

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

**For Fiscal Year Ending March 31, 2019**



**June 5, 2018**

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	Detail (page)	2018-19 Budget	2017-18 Actual	2017-18 Budget	2016-17 Actual
<b>REVENUE</b>					
Assessable property taxes	2	\$ 4,245,043	\$ 4,238,389	\$ 4,248,508	\$ 4,277,208
Less: School Board Requisition		(495,961)	(496,524)	(496,519)	(503,148)
		3,749,082	3,741,865	3,751,989	3,774,060
Grant in lieu of taxes	2	339,045	342,038	336,591	328,681
Services provided to other governments	2	17,327	17,317	17,874	15,304
Sale of services	2	270,527	257,068	299,357	265,108
Other revenue from own sources	3	374,219	377,001	359,650	367,600
Unconditional transfers from other governments	3	545,713	577,177	571,989	545,685
Conditional transfers	3	-	-	-	-
		5,295,912	5,312,467	5,337,449	5,296,437
<b>EXPENDITURES</b>					
General government services	4	842,292	838,336	858,844	818,011
Protective services	5	1,393,350	1,280,397	1,399,879	1,363,826
Transportation services	6	960,391	953,620	994,545	950,315
Environmental health services	7	679,126	672,845	685,084	651,611
Public health services	8	137,719	148,085	140,412	108,373
Environmental developmental services	9	96,930	118,644	93,737	105,086
Recreation and cultural services	10	689,673	613,488	716,149	645,653
		4,799,481	4,625,415	4,888,650	4,642,875
<b>Excess of revenues over expenses before the following</b>		496,431	687,051	448,799	653,562
<b>FINANCING AND TRANSFERS</b>					
Debenture and term loan principal installments	11	(238,973)	(428,973)	(428,973)	(278,973)
Transfers from (to) own reserves, funds and agencies	11	(257,457)	(49,729)	(19,826)	(194,723)
Changes in equity		-	-	-	-
Other - Specify		-	-	-	-
Net financing and transfers		(496,430)	(478,702)	(448,799)	(473,696)
<b>ANNUAL SURPLUS / (DEFICIT)</b>		0	208,349	0	179,866
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>		-	-	-	-
<b>TRANSFER TO OPERATING RESERVE</b>		(0)	(208,349)	(0)	(179,866)
<b>ACCUMULATED SURPLUS, END OF YEAR</b>		\$ -	\$ -	\$ -	\$ 0

## 2016-17 Rates and Charges

	2018-19	2017-18
Residential / \$100 of assessed value	\$ 1.64	\$ 1.64
Commercial / \$100 of assessed value	\$ 4.34	\$ 4.34
Sewer Operating Flat Tax	\$ 187.86	\$ 178.45
Sewer Capital Flat Tax	\$ 112.53	\$ 115.15
Hydrant Rental Area Rate / \$100 of assessed value	\$ 0.106	\$ 0.106
Curbside Collection Flat Tax	\$ 156.20	\$ 164.16

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2018-19 Budget	2017-18 Actual	2017-18 Budget	2016-17 Actual
<b>ASSESSABLE PROPERTY TAXES</b>				
Residential	\$ 2,167,189	\$ 2,184,763	\$ 2,182,015	\$ 2,192,041
Commercial	981,148	976,745	975,927	991,853
Resource taxable assessments	22,401	22,247	22,196	20,797
<b>Area Rates and Special Assessments - Commercial/Residential</b>				
Commercial	93,740	90,405	94,375	118,435
Residential	892,847	880,192	890,505	870,675
<b>Subtotal</b>	<b>\$ 4,157,325</b>	<b>\$ 4,154,353</b>	<b>\$ 4,165,017</b>	<b>\$ 4,193,801</b>
<b>Business Property</b>				
Business occupancy	\$ -	\$ -	\$ -	\$ -
Based on revenues - Aliant	18,000	18,152	15,500	15,456
Nova Scotia Power Inc. - Grant in lieu of taxes	924	907	907	867
HST rebate	25,985	22,168	24,275	24,275
<b>Subtotal</b>	<b>\$ 44,909</b>	<b>\$ 41,227</b>	<b>\$ 40,682</b>	<b>\$ 40,598</b>
<b>Other Taxes</b>				
Water Utility	\$ 42,809	\$ 42,809	\$ 42,809	\$ 42,809
<b>Subtotal</b>	<b>\$ 42,809</b>	<b>\$ 42,809</b>	<b>\$ 42,809</b>	<b>\$ 42,809</b>
<b>Education expenditures as a reduction of tax revenue appropriations to regional school board</b>				
	\$ (495,961)	\$ (496,524)	\$ (496,519)	\$ (503,148)
<b>TOTAL TAXES</b>	<b>\$ 3,749,082</b>	<b>\$ 3,741,865</b>	<b>\$ 3,751,989</b>	<b>\$ 3,774,060</b>
<b>GRANTS IN LIEU OF TAXES</b>				
<b>Federal government</b>	<b>\$ 135,864</b>	<b>\$ 140,117</b>	<b>\$ 134,484</b>	<b>\$ 132,888</b>
<b>Provincial government</b>				
Provincial property and property of supported institutions	194,631	193,365	193,507	187,156
Fire protection	8,550	8,556	8,600	8,637
<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$ 339,045</b>	<b>\$ 342,038</b>	<b>\$ 336,591</b>	<b>\$ 328,681</b>
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>				
Wastewater treatment - County of Pictou	\$ 17,327	\$ 17,317	\$ 17,874	\$ 15,304
<b>TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS</b>	<b>\$ 17,327</b>	<b>\$ 17,317</b>	<b>\$ 17,874</b>	<b>\$ 15,304</b>
<b>SALES OF SERVICES</b>				
Recreation and cultural services	\$ 270,527	\$ 257,068	\$ 299,357	\$ 265,108
Other services				
<b>TOTAL SALES OF SERVICE</b>	<b>\$ 270,527</b>	<b>\$ 257,068</b>	<b>\$ 299,357</b>	<b>\$ 265,108</b>

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2018-19 Budget	2017-18 Actual	2017-18 Budget	2016-17 Actual
<b>OTHER REVENUE FROM OWN SOURCES</b>				
Licenses and permits	\$ 300	\$ 182	\$ 300	\$ 339
Fines	8,700	6,524	9,000	7,833
Rentals	206,969	202,281	202,096	199,685
Return on investments	8,000	10,659	4,504	6,825
Penalties and interest on taxes	130,000	142,839	128,000	137,377
Miscellaneous	20,250	14,517	15,750	15,541
<b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>	<b>\$ 374,219</b>	<b>\$ 377,001</b>	<b>\$ 359,650</b>	<b>\$ 367,600</b>
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>				
<b>Federal government</b>				
<b>Provincial government</b>				
Municipal Grants Act - Equalization	\$ 545,562	\$ 545,562	\$ 545,521	\$ 545,521
Municipal Government Act - Farm property acreage	151	148	148	164
Other - Specify	-	31,468	26,320	
Other provincial				
Resource Recovery Fund Board				
Other - Specify				
Other local governments - Specify				\$ -
<b>TOTAL UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENTS</b>	<b>\$ 545,713</b>	<b>\$ 577,177</b>	<b>\$ 571,989</b>	<b>\$ 545,685</b>
<b>CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>				
<b>Federal government</b>				
<b>Federal agencies - CMHC</b>				
Provincial government	\$ -	\$ -	\$ -	\$ -
Provincial agencies				
<b>TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>				
Grants - Fire Truck Funding	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 5,295,912</b>	<b>\$ 5,330,159</b>	<b>\$ 5,337,449</b>	<b>\$ 5,296,437</b>

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2018-19 Budget	2017-18 Actual	2017-18 Budget	2016-17 Actual
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Legislative</b>				
Mayor - Remuneration	\$ 20,684	\$ 20,740	\$ 20,684	\$ 19,958
Council - Remuneration	49,576	50,034	49,576	49,638
Expenses	7,500	6,242	8,700	9,050
<b>Subtotal</b>	<b>\$ 77,760</b>	<b>\$ 77,016</b>	<b>\$ 78,960</b>	<b>\$ 78,646</b>
<b>General administration</b>				
Administrative	\$ 499,043	\$ 489,477	\$ 507,938	\$ 456,106
Financial management	15,000	13,557	15,000	13,557
Taxation				
Tax rebates or cancellations (Municipal Government Act Sections)	142,380	152,461	141,316	146,271
Transfer for assessment services	43,309	43,229	43,229	43,763
<b>Subtotal</b>	<b>\$ 699,732</b>	<b>\$ 698,724</b>	<b>\$ 707,483</b>	<b>\$ 659,697</b>
<b>Debt charges</b>				
General operations interest	\$ 10,300	\$ 294	\$ 1,400	\$ 1,849
Other debt charges	14,500	14,614	15,000	14,754
<b>Subtotal</b>	<b>\$ 24,800</b>	<b>\$ 14,908</b>	<b>\$ 16,400</b>	<b>\$ 16,603</b>
<b>Valuation allowances</b>				
Valuation allowance				
Uncollectible taxes	\$ 35,000	\$ 33,971	\$ 51,000	\$ 51,359
Other doubtful receivables	-	8,718	-	6,706
<b>Subtotal</b>	<b>\$ 35,000</b>	<b>\$ 42,689</b>	<b>\$ 51,000</b>	<b>\$ 58,065</b>
<b>Other general government services</b>				
Elections, plebiscites and electors' meetings	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Subtotal</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>\$ 842,292</b>	<b>\$ 838,336</b>	<b>\$ 858,844</b>	<b>\$ 818,011</b>

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2018-19 Budget</b>	2017-18 Actual	2017-18 Budget	2016-17 Actual
<b>PROTECTIVE SERVICES</b>				
<b>Police Protection</b>	\$ 877,270	\$ 750,867	\$ 884,397	\$ 842,838
<b>Law Enforcement</b>				
Transfer to correctional services	\$ 38,460	\$ 39,819	\$ 38,446	\$ 41,122
Other (station and staff)	89,376	101,964	88,412	87,675
<b>Subtotal</b>	\$ 127,836	\$ 141,783	\$ 126,858	\$ 128,796
<b>Fire Protection</b>				
Water supply and hydrants	\$ 186,957	\$ 185,997	\$ 185,997	\$ 182,653
Fire Dept and inspections	189,849	188,486	189,364	193,821
<b>Subtotal</b>	\$ 376,806	\$ 374,483	\$ 375,361	\$ 376,474
<b>Debt charges</b>				
Interest on long-term debt				
Debenture interest	\$ 11,438	\$ 13,264	\$ 13,264	\$ 15,718
<b>Subtotal</b>	\$ 11,438	\$ 13,264	\$ 13,264	\$ 15,718
<b>TOTAL PROTECTIVE SERVICES</b>	\$ 1,393,350	\$ 1,280,397	\$ 1,399,879	\$ 1,363,826

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2018-19 Budget</b>	2017-18 Actual	2017-18 Budget	2016-17 Actual
<b>TRANSPORTATION SERVICES</b>				
<b>Common services</b>	\$ 435,054	\$ 457,013	\$ 469,759	\$ 460,963
<b>Road transport</b>				
Roads and streets	\$ 125,000	\$ 148,384	\$ 125,000	\$ 123,641
Street lighting	19,500	19,529	17,000	16,506
Traffic services	24,772	25,364	26,933	26,451
Snow and ice removal	334,772	281,883	334,405	301,580
<b>Subtotal</b>	<b>\$ 504,044</b>	<b>\$ 475,159</b>	<b>\$ 503,337</b>	<b>\$ 468,176</b>
<b>Public transit</b>	\$ 20,000	\$ 20,000	\$ 20,000	\$ 19,500
<b>Debt charges</b>				
Interest on long-term debt				
Debenture interest	\$ 1,294	\$ 1,448	\$ 1,448	\$ 1,677
<b>Subtotal</b>	<b>\$ 1,294</b>	<b>\$ 1,448</b>	<b>\$ 1,448</b>	<b>\$ 1,677</b>
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>\$ 960,391</b>	<b>\$ 953,620</b>	<b>\$ 994,545</b>	<b>\$ 950,315</b>

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2018-19</b>	2017-18	2017-18	2016-17
	<b>Budget</b>	Actual	Budget	Actual
<b>ENVIRONMENTAL HEALTH SERVICES</b>				
<b>Sewage collection and disposal</b>				
Sewage collection systems	\$ 40,000	\$ 44,409	\$ 35,000	\$ 30,326
Sewage lift stations	66,245	65,397	67,245	54,301
Sewage treatment and disposal	298,530	264,783	292,457	242,918
<b>Subtotal</b>	<b>\$ 404,775</b>	<b>\$ 374,589</b>	<b>\$ 394,702</b>	<b>\$ 327,545</b>
<b>Garbage and waste collection and disposal</b>				
Garbage, waste collection and disposal	\$ 218,986	\$ 239,499	\$ 231,625	\$ 260,295
<b>Subtotal</b>	<b>\$ 218,986</b>	<b>\$ 239,499</b>	<b>\$ 231,625</b>	<b>\$ 260,295</b>
<b>Debt charges</b>				
Interest on long-term debt				
Debenture interest	\$ 55,365	\$ 58,756	\$ 58,757	\$ 63,771
<b>Subtotal</b>	<b>\$ 55,365</b>	<b>\$ 58,756</b>	<b>\$ 58,757</b>	<b>\$ 63,771</b>
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES</b>	<b>\$ 679,126</b>	<b>\$ 672,845</b>	<b>\$ 685,084</b>	<b>\$ 651,611</b>



# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2018-19</b>	2017-18	2017-18	2016-17
	<b>Budget</b>	Actual	Budget	Actual
<b>PUBLIC HEALTH SERVICES</b>				
<b>Grants to organizations</b>	\$ 47,000	\$ 47,585	\$ 39,912	\$ 19,168
<b>Housing</b>				
Deficit of Regional Housing Authority	\$ 90,719	\$ 100,500	\$ 100,500	\$ 89,205
<b>Subtotal</b>	\$ 90,719	\$ 100,500	\$ 100,500	\$ 89,205
<b>TOTAL PUBLIC HEALTH SERVICES</b>	\$ 137,719	\$ 148,085	\$ 140,412	\$ 108,373

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2018-19 Budget</b>	2017-18 Actual	2017-18 Budget	2016-17 Actual
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>				
<b>Environmental planning and zoning</b>				
Planning and inspection services	\$ 13,000	\$ 12,564	\$ 10,000	\$ 8,966
<b>Subtotal</b>	<b>\$ 13,000</b>	<b>\$ 12,564</b>	<b>\$ 10,000</b>	<b>\$ 8,966</b>
<b>Community development</b>				
Transfer to Regional Development Authority	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other environmental development services</b>				
Tourism	\$ 83,930	\$ 106,080	\$ 83,737	\$ 96,120
<b>Subtotal</b>	<b>\$ 83,930</b>	<b>\$ 106,080</b>	<b>\$ 83,737</b>	<b>\$ 96,120</b>
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES</b>	<b>\$ 96,930</b>	<b>\$ 118,644</b>	<b>\$ 93,737</b>	<b>\$ 105,086</b>

## TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2018-19 Budget</b>	2017-18 Actual	2017-18 Budget	2016-17 Actual
<b>RECREATION AND CULTURAL SERVICES</b>				
<b>Recreation facilities</b>				
Administration	\$ 134,424	\$ 128,757	\$ 134,058	\$ 125,082
Swimming pools, beaches, marinas	269,946	255,923	316,507	266,578
Skating rinks, arenas, and multipurpose centres	-	-	-	20,987
Parks, playgrounds and sports fields	117,790	106,815	116,922	115,307
<b>Subtotal</b>	<b>\$ 522,160</b>	<b>\$ 491,495</b>	<b>\$ 567,487</b>	<b>\$ 527,953</b>
<b>Cultural buildings and facilities</b>				
Libraries				
Library - local branch	\$ 22,638	\$ 22,404	\$ 22,626	\$ 22,639
Transfers to regional library	32,416	32,416	32,416	32,419
Pictou Academy	35,000	17,719	42,000	
Cultural buildings	77,459	42,632	44,798	50,202
<b>Subtotal</b>	<b>\$ 167,513</b>	<b>\$ 115,171</b>	<b>\$ 141,840</b>	<b>\$ 105,260</b>
<b>Debt Charges</b>				
Interest on long-term debt				
Debenture Interest	\$ -	\$ 6,822	\$ 6,822	\$ 12,440
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 6,822</b>	<b>\$ 6,822</b>	<b>\$ 12,440</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES</b>	<b>\$ 689,673</b>	<b>\$ 613,488</b>	<b>\$ 716,149</b>	<b>\$ 645,653</b>

# TOWN OF PICTOU

General Section

Details of Financing and Transfers

For Year Ending March 31	2018-19 Budget	2017-18 Actual	2017-18 Budget	2016-17 Actual
<b>FINANCING AND TRANSFERS</b>				
<b>Principal installments</b>				
Debenture principal	\$ 238,973	\$ 428,973	\$ 428,973	\$ 278,973
<b>Subtotal</b>	<b>\$ 238,973</b>	<b>\$ 428,973</b>	<b>\$ 428,973</b>	<b>\$ 278,973</b>
<b>Transfers from (to) own reserves, funds and agencies</b>				
Other funds				
Transfer (to) - operating reserve	\$ -	\$ -	\$ -	\$ -
Transfer (to) - operating reserve - annual surplus				
Transfer (to) - capital reserve	30,000	55,714	55,714	56,214
Transfer (to) - capital reserve - for amortization				
Transfer (to) - general capital fund (capital from revenue)	295,000	197,903	210,000	163,467
Transfer (to) - other				
Transfer from - operating reserve				
Transfer from - capital reserve				
Transfer from - capital and specials reserves	(67,543)	(203,888)	(245,888)	(24,958)
Transfer from - operating reserve			-	-
Own agencies				
Deficit or levy for water utility				
Other - Specify				
<b>Subtotal</b>	<b>\$ 257,457</b>	<b>\$ 49,729</b>	<b>\$ 19,826</b>	<b>\$ 194,723</b>
<b>Changes in equity</b>				
Use of prior years' surpluses / (deficits)		\$ -	\$ -	\$ -
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other - Specify</b>				
<b>TOTAL FINANCING AND TRANSFERS</b>	<b>\$ 496,430</b>	<b>\$ 478,702</b>	<b>\$ 448,799</b>	<b>\$ 473,696</b>