

**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 | 2021-22 Budget | 2020-21 Actual | 2020-21 Budget |
|--|-------------------|-------------------|-------------------|
| REVENUE | | | |
| Assessable property taxes | \$ 4,591,196 | \$ 4,457,778 | \$ 4,525,701 |
| Less: School Board Requisition | (500,000) | (496,000) | (496,000) |
| | 4,091,196 | 3,961,778 | 4,029,701 |
| Grant in lieu of taxes | 324,808 | 332,835 | 337,325 |
| Services provided to other governments | 16,010 | 17,968 | 17,968 |
| Sale of services | 226,111 | 200,915 | 290,093 |
| Other revenue from own sources | 440,546 | 437,320 | 417,466 |
| Unconditional transfers from other governments | 545,669 | 555,968 | 545,669 |
| Conditional transfers | - | - | - |
| | 5,644,340 | 5,506,784 | 5,638,222 |
| EXPENDITURES | | | |
| General government services | 968,507 | 908,042 | 935,891 |
| Protective services | 1,630,793 | 1,297,930 | 1,602,793 |
| Transportation services | 952,463 | 828,654 | 942,571 |
| Environmental health services | 593,437 | 592,212 | 639,222 |
| Public health services | 170,000 | 155,647 | 140,000 |
| Environmental developmental services | 119,293 | 112,605 | 113,884 |
| Recreation and cultural services | 611,985 | 526,297 | 668,279 |
| | 5,046,479 | 4,421,387 | 5,042,641 |
| Excess of revenues over expenses before the following | 597,860 | 1,085,397 | 595,581 |
| FINANCING AND TRANSFERS | | | |
| Debenture and term loan principal installments | (280,347) | (248,455) | (248,455) |
| Transfers from (to) own reserves, funds and agencies | (356,000) | (377,126) | (347,126) |
| Changes in equity | - | - | - |
| Other - Specify | - | - | - |
| Net financing and transfers | (636,347) | (625,581) | (595,581) |
| ANNUAL SURPLUS / (DEFICIT) | (38,487) | 459,816 | - |
| ACCUMULATED SURPLUS, BEGINNING OF YEAR | - | - | - |
| TRANSFER TO OPERATING RESERVE | | (459,816) | - |
| ACCUMULATED SURPLUS, END OF YEAR | \$ (38,487) | \$ - | \$ - |

2021-22 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 | \$ 152.84 | \$ 167.43 |
| Sewer Capital Flat Tax | \$ 103.43 | \$ 106.63 |
| Hydrant Rental Area Rate / \$100 of assessed value | \$ 0.152 | \$ 0.143 |
| Curbside Collection Flat Tax | \$ 156.36 | \$ 156.36 |

| | | |
|--|-----------------|-----------------|
| Example Property Assessed at \$80,000 with 1 Service Unit | \$80,000 | \$80,000 |
| Levy | \$ 1,312.00 | \$ 1,312.00 |
| Hydrant | \$ 121.71 | \$ 114.40 |
| Local Improvements | \$ 412.63 | \$ 430.42 |
| Total | \$ 1,846.34 | \$ 1,856.82 |

TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

| For Year Ending March 31 | 2021-22 Budget | 2020-21 Actual | 2020-21 Budget |
|--|---------------------|---------------------|---------------------|
| ASSESSABLE PROPERTY TAXES | | | |
| Residential | \$ 2,226,593 | \$ 2,189,583 | \$ 2,240,972 |
| Commercial | 1,252,476 | 1,141,764 | 1,165,963 |
| Resource taxable assessments | 24,357 | 23,713 | 24,079 |
| Area Rates and Special Assessments - Commercial/Residential | | | |
| Commercial | 115,875 | 112,750 | 116,567 |
| Residential | 881,125 | 888,625 | 887,349 |
| Subtotal | \$ 4,500,425 | \$ 4,356,436 | \$ 4,434,930 |
| Business Property | | | |
| Business occupancy | \$ - | \$ - | \$ - |
| Based on revenues - Aliant | 18,000 | 18,000 | 18,000 |
| Nova Scotia Power Inc. - Grant in lieu of taxes | 973 | 1,000 | 973 |
| HST rebate | 28,989 | 39,534 | 28,989 |
| Subtotal | \$ 47,962 | \$ 58,534 | \$ 47,962 |
| Other Taxes | | | |
| Water Utility | \$ 42,809 | \$ 42,809 | \$ 42,809 |
| Subtotal | \$ 42,809 | \$ 42,809 | \$ 42,809 |
| Education expenditures as a reduction of tax revenue | | | |
| appropriations to regional school board | \$ (500,000) | \$ (496,000) | \$ (496,000) |
| TOTAL TAXES | \$ 4,091,196 | \$ 3,961,778 | \$ 4,029,701 |
| GRANTS IN LIEU OF TAXES | | | |
| Federal government | \$ 129,982 | \$ 125,492 | \$ 129,982 |
| Provincial government | | | |
| Provincial property and property of supported institutions | 186,757 | 199,274 | 199,274 |
| Fire protection | 8,069 | 8,069 | 8,069 |
| TOTAL GRANTS IN LIEU OF TAXES | \$ 324,808 | \$ 332,835 | \$ 337,325 |
| SERVICES PROVIDED TO OTHER GOVERNMENTS | | | |
| Wastewater treatment - County of Pictou | \$ 16,010 | \$ 17,968 | \$ 17,968 |
| TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS | \$ 16,010 | \$ 17,968 | \$ 17,968 |
| SALES OF SERVICES | | | |
| Recreation and cultural services | \$ 226,111 | \$ 200,915 | \$ 290,093 |
| Other services | | | |
| TOTAL SALES OF SERVICE | \$ 226,111 | \$ 200,915 | \$ 290,093 |

TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

| For Year Ending March 31 | 2021-22 Budget | 2020-21 Actual | 2020-21 Budget |
|---|---------------------|---------------------|---------------------|
| OTHER REVENUE FROM OWN SOURCES | | | |
| Licenses and permits | \$ 350 | \$ 112 | \$ 350 |
| Fines | 10,000 | 8,697 | 10,000 |
| Rentals | 262,446 | 253,634 | 239,366 |
| Return on investments | 8,000 | 8,072 | 8,000 |
| Penalties and interest on taxes | 135,000 | 140,467 | 135,000 |
| Miscellaneous | 24,750 | 26,337 | 24,750 |
| TOTAL OTHER REVENUE FROM OWN SOURCES | \$ 440,546 | \$ 437,320 | \$ 417,466 |
| UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS | | | |
| Federal government | | | |
| Provincial government | | | |
| Municipal Grants Act - Equalization | \$ 545,521 | \$ 545,521 | \$ 545,521 |
| Municipal Government Act - Farm property acreage | 148 | 151 | 148 |
| Other - Specify | - | 10,296 | - |
| Other provincial | - | - | - |
| Resource Recovery Fund Board | | | |
| Other - Specify | | | |
| Other local governments - Specify | | | |
| TOTAL UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENTS | \$ 545,669 | \$ 555,968 | \$ 545,669 |
| CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES | | | |
| Federal government | | | |
| Federal agencies - CMHC | | | |
| Provincial government | \$ - | \$ - | \$ - |
| Provincial agencies | | | |
| TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES | \$ - | \$ - | \$ - |
| CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS | | | |
| Grants - Fire Truck Funding | \$ - | \$ - | \$ - |
| TOTAL REVENUE | \$ 5,644,340 | \$ 5,651,413 | \$ 5,638,222 |

TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

| For Year Ending March 31 | 2021-22 | 2020-21 | 2020-21 |
|--|-------------------|-------------------|-------------------|
| | Budget | Actual | Budget |
| GENERAL GOVERNMENT SERVICES | | | |
| Legislative | | | |
| Mayor - Remuneration | \$ 21,256 | \$ 20,798 | \$ 21,256 |
| Council - Remuneration | 52,739 | 50,006 | 52,739 |
| Expenses | 6,000 | 3,000 | 12,000 |
| Subtotal | \$ 79,995 | \$ 73,804 | \$ 85,995 |
| General administration | | | |
| Administrative | \$ 532,614 | \$ 459,248 | \$ 469,138 |
| Financial management | 13,500 | 6,023 | 13,500 |
| Taxation | | | |
| Tax rebates or cancellations (Municipal Government Act Sections) | 245,398 | 264,202 | 264,248 |
| Transfer for assessment services | 45,000 | 43,618 | 43,510 |
| Subtotal | \$ 836,513 | \$ 773,091 | \$ 790,396 |
| Debt charges | | | |
| General operations interest | \$ - | \$ 2,899 | \$ 5,000 |
| Other debt charges | 10,000 | 16,650 | 14,500 |
| Subtotal | \$ 10,000 | \$ 19,549 | \$ 19,500 |
| Valuation allowances | | | |
| Valuation allowance | | | |
| Uncollectible taxes | \$ 35,000 | \$ 38,402 | \$ 35,000 |
| Other doubtful receivables | 2,000 | - | - |
| Subtotal | \$ 37,000 | \$ 38,402 | \$ 35,000 |
| Other general government services | | | |
| Elections, plebiscites and electors' meetings | \$ 5,000 | \$ 3,196 | \$ 5,000 |
| Subtotal | \$ 5,000 | \$ 3,196 | \$ 5,000 |
| TOTAL GENERAL GOVERNMENT SERVICES | \$ 968,507 | \$ 908,042 | \$ 935,891 |

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| For Year Ending March 31 | 2021-22 Budget | 2020-21 Actual | 2020-21 Budget |
|-----------------------------------|---------------------------|-------------------|-------------------|
| PROTECTIVE SERVICES | | | |
| Police Protection | \$ 1,004,757 | \$ 698,625 | \$ 1,004,757 |
| Law Enforcement | | | |
| Transfer to correctional services | \$ 39,000 | \$ 38,907 | \$ 39,000 |
| Other (station and staff) | 101,670 | 88,570 | 97,599 |
| Subtotal | \$ 140,670 | \$ 127,476 | \$ 136,599 |
| Fire Protection | | | |
| Water supply and hydrants | \$ 277,477 | \$ 262,369 | \$ 262,369 |
| Fire Dept and inspections | 198,569 | 200,517 | 188,754 |
| Subtotal | \$ 476,046 | \$ 462,886 | \$ 451,123 |
| Debt charges | | | |
| Interest on long-term debt | | | |
| Debenture interest | \$ 9,319 | \$ 8,943 | \$ 10,313 |
| Subtotal | \$ 9,319 | \$ 8,943 | \$ 10,313 |
| TOTAL PROTECTIVE SERVICES | \$ 1,630,793 | \$ 1,297,930 | \$ 1,602,793 |

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| For Year Ending March 31 | 2021-22 | 2020-21 | 2020-21 |
|--------------------------------------|----------------|------------|------------|
| | Budget | Actual | Budget |
| TRANSPORTATION SERVICES | | | |
| Common services | \$ 429,534 | \$ 329,068 | \$ 441,054 |
| Road transport | | | |
| Roads and streets | \$ 120,000 | \$ 157,076 | \$ 120,000 |
| Street lighting | 20,000 | 19,466 | 20,000 |
| Traffic services | 27,684 | 18,636 | 17,694 |
| Snow and ice removal | 319,386 | 277,840 | 312,188 |
| Subtotal | \$ 487,070 | \$ 473,018 | \$ 469,882 |
| Public transit | \$ 21,500 | \$ 21,500 | \$ 21,500 |
| Debt charges | | | |
| Interest on long-term debt | | | |
| Debenture interest | \$ 14,359 | \$ 5,068 | \$ 10,136 |
| Subtotal | \$ 14,359 | \$ 5,068 | \$ 10,136 |
| TOTAL TRANSPORTATION SERVICES | \$ 952,463 | \$ 828,654 | \$ 942,571 |

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| For Year Ending March 31 | 2021-22 | 2020-21 | 2020-21 |
|--|-------------------|-------------------|-------------------|
| | Budget | Actual | Budget |
| ENVIRONMENTAL HEALTH SERVICES | | | |
| Sewage collection and disposal | | | |
| Sewage collection systems | \$ 36,000 | \$ 35,378 | \$ 36,000 |
| Sewage lift stations | 61,344 | 56,194 | 61,245 |
| Sewage treatment and disposal | 237,884 | 236,988 | 266,977 |
| Subtotal | \$ 335,228 | \$ 328,560 | \$ 364,222 |
| Garbage and waste collection and disposal | | | |
| Garbage, waste collection and disposal | \$ 220,000 | \$ 208,250 | \$ 220,000 |
| Subtotal | \$ 220,000 | \$ 208,250 | \$ 220,000 |
| Debt charges | | | |
| Interest on long-term debt | | | |
| Debenture interest | \$ 38,209 | \$ 55,402 | \$ 55,000 |
| Subtotal | \$ 38,209 | \$ 55,402 | \$ 55,000 |
| TOTAL ENVIRONMENTAL HEALTH SERVICES | \$ 593,437 | \$ 592,212 | \$ 639,222 |

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| For Year Ending March 31 | 2021-22 Budget | 2020-21 Actual | 2020-21 Budget |
|---------------------------------------|---------------------------|-------------------|-------------------|
| PUBLIC HEALTH SERVICES | | | |
| Grants to organizations | \$ 35,000 | \$ 52,338 | \$ 45,000 |
| Housing | | | |
| Deficit of Regional Housing Authority | \$ 135,000 | \$ 103,310 | \$ 95,000 |
| Subtotal | \$ 135,000 | \$ 103,310 | \$ 95,000 |
| TOTAL PUBLIC HEALTH SERVICES | \$ 170,000 | \$ 155,647 | \$ 140,000 |

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| For Year Ending March 31 | 2021-22 | 2020-21 | 2020-21 |
|---|-------------------|-------------------|-------------------|
| | Budget | Actual | Budget |
| ENVIRONMENTAL DEVELOPMENT SERVICES | | | |
| Environmental planning and zoning | | | |
| Planning and inspection services | \$ 17,500 | \$ 22,607 | \$ 12,500 |
| Subtotal | \$ 17,500 | \$ 22,607 | \$ 12,500 |
| Community development | | | |
| Transfer to Regional Development Authority | \$ - | \$ - | \$ - |
| Subtotal | \$ - | \$ - | \$ - |
| Other environmental development services | | | |
| Tourism | \$ 101,793 | \$ 89,998 | \$ 101,384 |
| Subtotal | \$ 101,793 | \$ 89,998 | \$ 101,384 |
| TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES | \$ 119,293 | \$ 112,605 | \$ 113,884 |

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| For Year Ending March 31 | 2021-22 | 2020-21 | 2020-21 |
|---|-------------------|-------------------|-------------------|
| | Budget | Actual | Budget |
| RECREATION AND CULTURAL SERVICES | | | |
| Recreation facilities | | | |
| Administration | \$ 98,228 | \$ 123,474 | \$ 138,144 |
| Swimming pools, beaches, marinas | 234,011 | 178,790 | 272,343 |
| Skating rinks, arenas, and multipurpose centres | 10,000 | - | - |
| Parks, playgrounds and sports fields | 101,925 | 86,848 | 124,880 |
| Subtotal | \$ 444,163 | \$ 389,112 | \$ 535,367 |
| Cultural buildings and facilities | | | |
| Libraries | | | |
| Library - local branch | \$ 23,496 | \$ 22,628 | \$ 23,496 |
| Transfers to regional library | 32,416 | 33,524 | 32,416 |
| Pictou Academy | 3,000 | 8,513 | 3,000 |
| Cultural buildings - Council Initiatives | 106,748 | 72,520 | 74,000 |
| Subtotal | \$ 165,660 | \$ 137,185 | \$ 132,912 |
| Debt Charges | | | |
| Interest on long-term debt | | | |
| Debenture Interest | \$ 2,162 | \$ - | \$ - |
| Subtotal | \$ 2,162 | \$ - | \$ - |
| TOTAL RECREATION AND CULTURAL SERVICES | \$ 611,985 | \$ 526,297 | \$ 668,279 |

TOWN OF PICTOU

General Section

Details of Financing and Transfers

| For Year Ending March 31 | 2021-22 | 2020-21 | 2020-21 |
|---|-------------------|-------------------|-------------------|
| | Budget | Actual | Budget |
| FINANCING AND TRANSFERS | | | |
| Principal installments | | | |
| Debenture principal | \$ 280,347 | \$ 248,455 | \$ 248,455 |
| Subtotal | \$ 280,347 | \$ 248,455 | \$ 248,455 |
| Transfers from (to) own reserves, funds and agencies | | | |
| 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) | 366,000 | 390,000 | 360,000 |
| Transfer (to) - other | | | |
| Transfer from - operating reserve | (40,000) | | |
| Transfer from - capital reserve | | | |
| Transfer from - capital and specials reserves | - | (42,874) | (22,874) |
| Transfer from - operating reserve | | | (20,000) |
| Own agencies | | | |
| Deficit or levy for water utility | | | |
| Other - Specify | | | |
| Subtotal | \$ 356,000 | \$ 377,126 | \$ 347,126 |
| Changes in equity | | | |
| Use of prior years' surpluses / (deficits) | | \$ - | \$ - |
| Subtotal | | \$ - | \$ - |
| Other - Specify | | | |
| TOTAL FINANCING AND TRANSFERS | \$ 636,347 | \$ 625,581 | \$ 595,581 |