



**MUNICIPALITY OF PICTOU COUNTY  
GENERAL OPERATING BUDGET  
APRIL 2018 - MARCH 2019**

	2017-18 Budget (Including Area Rate)	2017-18 Budget (Excluding Area Rates)	<b>2018-19 Budget (Excluding Area Rates)</b>	Budget Difference %
<b>REVENUE</b>				
TAXES	\$ 18,916,889	\$ 15,531,544	<b>\$ 15,862,234</b>	2.1%
GRANTS IN LIEU OF TAXES	243,032	243,032	<b>242,666</b>	-0.2%
OTHER REVENUE FROM OWN SOURCE	738,733	738,733	<b>600,748</b>	-23.0%
SALE OF SERVICES	-	-	-	
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	424,379	424,379	<b>426,750</b>	0.6%
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	14,516	14,516	<b>12,620</b>	-15.0%
CONDITIONAL TRANSFERS FROM LOCAL GOVERNMENTS	-	-	-	
OTHER TRANSERS	284,500	284,500	<b>298,000</b>	4.5%
<b>TOTAL</b>	<b>\$ 20,622,049</b>	<b>\$ 17,236,704</b>	<b>\$ 17,443,018</b>	<b>1.2%</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT SERVICES	\$ 2,977,797	\$ 2,977,797	<b>\$ 2,624,252</b>	-13.5%
PROTECTIVE SERVICES	6,756,668	4,465,542	<b>4,533,172</b>	1.5%
TRANSPORTATION SERVICES	581,997	354,336	<b>353,339</b>	-0.3%
ENVIRONMENTAL HEALTH SERVICES	2,847,948	1,981,390	<b>1,932,803</b>	-2.5%
PUBLIC HEALTH & WELFARE SERVICES	125,000	125,000	<b>100,000</b>	-25.0%
ENVIRONMENTAL DEVELOPMENT SER.	476,930	476,930	<b>370,478</b>	-28.7%
RECREATION SERVICES	287,032	287,032	<b>325,232</b>	11.7%
CULTURAL SERVICES	249,264	249,264	<b>246,904</b>	-1.0%
EDUCATION	4,770,055	4,770,055	<b>4,911,666</b>	2.9%
SPECIAL ITEMS	925,000	925,000	<b>965,000</b>	4.1%
FINANCING & TRANSFERS	624,358	624,358	<b>1,080,172</b>	42.2%
<b>TOTAL</b>	<b>\$ 20,622,049</b>	<b>\$ 17,236,704</b>	<b>\$ 17,443,018</b>	<b>1.2%</b>



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	Unaudited 2017-18 Year to Date (as at 03-31-2018)	2017-18 BUDGET Approved	2018-09 BUDGET Proposed	Budget Difference %
<b>REVENUE</b>				
<b>TAXES</b>				
Residential	10,209,051.24	10,231,591.00	10,464,786.00	
Commercial	3,098,846.55	3,105,807.00	3,124,626.00	
Resource	799,315.39	806,880.00	822,689.00	
Area Rates	3,370,966.51	3,385,345.00	0.00	
Business Property	946,322.82	937,266.00	950,133.00	
Deed Transfer Tax	523,629.79	450,000.00	500,000.00	
Sub-total	<u>18,948,132.30</u>	<u>18,916,889.00</u>	<u>15,862,234.00</u>	-16.1%
<b>GRANTS IN LIEU OF TAXES</b>				
Federal government	10,753.03	10,735.00	9,972.00	
Provincial government	246,094.00	232,297.00	232,694.00	
Sub-total	<u>256,847.03</u>	<u>243,032.00</u>	<u>242,666.00</u>	-0.2%
<b>SALE OF SERVICES</b>				
Local Towns	<u>2,767.10</u>	<u>0.00</u>	<u>0.00</u>	#DIV/0!
<b>OTHER REVENUE FROM OWN SOURCE</b>				
Licenses and permits	54,352.28	78,800.00	58,700.00	
Return on Investment	305,967.21	250,000.00	260,000.00	
Leases	126,867.96	126,868.00	105,723.00	
NSP - Sale of Wind Energy	117,301.99	230,000.00	120,000.00	
Miscellaneous	23,429.69	53,065.00	56,325.00	
Sub-total	<u>627,919.13</u>	<u>738,733.00</u>	<u>600,748.00</u>	-18.7%
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS AND AGENCIES</b>				
Provincial Government	<u>424,379.00</u>	<u>424,379.00</u>	<u>426,750.00</u>	0.6%
<b>CONDITIONAL TRANSFERS FROM FEDERAL AND PROVINCIAL GOVERNMENTS AND AGENCIES</b>				
Federal Government	6,516.00	6,516.00	4,620.00	
Provincial Government	8,047.58	8,000.00	8,000.00	
Sub-total	<u>14,563.58</u>	<u>14,516.00</u>	<u>12,620.00</u>	-13.1%
<b>CONDITIONAL TRANSFERS FROM LOCAL GOVERNMENTS</b>				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	#DIV/0!
<b>OTHER TRANSFERS</b>				
Valuation Allowances	0.00	0.00		
Transfer from Other Funds & Depts.	290,000.00	284,500.00	298,000.00	
Sub-total	<u>290,000.00</u>	<u>284,500.00</u>	<u>298,000.00</u>	4.7%
<b>TOTAL GENERAL REVENUE</b>	<u>20,564,608.14</u>	<u>20,622,049.00</u>	<u>17,443,018.00</u>	-15.4%



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	Unaudited 2017-18 Year to Date (as at 03-31-2018)	2017-18 BUDGET Approved	2018-09 BUDGET Proposed	Budget Difference %
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
Legislative	335,085.99	383,097.00	369,527.00	
General Administrative	1,145,299.04	1,568,079.00	1,304,657.00	
Taxation	32,198.39	77,000.00	74,500.00	
Assessment Services	488,399.68	488,400.00	495,441.00	
Banking & Interest Expense	20,300.45	19,920.00	14,440.00	
Reserve for Uncollectable Taxes	3,640.91	103,349.00	10,000.00	
Elections	196.26	0.00	0.00	
Council Grants	200,507.26	201,000.00	229,000.00	
Intergovernmental relations	14,202.86	14,100.00	14,300.00	
Liability insurance	55,021.00	55,021.00	59,842.00	
Sundry	657.63	67,831.00	52,545.00	
Sub-total	<u>2,295,509.47</u>	<u>2,977,797.00</u>	<u>2,624,252.00</u>	-11.9%
<b>PROTECTIVE SERVICES</b>				
Police Protection	3,237,200.00	3,236,700.00	3,279,272.00	
Court Expenses	17,876.64	27,000.00	25,000.00	
Corrections	309,878.00	309,878.00	309,099.00	
By-Law Enforcement	73,697.46	77,175.00	78,905.00	
Fire Protection	2,798,667.76	2,821,416.00	585,121.00	
Emergency measures organization	23,550.48	23,551.00	31,666.00	
Building Inspect. Dept. - Expense	110,944.22	195,948.00	179,109.00	
Unightly Property & Dog Control	23,970.01	65,000.00	45,000.00	
Sub-total	<u>6,595,784.57</u>	<u>6,756,668.00</u>	<u>4,533,172.00</u>	-32.9%
<b>TRANSPORTATION SERVICES</b>				
Roads & Streets	207,799.09	285,836.00	278,339.00	
Sidewalks	25,678.17	68,000.00	68,000.00	
Street Lighting	60,805.22	228,161.00	7,000.00	
Sub-total	<u>294,282.48</u>	<u>581,997.00</u>	<u>353,339.00</u>	-39.3%
<b>ENVIRONMENTAL HEALTH SERVICES</b>				
Sewer Services	780,820.95	906,558.00	40,000.00	
Garbage & Recycling Services	1,466,041.09	1,449,984.00	1,334,372.00	
Public Works Department Expenses	456,460.92	486,406.00	553,431.00	
Other Environmental Health	3,709.73	5,000.00	5,000.00	
Sub-total	<u>2,707,032.69</u>	<u>2,847,948.00</u>	<u>1,932,803.00</u>	-32.1%
<b>PUBLIC HEALTH &amp; WELFARE</b>				
Housing Authority Deficit	100,000.00	125,000.00	100,000.00	-20.0%
<b>ENVIRONMENTAL DEVELOPMENT</b>				
GIS Department Expenses	83,752.18	89,559.00	93,123.00	
Municipal Planning	8,693.10	10,000.00	10,000.00	
Regional Development	168,597.73	286,697.00	188,355.00	
Wind Farm Expenses	191,740.83	80,674.00	79,000.00	
Industrial Park Expenses	0.00	10,000.00	0.00	
Sub-total	<u>452,783.84</u>	<u>476,930.00</u>	<u>370,478.00</u>	-22.3%



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	Unaudited 2017-18 Year to Date (as at 03-31-2018)	2017-18 BUDGET Approved	2018-09 BUDGET Proposed	Budget Difference %
<b>RECREATION SERVICES</b>				
Grants	151,735.28	146,800.00	144,800.00	
Program expense	15,384.98	17,333.00	46,600.00	
Co-Ordinator	81,494.58	81,329.00	85,219.00	
Student Expenses	30,295.32	32,070.00	38,613.00	
Municipal Newsletter	9,894.14	9,500.00	10,000.00	
Sub-total	<u>288,804.30</u>	<u>287,032.00</u>	<u>325,232.00</u>	13.3%
<b>CULTURAL SERVICES</b>				
Regional Library	186,904.00	186,904.00	186,904.00	
Branch Library	46,579.00	50,360.00	48,000.00	
Heritage Services	0.00	0.00	0.00	
Community Services	11,000.00	12,000.00	12,000.00	
Sub-total	<u>244,483.00</u>	<u>249,264.00</u>	<u>246,904.00</u>	-0.9%
<b>EDUCATION</b>				
Mandatory Contribution	4,770,074.00	4,770,055.00	4,911,666.00	3.0%
<b>SPECIAL ITEMS</b>				
Municipal Services Grants	250,000.00	250,000.00	250,000.00	
Intermunicipal Contributions	215,213.17	225,000.00	215,000.00	
Deed Transfer Tax	523,629.79	450,000.00	500,000.00	
Sub-total	<u>988,842.96</u>	<u>925,000.00</u>	<u>965,000.00</u>	4.3%
<b>FINANCING and TRANSFERS</b>				
Capital from Revenue	288,838.08	328,074.00	699,936.00	
Principal on Interfund Loan	200,000.00	200,000.00	200,000.00	
Transfer to Reserves	96,284.00	96,284.00	180,236.00	
Sub-total	<u>585,122.08</u>	<u>624,358.00</u>	<u>1,080,172.00</u>	73.0%
<b>TOTAL GENERAL EXPENDITURE</b>				
	<u>19,322,719.39</u>	<u>20,622,049.00</u>	<u>17,443,018.00</u>	-15.4%
<b>Excess Revenue over Expenditure</b>	1,241,888.75	0.00	0.00	

Date: June 4, 2018  
Municipal Council  
KeC