

**TOWN OF PICTOU
OPERATING BUDGET - GENERAL SECTION**

For Fiscal Year Ending March 31, 2013



TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	Detail (page)	2013 Budget	2012 Actual	2012 Budget	2011 Actual
Revenue (Schedule A):					
Taxes	2	\$ 3,997,202	\$ 3,818,905	\$ 3,780,882	\$ 3,466,973
Grants in lieu of taxes	2	367,830	342,759	347,515	255,705
Sales of services	2	288,923	283,554	79,800	141,470
Other revenue from own sources	2	323,215	406,754	316,159	312,498
Unconditional transfers from other gov'ts	3	551,162	538,631	538,793	550,053
Other transfers	3	224,100	197,971	254,563	227,984
		5,752,431	5,588,574	5,317,711	4,954,684
Expenditure (Schedule B):					
General government services	4	707,661	667,625	673,324	674,836
Protective services	4	1,275,762	1,203,825	1,207,961	1,149,361
Transportation services	4	954,108	988,833	910,849	945,354
Environmental health services	5	542,226	495,574	470,881	351,464
Environmental development services	5	240,736	205,401	237,144	244,356
Recreation, cultural services and education	5	515,733	516,295	311,034	385,397
Fiscal services	6	1,516,205	1,508,540	1,506,519	1,188,520
		5,752,431	5,586,095	5,317,711	4,939,287
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Excess of revenue over expenditure		\$ (0)	\$ 2,480	\$ (0)	\$ 15,397

2012-13 Tax Rates:

Residential per \$100 of assessed value	1.86
Commercial per \$100 of assessed value	4.39

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Schedule A - Details of Revenue - Operating Fund

March 31	2013 Budget	2012 Actual	2012 Budget	2011 Actual
Taxes:				
Assessable property:				
Residential	\$ 2,364,445	\$ 2,258,788	\$ 2,245,322	\$ 2,310,808
Commercial	991,012	967,272	968,845	907,078
Resource Property	19,147	18,920	18,962	19,550
Business property:				
Business occupancy	34,238	36,139	34,492	33,260
Based on revenue	24,395	23,927	23,927	23,926
Nova Scotia Power Inc.	1,000	956	956	880
Other taxation:				
BID Tax	19,000	20,886	19,000	16,928
HST rebate	38,795	28,333	28,333	25,044
Sewer Operating	280,001	229,917	213,500	129,500
Sewer Capital	225,170	233,767	227,546	-
	\$ 3,997,202	\$ 3,818,905	\$ 3,780,882	\$ 3,466,973
Grants in lieu of taxes:				
Federal government	\$ 137,600	\$ 114,396	\$ 114,396	\$ 108,667
Provincial government:				
Property of supported institutions	176,917	175,494	175,520	94,464
Fire protection	10,000	9,877	14,180	9,582
Provincial government agencies:				
Liquor Corporation	-	-	-	-
Water utility	43,313	42,992	43,419	42,992
	\$ 367,830	\$ 342,759	\$ 347,515	\$ 255,705
Sales of services:				
Recreation and cultural services	\$ 288,923	\$ 283,554	\$ 79,800	\$ 141,470
Other revenue from own sources:				
Fines and fees	\$ 4,000	\$ 4,271	\$ 4,500	\$ 5,573
Fire truck funding	-	-	-	-
Interest on investments	500	894	2,500	6,908
Interest on tax arrears	100,400	122,600	95,000	97,981
Licenses and permits	500	328	600	879
Wastewater current year portion from ratepayers			-	
Miscellaneous	13,450	54,374	10,750	7,162
Rentals - other	137,132	156,858	134,632	124,631
Rentals - Town Hall	38,000	37,254	38,000	38,287
Transfer from reserves	29,233	30,176	30,176	31,076
	\$ 323,215	\$ 406,754	\$ 316,159	\$ 312,498

TOWN OF PICTOU

General Section

Schedule A - Details of Revenue - Operating Fund (Continued)

March 31	2013 Budget	2012 Actual	2012 Budget	2011 Actual
Unconditional transfers from other governments:				
Provincial government:				
Service Nova Scotia and Municipal Relations:				
Municipal Grants Act (Equalization)	\$ 551,000	\$ 538,631	\$ 538,631	\$ 549,891
Assessment Act, Farm Property Acreage	162	-	162	162
	\$ 551,162	\$ 538,631	\$ 538,793	\$ 550,053
Other transfers:				
Transfers from:				
Water utility	\$ 210,891	\$ 181,027	\$ 230,311	\$ 190,328
Conditional transfer wastewater treatment	13,209	16,944	24,252	37,657
	\$ 224,100	\$ 197,971	\$ 254,563	\$ 227,984

TOWN OF PICTOU

General Section

Schedule B - Details of Expenditure - Operating Fund

March 31	2013 Budget	2012 Actual	2012 Budget	2011 Actual
General government services:				
Legislative:				
Mayor	\$ 19,000	\$ 19,337	\$ 19,000	\$ 11,212
Council	46,459	42,176	46,459	26,908
General administrative				
Administrative	386,452	396,312	414,208	450,956
Financial management	15,000	14,769	8,000	9,592
Taxation:				
Reduced taxation	90,500	96,191	85,484	82,578
Other	97,750	81,327	79,730	79,395
Other general government services:				
Grants to organizations	52,500	17,512	20,442	14,196
	\$ 707,661	\$ 667,625	\$ 673,324	\$ 674,836
Protective services:				
Police protection:				
R.C.M.P. policing	\$ 802,068	\$ 742,392	\$ 744,918	\$ 709,422
Special constable	-	3,367	1,000	974
Other	77,520	70,810	71,369	68,429
Fire protection:				
Fire fighting force	93,500	103,310	107,930	101,312
Fire alarm systems	-	-	-	-
Water supply and hydrants	165,319	165,319	165,319	174,335
Fire station and buildings	53,385	63,107	53,748	44,085
Fire fighting equipment	53,370	43,670	38,577	37,462
Other	4,000	4,019	4,000	4,932
Other	26,600	7,832	21,100	8,410
	\$ 1,275,762	\$ 1,203,825	\$ 1,207,961	\$ 1,149,361
Transportation services:				
Salaries and wages	\$ 468,123	\$ 429,937	\$ 439,594	\$ 481,842
Equipment and building maintenance	175,700	175,141	160,736	154,832
Road transport:				
Roads and streets	88,000	168,466	83,000	80,455
Snow removal and salt	95,000	93,849	100,000	107,508
Street lighting	80,000	77,655	80,000	77,218
Traffic control	29,585	26,594	30,328	25,614
Other transportation				
Central Highlands Assoc. of Disabled	17,700	17,191	17,191	17,885
	\$ 954,108	\$ 988,833	\$ 910,849	\$ 945,354

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Schedule B - Details of Expenditure - Operating Fund (Continued)

March 31	2013 Budget	2012 Actual	2012 Budget	2011 Actual
Environmental health services:				
Sewage collection and disposal	\$ 303,210	\$ 283,333	\$ 262,752	\$ 262,752
Garbage and waste collection and disposal	239,016	212,241	208,129	208,129
	\$ 542,226	\$ 495,574	\$ 470,881	\$ 470,881
Environmental development services:				
Main street Program	\$ 37,500	\$ 29,844	\$ 38,000	\$ 38,000
DeCoste Centre	51,465	53,596	51,848	51,848
Hector Arena	15,000	15,000	15,000	15,000
Marina & Promotions	94,871	74,364	90,396	90,396
C.E.F.	41,900	32,598	41,900	41,900
	\$ 240,736	\$ 205,401	\$ 237,144	\$ 237,144
Recreational and cultural:				
Recreation facilities:				
Administration	\$ 142,172	\$ 169,959	\$ 173,585	\$ 173,585
Recreation programs	95,742	91,063	91,253	91,253
Pool programs	222,623	207,598	-	215,014
Cultural buildings and facilities:				
Library	24,196	23,845	24,196	24,196
Heritage buildings	31,000	23,830	22,000	22,000
	\$ 515,733	\$ 516,295	\$ 311,034	\$ 526,048

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Schedule B - Details of Expenditure - Operating Fund (Continued)

March 31	2013 Budget	2012 Actual	2012 Budget	2011 Actual
Fiscal services:				
Capital debt charges:				
Interest on long-term debt	130,446	132,027	158,816	67,997
Accrued Interest - Long term debt	-	15,461	16,683	28,872
Principal installments	269,973	247,833	247,833	94,500
Other debt charges	15,200	14,977	13,200	13,141
Capital Lease - Principal	-	2,013	2,443	2,525
Capital Lease -Interest	-	354	186	631
Transfers to own reserves and funds:				
Uncollectable taxes	50,000	71,004	45,000	43,710
Other doubtful receivables and write offs	-	5,500	10,098	1,337
Other funds:				
Capital expenditures from revenue	177,144	185,559	180,903	88,363
Amortized leaseholds	-	-	-	40,255
Special Reserves	45,714	81,412	48,541	109,671
Prior year deficits	-	-	-	-
Transfers to other agencies:				
Deficit of Pictou Housing Authority	100,000	87,116	106,070	44,527
Conditional transfers to other governments and agencies:				
Assessment costs	46,685	44,560	46,062	46,139
Correctional services	41,476	20,700	31,180	41,918
Environmental development services:				
Pictou County Shared Services Authority	138,893	116,225	115,846	89,767
Pictou County Regional Development Agency	11,818	12,255	12,255	11,000
Recreation and cultural services and education:				
Regional library	27,355	27,495	27,355	27,415
Appropriation to Regional School Board	461,501	444,048	444,048	436,752
	\$ 1,516,205	\$ 1,508,540	\$ 1,506,519	\$ 1,188,520