

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

For Fiscal Year Ending March 31, 2025



TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2024-25		2023-24		2023-24	
	Budget		Actual		Budget	
REVENUE						
Assessable property taxes	\$ 5,946,308	9.4%	\$ 5,437,184	8.9%	\$ 5,462,107	
Less: School Board Requisition	(623,940)	11.3%	(560,759)	11.3%	(560,759)	
	5,322,368	9.1%	4,876,425	8.6%	4,901,348	
Grant in lieu of taxes	430,349	4.0%	413,813	8.5%	396,510	
Services provided to other governments	75,005	102.7%	36,996	189.2%	25,935	
Sale of services	344,523	6.0%	325,090	20.7%	285,439	
Other revenue from own sources	621,176	-20.9%	785,318	11.7%	556,248	
Unconditional transfers from other governments	545,647	-2.7%	560,716	0.0%	545,669	
Conditional transfers	236,210		397,380		232,100	
	100%	7,575,278	2.4%	7,395,738	9.1%	6,943,248
EXPENDITURES						
General government services	14%	1,040,980	-5.8%	1,105,347	2.8%	1,012,186
Protective services	26%	1,939,357	22.2%	1,586,507	11.7%	1,735,768
Transportation services	17%	1,259,674	-0.9%	1,271,724	10.3%	1,142,175
Environmental health services	11%	817,789	5.0%	779,213	16.2%	704,054
Public health services	1%	46,000	-72.4%	166,635	-72.5%	167,000
Environmental developmental services	2%	187,500	-7.3%	202,292	-12.6%	214,519
Recreation and cultural services	15%	1,110,189	-2.4%	1,137,119	0.1%	1,109,241
	85%	6,401,488	2.4%	6,248,837	5.2%	6,084,942
Excess of revenues over expenses before the following	15%	1,173,789	2.3%	1,146,901	36.8%	858,307
FINANCING AND TRANSFERS						
Debenture and term loan principal installments	-5%	(389,389)	6.0%	(367,357)	6.0%	(367,357)
Transfers from (to) own reserves, funds and agencies	-10%	(766,400)	25.7%	(609,500)	25.7%	(609,500)
Net financing and transfers	-15%	(1,155,789)	18.3%	(976,857)	18.3%	(976,857)
ANNUAL SURPLUS / (DEFICIT)	0.2%	18,000	-89.4%	170,044	-115.2%	(118,550)
ACCUMULATED SURPLUS, BEGINNING OF YEAR		-		-		-
TRANSFER TO OPERATING RESERVE		(18,000)		(170,044)		118,550
ACCUMULATED SURPLUS, END OF YEAR		\$ -		\$ -		\$ -

2023-24 Proposed Rates and Charges

	2024-25		2023-24	
Residential / \$100 of assessed value	\$ 1.69	0.0%	\$ 1.69	
Commercial / \$100 of assessed value	\$ 4.34		\$ 4.34	
BID Area Rate / \$100 of assessment	\$ -		\$ -	
Sewer Operating Flat Tax	\$ 274.03	21.6%	\$ 225.44	
Sewer Capital Flat Tax	\$ 93.26	-3.6%	\$ 96.74	
Hydrant Rental Area Rate / \$100 of assessed value	\$ 0.146		\$ 0.154	
Curbside Collection Flat Tax	\$ 167.20	5.1%	\$ 159.12	
Recycling Fee	\$ 52.31	3.8%	\$ 50.38	

Example Property Assessed at \$115,000 with 1 Service Unit

	2024-25		2023-24	
Levy	\$ 2,005.69	3.2%	\$ 1,943.50	
Hydrant	\$ 173.30	-1.9%	\$ 176.69	
Local Improvements	\$ 534.49	11.1%	\$ 481.29	
Total	\$ 2,713.48	4.3%	\$ 2,601.48	4.3%
Increase	\$ 112.00			4.3%

TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2024-25 Budget	2023-24 Actual	2023-24 Budget
ASSESSABLE PROPERTY TAXES			
Residential	\$ 2,972,597	\$ 2,761,233	\$ 2,758,959
Commercial	1,505,055	1,374,170	1,377,753
Resource taxable assessments	44,826	39,642	39,473
Area Rates and Special Assessments - Commercial/Residential			
Commercial	132,962	119,084	120,237
Residential	1,196,661	1,053,596	1,064,021
Subtotal	\$ 5,852,101	\$ 5,347,725	\$ 5,360,443
Business Property			
Business occupancy	\$ -	\$ -	\$ -
Based on revenues - Aliant	14,000	14,500	14,500
Nova Scotia Power Inc. - Grant in lieu of taxes	1,250	1,288	1,150
HST rebate	36,000	30,714	36,000
Subtotal	\$ 51,250	\$ 46,502	\$ 51,650
Other Taxes			
Water Utility	\$ 42,957	\$ 42,957	\$ 50,014
Subtotal	\$ 42,957	\$ 42,957	\$ 50,014
Education expenditures as a reduction of tax revenue appropriations to regional school board			
	\$ (623,940)	\$ (560,759)	\$ (560,759)
TOTAL TAXES	\$ 5,322,368	\$ 4,876,425	\$ 4,901,348
GRANTS IN LIEU OF TAXES			
Federal government	\$ 154,864	\$ 143,507	\$ 142,156
Provincial government			
Provincial property and property of supported institutions	261,183	256,681	240,505
Fire protection	14,302	13,624	13,849
TOTAL GRANTS IN LIEU OF TAXES	\$ 430,349	\$ 413,813	\$ 396,510
SERVICES PROVIDED TO OTHER GOVERNMENTS			
Street Sweeping Service	\$ 40,000	\$ 10,540	\$ -
Wastewater treatment - County of Pictou	\$ 35,005	\$ 26,456	\$ 25,935
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS	\$ 75,005	\$ 36,996	\$ 25,935
SALES OF SERVICES			
Recreation and cultural services	\$ 344,523	\$ 325,090	\$ 285,439
Other services			
TOTAL SALES OF SERVICE	\$ 344,523	\$ 325,090	\$ 285,439

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General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2024-25 Budget	2023-24 Actual	2023-24 Budget
OTHER REVENUE FROM OWN SOURCES			
Licenses and permits	\$ 15,000	\$ 22,633	\$ 5,000
Fines	5,000	4,550	5,000
Rentals	270,176	262,581	314,248
Return on investments	150,000	333,217	90,000
Penalties and interest on taxes	157,000	146,829	120,000
Miscellaneous	24,000	15,508	22,000
TOTAL OTHER REVENUE FROM OWN SOURCES	\$ 621,176	\$ 785,318	\$ 556,248
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS			
Federal government			
Provincial government			
Municipal Grants Act - Equalization	\$ 545,521	\$ 545,520	\$ 545,521
Municipal Government Act - Farm property acreage	126	126	148
Other - Specify	-	15,070	-
Other provincial			
Resource Recovery Fund Board			
Other - Specify			
Other local governments - Specify			
TOTAL UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENTS	\$ 545,647	\$ 560,716	\$ 545,669
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES			
Federal government			
Federal agencies - CMHC			
Provincial government	\$ 236,210	\$ 397,380	\$ 232,100
Provincial agencies			
TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES	\$ 236,210	\$ 397,380	\$ 232,100
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS			
Grants - Fire Truck Funding	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 7,575,278	\$ 7,395,738	\$ 6,943,248

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General Section

Details of Expenditure - Operating Fund

For Year Ending March 31	2024-25 Budget	2023-24 Actual	2023-24 Budget
PROTECTIVE SERVICES			
Police Protection	\$ 1,230,343	\$ 910,632	\$ 1,039,064
Law Enforcement			
Transfer to correctional services	\$ -	\$ 36,970	\$ 39,000
Other (station and staff)	101,634	99,703	98,888
Subtotal	\$ 101,634	\$ 136,673	\$ 137,888
Fire Protection			
Water supply and hydrants	\$ 375,509	\$ 328,367	\$ 328,367
Fire Dept and inspections	216,000	199,212	212,700
Subtotal	\$ 591,509	\$ 527,579	\$ 541,067
Debt charges			
Interest on long-term debt			
Debenture interest	\$ 15,871	\$ 11,622	\$ 17,749
Subtotal	\$ 15,871	\$ 11,622	\$ 17,749
TOTAL PROTECTIVE SERVICES	\$ 1,939,357	\$ 1,586,507	\$ 1,735,768

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General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2024-25 Budget	2023-24 Actual	2023-24 Budget
GENERAL GOVERNMENT SERVICES			
Legislative			
Mayor - Remuneration	\$ 24,536	\$ 23,818	\$ 22,547
Council - Remuneration	59,995	57,280	53,770
Expenses	15,500	11,423	15,500
Subtotal	\$ 100,030	\$ 92,522	\$ 91,817
General administration			
Administrative	\$ 587,593	\$ 581,743	\$ 562,963
Financial management	17,500	26,176	20,500
Taxation			
Tax rebates or cancellations (Municipal Government Act Sections)	258,557	279,433	267,900
Transfer for assessment services	43,739	43,106	43,106
Subtotal	\$ 907,389	\$ 930,458	\$ 894,469
Debt charges			
General operations interest	\$ 840	\$ 785	\$ 900
Other debt charges	19,300	18,885	17,000
Subtotal	\$ 20,140	\$ 19,670	\$ 17,900
Valuation allowances			
Valuation allowance			
Uncollectible taxes	\$ 5,421	\$ 55,696	\$ 500
Other doubtful receivables	1,000	-	500
Subtotal	\$ 6,421	\$ 55,696	\$ 1,000
Other general government services			
Elections, plebiscites and electors' meetings	\$ 7,000	\$ 7,000	\$ 7,000
Subtotal	\$ 7,000	\$ 7,000	\$ 7,000
TOTAL GENERAL GOVERNMENT SERVICES	\$ 1,040,980	\$ 1,105,347	\$ 1,012,186

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Details of Expenditure - Operating Fund

For Year Ending March 31	2024-25 Budget	2023-24 Actual	2023-24 Budget
TRANSPORTATION SERVICES			
Common services	\$ 704,937	\$ 624,526	\$ 653,064
Road transport			
Roads and streets	\$ 120,000	\$ 107,180	\$ 80,000
Street lighting	35,000	32,897	30,000
Traffic services	35,000	40,582	21,000
Snow and ice removal	239,299	392,014	284,792
Subtotal	\$ 429,299	\$ 572,673	\$ 415,792
Public transit	\$ 63,700	\$ 22,575	\$ 22,575
Debt charges			
Interest on long-term debt			
Debenture interest	\$ 61,738	\$ 51,950	\$ 50,744
Subtotal	\$ 61,738	\$ 51,950	\$ 50,744
TOTAL TRANSPORTATION SERVICES	\$ 1,259,674	\$ 1,271,724	\$ 1,142,175

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Details of Expenditure - Operating Fund

For Year Ending March 31	2024-25	2023-24	2023-24
	Budget	Actual	Budget
ENVIRONMENTAL HEALTH SERVICES			
Sewage collection and disposal			
Sewage collection systems	\$ 51,000	\$ 81,374	\$ 53,000
Sewage lift stations	72,900	72,940	71,600
Sewage treatment and disposal	411,819	348,539	305,112
Subtotal	\$ 535,719	\$ 502,853	\$ 429,712
Garbage and waste collection and disposal			
Garbage, waste collection and disposal	\$ 258,317	\$ 246,410	\$ 246,016
Subtotal	\$ 258,317	\$ 246,410	\$ 246,016
Debt charges			
Interest on long-term debt			
Debenture interest	\$ 23,753	\$ 29,950	\$ 28,325
Subtotal	\$ 23,753	\$ 29,950	\$ 28,325
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$ 817,789	\$ 779,213	\$ 704,054

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Details of Expenditure - Operating Fund

For Year Ending March 31	2024-25	2023-24	2023-24
	Budget	Actual	Budget
PUBLIC HEALTH SERVICES			
Grants to organizations	\$ 46,000	\$ 27,969	\$ 44,000
Housing			
Deficit of Regional Housing Authority	\$ -	\$ 138,666	\$ 123,000
Subtotal	\$ -	\$ 138,666	\$ 123,000
TOTAL PUBLIC HEALTH SERVICES	\$ 46,000	\$ 166,635	\$ 167,000

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Details of Expenditure - Operating Fund

For Year Ending March 31	2024-25	2023-24	2023-24
	Budget	Actual	Budget
ENVIRONMENTAL DEVELOPMENT SERVICES			
Environmental planning and zoning			
Planning and inspection services	\$ 58,000	\$ 53,397	\$ 60,000
Subtotal	\$ 58,000	\$ 53,397	\$ 60,000
Community development			
Transfer to Regional Development Authority	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -
Other environmental development services			
Tourism	\$ 129,500	\$ 148,895	\$ 154,519
Subtotal	\$ 129,500	\$ 148,895	\$ 154,519
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	\$ 187,500	\$ 202,292	\$ 214,519

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Details of Expenditure - Operating Fund

For Year Ending March 31	2024-25	2023-24	2023-24
	Budget	Actual	Budget
RECREATION AND CULTURAL SERVICES			
Recreation facilities			
Administration	\$ 197,204	\$ 178,266	\$ 194,997
Swimming pools, beaches, marinas	322,023	306,934	278,106
Skating rinks, arenas, and multipurpose centres	30,000	50,000	50,000
Caladh Marquee	236,210	284,530	279,992
Parks, playgrounds and sports fields	152,606	154,080	139,659
Subtotal	\$ 938,042	\$ 973,810	\$ 942,754
Cultural buildings and facilities			
Libraries			
Library - local branch	\$ 25,100	\$ 23,867	\$ 25,000
Transfers to regional library	35,000	33,841	36,000
Pictou Academy	-	-	-
Cultural buildings - Council Initiatives	102,600	100,263	98,451
Subtotal	\$ 162,700	\$ 157,971	\$ 159,451
Debt Charges			
Interest on long-term debt			
Debenture Interest	\$ 9,447	\$ 5,338	\$ 7,036
Subtotal	\$ 9,447	\$ 5,338	\$ 7,036
TOTAL RECREATION AND CULTURAL SERVICES	\$ 1,110,189	\$ 1,137,119	\$ 1,109,241

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Details of Financing and Transfers

For Year Ending March 31	2024-25	2023-24	2023-24
	Budget	Actual	Budget
FINANCING AND TRANSFERS			
Principal installments			
Debenture principal	\$ 389,389	\$ 367,357	\$ 367,357
Subtotal	\$ 389,389	\$ 367,357	\$ 367,357
Transfers from (to) own reserves, funds and agencies			
Other funds			
Transfer (to) - operating reserve	\$ -	\$ -	\$ -
Transfer (to) - operating reserve - annual surplus			
Transfer (to) - capital reserve - Fire Equipment	60,000	60,000	60,000
Transfer (to) - capital reserve - Playground Equipment	15,000		
Transfer (to) - general capital fund (capital from revenue)	691,400	549,500	549,500
Own agencies			
Deficit or levy for water utility			
Other - Specify			
Subtotal	\$ 766,400	\$ 609,500	\$ 609,500
Changes in equity			
Use of prior years' surpluses / (deficits)		\$ -	\$ -
Subtotal		\$ -	\$ -
Other - Specify			
TOTAL FINANCING AND TRANSFERS	\$ 1,155,789	\$ 976,857	\$ 976,857