

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

For Fiscal Year Ending March 31, 2014



TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	Detail (page)	2014 Budget	2013 Actual	2013 Budget	2012 Actual
Revenue (Schedule A):					
Taxes	3	\$ 3,947,399	\$ 3,996,998	\$ 3,997,202	\$ 3,818,905
Grants in lieu of taxes	3	348,145	355,712	367,830	342,759
Sale of Services	3	319,229	273,987	288,923	283,554
Other revenue from own sources	3	382,162	354,436	323,215	406,754
Unconditional transfers from other gov'ts	4	562,844	552,912	551,162	538,631
Other transfers	4	244,457	218,772	224,100	197,971
		5,804,235	5,752,817	5,752,431	5,588,574
Expenditure (Schedule B):					
General government services	5	727,620	721,593	707,661	667,625
Protective services	5	1,261,843	1,231,117	1,275,762	1,203,825
Transportation services	5	1,027,040	1,025,506	954,108	988,833
Environmental health services	6	528,507	505,866	542,226	495,574
Environmental development services	6	194,166	243,437	240,736	205,401
Recreation, cultural services and education	6	565,686	516,387	515,733	516,295
Fiscal services	7	1,499,373	1,508,082	1,516,205	1,508,540
		5,804,235	5,751,990	5,752,431	5,586,095
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Surplus/(Deficit)		\$ (0)	\$ 827	\$ (0)	\$ 2,480

2013-14 Tax Rates:

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

TOWN OF PICTOU

General Section

Statement of Surplus (Deficit) - Operating Fund

March 31	2014 Budget	2013 Actual	2013 Budget	2012 Actual
Surplus, beginning of year	\$ 96,266	\$ 95,439	\$ 95,439	\$ 92,959
Excess of revenue over expenditure (expenditure over revenue)	(0)	827	(0)	2,480
Transfer to revenue				
Surplus (deficit), end of year	\$ 96,266	\$ 96,266	\$ 95,439	\$ 95,439

TOWN OF PICTOU

General Section

Schedule A - Details of Revenue - Operating Fund

March 31	2014 Budget	2013 Actual	2013 Budget	2012 Actual
Taxes:				
Assessable property:				
Residential	\$ 2,418,489	\$ 2,368,195	\$ 2,364,445	\$ 2,258,788
Commercial	960,006	983,545	991,012	967,272
Resource	19,919	19,147	19,147	18,920
Business property:				
Business occupancy	-	35,928	34,238	36,139
Based on revenue	17,000	17,224	24,395	23,927
Nova Scotia Power Inc.	926	1,000	1,000	956
Other taxation:				
BID Tax	19,700	21,555	19,000	20,886
HST rebate	28,431	38,795	38,795	28,333
Sewer Operating	255,143	281,970	280,001	229,917
Sewer Capital	227,784	229,641	225,170	233,767
	\$ 3,947,399	\$ 3,996,998	\$ 3,997,202	\$ 3,818,905
Grants in lieu of taxes:				
Federal government	\$ 116,581	\$ 118,890	\$ 137,600	\$ 114,396
Provincial government:				
Property of supported institutions	178,551	183,764	176,917	175,494
Fire protection	9,700	9,745	10,000	9,877
Provincial government agencies:				
Liquor Corporation	-	-	-	-
Water utility	43,313	43,313	43,313	42,992
	\$ 348,145	\$ 355,712	\$ 367,830	\$ 342,759
Sales of services:				
Recreation and cultural services	\$ 319,229	\$ 273,987	\$ 288,923	\$ 283,554
Other revenue from own sources:				
Fines and fees	\$ 4,000	\$ 2,424	\$ 4,000	\$ 4,271
Fire truck funding	-	-	-	-
Interest on investments	500	147	500	894
Interest on tax arrears	135,400	145,467	100,400	122,600
Licenses and permits	500	129	500	328
Wastewater current year portion from ratepayers				
Miscellaneous	15,250	13,914	13,450	54,374
Rentals - other	143,687	126,735	137,132	156,858
Rentals - Town Hall	47,685	36,827	38,000	37,254
Transfer from reserves	35,139	28,793	29,233	30,176
	\$ 382,162	\$ 354,436	\$ 323,215	\$ 406,754

TOWN OF PICTOU

General Section

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

March 31	2014 Budget	2013 Actual	2013 Budget	2012 Actual
Unconditional transfers from other governments:				
Provincial government:				
Service Nova Scotia and Municipal Relations:				
Municipal Grants Act (Equalization)	\$ 562,675	\$ 552,745	\$ 551,000	\$ 538,631
Acreage	169	167	162	-
	\$ 562,844	\$ 552,912	\$ 551,162	\$ 538,631
Other transfers:				
Transfers from:				
Water utility	\$ 207,068	\$ 194,075	\$ 210,891	\$ 181,027
Conditional transfer wastewater treatment	37,389	24,697	13,209	16,944
	\$ 244,457	\$ 218,772	\$ 224,100	\$ 197,971

TOWN OF PICTOU

General Section

Schedule B - Details of Expenditure - Operating Fund

March 31	2014 Budget	2013 Actual	2013 Budget	2012 Actual
General government services:				
Legislative:				
Mayor	\$ 19,190	\$ 19,316	\$ 19,000	\$ 19,337
Council	46,923	44,983	46,459	42,176
Administrative	401,791	407,157	386,452	396,312
Financial management	14,000	13,474	15,000	14,769
Taxation:				
Reduced taxation	100,026	97,385	90,500	96,191
Other	96,143	91,429	97,750	81,327
Other general government services:				
Grants to organizations	49,547	47,848	52,500	17,512
	\$ 727,620	\$ 721,593	\$ 707,661	\$ 667,625
Protective services:				
Police protection:				
R.C.M.P. policing	\$ 811,267	\$ 791,162	\$ 802,068	\$ 742,392
Special constable	-	2,000	-	3,367
Other	79,112	76,063	77,520	70,810
Fire protection:				
Fire fighting force	83,193	77,380	93,500	103,310
Fire alarm systems	-	-	-	-
Water supply and hydrants	167,451	165,319	165,319	165,319
Fire station and buildings	44,170	58,657	53,385	63,107
Fire fighting equipment	63,550	54,095	53,370	43,670
Other	1,000	2,260	4,000	4,019
Other	12,100	4,181	26,600	7,832
	\$ 1,261,843	\$ 1,231,117	\$ 1,275,762	\$ 1,203,825
Transportation services:				
Salaries and wages	\$ 501,402	\$ 478,305	\$ 468,123	\$ 429,937
Equipment and building maintenance	172,902	202,265	175,700	175,141
Road transport:				
Roads and streets	127,000	125,587	88,000	168,466
Snow removal and salt	95,000	90,302	95,000	93,849
Street lighting	80,000	76,227	80,000	77,655
Traffic control	32,735	35,120	29,585	26,594
Other transportation				
Central Highlands Assoc. of Disabled	18,000	17,700	17,700	17,191
	\$ 1,027,040	\$ 1,025,506	\$ 954,108	\$ 988,833

TOWN OF PICTOU

General Section

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

March 31	2014 Budget	2013 Actual	2013 Budget	2012 Actual
Environmental health services:				
Sewage collection and disposal	\$ 287,202	\$ 277,967	\$ 303,210	\$ 283,333
Garbage and waste collection and disposal	241,305	227,900	239,016	212,241
	\$ 528,507	\$ 505,866	\$ 542,226	\$ 495,574
Environmental development services:				
Main street Program	\$ 33,500	\$ 32,701	\$ 37,500	\$ 29,844
DeCoste Centre	39,170	50,703	51,465	53,596
Hector Arena	-	40,000	15,000	15,000
Marina & Promotions	79,814	80,954	94,871	74,364
C.E.F.	41,682	39,080	41,900	32,598
	\$ 194,166	\$ 243,437	\$ 240,736	\$ 205,401
Recreational and cultural:				
Recreation facilities:				
Administration	\$ 138,831	\$ 138,021	\$ 142,172	\$ 169,959
Recreation programs	94,795	117,411	95,742	91,063
Pool programs	276,767	211,386	222,623	207,598
Cultural buildings and facilities:				
Library	24,292	23,818	24,196	23,845
Heritage buildings	31,000	25,751	31,000	23,830
	\$ 565,686	\$ 516,387	\$ 515,733	\$ 516,295

TOWN OF PICTOU

General Section

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

March 31	2014 Budget	2013 Actual	2013 Budget	2012 Actual
Fiscal services:				
Capital debt charges:				
Interest on long-term debt	131,000	140,287	130,446	132,027
Accured Interest	-	-	-	15,461
Principal installments	278,973	269,973	269,973	247,833
Other debt charges	15,200	15,484	15,200	14,977
Capital Lease - Principal	-	-	-	2,013
Capital Lease -Interest	-	-	-	354
Transfers to own reserves and funds:				
Uncollectable taxes	35,000	36,171	50,000	71,004
Other doubtful receivables and write offs	-	(4,225)	-	5,500
Other funds:				
Capital expenditures from revenue	160,000	145,356	177,144	185,559
Sewage Treatment	-	132	-	-
Amortized leaseholds	-	-	-	-
Special Reserves	45,714	48,768	45,714	81,412
Prior year deficits	-	-	-	-
Transfers to other agencies:				
Deficit of Pictou Housing Authority	120,000	121,003	100,000	87,116
Conditional transfers to other governments and agencies:				
Assessment costs	45,044	45,769	46,685	44,560
Correctional services	40,956	41,476	41,476	20,700
Environmental development services:				
Pictou County Shared Services Authority	123,000	147,219	138,893	116,225
Pictou County Regional Development Agency	-	11,818	11,818	12,255
Recreation and cultural services and education:				
Regional library	29,685	27,355	27,355	27,495
Appropriation to Regional School Board	474,801	461,496	461,501	444,048
	\$ 1,499,373	\$ 1,508,082	\$ 1,516,205	\$ 1,508,540