



Birthplace of New Scotland

OPERATING BUDGET - GENERAL SECTION

For Fiscal Year Ending March 31, 2011

TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

Year Ending March 31	2011	2010	2010	2009
	Budget	Actual	Budget	Actual
Revenue (Schedule A):				
Taxes	\$ 3,541,328	\$ 3,371,983	\$ 3,407,501	\$ 3,349,030
Grants in lieu of taxes	258,571	200,682	224,110	204,651
Sales of services	202,275	340,745	316,800	344,337
Other revenue from own sources	285,581	329,042	305,191	284,950
Unconditional transfers from other governments	549,891	562,279	562,279	555,546
Other transfers	190,404	300,562	335,093	308,051
	5,028,049	5,105,293	5,150,974	5,046,565
Expenditure (Schedule B):				
General government services	676,102	630,178	650,213	633,574
Protective services	1,145,485	1,130,798	1,108,469	1,026,446
Transportation services	945,267	929,337	976,992	952,814
Environmental health services	357,442	179,231	230,593	206,888
Public health and welfare services	18,000	16,241	20,812	14,518
Environmental development services	270,913	460,906	457,753	485,474
Recreation, cultural services and education	412,151	504,622	528,723	525,447
Fiscal services	1,202,688	1,205,054	1,177,420	1,174,384
	5,028,049	5,056,367	5,150,974	5,019,546
Excess of revenue over expenditure (expenditure over revenue)	\$ 0	\$ 48,926	\$ 0	\$ 27,019

TOWN OF PICTOU

General Section

Statement of Surplus (Deficit) - Operating Fund

	<u>Budget</u>	<u>Actual</u>	
<u>March 31</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Surplus / (Deficit), beginning of year	\$ 77,563	\$ 28,637	\$ 1,618
Excess of revenue over expenditure (expenditure over revenue)	0	48,926	27,019
Transfer to revenue			
<u>Surplus (deficit), end of year</u>	<u>\$ 77,563</u>	<u>\$ 77,563</u>	<u>\$ 28,637</u>

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General Section

Schedule A - Details of Revenue - Operating Fund

	2011	2010	2010	2009
	Budget	Actual	Budget	Actual
Taxes:				
Assessable property:				
Residential	2,314,649	\$ 2,354,228	\$ 2,383,800	\$ 2,363,911
Commercial	918,095	850,939	860,134	786,500
Resource Property	19,607	19,071	19,187	19,216
Business property:				
Business occupancy	33,260	75,717	76,872	116,460
Based on revenue	24,000	26,660	24,000	26,341
Nova Scotia Power Inc.	890	892	892	741
Sewer Rate and Charges:				
Operating Charge	126,339			
Capital Charge	68,488			
Other taxation:				
BID Tax	21,000	21,860	20,000	19,800
HST rebate	15,000	22,616	22,616	16,061
	\$ 3,541,328	\$ 3,371,983	\$ 3,407,501	\$ 3,349,030
Grants in lieu of taxes:				
Federal government	\$ 108,667	\$ 113,552	\$ 124,995	\$ 123,104
Provincial government:				
Property of supported institutions	96,923	33,493	33,484	16,103
Fire protection	9,500	9,503	17,801	16,573
Provincial government agencies:				
Liquor Commission	-	1,139	6,000	7,048
Water utility	43,481	42,996	41,829	41,823
	\$ 258,571	\$ 200,682	\$ 224,110	\$ 204,651
Sales of services:				
Recreation and cultural services	\$ 153,450	\$ 340,745	\$ 316,800	\$ 344,337
Sewer Treatment	48,825			
	\$ 202,275	\$ 340,745	\$ 316,800	\$ 344,337
Other revenue from own sources:				
Fines and fees	\$ 4,000	\$ 4,332	\$ 5,000	\$ 5,272
Fire truck funding	21,000	21,000	21,000	21,000
Interest on investments	-	1,152	5,000	5,628
Interest on tax arrears	95,000	109,934	100,000	92,067
Licenses and permits	450	473	500	455
Miscellaneous	5,000	31,133	9,000	8,832
Rentals - other	123,131	123,491	124,691	113,497
Rentals - Town Hall	37,000	37,527	40,000	38,198
	\$ 285,581	\$ 329,042	\$ 305,191	\$ 284,950

TOWN OF PICTOU

General Section

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

	2011	2010	2010	2009
	Budget	Actual	Budget	Actual
Unconditional transfers from other governments:				
Provincial government:				
Service Nova Scotia and Municipal Relations:				
Municipal Grants Act (Equalization)	549,891	\$ 562,279	\$ 562,279	\$ 555,546
Assessment Act, Farm Property				
Acreage	-	-	-	-
Organization review				
	\$ 549,891	\$ 562,279	\$ 562,279	\$ 555,546
Other transfers:				
Transfers from:				
Water utility	\$ 190,404	\$ 300,562	\$ 335,093	\$ 308,051
Capital reserve fund				
	\$ 190,404	\$ 300,562	\$ 335,093	\$ 308,051

TOWN OF PICTOU

General Section

Schedule B - Details of Expenditure - Operating Fund

	2011	2010	2010	2009
	Budget	Actual	Budget	Actual
General government services:				
Legislative:				
Mayor	\$ 11,000	\$ 10,689	\$ 11,000	\$ 9,840
Council	26,400	25,120	26,400	21,019
General administrative				
Administrative	469,500	439,627	452,482	452,260
Financial management	12,900	\$7,444.41	7,900	8,400
Taxation:				
Reduced taxation	80,552	75,404	78,684	75,892
Other	70,750	71,892	73,748	65,878
Other general government services:				
Meeting Expenses	5,000	-	-	-
Grants to organizations	-	-	-	284
	\$ 676,102	\$ 630,178	\$ 650,213	\$ 633,574
Protective services:				
Police protection:				
R.C.M.P. policing	\$ 708,200	\$ 713,012	\$ 685,463	\$ 613,477
Special constable	-	-	-	165
Other	74,368	71,074	71,207	68,756
Fire protection:				
Fire fighting force	94,593	84,942	85,065	96,269
Fire alarm systems	-	-	-	-
Water supply and hydrants	165,319	165,319	165,319	165,319
Fire station and buildings	46,078	40,302	57,630	39,167
Fire fighting equipment	38,327	41,478	25,432	33,013
Other	4,000	2,339	3,000	2,409
Other	14,600	12,332	15,353	7,870
	\$ 1,145,485	\$ 1,130,798	\$ 1,108,469	\$ 1,026,446
Transportation services:				
Salaries and wages	\$ 495,361	\$ 486,720	\$ 524,717	\$ 491,228
Equipment and building maintenance	163,721	145,468	172,605	183,822
Road transport:				
Roads and streets	73,000	95,425	66,000	70,789
Snow removal and salt	95,000	86,184	95,000	94,753
Street lighting	76,000	76,534	75,079	72,892
Traffic control	24,300	24,006	28,591	27,330
Other transportation				
Central Highlands Assoc. of Disabled	17,885	15,000	15,000	12,000
	\$ 945,267	\$ 929,337	\$ 976,992	\$ 952,814

TOWN OF PICTOU

General Section

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

	2011	2010	2010	2009
	Budget	Actual	Budget	Actual
Environmental health services:				
Sewage collection and disposal	\$ 175,199	\$ 36,265	\$ 52,593	\$ 65,404
Garbage and waste collection and disposal	182,243	142,966	178,000	141,484
	\$ 357,442	\$ 179,231	\$ 230,593	\$ 206,888
Public health and welfare services:				
Social welfare	18,000	\$ 16,241	\$ 20,812	\$ 14,518
Environmental development services:				
Main street Program	\$ 28,000	\$ 28,848	\$ 39,107	\$ 37,628
Fisheries Museum	-	15,000	15,000	15,000
DeCoste Centre	55,500	66,118	57,572	62,213
Hector Arena	15,000	15,000	15,000	15,000
Quay and marina	131,513	296,615	291,074	310,305
A.E.F.	40,900	39,325	40,000	45,328
	\$ 270,913	\$ 460,906	\$ 457,753	\$ 485,474
Recreational and cultural:				
Recreation facilities:				
Administration	\$ 173,403	\$ 169,397	\$ 171,111	\$ 166,920
Recreation programs	99,053	95,963	85,402	72,441
Pool programs	92,500	193,259	224,632	239,216
Cultural buildings and facilities:				
Library	24,196	23,770	24,319	24,288
Heritage buildings	23,000	22,233	23,259	22,582
	\$ 412,151	\$ 504,622	\$ 528,723	\$ 525,447

TOWN OF PICTOU

General Section

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

	2010	2010	2010	2009
	Actual	Actual	Budget	Actual
Fiscal services:				
Capital debt charges:				
Interest on short-term borrowings	\$ -	\$ -	\$ -	\$ -
Interest on long-term debt	76,134	82,109	66,010	86,881
Principal installments	158,389	94,500	94,500	72,000
Other debt charges	11,000	11,020	11,000	10,495
Capital Lease - Principal	2,528	2,676	-	
Capital Lease -Interest	628	1,006	-	
Transfers to own reserves and funds:				
Uncollectable taxes	7,221	9,255	60,000	54,398
Other doubtful receivables and write offs	7,340	16,925	5,000	3,350
Other funds:				
Capital expenditures from revenue	159,927	110,724	150,485	93,520
Amortized leaseholds	40,257	40,257	40,257	40,257
Special Reserves	12,000	83,228	12,000	79,941
Prior year deficits	-	-	-	-
Transfers to other agencies:				
Deficit of Pictou Housing Authority	90,000	106,070	90,000	88,888
Conditional transfers to other governments and agencies:				
Assessment costs	46,139	44,332	45,290	43,600
Correctional services	41,920	52,765	52,764	53,981
Environmental development services:				
Regional Planning Commission	74,039	74,872	71,909	67,726
Regional Development Commission	11,000	11,000	11,000	11,000
Recreation and cultural services and education:				
Regional library	27,415	25,548	28,437	25,055
Appropriation to District School Board	436,752	438,768	438,768	443,292
	\$ 1,202,688	\$ 1,205,054	\$ 1,177,420	\$ 1,174,384