

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

**For Fiscal Year Ending March 31, 2012**



# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2012 Budget	2011 Actual	2011 Budget	2010 Actual
Revenue (Schedule A):				
Taxes	\$ 3,797,549	\$ 3,466,973	\$ 3,541,328	\$ 3,371,983
Grants in lieu of taxes	347,515	255,705	258,571	200,682
Sales of services	1 79,800	141,470	153,450	340,745
Other revenue from own sources	316,159	312,498	285,657	329,042
Unconditional transfers from other gov'ts	538,793	550,053	549,891	562,279
Other transfers	237,896	227,984	239,152	300,562
	<b>5,317,711</b>	4,954,684	5,028,049	5,105,293
Expenditure (Schedule B):				
General government services	652,882	661,669	676,102	630,178
Protective services	1,207,961	1,149,361	1,145,485	1,130,798
Transportation services	910,849	945,354	945,267	929,337
Environmental health services	470,881	351,464	357,442	179,231
Public health and welfare services	20,442	13,167	18,000	16,241
Environmental development services	237,144	244,356	270,913	460,906
Recreation, cultural services and education	1 311,034	385,397	412,151	504,622
Fiscal services	1,506,519	1,188,520	1,202,688	1,205,054
	<b>5,317,711</b>	4,939,287	5,028,049	5,056,367
Excess of revenue over expenditure	\$ 0	\$ 15,397	\$ (0)	\$ 48,926
Prior Year Surplus	92,960	77,563	77,563	28,637
<b>Total Accumulated Surplus</b>	<b>\$ 92,960</b>	<b>\$ 92,960</b>	<b>\$ 77,563</b>	<b>\$ 77,563</b>

## 2011-12 Tax Rates:

Residential per \$100 of assessed value	1.88
Commercial per \$100 of assessed value	4.40

1. The above budget totals reflect a net recording of the Fisheries Training Pool expense to the Town of Pictou.

# TOWN OF PICTOU

General Section

Statement of Surplus (Deficit) - Operating Fund

March 31	<b>2012 Budget</b>	<u>2011 Actual</u>	<u>2010 Actual</u>
Surplus, beginning of year	\$ 92,960	\$ 77,563	\$ 28,637
Excess of revenue over expenditure (expenditure over revenue)	0	15,397	48,926
Transfer to revenue			
<b>Surplus (deficit), end of year</b>	<b>\$ 92,960</b>	<b>\$ 92,960</b>	<b>\$ 77,563</b>

See accompanying notes to non-consolidated financial statements

# TOWN OF PICTOU

General Section

Schedule A - Details of Revenue - Operating Fund

March 31	2012 Budget	2011 Actual	2011 Budget	2010 Actual
<b>Taxes:</b>				
Assessable property:				
Residential	\$ 2,245,322	\$ 2,310,808	\$ 2,314,649	\$ 2,354,228
Commercial	968,845	907,078	918,095	850,939
Resource Property	18,962	19,550	19,607	19,071
Business property:				
Business occupancy	34,492	33,260	33,260	75,717
Based on revenue	23,927	23,926	24,000	26,660
Nova Scotia Power Inc.	956	880	890	892
Other taxation:				
BID Tax	19,000	16,928	21,000	21,860
HST rebate	28,333	25,044	15,000	22,616
Sewer Operating	230,167	129,500	126,339	
Sewer Capital	227,546	-	68,488	
	<b>\$ 3,797,549</b>	<b>\$ 3,466,973</b>	<b>\$ 3,541,328</b>	<b>\$ 3,371,983</b>
<b>Grants in lieu of taxes:</b>				
Federal government	\$ 114,396	\$ 108,667	\$ 108,667	\$ 113,552
Provincial government:				
Property of supported institutions	175,520	94,464	96,923	33,493
Fire protection	14,180	9,582	9,500	9,503
Provincial government agencies:				
Liquor Commission	-	-	-	1,139
Water utility	43,419	42,992	43,481	42,996
	<b>\$ 347,515</b>	<b>\$ 255,705</b>	<b>\$ 258,571</b>	<b>\$ 200,682</b>
<b>Sales of services:</b>				
Recreation and cultural services	\$ 79,800	\$ 141,470	\$ 153,450	\$ 340,745
<b>Other revenue from own sources:</b>				
Fines and fees	\$ 4,500	\$ 5,573	\$ 4,000	\$ 4,332
Fire truck funding	-	-	21,000	21,000
Interest on investments	2,500	6,908	-	1,152
Interest on tax arrears	95,000	97,981	95,000	109,934
Licenses and permits	600	879	450	473
Wastewater current year portion from ratepayers	-	-	-	-
Miscellaneous	10,750	7,162	5,076	31,133
Rentals - other	134,632	124,631	123,131	123,491
Rentals - Town Hall	38,000	38,287	37,000	37,527
Tsf from reserves	30,176	31,076	-	-
	<b>\$ 316,159</b>	<b>\$ 312,498</b>	<b>\$ 285,657</b>	<b>\$ 329,042</b>

# TOWN OF PICTOU

General Section

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

March 31	<b>2012 Budget</b>	2011 Actual	2011 Budget	2010 Actual
Unconditional transfers from other governments:				
Provincial government:				
Service Nova Scotia and Municipal Relations:				
Municipal Grants Act ( Equalization)	<b>\$ 538,631</b>	\$ 549,891	\$ 549,891	\$ 562,279
Assessment Act, Farm Property Acreage	<b>162</b>	162	-	-
Organization review				
	<b>\$ 538,793</b>	<b>\$ 550,053</b>	<b>\$ 549,891</b>	<b>\$ 562,279</b>
Other transfers:				
Transfers from:				
Water utility	<b>\$ 230,311</b>	\$ 190,328	\$ 190,328	\$ 300,562
Conditional tsf from County	<b>7,585</b>	37,657	48,825	
	<b>\$ 237,896</b>	<b>\$ 227,984</b>	<b>\$ 239,152</b>	<b>\$ 300,562</b>

# TOWN OF PICTOU

## General Section

### Schedule B - Details of Expenditure - Operating Fund

March 31	2012 Budget	2011 Actual	2011 Budget	2010 Actual
<b>General government services:</b>				
Legislative:				
Mayor	\$ 19,000	\$ 11,212	\$ 11,000	\$ 10,689
Council	46,459	26,908	26,400	25,120
General administrative				
Administrative	414,208	450,956	469,500	439,627
Financial management	8,000	9,592	12,900	7,444
Taxation:				
Reduced taxation	85,484	82,578	80,552	75,404
Other	79,730	79,395	72,750	71,892
Other general government services:				
Grants to organizations	-	1,029	3,000	-
	<b>\$ 652,882</b>	<b>\$ 661,669</b>	<b>\$ 676,102</b>	<b>\$ 630,178</b>
<b>Protective services:</b>				
Police protection:				
R.C.M.P. policing	\$ 744,918	\$ 709,422	\$ 708,200	\$ 713,012
Special constable	1,000	974	-	-
Other	71,369	68,429	74,368	71,074
Fire protection:				
Fire fighting force	107,930	101,312	92,993	83,512
Fire alarm systems	-	-	1,600	1,430
Water supply and hydrants	165,319	174,335	165,319	165,319
Fire station and buildings	53,748	44,085	46,078	40,302
Fire fighting equipment	38,577	37,462	38,327	41,478
Other	4,000	4,932	4,000	2,339
Other	21,100	8,410	14,600	12,332
	<b>\$ 1,207,961</b>	<b>\$ 1,149,361</b>	<b>\$ 1,145,485</b>	<b>\$ 1,130,798</b>
<b>Transportation services:</b>				
Salaries and wages	\$ 439,594	\$ 481,842	\$ 495,361	\$ 486,720
Equipment and building maintenance	160,736	154,832	163,721	145,468
Road transport:				
Roads and streets	83,000	80,455	73,000	95,425
Snow removal and salt	100,000	107,508	95,000	86,184
Street lighting	80,000	77,218	76,000	76,534
Traffic control	30,328	25,614	24,300	24,006
Other transportation				
Central Highlands Assoc. of Disabled	17,191	17,885	17,885	15,000
	<b>\$ 910,849</b>	<b>\$ 945,354</b>	<b>\$ 945,267</b>	<b>\$ 929,337</b>

# TOWN OF PICTOU

General Section

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

March 31	2012 Budget	2011 Actual	2011 Budget	2010 Actual
Environmental health services:				
Sewage collection and disposal	\$ 262,752	\$ 154,675	\$ 175,199	\$ 36,265
Garbage and waste collection and disposal	208,129	196,789	182,243	142,966
	<b>\$ 470,881</b>	<b>\$ 351,464</b>	<b>\$ 357,442</b>	<b>\$ 179,231</b>
Public health and welfare services:				
Social welfare	\$ 20,442	\$ 13,167	\$ 18,000	\$ 16,241
Environmental development services:				
Main street Program	\$ 38,000	\$ 29,034	\$ 28,000	\$ 28,848
Fisheries Museum	-	-	-	15,000
DeCoste Centre	51,848	57,252	55,500	66,118
Hector Arena	15,000	15,000	15,000	15,000
Quay and marina	90,396	109,072	131,513	296,615
A.E.F.	41,900	33,998	40,900	39,325
	<b>\$ 237,144</b>	<b>\$ 244,356</b>	<b>\$ 270,913</b>	<b>\$ 460,906</b>
Recreational and cultural:				
Recreation facilities:				
Administration	\$ 173,585	\$ 177,225	\$ 173,403	\$ 169,397
Recreation programs	91,253	86,783	99,053	95,963
Pool programs	-	78,472	92,500	193,259
Cultural buildings and facilities:				
Library	24,196	23,340	24,196	23,770
Heritage buildings	22,000	17,222	23,000	22,233
	<b>\$ 311,034</b>	<b>\$ 385,397</b>	<b>\$ 412,151</b>	<b>\$ 504,622</b>

# TOWN OF PICTOU

General Section

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

March 31	2012 Budget	2011 Actual	2011 Budget	2010 Actual
Fiscal services:				
Capital debt charges:				
Interest on long-term debt	158,816	67,997	76,134	82,109
Accrued Interest - Long term debt	16,683	28,872		
Principal installments	247,833	94,500	158,389	94,500
Other debt charges	13,200	13,141	11,000	11,020
Capital Lease - Principal	2,443	2,525	2,528	2,676
Capital Lease -Interest	186	631	628	1,006
Transfers to own reserves and funds:				
Uncollectable taxes	45,000	43,710	7,221	9,255
Other doubtful receivables and write offs	10,098	1,337	7,340	16,925
Other funds:				
Capital expenditures from revenue	180,902	88,363	159,927	110,724
Amortized leaseholds	-	40,255	40,257	40,257
Special Reserves	48,541	109,671	12,000	83,228
Prior year deficits	-	-	-	-
Transfers to other agencies:				
Deficit of Pictou Housing Authority	106,070	44,527	90,000	106,070
Conditional transfers to other governments and agencies:				
Assessment costs	46,062	46,139	46,139	44,332
Correctional services	31,180	41,918	41,920	52,765
Environmental development services:				
Regional Planning Commission	115,846	89,767	74,039	74,872
Regional Development Commission	12,255	11,000	11,000	11,000
Recreation and cultural services and education:				
Regional library	27,355	27,415	27,415	25,548
Appropriation to District School Board	444,048	436,752	436,752	438,768
	<b>\$1,506,519</b>	<b>\$1,188,520</b>	<b>\$ 1,202,688</b>	<b>\$1,205,054</b>