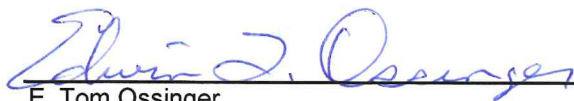


**TOWN OF DIGBY
NON-CONSOLIDATED GENERAL OPERATING FUND
BUDGET FOR THE YEAR ENDED MARCH 31, 2024
(Unaudited)**

Year ended March 31	2024	2023	2023
	Budget	Draft Actual	Budget
REVENUE			
Taxes (net of education contribution)	\$ 3,943,127	\$ 3,485,295	\$ 3,527,503
Grant in lieu of taxes	164,139	154,790	153,760
Services provided to other governments	243,068	192,834	187,124
Sale of services	170,186	161,232	163,958
Other revenue from own sources	193,500	207,618	123,933
Unconditional transfers from other governments	390,082	390,614	397,358
Conditional transfers from federal or provincial gov	66,120	122,541	16,352
Conditional transfers from other local governments	3,000	3,000	3,000
TOTAL REVENUE	5,173,222	4,717,924	4,572,988
EXPENDITURES			
General government services	893,890	883,480	828,236
Protective services	1,688,169	1,582,258	1,593,324
Transportation services	765,251	708,331	653,424
Environmental health services	755,815	732,278	669,712
Public health services	106,750	86,543	140,621
Environmental developmental services	168,651	178,611	119,295
Recreation and cultural services	443,051	413,394	401,439
TOTAL EXPENDITURES	4,821,577	4,584,895	4,406,051
Operating Surplus / (Deficit)	351,645	133,029	166,937
FINANCING AND TRANSFERS			
Debenture principal installments	(190,560)	(190,560)	(190,560)
Transfers from/(to) own reserves and funds	(161,085)	(6,942)	23,623
TOTAL FINANCING AND TRANSFERS	(351,645)	(197,502)	(166,937)
Surplus for Budget Purposes	\$ -	\$ (64,473)	\$ -
Transfer surplus (to)/from operating reserve		64,473	-
BEGINNING ACCUMULATED SURPLUS		-	-
ENDING ACCUMULATED SURPLUS		\$ -	\$ -

Approved by motion of Council July 4, 2023



E. Tom Ossinger
Chief Administrative Officer

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
REVENUE				
TAXES				
Assessable Property				
Residential Tax	11110	2,094,735	1,813,092	1,813,444
Commercial Property	11120	1,149,838	1,035,184	1,055,320
Seasonal Commercial Accts Reduction	11123	(10,198)	(19,229)	(19,623)
		1,139,640	1,015,955	1,035,697
Resource Tax	11130	7,869	8,178	8,178
Special tax agreements				
Based On Revenue (Aliant)	11420	12,048	12,336	12,336
Taxes-Joint Industrial Park	16310	77,379	72,939	72,939
		89,427	85,275	85,275
Subtotal Assessable property		3,331,671	2,922,501	2,942,594
Other rates, charges, and assessments				
Sewer Services - Commercial (48% estimate)	11212	141,303	131,655	123,033
Residential Garbage Rate	11214	376,420	331,110	331,676
Sewer Services Rate	11215	294,381	274,282	256,318
<i>less commercial sewer estimate</i>	11218	(141,303)	(131,655)	(123,033)
Fire Protection Area Rate-Commercial	11225	63,924	65,095	65,726
Fire Protection Area Rate-Residential	11232	130,688	126,231	126,268
Fire Protection Area Rate-Resource	11235	494	571	571
Subtotal Other rates, charges, and assessments		865,907	797,290	780,559
Other Taxes				
Deed Transfer Tax	11910	132,000	131,155	170,000
Education Expenditures As A Reduction Of Tax Rev				
Appropriation To Sch Board	28477	(386,451)	(365,650)	(365,650)
TOTAL TAXES		3,943,127	3,485,295	3,527,503

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
GRANTS IN LIEU OF TAXES				
As Federal Government				
Federal Government	12100	40,191	36,727	35,584
Federal Government Agencies				
Canada Post	12280	14,550	13,752	13,752
		14,550	13,752	13,752
Provincial Government				
Provincial Property and Supported Institutions				
Provincial Government	12110	102,659	97,573	97,572
Pines Hotel Management Agreement	12120		-	
		102,659	97,573	97,572
Fire Protection				
Provincial Fire Protecti-Non GIL Blds	12331	6,739	6,739	6,852
		6,739	6,739	6,852
Total Provincial Government		109,398	104,312	104,424
TOTAL GRANTS IN LIEU OF TAXES		164,139	154,790	153,760

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
SERVICES PROVIDED TO OTHER GOVERNMENTS				
Other Local Governments				
District Road & Sidewalk Maintenance	13010	14,000	12,691	13,000
District Lift Station Maintenance	13015	-	-	
District Solid Waste Services	13020	17,195	15,995	16,500
Other services provided to Municipality	13330	1,000	5,521	
Mun of Digby Fire Services Grant	14405	65,180	61,004	60,000
Municipal Sewer Charges	14410	145,693	97,624	97,624
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS		243,068	192,834	187,124

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
SALES OF SERVICES				
General Government Services				
Administrative Fees DWC	14420	154,386	147,658	147,658
Tax Certificates	14920	600	600	600
		154,986	148,258	148,258
Protective Services				
Criminal Records Check/Finger Prints	14220	1,400	1,205	1,300
		1,400	1,205	1,300
Environmental Health Services				
Solid Waste Drop Off Fees- Commercial	14445	9,300	7,594	9,900
Environment Development Services				
Subdivision/Development Fees	14650	4,500	4,175	4,500
TOTAL SALES OF SERVICES		170,186	161,232	163,958

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
OTHER REVENUE FROM OWN SOURCES				
Licences And Permits				
Taxi Licences	15120	550	595	400
Dog Licences	15130	400	925	200
Other Licenses and Permits	15140	1,400	2,550	1,200
Building Permit Fees	15150	3,800	3,647	3,700
		6,150	7,717	5,500
Fines				
Parking Fines	15210	250	269	100
MVA and All Other Non-parking Fines	15220	15,000	13,467	13,000
		15,250	13,736	13,100
Rentals				
Land Lease	15310	300	300	300
Rent 110 Montague Row	15312	6,400	-	-
Heritage Centre Rental Revenue	15315	7,000	18,550	20,250
Land Rental-Comm Tower-Bell Mobility	15317	6,000	5,883	5,883
Rental 53 Mount Street building	15318	15,000	7,800	7,900
Rent 143 First Ave Residence	15319	5,100	5,100	5,100
Equipment Rental to DWC	15320	35,000	38,090	13,000
Equipment Rental (Non DWC)	15324	-	-	400
Sale Of Material to DWC	15330	2,300	2,319	2,200
Sale of Material (non-DWC)	15334	-	-	1,800
		77,100	78,042	56,833
Concessions And Franchises				
Heritage Centre Other Services Rev	15915	-	-	-
Fisherman's Memorial Revenue	15940	-	-	-
		-	-	-
Return On Investments				
Interest- Bank Accounts & Investments	15510	43,000	42,467	7,000
		43,000	42,467	7,000
Penalties & Int On Taxes				
Interest On Unpaid Taxes	15610	31,000	24,779	30,000
Miscellaneous				
Misc Revenue	15910	21,000	40,877	11,500
		21,000	40,877	11,500
TOTAL OTHER REVENUE FROM OWN SOURCES		193,500	207,618	123,933

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS				
Federal Government				
Provincial Government				
NSP HST Offset Payment	11431	15,000	14,042	23,000
Equalization Grant	16110	368,558	368,558	368,558
Fuel Tax Rebate	16295	6,524	8,014	5,800
Other Local Governments				
TOTAL UNCONDITIONAL TRANSFERS OTHER GOVERNMENTS		390,082	390,614	397,358

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES				
Federal Government				
Federal Government Conditional Transfers	17292	58,120	112,041	9,352
Provincial Government				
EMO Civic Address Program Funding	17524	1,000	1,000	1,000
Other Provincial Conditional Transfers	17527	500	1,000	
Provincial VIC funding	17528	6,500	8,500	6,000
TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES		66,120	122,541	16,352

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS				
Mun Of Digby-Tourist Bureau	18993	<u>3,000</u>	3,000	<u>3,000</u>
TOTAL CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS		3,000	3,000	3,000
TOTAL REVENUE		<u>5,173,222</u>	4,717,925	<u>4,572,988</u>

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Legislative				
<i>Mayor Remuneration</i>				
Mayor Salary	21111	29,644	28,768	28,642
HST Rebate-MayorSalary 1/3 exp portio	21114		-	-
		29,644	28,768	28,642
<i>Mayor Expenses</i>				
Mayor's expenses: Travel, Meals, etc	21112	5,000	1,973	400
<i>Council Remuneration</i>				
Council Salary	21131	82,588	80,149	79,797
HST Rebate-CouncilSalary 1/3 exp port	21135		-	-
		82,588	80,149	79,797
<i>Council Expenses</i>				
Council Expenses	21132	7,000	1,761	7,000
CPP-Council	21133	4,642	4,322	4,269
		11,642	6,083	11,269
<i>Legislative Other</i>				
Other Legislative Services	21195	2,000	-	2,000
Total Legislative		130,874	116,973	122,108

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
General Administration				
<i>Administrative</i>				
Vacation Pay Accrual Adjustment-Admin	21206	-	12,038	500
Clerk's Pension-Adjust Unfunded Liab	21208	-	(10,100)	1,000
CAO Reportable Expenses	21209	5,000	1,459	1
CAO Salary	21210	107,360	107,360	106,932
Legal	21211	6,000	6,331	5,400
Clerk's Pension-current payments	21212	22,200	14,809	14,809
Town Hall Expenses	21213	22,000	20,746	21,000
Office Salaries	21214	284,949	269,295	268,393
Sick time accrual adjustment - Admin	21215	-	-	-
Service Awards Accrual adjustmt-admin	21216	1,400	1,049	1,200
EI/ CPP- Administration	21217	25,958	24,441	24,005
Pension-Administration	21218	23,917	23,562	24,476
Administration-Benefits	21219	11,246	10,770	11,818
		510,030	481,760	479,534
<i>Financial Management</i>				
External Audit	21225	28,472	25,884	24,656
Other Accounting Services	21227	-	-	-
		28,472	25,884	24,656
<i>Taxation</i>				
<i>Tax Rebates or Cancellations</i>				
Municipal Low Income Tax Exemptions	21243	5,581	5,216	4,400
Allowance For Appeals/Changes	21244	1,200	(633)	1,000
Exemptions/Reductions Charitable Org	21245	12,784	12,421	14,551
		19,565	17,004	19,951
<i>Transfer for Assessment Services</i>				
Assessment Services (PVSC)	21248	25,553	25,825	25,825
<i>Other taxation</i>				
<i>Other Gen. Adm. Services</i>				
Bank Charges	21304	1,900	1,518	2,200
Phones & internet	21291	8,300	10,357	7,600
Advertising	21292	3,500	4,212	2,800
Cash (Over)/Short	21293	-	41	-
Other General Admin Services	21294	2,600	881	2,500
Office & Computer Supplies	21295	17,000	17,147	15,800
Workers Compensation-Gen	21296	12,265	10,166	9,911
Christmas Decorations	21297	1,200	612	1,500
Computer Forms	21298	350	(22)	500
Staff Training Courses	21299	1,000	-	300
Postage & Shipping	21300	3,800	4,036	3,700
Membership Fees/Dues	21301	5,400	4,535	5,700
Office Equipment	21302	10,000	9,563	10,000
IT Support Services	21303	13,725	12,827	12,600
Email Server Hosting Service Fees	21310	5,176	4,837	4,550
		86,216	80,712	79,661
Total General Administration		669,836	631,185	629,627

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL

	GL ACCT	2024 Budget	2023 Actual	2023 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	757	853	853
General Gov LTD Term Loan Interest	21722		-	-
General Gov Other Debt Charges	21790		-	-
		757	853	853
Total Debt Charges		757	853	853
Valuation Allowances				
Uncollectible taxes expense/recovery	21811	-	1,015	-
Total Valuation Allowances		-	1,015	-
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	37,700	39,425	41,800
Sponsorships / Other Donations	21953	1,000	809	900
Contribution to Medical Centre	25910	-	-	-
		38,700	40,234	42,700
<i>Other General Services</i>				
Staff Conventions/Conferences/Worksho	21920	7,000	7,154	6,000
Other Staff Travel/ Meals	21921	350	222	400
Town Hall Insurance	21925	2,852	3,024	2,984
Public Liability Insurance	21930	10,921	9,480	9,764
General Accident and Damage Claims	21933	1,000	-	1,000
53 Mount St Building- costs	21960	18,500	2,872	3,500
237 Shore Rd Building-See GL26914 for 2023/24	21961		2,055	3,000
143 First Ave Property & Rental Costs	21962	600	-	700
110 Montague Row Building Costs	21964	6,400	-	-
Other General Gov Services	21991	3,100	65,415	2,600
		50,723	90,221	29,948
Total Other Gen. Gov. Services		92,423	133,455	75,648
TOTAL GENERAL GOVERNMENT SERVICES:		893,890	883,480	828,236

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
PROTECTIVE SERVICES				
Police Protection				
R.C.M.P. Services	22130	1,069,224	1,008,107	1,008,281
		1,069,224	1,008,107	1,008,281
Law Enforcement				
<i>Transfer to Correctional Services</i>				
Transfer to Correctional Services	22220	26,000	25,476	25,476
		26,000	25,476	25,476
<i>Other</i>				
Special Constable	22132	47,403	39,595	48,621
Enforcement Supplies/Costs	22133	1,500	2,839	1,600
Other Law Enforcement-CPP/EI	22134	4,691	3,507	4,480
Workers Compensation	22135	2,331	1,636	1,932
Spec Cons Clothing/Milage/Enf. SEE GL 22133	22136	-	-	-
Special Constable Benefits	22137	2,317	41	-
Special Constable Pension	22138	2,212	2,199	3,403
Meeting/Training/Membership Expense	22139	3,000	1,174	500
By-Law Enforcement Phone	22141	650	613	650
Sick Accrual Adjustment-Protect Serv	22144	-	-	-
Service Award Adjustment-Protective S	22146	-	-	-
Vacation Accrual Adj-Protective Serv	22148	100	109	-
School Crossing Guard Supplies	22290	600	1,463	330
School Crossing Guard Wages	22291	17,172	14,779	15,569
Prosecuting Attorney	22292	3,300	5,291	2,000
		85,276	73,246	79,085
Total Law Enforcement		111,276	98,722	104,561

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
Fire Protection				
<i>Water Supply & Hydrants</i>				
Water Supply & Hydrants	22450	197,765	197,765	197,765
<i>Other</i>				
Municipal Fire Services Grant (Operating & Capital Gr	22405	120,400	100,000	100,000
Fire Brigade-Accident Insur	22410	3,900	-	3,709
Fire Dept Vehicle Insurance	22415	12,304	9,364	9,689
Fire Station Insurance	22416	10,306	8,528	8,757
Fire Fighting Force-Honorariums/weeke	22420	-	-	-
WCB - Fire Fighters	22423	2,305	2,195	1,600
Phone Expense-Fire Dept	22430	6,707	6,388	5,900
Fire Dept Covid Grant Expenses	22440	-	-	-
Fire Prevention	22455	-	-	-
Fire Training	22460	-	-	-
Fire Station: heating Oil/Elec/Water	22470	34,000	34,279	38,460
Fire Fighting Foam	22472	-	-	-
Fire Truck Repairs & Maintenance	22481	17,000	20,392	16,000
Fuel - Fire Dept Rescue Boat	22482	-	-	250
Fuel - Fire Trucks	22483	6,000	6,007	5,314
New Firefighting Clothing & Equipment	22484	-	-	-
Fire Equipment Repairs & Maintenance	22485	10,000	10,552	9,000
Fire Hall Repairs & Maintenance	22487	9,500	4,925	9,000
<i>Total Other</i>		232,422	202,629	207,679
Total Fire Protection		430,187	400,394	405,444
Emergency Management Organization				
Emergency Management Coordinator	22510	4,400	4,051	4,481
E.M.O. Expense	22520	200	331	100
Emergency Measures Training	22525	1,000	50	500
EMO Phone TMR Radio Expense	22530	500	449	460
EMC Training	22532	-	-	-
EMC Cell Phone	22535	-	-	-
EMC Travel	22537	500	544	400
EMO EP Week Promotion	22540	-	-	-
		6,600	5,424	5,941
Debt Charges				
Protective Services debenture interes	22721	11,682	13,165	13,165
Protective Serv-LTDTerm Loan Interest	22722	-	-	-
Protective Serv-Other Debt Charges	22790	-	-	-
		11,682	13,165	13,165
Protective Inspections				
Building Inspector	22921	34,000	33,372	33,372
Other Protective Services				
Surveillance Cameras	22905	500	1,275	400
Senior Safety Program	22910	20,800	18,200	18,200
Animal Control Officer Costs	22930	3,600	3,600	3,600
Animal Control Supplies	22931	200	-	200
Other Animal Control Costs	22934	100	-	160
		25,200	23,075	22,560

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
TOTAL PROTECTIVE SERVICES:		1,688,169	1,582,258	1,593,324

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
TRANSPORTATION SERVICES				
Common Services				
Director of Public Works Salary	23110	21,202	21,854	19,274
Director of PW Vehicle Expenses	23111	-	-	-
Public Works Salaries	23116	258,703	249,726	211,776
Worker's Compensation	23117	11,599	9,465	8,702
Service Awards	23118	2,000	2,271	1,500
Public Works-Benefits	23119	17,117	14,966	15,294
Public Works-Pension	23120	19,821	16,705	17,266
Public Works-EI/PPP	23121	24,810	22,198	21,226
Vacation Pay Accrual Adjust-Transport	23123	500	8,266	500
Public Works Sal-Allocated to Capital	23125	(14,000)	(13,176)	(5,000)
Common Services Repairs & Maintenance	23130	21,000	25,631	19,000
Office Supplies	23135	800	1,989	600
Telephone Expense	23145	7,500	7,951	7,200
Shop SuppliesDO NOT USE 2018/19 FORWARD	23148	-	-	-
Public Wks Bld- Utilities	23149	9,379	8,932	8,500
Public Works Bld-Maint.	23150	7,000	11,971	5,000
Staff Travel & Training	23152	3,000	2,601	3,600
P. Works Building/Liab Insurance	23153	16,806	15,111	14,527
Total Common Services		407,237	406,461	348,965
Road Transport				
<i>Roads and Streets</i>				
Road Shoulders	23231	2,500	3,454	1,500
Snow And Ice Removal-Wages	23232	49,807	36,076	60,846
Salt	23233	35,000	25,796	38,000
Asphalt Patching	23237	42,000	36,559	40,000
Storm Drainage R&M	23238	6,000	8,471	5,500
General Street Maintenance	23239	7,000	10,564	5,000
Water-Pub Works Truck Bay 3/4" line	23242	400	424	400
Sidewalk Repairs	23245	2,200	2,542	2,000
Lease Payments	23250	-	-	-
Trucks & Equip Maintenance	23290	50,000	69,682	45,000
P. Works Vehicle Insurance	23291	8,189	8,521	7,963
P.W. Truck & Equipment Fuel	23292	52,000	51,635	53,155
		255,096	253,724	259,364
<i>Street Lighting</i>				
Street Lighting	23234	20,000	23,848	18,400
<i>Traffic Services</i>				
Street Signs	23241	3,600	5,473	3,000
Traffic Signals	23235	4,600	3,656	4,500
Line Painting	23236	9,000	4,974	8,500
		17,200	14,103	16,000
<i>Parking</i>				
Parking Lot Repairs	23243	500	-	500
Total Road Transport		292,796	291,675	294,264

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
Public Transit				
Contracted Bus Services	23510	10,000	4,000	4,000
		10,000	4,000	4,000
Debt Charges Transportation Services				
Debenture Interest-Transport Services	23721	5,218	6,195	6,195
Transport Serv-LTD-Term Loan Interest	23722		-	
Transport Services-other debt charges	23790		-	-
		5,218	6,195	6,195
Other Transportation Services				
Other Transportation Services	23810	50,000	-	-
TOTAL TRANSPORTATION SERVICES:		765,251	708,331	653,424

TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection and Disposal				
<i>Administration</i>				
Wastewater Office & Phone	24242	2,400	2,297	2,400
<i>Sewage collection systems</i>				
Wastewater Collection Dir PW Salary	24210	8,481	7,687	7,710
Wastewater Collection- Shop Supplies	24211	800	1,077	300
Wastewater Collection Insurance	24212	9,380	8,070	8,068
Wastewater Collection Benefits	24215	2,702	2,231	2,191
Wastewater Collection MERC	24216	3,916	3,252	3,040
Wastewater Collection Pension	24217	3,129	2,447	2,473
Wastewater Collection System R&M	24220	17,000	16,832	14,000
Wastewater Public Works Wages	24225	44,391	37,257	34,803
Wastewater Vehicle Repairs & Maint	24235	500	293	1,250
Wastewater Vehicle Fuel	24237	4,847	4,616	4,000
Queen Street Pump Station General Exp	24240	12,000	56,002	5,000
Wastewater Collection Courses/Seminar	24241	1,250	718	1,250
Wastewater Collection WCB	24243	1,831	1,386	1,246
Small tools and equipment	24244	1,000	458	750
Electricity-SewerPump Station QueenSt	24245	32,561	30,718	31,006
		143,788	173,046	117,087
<i>Sewage Lift Stations</i>				
Wastewater Lift Station- Elect/R&M	24230	35,415	33,729	32,000
<i>Sewage Treatment and Disposal</i>				
Annual Harbour License-Transport Can	24247	265	261	265
Sewer Treatment Salary	24248	12,721	11,530	11,565
Wastewater Treatment Wages	24249	36,268	29,404	30,285
Wastewater Treatment MERC	24251	3,629	2,955	2,435
Wastewater Treatment Benefits	24253	2,504	1,992	2,156
Wastewater Treatment Pension	24255	2,899	2,224	2,547
Wastewater Treatment WCB	24257	1,697	1,260	1,227
Wastewater Treatment Insurance	24258	6,603	5,753	6,383
Electricity Smiths Cove STP	24260	75,513	71,239	65,932
Office and Phone Smiths Cove STP	24262	700	690	400
Repair & Maintenance Smiths Cove STP	24266	20,000	8,903	22,000
Shop Supplies Smiths Cove STP	24268	700	859	600
Small Tools Smiths Cove STP (DO NOT USE)	24270	-	-	-
Effluent Testing Smiths Cove STP	24272	8,500	11,201	8,067
Wastewater Treatment Vehicle Repair&M	24274	4,000	2,492	1,250
Wastewater Treatment Vehicle Fuel	24275	4,864	4,589	3,500
Wastewater Treatment Courses/Seminars	24278	2,000	4,011	1,200
		182,863	159,363	159,812
Total Sewage Collection and Disposal		364,466	368,435	311,299

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
Garbage & Waste Collection & Disposal				
Garbage And Waste Collectio	24320	149,918	142,779	142,776
Summer Green Cart Extra Collection	24322	-	-	-
Transfer Station-HHW-PDO	24326	42,389	42,520	38,500
Wages - Solid Waste	24328	5,216	4,343	4,903
Solid Waste Tipping Fees	24330	110,475	92,669	94,562
Western Reg Solid Waste (Waste Check)	24331	5,469	5,313	5,211
Recycling Contract	24332	18,530	17,435	15,700
Organics Contract	24334	33,496	31,901	30,900
Green Cart Maint/Replacement	24335	5,000	5,054	2,800
Public Waste Containers & Supplies	24336	750	18	1,000
Other Residential Waste Costs	24360	100	-	250
Total Garbage & Waste Collection & Disposal		371,343	342,033	336,602
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	20,006	21,811	21,811
Environ Health LTD-Term Loan Interest	24722	-	-	-
Environmental Health-Other Debt Charg	24790	-	-	-
		20,006	21,811	21,811
Total Debt Charges		20,006	21,811	21,811
TOTAL ENVIRONMENTAL HEALTH SERVICES:		755,815	732,278	669,712

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
PUBLIC HEALTH SERVICES				
Deficity of Regional Housing Authorty	25310	80,000	77,626	113,871
Doctor Recruitment/Retention	25110	26,750	8,917	26,750
TOTAL PUBLIC HEALTH SERVICES:		106,750	86,543	140,621

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
ENVIRONMENT DEVELOPMENT SERVICES				
Environmental Planning and Zoning				
Town Planning	26110	24,000	19,440	21,900
Mapping/Survey Costs	26120	1,000	6,591	-
Municipal Plan Strategy Rev	26140	6,000	-	-
ICSP-Integrated Community Sustai Plan	26142	-	-	-
		31,000	26,031	21,900
Community Development				
<i>Transfer to Regional Development Authority</i>				
Transfer to REN	26250	18,000	17,756	17,100
<i>Other Community Development</i>				
Flags/Flag Poles	26918	1,900	2,360	1,700
		1,900	2,360	1,700
Total Community Development		19,900	20,116	18,800
Industrial Parks				
Industrial Commission	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	2,303	1,163	1,108
Sick pay accrual adjustment-Tourism	26907	-	-	-
Tourist Bureau - Pension	26909	1,137	-	2,006
Supervisor Wages	26910	-	-	-
Counsellor Wages	26911	63,795	38,635	36,825
Benefits-CPP/EI	26912	3,794	2,565	2,116
Tourist Bureau-Utilities	26913	3,600	2,760	3,600
Tourist Bureau-R&M 237 Shore Rd	26914	12,500	3,435	2,500
Insurance-Visitor Information Centre	26915	422	127	136
Tourist Bureau-Supplies	26916	2,500	1,485	3,000
Promotions	26917	3,000	2,183	3,400
Staff Training & Travel	26921	300	146	300
Saint John Ferry Staff Contribution	26925	-	-	-
		93,351	52,498	54,991
<i>Environmental Development Services-Other</i>				
Web Page Development/Maint.	26170	1,400	1,304	1,304
Other Community Development	26298	1,000	20,000	300
Hospitality Expenses Reportable	26940	2,000	38,662	2,000
		4,400	59,966	3,604
Total Other Environmental Development Services		97,751	112,463	58,595
TOTAL ENVIRONMENT DEVELOPMENT SERVICES:		168,651	178,611	119,295

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
RECREATION & CULTURAL SERVICES				
Recreation Facilities				
<i>Administration</i>				
Darc - Operations	27110	348,047	316,981	316,981
		348,047	316,981	316,981
<i>Parks, Playgrounds and Sports Fields</i>				
Parks And Playgrounds	27180	17,000	23,932	16,000
Public Washrooms costs	27181	6,000	-	-
Insurance- Recreation	27182	1,450	1,094	1,200
Fishermans Memorial Engraving	27183	-	-	-
New Tree Planting	27184	2,500	-	-
Tree Maintenance	27185	8,000	22,587	10,000
		34,950	47,613	27,200
Total Recreation Facilities		382,997	364,594	344,181
Cultural Buildings				
<i>Libraries</i>				
Local Library-Operation Costs	27250	19,000	11,003	20,000
<i>Transfers to Regional Library</i>				
Transfers to Regional Library	27252	17,535	16,700	16,700
<i>Other</i>				
Heritage Centre building expenses	27220	22,000	19,323	19,000
Total Cultural Buildings		58,535	47,027	55,700
Debt Charges				
Recreation and Culture debenture int.	27721	1,319	1,558	1,558
Rec & Culture LTD-Term Loan Interest	27722		-	-
Rec and Culture Other Debt Charges	27790		-	-
		1,319	1,558	1,558
Other Recreation and Culture				
Other Receration and Culture	27915	200	215	-
		200	215	-
TOTAL RECREATION & CULTURAL SERVICES		443,051	413,394	401,439
TOTAL EXPENDITURES		4,821,577	4,584,896	4,406,052
OPERATING SURPLUS/(DEFICIT) FOR TAX PURPOSES		351,645	133,029	166,936

**TOWN OF DIGBY
NON-CONSOLIDATED STATEMENT OF OPERATIONS OF THE GENERAL OPERATING FUND
YEAR ENDED MARCH 31, 2024
DETAIL**

	GL ACCT	2024 Budget	2023 Actual	2023 Budget
FINANCING AND TRANSFERS				
Principal Installments				
<i>Debenture Principal</i>				
Debenture Principal	28131	(190,560)	(190,560)	(190,560)
		(190,560)	(190,560)	(190,560)
Transfers From (To) Own Reserves, Funds and Agencies				
Transfer to Operating Reserve	66010	(5,297)	-	-
Transfer to General Capital Fund	66030	(14,000)	(13,176)	(5,000)
Transfer to Capital Reserve	66040	(209,877)	(147,372)	(147,372)
Transfer to Safe Restart Grant Reserve	66050	-	-	-
Transfers to Snow Removal Reserve	66092	-	(12,204)	-
Transfer from Gen Operating Reserve	67010	38,089	129,495	129,495
Transfer from Capital Reserve-Gas Tax	67022	-	-	-
Transfer from Covid Reserve Fund	67050	30,000	36,315	46,500
Transfer from Snow Removal Reserve	67092	-	-	-
Total Transfers From (To) Own Reserves, Funds and Agencies		(161,085)	(6,942)	23,623
TOTAL FINANCING AND TRANSFERS		(351,645)	(197,502)	(166,937)
<hr/>				
Surplus/(Deficit) for Budget Purposes		(0)	(64,473)	(1)
Transfer (to)/from operating reserve	66015		64,473	
BEGINNING ACCUMULATED SURPLUS			-	
ENDING ACCUMULATED SURPLUS			-	