

Town of Digby



2009/2010 Operating Budget

Approved September 08, 2009

Town of Digby 2009/2010 Operating Budget Summary

The Town of Digby's 2009/2010 approved Operating Budget in the amount of \$4,287,982 reflects an 8.44% increase over the 2008/09 Operating Budget. The estimated 2008/09 deficit of \$105,483 is being covered by accumulated surplus.

The Residential & Resource Rate remains the same at \$1.92 per \$100 of assessment. The capped assessment increased in 2009/10 by 14.95% over last year to \$4,117,700. This equates to \$79,060 in lost residential and resource revenue.

The Commercial Rate is increased by \$.05 to \$3.89 from \$3.84 per \$100 of assessment. The increase is required to recover the revenue that is lost as the Business Occupancy Tax phase out continues reflecting no increase in total revenue over 2008/09 total revenue of commercial taxes.

The Residential Garbage Rate remains at \$190 per dwelling unit. The total expenditures of solid waste collection and disposal for residential units have increased by 5.26% but the number of dwelling units in town has also increased.

The Sewer Rate based on water consumption will increase from \$4.11 to \$5.05 per 1000 gallons. The increase is as per the Sewer Charge By-law. A reduction in water consumption has resulted in less than expected revenue generated in 2008/09. Using the reduced consumption numbers for 2009/10 has resulted in this increase.

Transfer of Federal Gas Tax Money in the amount of \$86,616 has been brought into revenue to cover the costs of Principal Loan Payment of \$47,616 for the Warwick Street storm sewer, \$25,000 for the Tangible Capital Assets Project and \$14,000 for the process of the ICSP/MPS/LUB implementation.

**TOWN OF DIGBY
GENERAL OPERATING BUDGET**

Approved September 08, 2009

**SUMMARY PAGE
2009/2010 OPERATIONAL BUDGET**

ACCOUNT DESCRIPTION	GL Acct. 08/09 BUDGET	08/09 ACTUALS	09/10 BUDGET	
REVENUES				
TAXES	\$2,909,370.00	\$2,836,564.91	\$2,919,640.00	0.35%
GRANTS IN LIEU OF TAXES	\$380,188.00	\$380,081.28	\$384,748.00	1.20%
SERVICES PROVIDED TO OTHER GOV'T	\$177,869.00	\$211,063.60	\$317,049.00	78.25%
SALES OF SERVICES	\$4,590.00	\$3,807.98	\$4,060.00	-11.55%
OTHER REVENUE FROM OWN SERVICES	\$147,600.00	\$131,439.65	\$131,905.00	-10.63%
UNCOND TRANSFER FR OTHER GOV'T	\$310,681.00	\$310,681.00	\$316,775.00	1.96%
CONDITIONAL TRANSFERS FROM OTHER GOV'T	\$23,988.00	\$73,016.42	\$108,321.00	351.56%
OTHER TRANSFERS	\$0.00	\$0.00	\$105,484.00	
TOTAL REVENUE	\$3,954,286.00	\$3,946,654.84	\$4,287,982.00	8.44%
% INCREASE(DECREASE)		-0.19%	8.44%	
EXPENDITURES				
GENERAL GOVERNMENT SERVICES	\$512,511.00	\$521,274.39	\$674,461.00	31.60%
PROTECTIVE SERVICES	\$1,011,593.00	\$1,002,408.61	\$1,062,613.00	5.04%
TRANSPORTATION SERVICES	\$692,769.00	\$764,887.14	\$776,990.00	12.16%
ENVIRONMENTAL HEALTH SERVICES	\$509,430.00	\$654,485.26	\$621,074.00	21.92%
ENVIRONMENTAL DEVELOPMENT SERVICES	\$105,829.00	\$81,789.83	\$123,667.00	16.86%
RECREATION & CULTURAL SERVICES	\$190,391.00	\$198,919.88	\$235,413.00	23.65%
FISCAL SERVICES	\$931,763.00	\$828,373.10	\$793,764.00	-14.81%
TOTAL EXPENDITURES	\$3,954,286.00	\$4,052,138.21	\$4,287,982.00	8.44%
% INCREASE(DECREASE)		2.47%	8.44%	
SURPLUS/(DEFICIT)	\$0.00	-\$105,483.37	\$0.00	

TAXES					
ASSESSABLE PROPERTY					
RESIDENTIAL PROPERTY	11110	\$1,345,684.00	\$1,327,594.14	\$1,381,985.00	2.70%
COMMERCIAL PROPERTY	11120	\$835,430.00	\$868,343.49	\$874,678.00	4.70%
RESOURCE	11130	\$11,566.00	\$11,408.64	\$11,670.00	0.90%
ASSESSABLE PROPERTY - Sub Total		\$2,192,680.00	\$2,207,346.27	\$2,268,333.00	3.45%
SPECIAL ASSESSMENTS					
RESIDENTIAL GARBAGE RATE	11214	\$208,430.00	\$207,860.00	\$209,570.00	0.55%
SEWER SERVICES RATE	11215	\$257,052.00	\$191,239.28	\$238,075.00	-7.38%
SPECIAL ASSESSMENTS Sub Total		\$465,482.00	\$399,099.28	\$447,645.00	-3.83%
BUSINESS PROPERTY					
BUSINESS OCCUPANCY	11410	\$130,871.00	\$128,854.06	\$86,813.00	-33.67%
BASED ON REVENUE (ALIANT)	11420	\$34,666.00	\$34,666.26	\$31,563.00	-8.95%
NS POWER INC.	11430	\$0.00	\$0.00	\$0.00	
NS POWER INC - HST Offset	11431	\$20,671.00	\$20,670.95	\$20,286.00	-1.86%
BUSINESS PROPERTY Sub Total		\$186,208.00	\$184,191.27	\$138,662.00	-25.53%
OTHER TAXES					
DEED TRANSFER TAX	11910	\$65,000.00	\$45,928.09	\$65,000.00	0.00%
OTHER TAXES Sub Total		\$65,000.00	\$45,928.09	\$65,000.00	0.00%
TOTAL TAXES		\$2,909,370.00	\$2,836,564.91	\$2,919,640.00	0.35%
% INCREASE(DECREASE)			-2.50%	0.35%	

GRANTS IN LIEU OF TAX

FEDERAL GOVERNMENT	12100	\$32,460.00	\$31,591.68	\$33,878.00	4.37%
PROVINCIAL GOVERNMENT	12110	\$94,042.00	\$94,803.84	\$92,500.00	-1.64%
PINES HOTEL-MANAGEMENT AGREEMENT	12120	\$238,038.00	\$238,037.76	\$242,044.00	1.68%
Sub Total		\$364,540.00	\$364,433.28	\$368,422.00	1.06%

FEDERAL GOVERNMENT AGENCIES

CANADA POST	12280	\$15,648.00	\$15,648.00	\$16,326.00	4.33%
Sub Total		\$15,648.00	\$15,648.00	\$16,326.00	4.33%

PROVINCIAL GOVERNMENT AGENCIES

N.S. LIQUOR COMMISSION	12420	\$0.00	\$0.00	\$0.00	
Sub Total		\$0.00	\$0.00	\$0.00	

TOTAL GRANT IN LIEU OF TAX		\$380,188.00	\$380,081.28	\$384,748.00	1.20%
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% INCREASE(DECREASE)			-0.03%	1.20%	
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SERVICE PROVIDED TO OTHER GOV'TS**OTHER LOCAL GOVERNMENTS**

MUNICIPAL FIRE PROTECTION	14405	\$31,983.00	\$65,177.60	\$67,110.00	109.83%
MUNICIPAL SEWER CHARGES	14410	\$63,454.00	\$63,454.00	\$158,198.00	149.31%
MUNICIPAL LIFT STATION SERVICE	14415	\$0.00	\$0.00	\$0.00	#DIV/0!
ADMINISTRATIVE FEES - DIGBY WATER COMM.	14420	\$82,432.00	\$82,432.00	\$91,741.00	11.29%
OTHER LOCAL GOVERNMENTS Sub Total		\$177,869.00	\$211,063.60	\$317,049.00	78.25%

TOTAL SERVICE PROVIDED OTHER GOV		\$177,869.00	\$211,063.60	\$317,049.00	78.25%
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% INCREASE(DECREASE)			18.66%	78.25%	
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SALES OF SERVICES**ENVIRONMENTAL DEVELOPMENT SERV**

PLANNING/DEVELOPMENT FEES	14650	\$2,890.00	\$1,900.00	\$2,500.00	-13.49%
ENVIRONMENTAL DEV. SERV	Sub Total	\$2,890.00	\$1,900.00	\$2,500.00	-13.49%

OTHER SERVICES

SUNDRY REVENUE	14910	\$600.00	\$1,707.98	\$860.00	43.33%
TAX CERTIFICATES	14920	\$1,100.00	\$200.00	\$700.00	-36.36%
OTHER SERVICES	Sub Total	\$1,700.00	\$1,907.98	\$1,560.00	-8.24%

TOTAL SALES OF SERVICES		\$4,590.00	\$3,807.98	\$4,060.00	-11.55%
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% INCREASE(DECREASE)			-17.04%	-11.55%	
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OTHER REVENUE FROM OWN SOURCES**LICENSES AND PERMITS**

TAXI LICENCES	15120	\$600.00	\$400.00	\$580.00	-3.33%
DOG TAX	15130	\$300.00	\$576.25	\$650.00	116.67%
VENDOR/OTHER LICENCES	15140	\$1,000.00	\$85.00	\$900.00	-10.00%
LICENSES AND PERMITS	Sub Total	\$1,900.00	\$1,061.25	\$2,130.00	12.11%

FINES

PARKING FINES	15210	\$2,000.00	\$1,077.00	\$1,700.00	-15.00%
SHERIFF'S FINES	15220	\$7,900.00	\$7,493.75	\$7,900.00	0.00%
PAYMENTS IN LIEU OF PROSECUTION	15225	\$0.00	\$0.00	\$0.00	
BY-LAW FINES	15230	\$600.00	\$0.00	\$0.00	-100.00%
FINES	Sub Total	\$10,500.00	\$8,570.75	\$9,600.00	-8.57%

OTHER REVENUE FROM OWN SOURCES

RENTALS

LAND LEASE	15310	\$200.00	\$201.00	\$200.00	0.00%
HERITAGE CENTRE RENTALS	15315	\$0.00	\$1,275.00	\$1,275.00	#DIV/0!
EQUIPMENT RENTAL	15320	\$20,000.00	\$18,230.00	\$18,000.00	-10.00%
SALE OF MATERIAL	15330	\$5,000.00	\$3,066.75	\$3,800.00	-24.00%
RENTALS	Sub Total	\$25,200.00	\$22,772.75	\$23,275.00	-7.64%

RETURN ON INVESTMENTS

INTEREST ON INVESTMENTS	15510	\$60,000.00	\$41,066.63	\$46,600.00	-22.33%
RETURN ON INVESTMENTS	Sub Total	\$60,000.00	\$41,066.63	\$46,600.00	-22.33%

PENALTIES AND INTEREST ON TAXES

INTEREST ON UNPAID TAXES	15610	\$50,000.00	\$56,750.80	\$50,000.00	0.00%
PENALTIES / INTEREST TAXES	Sub Total	\$50,000.00	\$56,750.80	\$50,000.00	0.00%

MISCELLANEOUS

MISCELLANEOUS REVENUE	15910	\$0.00	\$1,067.47	\$300.00	
WEB PAGE REVENUE	15930	\$0.00	\$0.00	\$0.00	#DIV/0!
FISHERMAN'S MEMORIAL REVENUE	15940	\$0.00	\$150.00	\$0.00	
MISCELLANEOUS	Sub Total	\$0.00	\$1,217.47	\$300.00	#DIV/0!

TOTAL REVENUE FROM OWN SOURCES		\$147,600.00	\$131,439.65	\$131,905.00	-10.63%
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% INCREASE (DECREASE)			-10.95%	-10.63%	
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UNCNDTNL TRNSFRS FR OTHER GOVT

SERVICE NS & MUNICIPAL RELATIONS

EQUALIZATION GRANT	16110	\$260,681.00	\$260,681.00	\$266,775.00	2.34%
FOUNDATION GRANT	16120	\$50,000.00	\$50,000.00	\$50,000.00	0.00%
SERVICE NS & MUN. RELATIONS SubTotal		\$310,681.00	\$310,681.00	\$316,775.00	1.96%
TOTAL UNCONDITIONAL TRANSFERS		\$310,681.00	\$310,681.00	\$316,775.00	1.96%
CONDITIONAL TRANSFERS OTHER GOV					
CONDITIONAL TRANSFERS - FEDERAL PROVINCIAL	17000				
FEDERAL GAS TAX (Debt Repayment)	17110	\$0.00	\$47,616.00	\$86,616.00	#DIV/0!
CONDITIONAL TRANSFERS OTHER GOV sub total		\$0.00	\$47,616.00	\$86,616.00	#DIV/0!
PROTECTIVE SERVICES					
CRIMINAL RECORDS CHECK/FINGERPRINTS	17522	\$1,200.00	\$936.95	\$975.00	-18.75%
911 COST RECOVERY FUND	17524	\$1,000.00	\$1,000.00	\$1,000.00	0.00%
PROTECTIVE SERVICES Sub Total		\$2,200.00	\$1,936.95	\$1,975.00	-10.23%
TRANSPORTATION SERVICES					
GAS TAX REBATE	17533	\$7,136.00	\$8,811.32	\$8,700.00	21.92%
TRANSPORTATION SERVICES Sub Total		\$7,136.00	\$8,811.32	\$8,700.00	21.92%
TRANSFERS OTHER LOCAL GOVERN'T					
TAXES INDUSTRIAL PARK	18991	\$12,652.00	\$12,652.15	\$9,030.00	-28.63%
TOURIST BUREAU	18993	\$2,000.00	\$2,000.00	\$2,000.00	0.00%
TRANSFERS - LOCAL GOV'T Sub Total		\$14,652.00	\$14,652.15	\$11,030.00	-24.72%
TOTAL CONDITIONAL TRANSFERS		\$23,988.00	\$73,016.42	\$108,321.00	351.56%
% INCREASE(DECREASE)			204.39%	351.56%	

OTHER TRANSFERS

ACCUMULATED SURPLUS OF PRIOR YEAR		\$0.00	\$0.00	\$105,484.00	
SPECIAL RESERVE OPERATING		\$0.00	\$0.00	\$0.00	
FEDERAL PORTION HST REBATE	19221	\$0.00	\$0.00	\$0.00	
EXTRAORDINARY GAIN/LOSS		\$0.00	\$0.00	\$0.00	
OTHER TRANSFERS	Sub Total	\$0.00	\$0.00	\$105,484.00	

% INCREASE(DECREASE)

#DIV/0!

#DIV/0!

TOTAL REVENUE

\$3,954,286.00

\$3,946,654.84

\$4,287,982.00

8.44%

% INCREASE(DECREASE)

-0.19%

8.44%

GENERAL GOVERNMENT SERVICES**LEGISLATIVE**

MAYOR SALARY	21111	\$20,000.00	\$20,000.42	\$20,000.00	0.00%
MAYOR TRAVEL EXPENSE	21112	\$0.00	\$712.41	\$1,000.00	#DIV/0!
COUNCIL SALARY	21131	\$85,000.00	\$85,004.96	\$85,000.00	0.00%
COUNCIL TRAVEL EXPENSE	21132	\$2,700.00	\$1,662.94	\$2,700.00	0.00%
COUNCIL CPP EXPENSE	21133	\$2,200.00	\$2,642.57	\$5,250.00	138.64%
COUNCIL EXPENSE	21190	\$8,400.00	\$8,951.04	\$9,200.00	9.52%
OTHER LEGISLATIVE SERVICES	21195	\$0.00	\$0.00	\$10,165.00	#DIV/0!
LEGISLATIVE	Sub Total	\$118,300.00	\$118,974.34	\$133,315.00	12.69%

ADMINISTRATIVE

TOWN CLERK SALARY	21210	\$55,320.00	\$55,320.20	\$60,382.00	9.15%
LEGAL FEES	21211	\$15,000.00	\$10,580.20	\$14,365.00	-4.23%
CLERK'S PENSION-Deferred Costs (Jim)	21212	\$18,500.00	\$17,558.32	\$15,585.00	-15.76%
TOWN HALL EXPENSE	21213	\$15,000.00	\$19,745.06	\$15,550.00	3.67%
OFFICE SALARIES	21214	\$113,040.00	\$114,833.26	\$127,333.00	12.64%
SICKTIME ACCURAL	21215	\$0.00	\$2,775.00	\$0.00	#DIV/0!
SERVICE AWARDS ACCURAL	21216	\$0.00	\$8,327.25	\$1,009.00	#DIV/0!
EI/PPP-ADMINISTRATION	21217	\$13,469.00	\$11,262.29	\$15,018.00	11.50%

PENSION	21218	\$8,218.00	\$8,103.34	\$8,636.00	5.09%
BENEFITS	21219	\$4,818.00	\$5,641.05	\$6,323.00	31.24%
ADMINISTRATIVE	Sub Total	\$243,365.00	\$254,145.97	\$264,201.00	8.56%

FINANCIAL MANAGEMENT					
TANGEABLE CAPITAL ASSET PROJECT	21220	\$0.00	\$0.00	\$25,000.00	
EXTERNAL AUDIT	21225	\$20,000.00	\$22,237.32	\$20,000.00	0.00%
2008/09 Deficit		\$0.00	\$0.00	\$105,484.00	
FINANCIAL MANAGEMENT	Sub Total	\$20,000.00	\$22,237.32	\$150,484.00	652.42%

TAXATION					
SEASONAL COMMERCIAL ACCOUNTS	21242	\$4,344.00	\$4,422.38	\$6,585.00	51.59%
TAX EXEMPTION-LOW INCOME	21243	\$3,000.00	\$3,250.00	\$5,000.00	66.67%
ALLOWANCE FOR LOSS ON APPEAL	21244	\$15,000.00	\$10,088.08	\$10,000.00	-33.33%
CHARITABLE ORGAN. REDUCTION/EXEMPTION	21245	\$8,059.00	\$8,663.04	\$8,152.00	1.15%
TAX COLLECTION EXPENSE	21250	\$1,300.00	\$980.00	\$1,174.00	-9.69%
TAXATION	Sub Total	\$31,703.00	\$27,403.50	\$30,911.00	-2.50%

OTHER GENERAL ADM SERVICES					
PHONES	21291	\$7,300.00	\$7,833.80	\$7,850.00	7.53%
ADVERTISING	21292	\$6,200.00	\$8,152.75	\$6,500.00	4.84%
MISC GENERAL GOV'T SERVICES	21294	\$2,500.00	\$3,674.05	\$3,000.00	20.00%
OFFICE AND COMPUTER SUPPLIES	21295	\$10,000.00	\$10,662.59	\$10,000.00	0.00%
WCB - ADM	21296	\$3,536.00	\$4,236.90	\$3,640.00	2.94%
CHRISTMAS DECORATIONS	21297	\$650.00	\$707.48	\$700.00	7.69%
COMPUTER FORMS	21298	\$1,100.00	\$361.82	\$900.00	-18.18%
COURSE FEES AND REGISTRATION	21299	\$1,500.00	\$301.33	\$1,000.00	-33.33%
POSTAGE AND SHIPPING	21300	\$3,300.00	\$2,466.12	\$3,000.00	-9.09%
MEMBERSHIP FEES/DUES	21301	\$3,300.00	\$3,460.14	\$3,300.00	0.00%
OFFICE EQUIPMENT/LEASE PMNTS	21302	\$4,000.00	\$5,425.94	\$4,500.00	12.50%
IT SUPPORT	21303	\$4,200.00	\$5,444.74	\$4,500.00	7.14%
GENERAL GOVERNMENT DEBENTURE INTEREST	21721	\$0.00	\$3,202.18	\$2,593.00	#DIV/0!
UNCOLLECTABLE TAXES	21811	\$0.00	\$5,670.71	\$0.00	#DIV/0!
OTHER GEN ADM SERVICES	Sub Total	\$47,586.00	\$61,600.55	\$51,483.00	8.19%

OTHER GENERAL GOVERNMENT SERV

ELECTIONS, PLEBICITES, ENUMERNATION	21910	\$12,000.00	\$252.26	\$3,000.00	-75.00%
CONVENTIONS AND DELEGATIONS	21920	\$13,700.00	\$14,043.77	\$13,625.00	-0.55%
STAFF TRAVEL & TRAINING	21921	\$3,000.00	\$6,260.63	\$3,500.00	16.67%
TAX SALE EXPENSE	21922	\$0.00	\$0.00	\$0.00	
MUNICIPAL BUILDINGS & CONTENTS	21925	\$2,555.00	\$2,554.50	\$3,140.00	22.90%
PUBLIC LIABILITY INSURANCE	21930	\$9,126.00	\$9,125.55	\$9,126.00	0.00%
LIFE ACCIDENT TRAVEL INSUR	21931	\$1,176.00	\$1,176.00	\$1,176.00	0.00%
ENGINEERING/SURVEYS	21932	\$0.00	\$0.00	\$0.00	#DIV/0!
GENERAL ACCIDENT & DAMAGE CLAIMS	21933	\$5,000.00	\$1,000.00	\$5,000.00	0.00%
GRANTS TO ORGANIZATIONS	21950	\$5,000.00	\$2,500.00	\$5,500.00	10.00%
OTHER GENERAL GOV' T	Sub Total	\$51,557.00	\$36,912.71	\$44,067.00	-14.53%

TOTAL GOVERNMENT SERVICES	\$512,511.00	\$521,274.39	\$674,461.00	31.60%
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% INCREASE(DECREASE)	1.71%	31.60%
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PROTECTIVE SERVICES**POLICE PROTECTION**

SALARY - STENO	22120	\$30,727.00	\$30,726.75	\$32,152.00	4.64%
BENEFITS	22121	\$0.00	\$114.18	\$10.00	#DIV/0!
MERC	22122	\$2,458.00	\$2,097.46	\$2,573.00	4.68%
WORKERS' COMPENSATION	22123	\$645.00	\$621.30	\$621.00	-3.72%
PENSION	22124	\$1,537.00	\$1,536.52	\$1,608.00	4.62%
RCMP	22130	\$501,639.00	\$487,449.63	\$504,848.00	0.64%
PROVINCIAL POLICING CONTRIBUTION	22131	\$124,640.00	\$125,042.00	\$128,794.00	3.33%

POLICE PROTECTION	Sub Total	\$661,646.00	\$647,587.84	\$670,606.00	1.35%
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LAW ENFORCEMENT

BY-LAW ENFORCEMENT/CONSTABLE	22132	\$29,676.00	\$29,777.71	\$30,577.00	3.04%
ENFORCEMENT SUPPLIES/COSTS	22133	\$2,300.00	\$1,975.00	\$2,300.00	0.00%
MERC	22134	\$2,406.00	\$407.25	\$650.00	-72.98%

WCB	22135	\$743.00	\$607.85	\$590.00	-20.59%
UNIFORM/MILAGE EXPENSE	22136	\$1,000.00	\$1,022.77	\$1,000.00	0.00%
BENEFITS	22137	\$2,251.00	\$2,419.69	\$2,290.00	1.73%
PENSION	22138	\$1,484.00	\$1,432.94	\$1,529.00	3.03%
MEETING/TRAINING EXPENSE	22139	\$200.00	\$0.00	\$200.00	0.00%
MISCELLANEOUS EXP	22140	\$300.00	\$160.31	\$300.00	0.00%
PHONE EXPENSE (OFFICE & CELL)	22141	\$1,100.00	\$1,017.81	\$1,100.00	0.00%
CROSSING GUARD-SALARY & MERC	22291	\$5,842.00	\$4,855.36	\$10,832.00	85.42%
PROSECUTING ATTORNEY	22292	\$4,170.00	\$4,169.83	\$3,600.00	-13.67%
LAW ENFORCEMENT	Sub Total	\$51,472.00	\$47,846.52	\$54,968.00	6.79%

FIRE PROTECTION - FIRE DEPARTMENT					
MUNICIPAL FIRE SERVICES GRANT	22405	\$0.00	\$25,000.00	\$25,000.00	#DIV/0!
FIRE BRIGADE - ACCIDENT INSURANCE	22410	\$825.00	\$950.00	\$950.00	15.15%
VEHICLE INSURANCE	22415	\$5,815.00	\$5,815.00	\$6,438.00	10.71%
BUILDING/CONTENTS INSURANCE/LESSORS INSURANCE	22416	\$1,920.00	\$1,920.00	\$1,898.00	-1.15%
HONORIAUMS/WEEKEND DUTIES	22420	\$21,650.00	\$21,650.00	\$21,650.00	0.00%
PHONE EXPENSE - FIRE DEPARTMENT	22430	\$3,500.00	\$4,073.41	\$3,700.00	5.71%
DIGBY WATER COMMISSION-HYDRANTS	22450	\$150,613.00	\$150,613.00	\$160,318.00	6.44%
FIRE PREVENTION	22455	\$2,000.00	\$1,600.57	\$2,000.00	0.00%
FIRE TRAINING	22460	\$10,000.00	\$1,748.89	\$10,000.00	0.00%
FIRE STATION AND BUILDINGS EXP-GENERAL	22470	\$25,000.00	\$24,188.66	\$25,000.00	0.00%
FIRE FIGHTING SUPPLIES	22472	\$4,000.00	\$6,106.25	\$4,000.00	0.00%
FIRE FIGHTING EQUIPMENT	22480	\$0.00	\$430.27	\$0.00	#DIV/0!
REPAIRS & MAINT - FIRE TRUCKS-GENERAL	22481	\$12,000.00	\$7,857.46	\$10,000.00	-16.67%
FUEL- FIRE RESCUE BOAT	22482	\$1,500.00	\$888.24	\$1,500.00	0.00%
FUEL-FIRE TRUCKS	22483	\$6,600.00	\$4,094.71	\$5,256.00	-20.36%
NEW EQUIP. AND CLOTHING	22484	\$0.00	\$0.00	\$10,400.00	#DIV/0!
FIRE TRUCK - EQUIPMENT	22485	\$0.00	\$0.00	\$0.00	#DIV/0!
AIR EXCHANGE SYSTEM	22486	\$0.00	\$0.00	\$0.00	#DIV/0!
FIRE STATION AND BUILDING REPAIRS	22487	\$1,500.00	\$0.00	\$1,500.00	0.00%
FIRE DEPARTMENT	Sub Total	\$246,923.00	\$256,936.46	\$289,610.00	17.29%

FIRE PROTECTION-OTHER					
FIRE INSPECTION SERVICES - WAGES	22490	\$0.00	\$0.00	\$0.00	#DIV/0!
FIRE INSPECTION SERVICES - TRAINING	22491	\$0.00	\$0.00	\$0.00	#DIV/0!

OTHER FIRE PROTECTION	Sub Total	\$0.00	\$0.00	\$0.00	#DIV/0!
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EMERGENCY MEASURES

EMERGENCY MEASURES-COORDINATOR	22510	\$1,500.00	\$1,500.00	\$3,000.00	
EMO - DUPUTY EMO COORDINATOR	22515	\$0.00	\$0.00	\$0.00	#DIV/0!
EMC - EXPENSES/EQUIPMENT	22520	\$1,000.00	\$956.11	\$250.00	-75.00%
REMO TRAINING	22525	\$1,400.00	\$1,899.08	\$1,250.00	-10.71%
EOC-PHONE/TMR RADIO EXPENSES	22530	\$1,000.00	\$823.10	\$1,000.00	0.00%
EMC TRAINING	22530	\$0.00	\$0.00	\$250.00	#DIV/0!
EMC-CELL PHONE	22535	\$400.00	\$250.04	\$450.00	12.50%
EMC TRAVEL	22540	\$0.00	\$0.00	\$1,000.00	#DIV/0!
EMO EP WEEK/PROMOTIONS	22540	\$500.00	\$0.00	\$600.00	20.00%
		\$0.00	\$0.00	\$0.00	
EMERGENCY MEASURES	Sub Total	\$5,800.00	\$5,428.33	\$7,800.00	34.48%

OTHER PROTECTIVE SERVICES

PROTECTIVE SERVICES DEBENTURE INTEREST	22721	\$0.00	\$5,478.82	\$5,467.00	
SURVEILLANCE CAMERAS	22905	\$6,500.00	\$197.81	\$0.00	-100.00%
SENIOR SAFETY PROGRAM	22910	\$15,000.00	\$15,000.00	\$10,000.00	-33.33%
BUILDING INSPECTOR	22921	\$20,000.00	\$20,000.00	\$20,000.00	0.00%
ANIMAL CONTROL	22930	\$3,652.00	\$3,640.52	\$3,762.00	3.01%
ANIMAL CONTROL SUPPLIES	22931	\$500.00	\$292.31	\$300.00	-40.00%
DOG POUND EXPENSE	22932	\$100.00	\$0.00	\$100.00	0.00%
OTHER PROTECTIVE SERVICES	Sub Total	\$45,752.00	\$44,609.46	\$39,629.00	-13.38%

TOTAL PROTECTIVE SERVICES	\$1,011,593.00	\$1,002,408.61	\$1,062,613.00	5.04%
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% INCREASE(DECREASE)	-0.91%	5.04%
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TRANSPORTATION SERVICES

COMMON SERVICES

SUPERINTENDENT SALARY @ 50%	23110	\$25,745.00	\$25,931.88	\$26,844.00	4.27%
SUPERINTENDENT-EXPENSES	23111	\$200.00	\$0.00	\$200.00	0.00%
BENEFITS @ 50%	23112	\$1,255.00	\$1,285.72	\$1,285.00	2.39%
PENSION @ 50%	23113	\$1,288.00	\$1,449.47	\$1,343.00	4.27%
MERC @ 50%	23114	\$2,047.00	\$1,511.06	\$2,134.00	4.25%
SUPERINTENDENT WCB @50%	23115	\$541.00	\$0.00	\$519.00	-4.07%

PUBLIC WORKS SALARY-STREETS	23116	\$279,732.00	\$247,555.28	\$273,478.00	-2.24%
WORKERS' COMPENSATION-PUBLIC WORKS	23117	\$7,078.00	\$7,526.62	\$6,815.00	-3.72%
SERVICE AWARDS	23118	\$1,500.00	\$2,354.41	\$2,777.00	85.13%
BENEFITS-PUBLIC WORKS	23119	\$18,404.00	\$21,312.03	\$19,142.00	4.01%
PENSION-PUBLIC WORKS	23120	\$11,689.00	\$12,093.00	\$12,042.00	3.02%
MERC - PUBLIC WORKS	23121	\$26,962.00	\$22,277.15	\$24,461.00	-9.28%
SICK TIME ACCURAL	23122	\$0.00	\$12,498.50	\$0.00	#DIV/0!
GEN EQUIPMENT AND EXPENSE	23130	\$2,125.00	\$4,764.74	\$5,200.00	144.71%
OFFICE EQUIPMENT - PUBLIC WORKS	23135	\$500.00	\$856.31	\$800.00	60.00%
SMALL TOOLS AND EQUIPMENT	23140	\$900.00	\$2,379.71	\$1,150.00	27.78%
TELEPHONE EXPENSE	23145	\$2,860.00	\$3,547.84	\$3,050.00	6.64%
PUBLIC WORKS-SHOP SUPPLIES	23148	\$6,750.00	\$9,487.63	\$7,600.00	12.59%
PUBLIC WORKS BUILDING HEAT/LIGHT	23149	\$7,400.00	\$8,673.61	\$8,000.00	8.11%
PUBLIC WORKS BUILDINGS-MAINTANENCE	23150	\$675.00	\$1,280.91	\$750.00	11.11%
STORAGE BUILDING-MAINTANENCE	23151	\$0.00	\$0.00	\$0.00	#DIV/0!
STAFF TRAVEL AND TRAINING	23152	\$3,000.00	\$2,049.65	\$3,000.00	0.00%
BUILDING/CONTENTS INSURANCE	23153	\$4,260.00	\$4,260.00	\$4,200.00	-1.41%
COMMON SERVICES	Sub Total	\$404,911.00	\$393,095.52	\$404,790.00	-0.03%

ROAD TRANSPORT

ROAD SHOULDERS	23231	\$2,100.00	\$1,626.33	\$2,100.00	0.00%
SNOW AND ICE REMOVAL-WAGES	23232	\$34,182.00	\$39,195.39	\$34,772.00	1.73%
SALT	23233	\$55,000.00	\$80,718.56	\$75,000.00	36.36%
STREET LIGHTING	23234	\$46,000.00	\$46,075.39	\$46,500.00	1.09%
TRAFFIC SIGNALS	23235	\$5,000.00	\$3,833.36	\$5,000.00	0.00%
LINE PAINTING	23236	\$13,000.00	\$18,035.81	\$13,000.00	0.00%
ASPHALT PATCHING	23237	\$0.00	\$0.00	\$10,000.00	#DIV/0!
STORM DRAINAGE MAINTENANCE	23238	\$2,500.00	\$5,347.60	\$3,000.00	20.00%
GENERAL STREET MAINTENANCE	23239	\$2,500.00	\$6,170.09	\$2,900.00	16.00%
LAND/WATER LEASES	23240	\$240.00	\$240.00	\$240.00	0.00%
STREET SIGNS	23241	\$1,800.00	\$3,186.80	\$2,100.00	16.67%
SALT SHED	23242	\$200.00	\$208.45	\$200.00	0.00%
PARKING LOT REPAIRS	23243	\$1,000.00	\$424.15	\$1,000.00	0.00%
SURVEYING	23244	\$0.00	\$0.00	\$0.00	#DIV/0!
EQUIPMENT LEASE/LOAN PAYMENTS	23250	\$34,393.00	\$34,510.66	\$34,200.00	-0.56%
TRUCK AND EQUIPMENT MAINTENANCE	23290	\$41,000.00	\$30,594.36	\$39,000.00	-4.88%
VEHICLE INSURANCE	23291	\$5,943.00	\$5,943.00	\$8,008.00	34.75%

TRUCK AND EQUIPMENT FUEL	23292	\$43,000.00	\$40,059.95	\$39,000.00	-9.30%
TRANSPORTATION SERVICES DEBENTURE INTEREST	23721	\$0.00	\$55,621.72	\$56,180.00	#DIV/0!
ROAD TRANSPORT Sub Total		\$287,858.00	\$371,791.62	\$372,200.00	29.30%
TOTAL TRANSPORTATION SERVICES		\$692,769.00	\$764,887.14	\$776,990.00	12.16%
% INCREASE(DECREASE)			10.41%	12.16%	

ENVIRONMENTAL HEALTH SERVICE

SEWAGE COLLECTION & DISPOSAL

STP OPERATIONS - SALARY (2 operators)	24210	\$48,204.00	\$82,276.73	\$90,823.00	88.41%
SEWER TREATMENT-MATERIALS	24211	\$1,200.00	\$2,764.47	\$1,450.00	20.83%
INSURANCE	24212	\$7,622.00	\$7,622.00	\$7,175.00	-5.86%
BENEFITS	24215	\$1,322.00	\$1,316.83	\$1,325.00	0.23%
MERC	24216	\$10,052.00	\$6,585.89	\$7,266.00	-27.72%
PENSION	24217	\$2,411.00	\$3,731.98	\$4,542.00	88.39%
SEWER COLLECTION SYSTEM	24220	\$11,000.00	\$21,153.57	\$12,600.00	14.55%
SEWER - PUBLIC WORKS SALARY	24225	\$11,394.00	\$31,442.92	\$17,386.00	52.59%
SEWER MONITORS	24227	\$80,538.00	\$47,590.40	\$0.00	-100.00%
SEWAGE LIFT STATIONS EXPENSE	24230	\$40,000.00	\$22,245.94	\$33,000.00	-17.50%
STP VEHICLE	24233	\$4,831.00	\$4,539.48	\$4,956.00	2.59%
STP VEHICLE REPAIRS & MAINT.	24235	\$1,500.00	\$2,499.47	\$1,500.00	0.00%
STP VEHICLE FUEL	24237	\$5,200.00	\$9,755.33	\$5,000.00	-3.85%
SEWER TREATMENT PLANT EXPENSES	24240	\$80,000.00	\$205,999.63	\$206,000.00	157.50%
ENV HEALTH COURSES/SEMINARS	24241	\$1,500.00	\$1,502.74	\$1,500.00	0.00%
STP-OFFICE AND PHONE EXPENSE	24242	\$920.00	\$2,821.41	\$1,300.00	41.30%
WCB	24243	\$2,639.00	\$2,668.57	\$1,753.00	-33.57%
SMALL TOOLS & EQUIPMENT	24244	\$0.00	\$322.59	\$1,000.00	#DIV/0!
SEWER COLLECTION/DISPOSAL Sub Total		\$310,333.00	\$456,839.95	\$398,576.00	28.43%
GARBAGE & WASTE COLLECT/DISPOSAL					
GARBAGE COLLECTION	24320	\$50,520.00	\$50,881.92	\$52,035.00	3.00%
RECYLING TRANSFER OPERATIONS	24326	\$2,667.00	\$4,849.01	\$2,800.00	4.99%
SOLID WASTE - CLARE TIPPING FEES	24330	\$70,000.00	\$72,169.59	\$84,000.00	20.00%
WESTERN REGION SOLID WASTE	24331	\$4,529.00	\$4,528.80	\$4,529.00	0.00%
RECYCLING CONTRACT	24332	\$14,000.00	\$13,597.37	\$14,000.00	0.00%
TRUCKING COSTS SOLID WASTE ORGANICS	24333	\$24,381.00	\$21,852.24	\$22,348.00	-8.34%
ORGANICS CONTRACT	24334	\$15,000.00	\$17,938.57	\$22,000.00	46.67%
GREEN CART MAINTENANCE/REPLACEMENT	24335	\$4,000.00	\$1,692.59	\$2,904.00	-27.40%

SOLID WASTE CONTAINERS	24336	\$3,000.00	\$52.68	\$2,850.00	-5.00%
TRUCKING RECYCLABLES	24337	\$10,000.00	\$0.00	\$0.00	-100.00%
OTHER GARBAGE/ WASTE DISPOSAL	24360	\$1,000.00	\$531.01	\$1,000.00	0.00%
ENVIORNENTAL HEALTH DEBENTURE INTEREST	24721	\$0.00	\$9,551.53	\$14,032.00	#DIV/0!
GARBAGE/WASTE COLLECTION Sub Total		\$199,097.00	\$197,645.31	\$222,498.00	11.75%

TOTAL ENVIRONMENTAL HEALTH		\$509,430.00	\$654,485.26	\$621,074.00	21.92%
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% INCREASE(DECREASE)			28.47%	21.92%	
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**ENVIRONMENTAL DEVELOPMENT SERV
ENVIRONMENT PLANNING AND ZONING**

TOWN PLANNING/ ZONING/SUBDIVISION	26110	\$13,600.00	\$15,301.00	\$16,500.00	21.32%
MAPPING /SURVEY COSTS	26120	\$2,500.00	\$706.42	\$4,500.00	80.00%
LEGAL/CONSULTING	26130	\$0.00	\$0.00	\$0.00	#DIV/0!
MPS/LUB REVIEW/ICSP	26140	\$12,000.00	\$0.00	\$14,000.00	16.67%
HERITAGE PROPERTIES	26160	\$0.00	\$0.00	\$0.00	#DIV/0!
ENVIR. PLANNING AND ZONING Sub Total		\$28,100.00	\$16,007.42	\$35,000.00	24.56%

OTHER ENVIRONMENTAL DEVELOPMENT

WEB PAGE DEVELOPMENT/MAINTENANCE	26170	\$1,400.00	\$1,458.58	\$1,500.00	7.14%
OTHER COMMUNITY DEVELOPMENT	26298	\$0.00	\$175.00	\$175.00	#DIV/0!
ENVIRONMENTAL DEVELOPMENT DEBENTURE INTEREST	26721	\$0.00	\$2.37	\$0.00	#DIV/0!
OTHER ENVIRONMENTAL DEVELOPMENT sub total		\$1,400.00	\$1,635.95	\$1,675.00	19.64%

TOURISM

VIC PENSION	26909	\$1,075.00	\$952.84	\$1,131.00	5.21%
VIC SUPERVISOR WAGES	26910	\$11,306.00	\$9,845.03	\$11,866.00	4.95%
VIC COUNSELLOR WAGES (NET OF FUNDING)	26911	\$14,397.00	\$14,797.09	\$21,214.00	47.35%
VIC MERC/WCB	26912	\$3,035.00	\$1,948.75	\$3,515.00	15.82%
VIC UTILITIES	26913	\$2,800.00	\$3,562.22	\$2,900.00	3.57%
VIC REPAIRS AND MAINTENANCE	26914	\$650.00	\$295.58	\$500.00	-23.08%
VIC SUPPLIES	26916	\$1,500.00	\$2,593.53	\$1,800.00	20.00%
VIC STAFF TRAVEL & TRAINING	26921	\$350.00	\$250.37	\$300.00	-14.29%
VISITOR INFORMATION CENTRE Sub Total		\$35,113.00	\$34,245.41	\$43,226.00	23.11%

COMMUNITY DEVELOPMENT					
PROMOTIONS AND ADVERTISING	26917	\$3,700.00	\$6,581.52	\$5,000.00	35.14%
FLAGS/FLAG POLES	26918	\$1,000.00	\$999.03	\$1,000.00	0.00%
ENTERTAINMENT-SUMMER CONCERT SERIES	26919	\$5,000.00	\$3,848.01	\$4,000.00	-20.00%
ADVERTISING - SUMMER CONCERT SERIES	26920	\$0.00	\$653.45	\$0.00	#DIV/0!
DOCTOR RECRUITMENT INITIATIVE	26922	\$22,500.00	\$10,000.00	\$23,750.00	5.56%
FUNDYWEB BROADBAND	26923	\$1,150.00	\$1,150.00	\$1,150.00	0.00%
COMMUNITY DEVELOPMENT -WHARF	26924	\$0.00	\$0.00	\$0.00	
CANADA DAY / FLAG DAY / GOLF CLASSIC/ FLY IN	26940	\$1,500.00	\$1,000.80	\$1,500.00	0.00%
TOURISM STRATEGIC PLAN	26950	\$4,000.00	\$4,000.00	\$5,000.00	25.00%
BAY OF FUNDY TOURISM PARTNERSHIP (MEMBERSHIP)	26959	\$0.00	\$0.00	\$0.00	#DIV/0!
SAINT JOHN PARTNERSHIP	26960	\$1,000.00	\$302.24	\$1,000.00	0.00%
BAY FERRIES (SAVE THE FERRY)	26961	\$0.00	\$0.00	\$0.00	#DIV/0!
ETTA - DESTINATION SOUTHWEST NOVA	26962	\$1,366.00	\$1,366.00	\$1,366.00	0.00%
		\$0.00	\$0.00	\$0.00	
COMMUNITY DEVELOPMENT Sub Total		\$41,216.00	\$29,901.05	\$43,766.00	6.19%
TOTAL ENVIRONMENTAL DEV SERV		\$105,829.00	\$81,789.83	\$123,667.00	16.86%
% INCREASE(DECREASE)			-22.72%	16.86%	

RECREATION AND CULTURAL SERV.

RECREATION FACILITIES

DARC -OPERATIONS & PROGRAMS	27110	\$155,388.00	\$155,388.00	\$190,953.00	22.89%
PARKS/ PLAYGROUNDS/GREEN SPACE	27180	\$13,000.00	\$11,676.68	\$12,850.00	-1.15%
INSURANCE-BANDSTAND	27181	\$0.00	\$0.00	\$0.00	
FISHERMANS MEMORIAL ENGRAVING	27183	\$0.00	\$0.00	\$0.00	
TREE CARVING	27184	\$0.00	\$0.00	\$0.00	#DIV/0!
TREE MAINT/REPLANTING	27185	\$1,500.00	\$1,532.50	\$1,800.00	20.00%
CANNON CAIRN ADMIRALS WALK	27186	\$0.00	-\$2,437.34	\$0.00	#DIV/0!
RECREATION FACILITIES Sub Total		\$169,888.00	\$166,159.84	\$205,603.00	21.02%

OTHER RECREATION & CULTURAL SERV.

SCALLOP DAYS	27190	\$4,500.00	\$4,500.00	\$4,500.00	0.00%
DIGBY PRINCESS	27195	\$1,000.00	\$1,000.00	\$1,000.00	0.00%
ROYAL TOUR	27196	\$600.00	\$610.09	\$942.00	57.00%
OTHER REC. & CULTURAL	Sub Total	\$6,100.00	\$6,110.09	\$6,442.00	5.61%

CULTURAL BUILDINGS & FACILITIES

HERITAGE CENTRE BUILDING EXPENSE	27220	\$0.00	\$1,843.69	\$2,000.00	#DIV/0!
LIBRARY-LOCAL BRANCH	27250	\$14,403.00	\$15,766.36	\$16,000.00	11.09%
RECREATION & CULTURE DEBENTURE INTEREST	27721	\$0.00	\$9,039.90	\$5,368.00	#DIV/0!
CULTURAL BDL & FACILITIES	Sub Total	\$14,403.00	\$26,649.95	\$23,368.00	62.24%

TOTAL RECREATION & CULTURAL SERV	\$190,391.00	\$198,919.88	\$235,413.00	23.65%
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% INCREASE(DECREASE)	4.48%	23.65%
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FISCAL SERVICES

DEBT CHARGES

DEBENTURE INTEREST(MUN. FINANCE)	28121	\$51,829.00	\$0.00	\$0.00	-100.00%
DEBENTURE PRINCIPAL	28131	\$182,321.00	\$153,821.00	\$182,321.00	0.00%
BANK/DEBIT CARD	28191	\$8,000.00	\$13,340.53	\$13,000.00	62.50%
CAPITAL RESERVE PRINCIPAL	28193	\$2,949.00	\$2,948.50	\$2,949.00	0.00%
CAPITAL RESERVE INTEREST	28194	\$1,858.00	\$0.00	\$0.00	-100.00%
POWER BOARD PRINCIPAL	28195	\$121,047.00	\$92,391.10	\$61,658.00	-49.06%
POWER BOARD INTEREST	28196	\$24,823.00	\$0.00	\$0.00	-100.00%
WATER COMMISSION PRINCIPAL	28197	\$32,500.00	\$32,500.00	\$32,500.00	0.00%
WATER COMMISSION INTEREST	28198	\$4,388.00	\$0.00	\$0.00	-100.00%
DEBT CHARGES	Sub Total	\$429,715.00	\$295,001.13	\$292,428.00	-31.95%

TRNFRS TO OWN RESRV,FUNDS

ACCUMULATED SURPLUS		\$0.00	\$0.00	\$0.00	
SRF - CAPITAL	28221	\$0.00	\$0.00	\$0.00	
CAPITAL OUT OF REVENUE	28229	\$0.00	\$30,018.49	\$0.00	
TRNFRS TO OWN RESRV, FUNDS	Sub Total	\$0.00	\$30,018.49	\$0.00	

CONDITIONAL TRANSFERS-GOVT.

JOINT EXPENDITURE BOARD	28320	\$420.00	\$0.00	\$420.00	0.00%
CORRECTIONAL SERVICES	28421	\$37,515.00	\$37,515.00	\$37,123.00	-1.04%
TRI-COUNTY HOUSING AUTHORITY	28456	\$61,901.00	\$63,189.00	\$57,000.00	-7.92%
INDUSTRIAL COMMISSION	28466	\$15,000.00	\$15,000.00	\$15,000.00	0.00%
AEDA (RDA)	28467	\$12,500.00	\$12,933.00	\$12,975.00	3.80%
REGIONAL LIBRARY	28472	\$11,342.00	\$11,342.00	\$11,796.00	4.00%
SOUTHWEST SCHL BRD APPROP	28477	\$333,895.00	\$333,900.00	\$336,802.00	0.87%
ASSESSMENT SERVICES	28490	\$29,475.00	\$29,474.48	\$30,220.00	2.53%
CONDITIONAL TRANSFERS-GOV Sub Total		\$502,048.00	\$503,353.48	\$501,336.00	-0.14%
TOTAL FISCAL SERVICE		\$931,763.00	\$828,373.10	\$793,764.00	-14.81%
TOTAL EXPENTITURES		\$3,954,286.00	\$4,052,138.21	\$4,287,982.00	8.44%
% INCREASE(DECREASE)			2.47%	8.44%	