

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

For Fiscal Year Ending March 31, 2027



TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31		2026-27		2025-26		2025-26
		Budget		Actual		Budget
REVENUE						
Assessable property taxes		\$ 6,976,872	7.4%	\$ 6,493,894	7.6%	\$ 6,481,867
Less: School Board Requisition		(729,324)	8.0%	(675,131)	8.1%	(674,553)
		6,247,548	7.4%	5,818,762	7.6%	5,807,314
Deed Transfer Tax		200,000	-0.5%	200,952	0.0%	200,000
Grant in lieu of taxes		413,983	-2.8%	425,827	-2.8%	425,899
Services provided to other governments		116,683	24.9%	93,392	22.5%	95,272
Sale of services		113,500	-37.3%	181,134	-63.4%	310,363
Other revenue from own sources		517,181	-4.0%	538,500	-11.2%	582,610
Unconditional transfers from other governments		545,651	-1.6%	554,795	0.0%	545,651
Conditional transfers		-		71,206		6,040
	100%	8,154,546	3.4%	7,884,568	2.3%	7,973,150
EXPENDITURES						
General government services	15%	1,256,183	-1.1%	1,270,609	4.8%	1,198,911
Protective services	26%	2,143,986	-3.1%	2,213,005	8.3%	1,980,123
Transportation services	17%	1,392,388	-1.3%	1,411,262	1.3%	1,374,019
Environmental health services	11%	857,402	1.5%	844,551	-3.6%	889,756
Public health services	1%	47,000	5.7%	44,460	0.0%	47,000
Transfer to Deed Trf Tax Trust	2%	200,000	-0.5%	200,952	0.0%	200,000
Environmental developmental services	4%	303,610	-4.3%	317,327	76.8%	171,700
Recreation and cultural services	9%	740,153	-6.5%	791,711	-17.1%	893,046
	85%	6,940,722	-2.2%	7,093,878	2.8%	6,754,556
Excess of revenues over expenses before tl	15%	1,213,824	53.5%	790,690	-0.4%	1,218,594
FINANCING AND TRANSFERS						
Debenture and term loan principal install	-4%	(347,074)	-17.0%	(418,394)	-17.0%	(418,394)
Transfers from (to) own reserves, funds a	-11%	(866,750)	66.9%	(519,200)	5.8%	(819,200)
Net financing and transfers	-15%	(1,213,824)	29.5%	(937,594)	-1.9%	(1,237,594)
ANNUAL SURPLUS / (DEFICIT)	0.0%	(0)		(146,904)		(19,000)
ACCUMULATED SURPLUS, BEGINNING OF YEAR		-		-		-
TRANSFER TO OPERATING RESERVE		0		146,904		19,000
ACCUMULATED SURPLUS, END OF YEAR		\$ -		\$ -		\$ -

	2026-27		2025-26	
Residential / \$100 of assessed value	\$ 1.69	0.0%	\$ 1.69	
Commercial / \$100 of assessed value	\$ 4.34		\$ 4.34	
Sewer Operating Flat Tax	\$ 270.08	-5.6%	\$ 286.03	\$1.82/m3
Sewer Capital Flat Tax	\$ 128.78	43.6%	\$ 89.70	5/8" Meter Size
Hydrant Rental Area Rate / \$100 of assessed value	\$ 0.152	-2.7%	\$ 0.156	
Curbside Collection Flat Tax	\$ 185.63	2.5%	\$ 181.13	
Recycling Fee	\$ 62.32	2.0%	\$ 61.09	
Assessment:	\$136,458		\$133,000	
Levy	\$ 2,306.14	2.6%	\$ 2,247.70	
Hydrant	\$ 207.83	-0.1%	\$ 208.08	
Local Improvements	\$ 584.49	5.0%	\$ 556.86	
Total	\$ 3,098.45	2.8%	\$ 3,012.64	
Increase	\$ 85.81			

TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2026-27 Budget	2025-26 Actual	2025-26 Budget
ASSESSABLE PROPERTY TAXES			
Residential	\$ 3,609,534	\$ 3,268,762	\$ 3,267,707
Commercial	1,776,096	1,724,312	1,719,524
Resource taxable assessments	39,627	38,984	38,897
Area Rates and Special Assessments - Commercial/Residential			
Commercial	174,849	138,925	136,080
Residential	1,287,326	1,233,379	1,224,718
Subtotal	\$ 6,887,431	\$ 6,404,361	\$ 6,386,926
	\$ 5,425,256	\$ 5,032,057	\$ 5,026,128
Business Property			
Business occupancy	\$ -	\$ -	\$ -
Based on revenues - Aliant	13,000	13,000	13,000
Nova Scotia Power Inc. - Grant in lieu of taxes	1,462	1,462	1,462
HST rebate	32,000	32,091	37,500
Subtotal	\$ 46,462	\$ 46,553	\$ 51,962
Other Taxes			
Water Utility	\$ 42,979	\$ 42,979	\$ 42,979
Subtotal	\$ 42,979	\$ 42,979	\$ 42,979
Education expenditures as a reduction of tax revenue appropriations to regional school board	\$ (729,324)	\$ (675,131)	\$ (674,553)
TOTAL TAXES	\$ 6,247,548	\$ 5,818,762	\$ 5,807,314
Deed Transfer Tax	\$ 200,000	\$ 200,952	\$ 200,000
GRANTS IN LIEU OF TAXES			
Federal government	\$ 140,995	\$ 147,324	\$ 147,396
Provincial government			
Provincial property and property of supported institutions	259,275	264,599	264,599
Fire protection	13,713	13,904	13,904
TOTAL GRANTS IN LIEU OF TAXES	\$ 413,983	\$ 425,827	\$ 425,899
SERVICES PROVIDED TO OTHER GOVERNMENTS			
Street Sweeping Service	\$ 34,000	\$ 33,120	\$ 60,000
Westville - Accounting	\$ 50,000	\$ 25,000	
Wastewater treatment - County of Pictou	\$ 32,683	\$ 35,272	\$ 35,272
TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS	\$ 116,683	\$ 93,392	\$ 95,272
SALES OF SERVICES			
Recreation and cultural services	\$ 113,500	\$ 181,134	\$ 310,363
Other services			
TOTAL SALES OF SERVICE	\$ 113,500	\$ 181,134	\$ 310,363

TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2026-27 Budget	2025-26 Actual	2025-26 Budget
OTHER REVENUE FROM OWN SOURCES			
Licenses and permits	\$ 15,000	\$ 17,708	\$ 15,000
Fines	5,000	5,398	5,000
Rentals	238,181	255,372	265,031
Return on investments	40,000	55,813	70,000
Penalties and interest on taxes	193,000	178,637	173,500
Miscellaneous	26,000	25,573	54,079
TOTAL OTHER REVENUE FROM OWN SOURCES	\$ 517,181	\$ 538,500	\$ 582,610
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	130	133	130
Other - Specify	-	9,142	-
Other provincial			
Resource Recovery Fund Board			
Other - Specify			
Other local governments - Specify			
TOTAL UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENTS	\$ 545,651	\$ 554,795	\$ 545,651
CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES			
Federal government			
Federal agencies - CMHC			
Provincial government	\$ -	\$ 71,206	\$ 6,040
Provincial agencies			
TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES	\$ -	\$ 71,206	\$ 6,040
CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS			
Grants - Fire Truck Funding	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 7,954,546	\$ 7,683,616	\$ 7,773,150

TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31	2026-27 Budget	2025-26 Actual	2025-26 Budget
GENERAL GOVERNMENT SERVICES			
Legislative			
Mayor - Remuneration	\$ 26,762	\$ 25,420	\$ 25,905
Council - Remuneration	65,439	59,841	63,344
Expenses	13,000	8,614	15,500
Subtotal	\$ 105,202	\$ 93,875	\$ 104,749
General administration			
Administrative	\$ 668,583	\$ 665,451	\$ 617,193
Financial management	24,000	18,544	18,800
Taxation			
Tax rebates or cancellations (Municipal Government Act Sections)	353,899	372,400	373,149
Transfer for assessment services	46,000	45,120	45,120
Subtotal	\$ 1,092,482	\$ 1,101,514	\$ 1,054,262
Debt charges			
General operations interest	\$ 50,000	\$ 42,388	\$ 500
Other debt charges	7,800	7,258	12,000
Subtotal	\$ 57,800	\$ 49,647	\$ 12,500
Valuation allowances			
Valuation allowance			
Uncollectible taxes	\$ 500	\$ 2,813	\$ 4,000
Other doubtful receivables	200	400	400
Subtotal	\$ 700	\$ 3,213	\$ 4,400
Other general government services			
Elections, plebiscites and electors' meetings	\$ -	\$ 22,360	\$ 23,000
Subtotal	\$ -	\$ 22,360	\$ 23,000
TOTAL GENERAL GOVERNMENT SERVICES	\$ 1,256,183	\$ 1,270,609	\$ 1,198,911

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

For Year Ending March 31	2026-27 Budget	2025-26 Actual	2025-26 Budget
PROTECTIVE SERVICES			
Police Protection	\$ 1,338,563	\$ 1,465,488	\$ 1,204,754
Law Enforcement			
Transfer to correctional services	\$ -	\$ 1,954	\$ -
Other (station and staff)	96,757	72,998	89,768
Subtotal	\$ 96,757	\$ 74,952	\$ 89,768
Fire Protection			
Water supply and hydrants	\$ 456,592	\$ 437,484	\$ 437,484
Fire Dept and inspections	235,500	216,536	229,700
Subtotal	\$ 692,092	\$ 654,020	\$ 667,184
Debt charges			
Interest on long-term debt			
Debenture interest	\$ 16,574	\$ 18,545	\$ 18,418
Subtotal	\$ 16,574	\$ 18,545	\$ 18,418
TOTAL PROTECTIVE SERVICES	\$ 2,143,986	\$ 2,213,005	\$ 1,980,123

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

For Year Ending March 31	2026-27 Budget	2025-26 Actual	2025-26 Budget
TRANSPORTATION SERVICES			
Common services	\$ 912,754	\$ 849,985	\$ 793,973
Road transport			
Roads and streets	\$ 130,000	\$ 131,564	\$ 130,000
Street lighting	30,000	28,032	35,000
Traffic services	29,500	36,677	26,500
Snow and ice removal	98,000	228,041	236,251
Subtotal	\$ 287,500	\$ 424,314	\$ 427,751
Public transit	\$ 64,700	\$ 65,089	\$ 64,700
Debt charges			
Interest on long-term debt			
Debenture interest	\$ 127,434	\$ 71,874	\$ 87,595
Subtotal	\$ 127,434	\$ 71,874	\$ 87,595
TOTAL TRANSPORTATION SERVICES	\$ 1,392,388	\$ 1,411,262	\$ 1,374,019

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

For Year Ending March 31	2026-27 Budget	2025-26 Actual	2025-26 Budget
ENVIRONMENTAL HEALTH SERVICES			
Sewage collection and disposal			
Sewage collection systems	\$ 77,000	\$ 67,896	\$ 81,000
Sewage lift stations	66,500	66,986	70,500
Sewage treatment and disposal	408,543	402,148	440,903
Subtotal	\$ 552,043	\$ 537,030	\$ 592,403
Garbage and waste collection and disposal			
Garbage, waste collection and disposal	\$ 295,000	\$ 290,832	\$ 281,220
Subtotal	\$ 295,000	\$ 290,832	\$ 281,220
Debt charges			
Interest on long-term debt			
Debenture interest	\$ 10,359	\$ 16,689	\$ 16,133
Subtotal	\$ 10,359	\$ 16,689	\$ 16,133
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$ 857,402	\$ 844,551	\$ 889,756

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

For Year Ending March 31	2026-27 Budget	2025-26 Actual	2025-26 Budget
PUBLIC HEALTH SERVICES			
Grants to organizations	\$ 47,000	\$ 44,460	\$ 47,000
Housing			
Deficit of Regional Housing Authority	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -
TOTAL PUBLIC HEALTH SERVICES	\$ 47,000	\$ 44,460	\$ 47,000

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

For Year Ending March 31	2026-27 Budget	2025-26 Actual	2025-26 Budget
ENVIRONMENTAL DEVELOPMENT SERVICES			
Environmental planning and zoning			
Planning and inspection services	\$ 60,000	\$ 58,460	\$ 54,500
Other environmental planning and zoning	\$ -	\$ -	\$ -
Subtotal	\$ 60,000	\$ 58,460	\$ 54,500
Community development			
Transfer to Regional Development Authority	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -
Other environmental development services			
Caladh Marquee	\$ 84,340	\$ 71,006	\$ -
Tourism	\$ 159,270	\$ 187,861	\$ 117,200
Subtotal	\$ 243,610	\$ 258,867	\$ 117,200
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	\$ 303,610	\$ 317,327	\$ 171,700

TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

For Year Ending March 31	2026-27 Budget	2025-26 Actual	2025-26 Budget
RECREATION AND CULTURAL SERVICES			
Recreation facilities			
Administration	\$ 204,372	\$ 204,869	\$ 218,423
Swimming pools, beaches, marinas	103,000	175,819	293,363
Skating rinks, arenas, and multipurpose centres	30,000	30,000	30,000
Rec Centre	22,000	-	-
Splash Pad	12,500	-	-
Parks, playgrounds and sports fields	180,112	177,674	174,636
Subtotal	\$ 551,984	\$ 588,363	\$ 716,421
Cultural buildings and facilities			
Libraries			
Library - local branch	\$ 26,000	\$ 37,476	\$ 33,000
Transfers to regional library	36,000	34,737	33,551
Cultural buildings - Council Initiatives	94,000	111,229	94,150
Subtotal	\$ 156,000	\$ 183,441	\$ 160,701
Debt Charges			
Interest on long-term debt			
Debenture Interest	\$ 32,169	\$ 19,907	\$ 15,924
Subtotal	\$ 32,169	\$ 19,907	\$ 15,924
TOTAL RECREATION AND CULTURAL SERVICES	\$ 740,153	\$ 791,711	\$ 893,046

TOWN OF PICTOU

General Section

Details of Financing and Transfers

For Year Ending March 31	2026-27 Budget	2025-26 Actual	2023-24 Budget
FINANCING AND TRANSFERS			
Principal installments			
Debenture principal	\$ 347,074	\$ 418,394	\$ 418,394
Subtotal	\$ 347,074	\$ 418,394	\$ 418,394
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
Transfer (to) - capital reserve - Playground Equipment		15,000	15,000
Transfer (to) - general capital fund (capital from revenue)	636,750	444,200	744,200
Transfer (to) - Sewer Reserve	230,000		
Own agencies			
Deficit or levy for water utility			
Other - Specify			
Subtotal	\$ 866,750	\$ 519,200	\$ 819,200
Changes in equity			
Use of prior years' surpluses / (deficits)		\$ -	\$ -
Subtotal		\$ -	\$ -
Other - Specify			
TOTAL FINANCING AND TRANSFERS	\$ 1,213,824	\$ 937,594	\$ 1,237,594