

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

**For Fiscal Year Ending March 31, 2021**



# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2020-21 Budget	2019-20 Actual	2019-20 Budget
<b>REVENUE</b>			
Assessable property taxes	\$ 4,525,701	\$ 4,267,851	\$ 4,390,161
Less: School Board Requisition	(496,000)	(493,282)	(493,279)
	4,029,701	3,774,569	3,896,882
Grant in lieu of taxes	337,325	333,032	325,821
Services provided to other governments	17,968	19,085	19,085
Sale of services	290,093	293,892	265,700
Other revenue from own sources	417,466	433,225	400,333
Unconditional transfers from other governments	545,669	565,938	545,669
Conditional transfers	-	-	-
	<b>5,638,222</b>	<b>5,419,740</b>	<b>5,453,490</b>
<b>EXPENDITURES</b>			
General government services	935,891	791,882	819,493
Protective services	1,602,793	1,540,267	1,539,092
Transportation services	942,571	882,874	928,956
Environmental health services	639,222	632,585	641,700
Public health services	140,000	140,310	141,422
Environmental developmental services	113,884	126,290	99,414
Recreation and cultural services	668,279	634,974	673,252
	5,042,641	4,749,182	4,843,331
<b>Excess of revenues over expenses before the following</b>	595,581	670,558	610,159
<b>FINANCING AND TRANSFERS</b>			
Debenture and term loan principal installments	(248,455)	(248,455)	(248,455)
Transfers from (to) own reserves, funds and agencies	(347,126)	(416,403)	(361,704)
Changes in equity	-	-	-
Other - Specify	-	-	-
Net financing and transfers	(595,581)	(664,858)	(610,159)
<b>ANNUAL SURPLUS / (DEFICIT)</b>	-	5,700	-
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	-	-	-
<b>TRANSFER TO OPERATING RESERVE</b>	-	(5,700)	-
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	\$ -	\$ -	\$ -

## 2019-20 Proposed Rates and Charges

Residential / \$100 of assessed value	\$ 1.64	\$ 1.64
Commercial / \$100 of assessed value	\$ 4.34	\$ 4.34
Sewer Operating Flat Tax	\$ 167.43	\$ 181.45
Sewer Capital Flat Tax	\$ 106.63	\$ 109.67
Hydrant Rental Area Rate / \$100 of assessed value	\$ 0.143	\$ 0.126
Curbside Collection Flat Tax	\$ 156.36	\$ 156.36

<b>Example Property Assessed at \$80,000 with 1 Service Unit</b>	<b>\$80,000</b>	<b>\$80,000</b>
Levy	\$ 1,312.00	\$ 1,312.00
Hydrant	\$ 114.40	\$ 100.80
Local Improvements	\$ 430.42	\$ 447.48
Total	\$ 1,856.82	\$ 1,860.28

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2020-21 Budget	2019-20 Actual	2019-20 Budget
<b>ASSESSABLE PROPERTY TAXES</b>			
Residential	\$ 2,240,972	\$ 2,162,574	\$ 2,159,466
Commercial	1,165,963	999,103	1,126,903
Resource taxable assessments	24,079	23,615	23,871
<b>Area Rates and Special Assessments - Commercial/Residential</b>			
Commercial	116,567	116,267	94,772
Residential	887,349	876,890	903,367
<b>Subtotal</b>	<b>\$ 4,434,930</b>	<b>\$ 4,178,447</b>	<b>\$ 4,308,379</b>
<b>Business Property</b>			
Business occupancy	\$ -	\$ -	\$ -
Based on revenues - Aliant	18,000	16,633	18,000
Nova Scotia Power Inc. - Grant in lieu of taxes	973	973	973
HST rebate	28,989	28,989	20,000
<b>Subtotal</b>	<b>\$ 47,962</b>	<b>\$ 46,595</b>	<b>\$ 38,973</b>
<b>Other Taxes</b>			
Water Utility	\$ 42,809	\$ 42,809	\$ 42,809
<b>Subtotal</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>			
	\$ (496,000)	\$ (493,282)	\$ (493,279)
<b>TOTAL TAXES</b>	<b>\$ 4,029,701</b>	<b>\$ 3,774,569</b>	<b>\$ 3,896,882</b>
<b>GRANTS IN LIEU OF TAXES</b>			
<b>Federal government</b>	<b>\$ 129,982</b>	<b>\$ 128,195</b>	<b>\$ 123,729</b>
<b>Provincial government</b>			
Provincial property and property of supported institutions	199,274	197,188	194,023
Fire protection	8,069	7,649	8,069
<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$ 337,325</b>	<b>\$ 333,032</b>	<b>\$ 325,821</b>
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>			
Wastewater treatment - County of Pictou	\$ 17,968	\$ 19,085	\$ 19,085
<b>TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS</b>	<b>\$ 17,968</b>	<b>\$ 19,085</b>	<b>\$ 19,085</b>
<b>SALES OF SERVICES</b>			
Recreation and cultural services	\$ 290,093	\$ 293,892	\$ 265,700
<b>Other services</b>			
<b>TOTAL SALES OF SERVICE</b>	<b>\$ 290,093</b>	<b>\$ 293,892</b>	<b>\$ 265,700</b>

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2020-21 Budget	2019-20 Actual	2019-20 Budget
<b>OTHER REVENUE FROM OWN SOURCES</b>			
Licenses and permits	\$ 350	\$ 417	\$ 350
Fines	10,000	13,239	10,000
Rentals	239,366	235,482	220,233
Return on investments	8,000	22,651	10,000
Penalties and interest on taxes	135,000	135,000	135,000
Miscellaneous	24,750	26,436	24,750
<b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>	<b>\$ 417,466</b>	<b>\$ 433,225</b>	<b>\$ 400,333</b>
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>			
<b>Federal government</b>			
<b>Provincial government</b>			
Municipal Grants Act - Equalization	\$ 545,521	\$ 545,521	\$ 545,521
Municipal Government Act - Farm property acreage	148	148	148
Other - Specify	-	-	-
Other provincial	-	20,269	-
Resource Recovery Fund Board			
Other - Specify			
Other local governments - Specify			
<b>TOTAL UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENTS</b>	<b>\$ 545,669</b>	<b>\$ 565,938</b>	<b>\$ 545,669</b>
<b>CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>			
<b>Federal government</b>			
<b>Federal agencies - CMHC</b>			
<b>Provincial government</b>	\$ -	\$ -	\$ -
<b>Provincial agencies</b>			
<b>TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>			
Grants - Fire Truck Funding	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 5,638,222</b>	<b>\$ 5,674,250</b>	<b>\$ 5,453,490</b>

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

<b>For Year Ending March 31</b>	<b>2020-21 Budget</b>	<b>2019-20 Actual</b>	<b>2019-20 Budget</b>
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Legislative</b>			
Mayor - Remuneration	\$ 21,256	\$ 21,859	\$ 21,256
Council - Remuneration	52,739	48,722	52,808
Expenses	12,000	7,744	7,000
<b>Subtotal</b>	<b>\$ 85,995</b>	<b>\$ 78,325</b>	<b>\$ 81,065</b>
<b>General administration</b>			
Administrative	\$ 469,138	\$ 448,167	\$ 474,599
Financial management	13,500	13,557	13,500
Taxation			
Tax rebates or cancellations (Municipal Government Act Sections)	264,248	146,212	142,319
Transfer for assessment services	43,510	43,510	43,510
<b>Subtotal</b>	<b>\$ 790,396</b>	<b>\$ 651,446</b>	<b>\$ 673,929</b>
<b>Debt charges</b>			
General operations interest	\$ 5,000	\$ 6,415	\$ 10,000
Other debt charges	14,500	15,696	14,500
<b>Subtotal</b>	<b>\$ 19,500</b>	<b>\$ 22,110</b>	<b>\$ 24,500</b>
<b>Valuation allowances</b>			
Valuation allowance			
Uncollectible taxes	\$ 35,000	\$ 35,000	\$ 35,000
Other doubtful receivables	-	-	-
<b>Subtotal</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>
<b>Other general government services</b>			
Elections, plebiscites and electors' meetings	\$ 5,000	\$ 5,000	\$ 5,000
<b>Subtotal</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>\$ 935,891</b>	<b>\$ 791,882</b>	<b>\$ 819,493</b>

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2020-21 Budget</b>	2019-20 Actual	2019-20 Budget
<b>PROTECTIVE SERVICES</b>			
<b>Police Protection</b>	\$ 1,004,757	\$ 986,000	\$ 990,000
<b>Law Enforcement</b>			
Transfer to correctional services	\$ 39,000	\$ 38,758	\$ 37,434
Other (station and staff)	97,599	97,107	93,040
<b>Subtotal</b>	\$ 136,599	\$ 135,865	\$ 130,474
<b>Fire Protection</b>			
Water supply and hydrants	\$ 262,369	\$ 223,272	\$ 223,272
Fire Dept and inspections	188,754	182,375	182,590
<b>Subtotal</b>	\$ 451,123	\$ 405,647	\$ 405,862
<b>Debt charges</b>			
Interest on long-term debt			
Debenture interest	\$ 10,313	\$ 12,756	\$ 12,756
<b>Subtotal</b>	\$ 10,313	\$ 12,756	\$ 12,756
<b>TOTAL PROTECTIVE SERVICES</b>	\$ 1,602,793	\$ 1,540,267	\$ 1,539,092

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2020-21</b>	2019-20	2019-20
	<b>Budget</b>	Actual	Budget
<b>TRANSPORTATION SERVICES</b>			
<b>Common services</b>	\$ 441,054	\$ 328,277	\$ 425,033
<b>Road transport</b>			
Roads and streets	\$ 120,000	\$ 165,734	\$ 120,000
Street lighting	20,000	22,222	20,000
Traffic services	17,694	20,411	17,694
Snow and ice removal	312,188	309,871	309,871
<b>Subtotal</b>	\$ 469,882	\$ 518,239	\$ 467,565
<b>Public transit</b>	\$ 21,500	\$ 21,500	\$ 21,500
<b>Debt charges</b>			
Interest on long-term debt			
Debenture interest	\$ 10,136	\$ 14,858	\$ 14,858
<b>Subtotal</b>	\$ 10,136	\$ 14,858	\$ 14,858
<b>TOTAL TRANSPORTATION SERVICES</b>	\$ 942,571	\$ 882,874	\$ 928,956

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2020-21</b>	2019-20	2019-20
	<b>Budget</b>	Actual	Budget
<b>ENVIRONMENTAL HEALTH SERVICES</b>			
<b>Sewage collection and disposal</b>			
Sewage collection systems	\$ 36,000	\$ 40,545	\$ 37,500
Sewage lift stations	61,245	62,648	66,245
Sewage treatment and disposal	266,977	254,255	270,552
<b>Subtotal</b>	<b>\$ 364,222</b>	<b>\$ 357,448</b>	<b>\$ 374,297</b>
<b>Garbage and waste collection and disposal</b>			
Garbage, waste collection and disposal	\$ 220,000	\$ 219,215	\$ 220,000
<b>Subtotal</b>	<b>\$ 220,000</b>	<b>\$ 219,215</b>	<b>\$ 220,000</b>
<b>Debt charges</b>			
Interest on long-term debt			
Debenture interest	\$ 55,000	\$ 55,922	\$ 47,404
<b>Subtotal</b>	<b>\$ 55,000</b>	<b>\$ 55,922</b>	<b>\$ 47,404</b>
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES</b>	<b>\$ 639,222</b>	<b>\$ 632,585</b>	<b>\$ 641,700</b>



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General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2020-21</b>	2019-20	2019-20
	<b>Budget</b>	Actual	Budget
<b>PUBLIC HEALTH SERVICES</b>			
<b>Grants to organizations</b>	\$ 45,000	\$ 46,422	\$ 46,422
<b>Housing</b>			
Deficit of Regional Housing Authority	\$ 95,000	\$ 93,888	\$ 95,000
<b>Subtotal</b>	\$ 95,000	\$ 93,888	\$ 95,000
<b>TOTAL PUBLIC HEALTH SERVICES</b>	\$ 140,000	\$ 140,310	\$ 141,422

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2020-21 Budget</b>	2019-20 Actual	2019-20 Budget
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>			
<b>Environmental planning and zoning</b>			
Planning and inspection services	\$ 12,500	\$ 12,500	\$ 12,500
<b>Subtotal</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>	<b>\$ 12,500</b>
<b>Community development</b>			
Transfer to Regional Development Authority	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other environmental development services</b>			
Tourism	\$ 101,384	\$ 113,790	\$ 86,914
<b>Subtotal</b>	<b>\$ 101,384</b>	<b>\$ 113,790</b>	<b>\$ 86,914</b>
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES</b>	<b>\$ 113,884</b>	<b>\$ 126,290</b>	<b>\$ 99,414</b>

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2020-21</b>	2019-20	2019-20
	<b>Budget</b>	Actual	Budget
<b>RECREATION AND CULTURAL SERVICES</b>			
<b>Recreation facilities</b>			
Administration	\$ 138,144	\$ 130,421	\$ 138,144
Swimming pools, beaches, marinas	272,343	262,080	278,131
Skating rinks, arenas, and multipurpose centres	-	-	-
Parks, playgrounds and sports fields	124,880	125,844	122,841
<b>Subtotal</b>	<b>\$ 535,367</b>	<b>\$ 518,345</b>	<b>\$ 539,116</b>
<b>Cultural buildings and facilities</b>			
Libraries			
Library - local branch	\$ 23,496	\$ 22,557	\$ 23,496
Transfers to regional library	32,416	33,861	32,416
Pictou Academy	3,000	-	5,000
Cultural buildings - Council Initiatives	74,000	60,211	73,224
<b>Subtotal</b>	<b>\$ 132,912</b>	<b>\$ 116,628</b>	<b>\$ 134,136</b>
<b>Debt Charges</b>			
Interest on long-term debt			
Debenture Interest	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES</b>	<b>\$ 668,279</b>	<b>\$ 634,974</b>	<b>\$ 673,252</b>

# TOWN OF PICTOU

General Section

Details of Financing and Transfers

<b>For Year Ending March 31</b>	<b>2020-21</b>	2019-20	2019-20
	<b>Budget</b>	Actual	Budget
<b>FINANCING AND TRANSFERS</b>			
<b>Principal installments</b>			
Debenture principal	\$ 248,455	\$ 248,455	\$ 248,455
<b>Subtotal</b>	<b>\$ 248,455</b>	<b>\$ 248,455</b>	<b>\$ 248,455</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	30,000	30,000
Transfer (to) - capital reserve - for amortization			
Transfer (to) - general capital fund (capital from revenue)	360,000	434,699	380,000
Transfer (to) - other			
Transfer from - operating reserve	(20,000)		
Transfer from - capital reserve			
Transfer from - capital and specials reserves	(22,874)	(48,296)	(48,296)
Transfer from - operating reserve			-
Own agencies			
Deficit or levy for water utility			
Other - Specify			
<b>Subtotal</b>	<b>\$ 347,126</b>	<b>\$ 416,403</b>	<b>\$ 361,704</b>
<b>Changes in equity</b>			
Use of prior years' surpluses / (deficits)		\$ -	\$ -
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Other - Specify</b>			
<b>TOTAL FINANCING AND TRANSFERS</b>	<b>\$ 595,581</b>	<b>\$ 664,858</b>	<b>\$ 610,159</b>