

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

For Fiscal Year Ending March 31, 2022



TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2022-23		2021-22		2021-22
	Budget		Actual		Budget
REVENUE					
Assessable property taxes	\$ 4,957,977	8.5%	\$ 4,571,555	8.0%	\$ 4,591,196
Less: School Board Requisition	(537,425)	6.0%	(507,022)	7.5%	(500,000)
	4,420,552	8.8%	4,064,534	8.1%	4,091,196
Grant in lieu of taxes	365,892	9.0%	335,616	12.6%	324,808
Services provided to other governments	16,010	0.0%	16,010	0.0%	16,010
Sale of services	253,500	21.3%	208,902	12.1%	226,111
Other revenue from own sources	421,146	-7.0%	452,732	-4.4%	440,546
Unconditional transfers from other governments	545,669	-50.0%	1,091,177	0.0%	545,669
Conditional transfers	-		90,695		-
	6,022,768	-3.8%	6,259,665	6.7%	5,644,340
EXPENDITURES					
General government services	992,922	-0.1%	994,408	2.5%	968,507
Protective services	1,629,978	-0.4%	1,636,081	0.0%	1,630,793
Transportation services	1,046,825	18.0%	887,204	9.9%	952,463
Environmental health services	659,466	-7.5%	713,248	11.1%	593,437
Public health services	185,000	-26.9%	253,108	-9.8%	205,000
Environmental developmental services	165,816	1.6%	163,147	39.0%	119,293
Recreation and cultural services	680,704	14.0%	597,256	11.2%	611,985
	5,360,712	2.2%	5,244,452	5.5%	5,081,479
Excess of revenues over expenses before the following	662,057	-34.8%	1,015,213	17.6%	562,860
FINANCING AND TRANSFERS					
Debenture and term loan principal installments	(280,347)		(280,347)		(280,347)
Transfers from (to) own reserves, funds and agencies	(488,680)	-23.4%	(638,025)	73.0%	(282,513)
Net financing and transfers	(769,027)	-16.3%	(918,372)	36.6%	(562,860)
ANNUAL SURPLUS / (DEFICIT)	(106,970)		96,841		0
ACCUMULATED SURPLUS, BEGINNING OF YEAR	-		-		-
TRANSFER TO OPERATING RESERVE	106,970		(96,841)		(0)
ACCUMULATED SURPLUS, END OF YEAR	\$ -		\$ -		\$ -

2021-22 Proposed Rates and Charges

Residential / \$100 of assessed value	\$ 1.69	3.0%	\$ 1.64
Commercial / \$100 of assessed value	\$ 4.34		\$ 4.34
Sewer Operating Flat Tax	\$ 170.28		\$ 152.84
Sewer Capital Flat Tax	\$ 100.14		\$ 103.43
Hydrant Rental Area Rate / \$100 of assessed value	\$ 0.157		\$ 0.152
Curbside Collection Flat Tax	\$ 147.09		\$ 156.36
Recycling Fee	\$ 61.53		
Example Property Assessed at \$80,000 with 1 Service Unit	\$80,000		\$80,000
Levy	\$ 1,352.00	3.0%	\$ 1,312.00
Hydrant	\$ 125.98	3.6%	\$ 121.60
Local Improvements	\$ 417.51	1.2%	\$ 412.63
Total	\$ 1,895.49	2.7%	\$ 1,846.23

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For Year Ending March 31	2022-23 Budget	2021-22 Actual	2021-22 Budget
ASSESSABLE PROPERTY TAXES			
Residential	\$ 2,464,656	\$ 2,232,783	\$ 2,226,593
Commercial	1,256,078	1,241,961	1,252,476
Resource taxable assessments	26,042	23,667	24,357
Area Rates and Special Assessments - Commercial/Residential			
Commercial	127,187	108,861	115,875
Residential	991,728	866,912	881,125
Subtotal	\$ 4,865,692	\$ 4,474,184	\$ 4,500,425
Business Property			
Business occupancy	\$ -	\$ -	\$ -
Based on revenues - Aliant	18,000	15,721	18,000
Nova Scotia Power Inc. - Grant in lieu of taxes	973	1,011	973
HST rebate	30,355	37,831	28,989
Subtotal	\$ 49,328	\$ 54,563	\$ 47,962
Other Taxes			
Water Utility	\$ 42,957	\$ 42,809	\$ 42,809
Subtotal	\$ 42,957	\$ 42,809	\$ 42,809
Education expenditures as a reduction of tax revenue appropriations to regional school board			
	\$ (537,425)	\$ (507,022)	\$ (500,000)
TOTAL TAXES	\$ 4,420,552	\$ 4,064,534	\$ 4,091,196
GRANTS IN LIEU OF TAXES			
Federal government	\$ 127,904	\$ 123,461	\$ 129,982
Provincial government			
Provincial property and property of supported institutions	222,680	192,635	186,757
Fire protection	15,308	19,521	8,069
TOTAL GRANTS IN LIEU OF TAXES	\$ 365,892	\$ 335,616	\$ 324,808
SERVICES PROVIDED TO OTHER GOVERNMENTS			
Wastewater treatment - County of Pictou	\$ 16,010	\$ 16,010	\$ 16,010
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS	\$ 16,010	\$ 16,010	\$ 16,010
SALES OF SERVICES			
Recreation and cultural services	\$ 253,500	\$ 208,902	\$ 226,111
Other services			
TOTAL SALES OF SERVICE	\$ 253,500	\$ 208,902	\$ 226,111

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Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2022-23 Budget	2021-22 Actual	2021-22 Budget
OTHER REVENUE FROM OWN SOURCES			
Licenses and permits	\$ 5,000	\$ 5,756	\$ 350
Fines	5,000	2,186	10,000
Rentals	269,146	285,426	262,446
Return on investments	8,000	3,835	8,000
Penalties and interest on taxes	115,000	114,739	135,000
Miscellaneous	19,000	40,789	24,750
TOTAL OTHER REVENUE FROM OWN SOURCES	\$ 421,146	\$ 452,732	\$ 440,546
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS			
Federal government			
Provincial government			
Municipal Grants Act - Equalization	\$ 545,521	\$ 1,091,041	\$ 545,521
Municipal Government Act - Farm property acreage	148	136	148
Other - Specify	-	-	-
Other provincial	-	-	-
Resource Recovery Fund Board			
Other - Specify			
Other local governments - Specify			
TOTAL UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENTS	\$ 545,669	\$ 1,091,177	\$ 545,669
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES			
Federal government			
Federal agencies - CMHC			
Provincial government	\$ -	\$ 90,695	\$ -
Provincial agencies			
TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES	\$ -	\$ 90,695	\$ -
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS			
Grants - Fire Truck Funding	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 6,022,768	\$ 6,259,665	\$ 5,644,340

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Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2022-23 Budget	2021-22 Actual	2021-22 Budget
GENERAL GOVERNMENT SERVICES			
Legislative			
Mayor - Remuneration	\$ 21,256	\$ 21,528	\$ 21,256
Council - Remuneration	52,739	50,890	52,739
Expenses	16,250	1,826	6,000
Subtotal	\$ 90,245	\$ 74,244	\$ 79,995
General administration			
Administrative	\$ 565,402	\$ 581,366	\$ 532,614
Financial management	17,000	15,787	13,500
Taxation			
Tax rebates or cancellations (Municipal Government Act Sections)	258,276	283,865	245,398
Transfer for assessment services	42,500	46,616	45,000
Subtotal	\$ 883,177	\$ 927,635	\$ 836,513
Debt charges			
General operations interest	\$ -	\$ 3,367	\$ -
Other debt charges	10,000	9,837	10,000
Subtotal	\$ 10,000	\$ 13,205	\$ 10,000
Valuation allowances			
Valuation allowance			
Uncollectible taxes	\$ 2,500	\$ (38,460)	\$ 35,000
Other doubtful receivables	2,000	17,784	2,000
Subtotal	\$ 4,500	\$ (20,676)	\$ 37,000
Other general government services			
Elections, plebiscites and electors' meetings	\$ 5,000	\$ -	\$ 5,000
Subtotal	\$ 5,000	\$ -	\$ 5,000
TOTAL GENERAL GOVERNMENT SERVICES	\$ 992,922	\$ 994,408	\$ 968,507

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Details of Expenditure - Operating Fund

For Year Ending March 31	2022-23 Budget	2021-22 Actual	2021-22 Budget
PROTECTIVE SERVICES			
Police Protection	\$ 980,598	\$ 1,070,272	\$ 1,004,757
Law Enforcement			
Transfer to correctional services	\$ 39,000	\$ 38,734	\$ 39,000
Other (station and staff)	103,056	76,609	101,670
Subtotal	\$ 142,056	\$ 115,343	\$ 140,670
Fire Protection			
Water supply and hydrants	\$ 303,194	\$ 277,477	\$ 277,477
Fire Dept and inspections	198,150	170,172	198,569
Subtotal	\$ 501,344	\$ 447,649	\$ 476,046
Debt charges			
Interest on long-term debt			
Debenture interest	\$ 5,980	\$ 2,817	\$ 9,319
Subtotal	\$ 5,980	\$ 2,817	\$ 9,319
TOTAL PROTECTIVE SERVICES	\$ 1,629,978	\$ 1,636,081	\$ 1,630,793

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Details of Expenditure - Operating Fund

For Year Ending March 31	2022-23 Budget	2021-22 Actual	2021-22 Budget
TRANSPORTATION SERVICES			
Common services	\$ 531,018	\$ 428,931	\$ 429,534
Road transport			
Roads and streets	\$ 100,000	\$ 102,202	\$ 120,000
Street lighting	35,000	31,735	20,000
Traffic services	21,000	16,739	27,684
Snow and ice removal	327,084	281,946	319,386
Subtotal	\$ 483,084	\$ 432,622	\$ 487,070
Public transit	\$ 21,500	\$ 21,500	\$ 21,500
Debt charges			
Interest on long-term debt			
Debenture interest	\$ 11,223	\$ 4,151	\$ 14,359
Subtotal	\$ 11,223	\$ 4,151	\$ 14,359
TOTAL TRANSPORTATION SERVICES	\$ 1,046,825	\$ 887,204	\$ 952,463

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Details of Expenditure - Operating Fund

For Year Ending March 31	2022-23	2021-22	2021-22
	Budget	Actual	Budget
ENVIRONMENTAL HEALTH SERVICES			
Sewage collection and disposal			
Sewage collection systems	\$ 45,500	\$ 123,853	\$ 36,000
Sewage lift stations	76,500	86,878	61,344
Sewage treatment and disposal	278,722	242,077	237,884
Subtotal	\$ 400,722	\$ 452,808	\$ 335,228
Garbage and waste collection and disposal			
Garbage, waste collection and disposal	\$ 230,000	\$ 216,113	\$ 220,000
Subtotal	\$ 230,000	\$ 216,113	\$ 220,000
Debt charges			
Interest on long-term debt			
Debenture interest	\$ 28,744	\$ 44,328	\$ 38,209
Subtotal	\$ 28,744	\$ 44,328	\$ 38,209
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$ 659,466	\$ 713,248	\$ 593,437

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Details of Expenditure - Operating Fund

For Year Ending March 31	2022-23	2021-22	2021-22
	Budget	Actual	Budget
PUBLIC HEALTH SERVICES			
Grants to organizations	\$ 35,000	\$ 37,311	\$ 35,000
Housing			
Deficit of Regional Housing Authority	\$ 150,000	\$ 215,797	\$ 170,000
Subtotal	\$ 150,000	\$ 215,797	\$ 170,000
TOTAL PUBLIC HEALTH SERVICES	\$ 185,000	\$ 253,108	\$ 205,000

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Details of Expenditure - Operating Fund

For Year Ending March 31	2022-23	2021-22	2021-22
	Budget	Actual	Budget
ENVIRONMENTAL DEVELOPMENT SERVICES			
Environmental planning and zoning			
Planning and inspection services	\$ 60,000	\$ 58,845	\$ 17,500
Subtotal	\$ 60,000	\$ 58,845	\$ 17,500
Community development			
Transfer to Regional Development Authority	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -
Other environmental development services			
Tourism	\$ 105,816	\$ 104,302	\$ 101,793
Subtotal	\$ 105,816	\$ 104,302	\$ 101,793
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	\$ 165,816	\$ 163,147	\$ 119,293

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Details of Expenditure - Operating Fund

For Year Ending March 31	2022-23	2021-22	2021-22
	Budget	Actual	Budget
RECREATION AND CULTURAL SERVICES			
Recreation facilities			
Administration	\$ 108,595	\$ 99,801	\$ 98,228
Swimming pools, beaches, marinas	259,766	207,622	234,011
Skating rinks, arenas, and multipurpose centres	50,000	-	10,000
Parks, playgrounds and sports fields	112,965	118,572	101,925
Subtotal	\$ 531,325	\$ 425,996	\$ 444,163
Cultural buildings and facilities			
Libraries			
Library - local branch	\$ 24,000	\$ 22,751	\$ 23,496
Transfers to regional library	40,000	36,542	32,416
Pictou Academy	4,000	10,198	3,000
Cultural buildings - Council Initiatives	79,700	101,769	106,748
Subtotal	\$ 147,700	\$ 171,260	\$ 165,660
Debt Charges			
Interest on long-term debt			
Debenture Interest	\$ 1,679	\$ -	\$ 2,162
Subtotal	\$ 1,679	\$ -	\$ 2,162
TOTAL RECREATION AND CULTURAL SERVICES	\$ 680,704	\$ 597,256	\$ 611,985

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Details of Financing and Transfers

For Year Ending March 31	2022-23	2021-22	2021-22
	Budget	Actual	Budget
FINANCING AND TRANSFERS			
Principal installments			
Debenture principal	\$ 280,347	\$ 280,347	\$ 280,347
Subtotal	\$ 280,347	\$ 280,347	\$ 280,347
Transfers from (to) own reserves, funds and agencies			
Other funds			
Transfer (to) - operating reserve	\$ -	\$ -	\$ -
Transfer (to) - operating reserve - annual surplus			
Transfer (to) - capital reserve	60,000	275,000	30,000
Transfer (to) - capital reserve - for amortization			
Transfer (to) - general capital fund (capital from revenue)	428,680	363,025	366,000
Transfer (to) - other			
Transfer from - operating reserve	-		
Transfer from - capital reserve			
Transfer from - capital and specials reserves	-	-	-
Transfer from - operating reserve			(113,487)
Own agencies			
Deficit or levy for water utility			
Other - Specify			
Subtotal	\$ 488,680	\$ 638,025	\$ 282,513
Changes in equity			
Use of prior years' surpluses / (deficits)		\$ -	\$ -
Subtotal		\$ -	\$ -
Other - Specify			
TOTAL FINANCING AND TRANSFERS	\$ 769,027	\$ 918,372	\$ 562,860