b>
Exemptions/Reductions Charitable Org	21245	<b>14,920</b>	14,884	<b>14,842</b>
		<b>20,320</b>	24,226	<b>22,540</b>
<i>Transfer for Assessment Services</i>				
Assessment Services (PVSC)	21248	<b>27,079</b>	27,488	<b>27,488</b>
<i>Other Gen. Adm. Services</i>				
Bank Charges	21304	<b>2,840</b>	2,129	<b>2,343</b>
Phones & internet	21291	<b>7,800</b>	8,402	<b>7,462</b>
Advertising	21292	<b>5,000</b>	1,510	<b>4,100</b>
Cash (Over)/Short	21293	-	78	
Other General Admin Services	21294	<b>2,800</b>	1,958	<b>2,900</b>
Office & Computer Supplies	21295	<b>16,000</b>	15,884	<b>14,000</b>
Workers Compensation-Gen	21296	<b>6,473</b>	6,584	<b>6,686</b>
Christmas Decorations	21297	<b>1,400</b>	1,837	<b>1,200</b>
Computer Forms	21298	<b>600</b>	376	<b>600</b>
Staff Training Courses	21299	<b>500</b>	-	<b>2,500</b>
Postage & Shipping	21300	<b>3,600</b>	2,971	<b>4,200</b>
Membership Fees/Dues	21301	<b>5,400</b>	5,434	<b>5,300</b>
Office Equipment	21302	<b>9,200</b>	8,583	<b>9,041</b>
IT Support Services	21303	<b>12,700</b>	12,429	<b>12,000</b>
Email Server Hosting Service Fees	21310	<b>3,400</b>	3,407	<b>3,300</b>
		<b>77,713</b>	71,581	<b>75,632</b>
<b>Total General Administration</b>		<b>565,373</b>	527,856	<b>538,636</b>

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

		-	<i>Draft</i>	-
	GL ACCT	2021 Budget	2020 Actual	2020 Budget
<b>Debt Charges</b>				
<i>Interest on long-term debt</i>				
General Government Debenture Interest	21721	1,105	100	100
General Gov Other Debt Charges	21790	-	310	
		1,105	410	100
<b>Total Debt Charges</b>		<b>1,105</b>	<b>410</b>	<b>100</b>
<b>Valuation Allowances</b>				
Uncollectible taxes expense/recovery	21811	-	-	5,000
<b>Total Valuation Allowances</b>		-	-	5,000
<b>Other Gen. Gov. Services</b>				
<i>Elections, Plebicités and Electors' Meetings</i>				
Elections, Plebicités, Etc.	21910	2,000	3,000	3,000
<i>Grants To Organizations and individuals</i>				
Grants To Organizations	21950	28,436	43,725	43,700
Sponsorships / Other Donations	21953	1,400	285	1,400
		29,836	44,010	45,100
<i>Other General Services</i>				
Staff Conventions/Conferences/Worksho	21920	300	7,347	9,000
Other Staff Travel/ Meals	21921	200	609	1,500
Town Hall Insurance	21925	4,707	3,978	7,534
Public Liability Insurance	21930	7,750	7,799	7,232
General Accident and Damage Claims	21933	1,500	-	1,500
53 Mount St Building- costs	21960	500	-	2,000
143 First Ave Property & Rental Costs	21962	400	783	800
Other General Gov Services	21991	2,000	2,874	1,200
		17,357	23,389	30,766
<b>Total Other Gen. Gov. Services</b>		<b>49,193</b>	<b>70,399</b>	<b>78,866</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES:</b>		<b>714,358</b>	<b>718,127</b>	<b>739,987</b>

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

		-	<i>Draft</i>	-
	GL ACCT	2021 Budget	2020 Actual	2020 Budget
<b>PROTECTIVE SERVICES</b>				
<b>Police Protection</b>				
R.C.M.P. Services	22130	<b>865,371</b>	843,370	<b>842,379</b>
		<b>865,371</b>	843,370	<b>842,379</b>
<b>Law Enforcement</b>				
<i>Transfer to Correctional Services</i>				
Transfer to Correctional Services	22220	<b>26,270</b>	26,744	<b>26,744</b>
		<b>26,270</b>	26,744	<b>26,744</b>
<i>Other</i>				
Special Constable	22132	<b>47,330</b>	44,636	<b>44,272</b>
Enforcement Supplies/Costs	22133	<b>1,200</b>	1,604	<b>1,200</b>
Other Law Enforcement-CPP/EI	22134	<b>4,283</b>	3,679	<b>3,722</b>
Workers Compensation	22135	<b>1,505</b>	1,449	<b>1,497</b>
Spec Cons Clothing/Milage/Enf.	22136	<b>500</b>	78	<b>950</b>
Special Constable Benefits	22137	-	17	-
Special Constable Pension	22138	<b>3,313</b>	3,099	<b>3,099</b>
Meeting/Training/Membership Expense	22139	<b>500</b>	2,272	<b>600</b>
By-Law Enforcement Phone	22141	<b>980</b>	982	<b>900</b>
Vacation Accrual Adj-Protective Serv	22148	-	633	-
School Crossing Guard Supplies	22290	<b>200</b>	445	<b>200</b>
School Crossing Guard Wages	22291	<b>14,367</b>	12,321	<b>13,513</b>
Prosecuting Attorney	22292	<b>3,100</b>	3,391	<b>5,600</b>
		<b>77,278</b>	74,606	<b>75,553</b>
<b>Total Law Enforcement</b>		<b>103,548</b>	101,350	<b>102,297</b>

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

		-	<i>Draft</i>	-
	GL ACCT	2021 Budget	2020 Actual	2020 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	22405	<b>25,000</b>	25,000	<b>25,000</b>
Fire Brigade-Accident Insur	22410	<b>3,200</b>	3,131	<b>3,200</b>
Fire Dept Vehicle Insurance	22415	<b>5,184</b>	5,473	<b>5,473</b>
Fire Station Insurance	22416	<b>7,100</b>	5,044	<b>5,044</b>
Fire Fighting Force-Honorariums/weeke	22420	<b>32,500</b>	32,500	<b>32,500</b>
Phone Expense-Fire Dept	22430	<b>5,500</b>	5,765	<b>5,400</b>
Fire Prevention	22455	<b>2,000</b>	-	<b>2,000</b>
Fire Training	22460	<b>6,000</b>	6,323	<b>6,000</b>
Fire Station: heating Oil/Elec/Water	22470	<b>26,000</b>	27,570	<b>29,800</b>
Fire Fighting Supplies -foam,etc	22472	<b>1,500</b>	-	<b>1,500</b>
Fire Truck Repairs & Maintenance	22481	<b>14,000</b>	16,140	<b>15,000</b>
Fuel - Fire Dept Rescue Boat	22482	<b>500</b>	-	<b>500</b>
Fuel - Fire Trucks	22483	<b>4,000</b>	4,664	<b>4,400</b>
New Firefighting Clothing & Equipment	22484	<b>5,480</b>	4,987	<b>6,161</b>
Fire Equipment Repairs & Maintenance	22485	<b>7,000</b>	3,989	<b>6,500</b>
Fire Hall Repairs & Maintenance	22487	<b>19,700</b>	24,800	<b>24,300</b>
<i>Total Other</i>		<b>164,664</b>	165,387	<b>172,778</b>
<b>Total Fire Protection</b>		<b>362,429</b>	363,152	<b>370,543</b>
<b>Emergency Management Organization</b>				
Emergency Management Coordinator	22510	<b>2,041</b>	2,001	<b>2,061</b>
E.M.O. Expense	22520	<b>150</b>	213	<b>100</b>
Emergency Measures Training	22525	<b>50</b>	50	<b>200</b>
EMO Phone TMR Radio Expense	22530	<b>470</b>	460	<b>500</b>
EMC Training	22532	<b>50</b>	64	<b>100</b>
EMC Travel	22537	<b>900</b>	1,157	<b>900</b>
EMO EP Week Promotion	22540	-	-	-
		<b>3,661</b>	3,945	<b>3,861</b>
<b>Debt Charges</b>				
Protective Services debenture interes	22721	<b>16,169</b>	256	<b>256</b>
Protective Serv-Other Debt Charges	22790	-	707	-
		<b>16,169</b>	963	<b>256</b>
<b>Protective Inspections</b>				
Building Inspector	22921	<b>29,784</b>	29,200	<b>28,000</b>
<b>Other Protective Services</b>				
Surveillance Cameras	22905	<b>700</b>	1,310	<b>500</b>
Senior Safety Program	22910	<b>17,500</b>	16,000	<b>16,500</b>
Animal Control Officer Costs	22930	<b>3,600</b>	3,600	<b>3,672</b>
Animal Control Supplies	22931	<b>250</b>	219	<b>300</b>
Other Animal Control Costs	22934	<b>50</b>	-	<b>100</b>
		<b>22,100</b>	21,129	<b>21,072</b>
<b>TOTAL PROTECTIVE SERVICES:</b>		<b>1,403,062</b>	1,363,108	<b>1,368,408</b>

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

		-	<i>Draft</i>	-
		2021	2020	2020
	GL ACCT	Budget	Actual	Budget
<b>TRANSPORTATION SERVICES</b>				
<b>Common Services</b>				
Director of Public Works Salary	23110	18,332	18,600	16,472
Director of PW Vehicle Expenses	23111	600	218	1,400
Public Works Salaries	23116	201,782	226,485	242,573
Worker's Compensation	23117	6,809	7,000	7,712
Service Awards	23118	1,500	1,427	1,000
Public Works-Benefits	23119	15,138	11,203	12,727
Public Works-Pension	23120	17,273	15,493	17,426
Public Works-EI/PPP	23121	19,824	18,623	20,060
Vacation Pay Accrual Adjust-Transport	23123	-	2,477	-
Public Works Sal-Allocated to Capital	23125	(15,000)	(16,305)	(10,268)
Common Services Repairs & Maintenance	23130	19,000	20,518	18,000
Office Supplies	23135	500	447	500
Telephone Expense	23145	6,000	7,225	7,500
Public Wks Bld- Utilities	23149	7,400	8,751	7,400
Public Works Bld-Maint.	23150	3,000	4,494	4,000
Staff Travel & Training	23152	750	1,332	2,700
P. Works Building Insurance	23153	11,499	10,501	10,501
<b>Total Common Services</b>		<b>314,407</b>	<b>338,491</b>	<b>359,703</b>
<b>Road Transport</b>				
<i>Roads and Streets</i>				
Road Shoulders	23231	1,500	1,379	1,500
Snow And Ice Removal-Wages	23232	51,709	31,354	56,882
Salt	23233	40,000	31,109	52,000
Asphalt Patching	23237	40,000	39,588	40,000
Storm Drainage R&M	23238	7,500	11,887	10,000
General Street Maintenance	23239	6,000	6,784	6,000
Water-Pub Works Truck Bay 3/4" line	23242	400	330	410
Sidewalk Repairs	23245	2,000	2,385	2,500
Lease Payments	23250	25,948	25,948	25,948
P.W. Truck & Equipment Fuel	23290	35,000	33,456	38,000
P. Works Vehicle Insurance	23291	5,229	4,465	4,465
Trucks & Equip Maintenance	23292	30,000	30,003	30,000
		<b>245,286</b>	<b>218,687</b>	<b>267,705</b>
<i>Street Lighting</i>				
Street Lighting	23234	17,500	19,643	17,500
<i>Traffic Services</i>				
Street Signs	23241	3,000	3,594	3,000
Traffic Signals	23235	4,500	1,711	5,100
Line Painting	23236	9,000	8,377	11,000
		<b>16,500</b>	<b>13,681</b>	<b>19,100</b>
<i>Parking</i>				
Parking Lot Repairs	23243	500	900	500
<b>Total Road Transport</b>		<b>279,786</b>	<b>252,911</b>	<b>304,805</b>

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

		-	<i>Draft</i>	-
	GL ACCT	2021 Budget	2020 Actual	2020 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	8,540	7,256	7,256
Transport Services-other debt charges	23790	-	4,787	-
		<u>8,540</u>	<u>12,043</u>	<u>7,256</u>
<b>TOTAL TRANSPORTATION SERVICES:</b>		<u>606,733</u>	607,445	<u>675,764</u>



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

		-	<i>Draft</i>	-
	GL ACCT	2021 Budget	2020 Actual	2020 Budget
<b>ENVIRONMENTAL HEALTH SERVICES</b>				
<b>Sewage Collection and Disposal</b>				
<i>Administration</i>				
Wastewater Office & Phone	24242	3,200	3,422	3,200
<i>Sewage collection systems</i>				
Wastewater Collection Dir PW Salary	24210	7,333	7,042	6,589
Wastewater Collection- Shop Supplies	24211	300	247	300
Wastewater Collection Insurance	24212	5,979	5,517	5,517
Wastewater Collection Benefits	24215	2,516	1,543	1,852
Wastewater Collection MERC	24216	3,295	2,498	2,920
Wastewater Collection Pension	24217	2,871	2,079	2,536
Wastewater Collection System R&M	24220	15,000	14,861	15,000
Wastewater Public Works Wages	24225	40,970	30,044	40,090
Wastewater Vehicle Repairs & Maint	24235	500	590	1,500
Wastewater Vehicle Fuel	24237	1,600	2,027	1,800
Queen Street Pump Station General Exp	24240	5,500	6,766	5,500
Wastewater Collection Courses/Seminar	24241	500	824	2,500
Wastewater Collection WCB	24243	1,132	939	1,122
Small tools and equipment	24244	500	243	500
Electricity-SewerPump Station QueenSt	24245	30,700	30,098	28,079
		<b>118,696</b>	105,320	<b>115,805</b>
<i>Sewage Lift Stations</i>				
Wastewater Lift Station- Elect/R&M	24230	32,000	31,596	33,000
<i>Sewage Treatment and Disposal</i>				
Annual Harbour License-Transport Can	24247	260	-	250
Sewer Treatment Salary	24248	10,999	10,563	9,883
Wastewater Treatment Wages	24249	30,911	23,191	37,194
Wastewater Treatment MERC	24251	2,859	2,274	2,944
Wastewater Treatment Benefits	24253	2,183	1,368	1,868
Wastewater Treatment Pension	24255	2,491	1,892	2,558
Wastewater Treatment WCB	24257	982	855	1,132
Wastewater Treatment Insurance	24258	5,382	4,970	4,970
Electricity Smiths Cove STP	24260	59,050	57,895	58,000
Office and Phone Smiths Cove STP	24262	200	203	350
Repair & Maintenance Smiths Cove STP	24266	22,000	22,851	22,500
Shop Supplies Smiths Cove STP	24268	300	269	250
Small Tools Smiths Cove STP	24270	300	124	400
Effluent Testing Smiths Cove STP	24272	5,000	4,057	6,400
Wastewater Treatment Vehicle Repair&M	24274	1,200	1,090	1,500
Wastewater Treatment Vehicle Fuel	24275	1,700	2,027	1,800
Wastewater Treatment Courses/Seminars	24278	500	711	2,500
		<b>146,317</b>	134,340	<b>154,499</b>
<b>Total Sewage Collection and Disposal</b>		<b>300,213</b>	274,678	<b>306,504</b>

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

		-	<i>Draft</i>	-
		<b>2021</b>	<b>2020</b>	<b>2020</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>128,749</b>	125,733	<b>125,733</b>
Summer Green Cart Extra Collection	24322	-	4,558	<b>4,558</b>
Transfer Station-HHW-PDO	24326	<b>42,000</b>	41,627	<b>30,000</b>
Wages - Solid Waste	24328	<b>3,891</b>	3,087	
Solid Waste Tipping Fees	24330	<b>78,360</b>	82,136	<b>72,000</b>
Western Reg Solid Waste (Waste Check)	24331	<b>5,400</b>	5,433	<b>5,423</b>
Recycling Contract	24332	<b>20,000</b>	15,862	<b>22,198</b>
Organics Contract	24334	<b>32,600</b>	33,001	<b>31,174</b>
Green Cart Maint/Replacement	24335	<b>3,200</b>	4,696	<b>3,300</b>
Public Waste Containers & Supplies	24336	<b>2,500</b>	1,569	<b>2,000</b>
Other Residential Waste Costs	24360	<b>300</b>	-	<b>400</b>
<b>Total Garbage &amp; Waste Collection &amp; Disposal</b>		<b>317,000</b>	317,701	<b>296,786</b>
 <b>Debt Charges</b>				
<i>Interest on Long Term Debt</i>				
Environmental Health debenture int.	24721	<b>25,151</b>	26,966	<b>26,966</b>
		<b>25,151</b>	26,966	<b>26,966</b>
<b>Total Debt Charges</b>		<b>25,151</b>	26,966	<b>26,966</b>
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES:</b>		<b>642,364</b>	619,346	<b>630,256</b>

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

		-	<i>Draft</i>	-
	GL ACCT	2021 Budget	2020 Actual	2020 Budget
<b>PUBLIC HEALTH SERVICES</b>				
<b>Regional Housing</b>				
Deficity of Regional Housing Authorty	25310	<b>105,417</b>	75,421	<b>70,000</b>
<b>TOTAL PUBLIC HEALTH SERVICES:</b>		<b>105,417</b>	75,421	<b>70,000</b>

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

		-	<i>Draft</i>	-
	GL ACCT	2021 Budget	2020 Actual	2020 Budget
<b>ENVIRONMENT DEVELOPMENT SERVICES</b>				
<b>Environmental Planning and Zoning</b>				
Town Planning	26110	18,500	17,669	19,000
Mapping/Survey Costs	26120	100	-	200
		<b>18,600</b>	17,669	<b>19,200</b>
<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	1,200	2,835	1,000
		<b>1,200</b>	2,835	<b>1,000</b>
<b>Total Community Development</b>		<b>18,160</b>	19,795	<b>17,960</b>
<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	-	1,285	1,284
Tourist Bureau - Pension	26909	-	644	3,469
Supervisor Wages	26910	-	14,708	23,516
Counsellor Wages	26911	-	33,280	26,043
Benefits-CPP/EI	26912	-	3,157	2,763
Tourist Bureau-Utilities	26913	3,000	3,505	3,200
Tourist Bureau-R&M	26914	500	1,582	1,250
Insurance-Visitor Information Centre	26915	107	93	93
Tourist Bureau-Supplies	26916	200	5,025	5,293
Promotions	26917	3,000	4,493	4,100
Staff Training & Travel	26921	-	100	350
Saint John Ferry Staff Contribution	26925	1,500	1,500	1,500
		<b>8,307</b>	69,373	<b>72,861</b>
<i>Environmental Development Services-Other</i>				
Web Page Development/Maint.	26170		1,304	1,350
Other Community Development	26298		-	100
Town Events	26940	1,150	1,768	2,100
		<b>1,150</b>	3,071	<b>3,550</b>
<b>Total Other Environmental Development Services</b>		<b>9,457</b>	72,444	<b>76,411</b>
<b>TOTAL ENVIRONMENT DEVELOPMENT SERVICES:</b>		<b>66,217</b>	129,908	<b>133,571</b>

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

		-	<i>Draft</i>	-
		2021	2020	2020
	GL ACCT	Budget	Actual	Budget
<b>RECREATION &amp; CULTURAL SERVICES</b>				
<b>Recreation Facilities</b>				
<i>Administration</i>				
Darc - Operations	27110	<b>301,996</b>	303,941	<b>303,941</b>
		<b>301,996</b>	303,941	<b>303,941</b>
<i>Parks, Playgrounds and Sports Fields</i>				
Parks And Playgrounds	27180	<b>15,000</b>	15,014	<b>15,000</b>
Insurance- Recreation	27182	<b>939</b>	802	<b>802</b>
Fishermans Memorial Engraving	27183	-	300	
Tree Maintenance/Replanting	27185	<b>2,000</b>	6,639	<b>3,000</b>
		<b>17,939</b>	22,755	<b>18,802</b>
<b>Total Recreation Facilities</b>		<b>319,935</b>	326,696	<b>322,743</b>
<b>Cultural Buildings</b>				
<i>Libraries</i>				
Local Library-Operation Costs	27250	<b>25,000</b>	4,133	<b>9,000</b>
<i>Transfers to Regional Library</i>				
Transfers to Regional Library	27252	<b>12,703</b>	12,703	<b>12,703</b>
<i>Other</i>				
Heritage Centre building expenses	27220	<b>15,000</b>	16,599	<b>15,000</b>
<b>Total Cultural Buildings</b>		<b>52,703</b>	33,435	<b>36,703</b>
<b>Debt Charges</b>				
Recreation and Culture debenture int.	27721	<b>1,963</b>	2,135	<b>2,135</b>
		<b>1,963</b>	<b>2,135</b>	<b>2,135</b>
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>		<b>374,601</b>	362,267	<b>361,581</b>
<b>TOTAL EXPENDITURES</b>		<b>3,912,752</b>	3,875,622	<b>3,979,567</b>
<b>OPERATING SURPLUS/(DEFICIT) FOR TAX PURPOSES</b>		<b>267,740</b>	474,718	<b>328,995</b>

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

		-	<i>Draft</i>	-
		2021	2020	2020
	GL ACCT	Budget	Actual	Budget
<b>FINANCING AND TRANSFERS</b>				
<b>Principal Installments</b>				
<i>Debenture Principal</i>				
Debenture Principal	28131	(205,943)	(138,548)	(138,548)
		(205,943)	(138,548)	(138,548)
<b>Transfers From (To) Own Reserves, Funds and Agencies</b>				
Transfer to Operating Reserve	66010	-	(13,389)	(13,389)
Transfer to General Capital Fund	66030	(15,000)	(16,305)	(10,268)
Transfer to Capital Reserve	66040	(190,001)	(198,790)	(198,790)
Transfers to Snow Removal Reserve	66092	(20,891)	(20,891)	
Transfer from Gen Operating Reserve	67010	144,095	12,000	12,000
Transfer from Snow Removal Reserve	67092	20,000	20,000	20,000
<b>Total Transfers From (To) Own Reserves, Funds and Agencies</b>		(61,797)	(217,375)	(190,447)
<b>TOTAL FINANCING AND TRANSFERS</b>		(267,740)	(355,923)	(328,995)
<hr/>				
<b>Surplus/(Deficit) for Budget Purposes</b>		-	118,795	-
Transfer (to)/from operating reserve	66015		(118,795)	
<b>BEGINNING ACCUMULATED SURPLUS</b>			-	
<b>ENDING ACCUMULATED SURPLUS</b>			-	