

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

**For Fiscal Year Ending March 31, 2026**



# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

For Year Ending March 31		2025-26 Budget		2024-25 Actual		2024-25 Budget
<b>REVENUE</b>						
Assessable property taxes		\$ 6,481,867	9.5%	\$ 5,919,247	9.0%	\$ 5,946,308
Less: School Board Requisition		(674,553)	8.1%	(623,940)	8.1%	(623,940)
		5,807,314	9.7%	5,295,307	9.1%	5,322,368
Deed Transfer Tax		200,000	5.3%	190,000		-
Grant in lieu of taxes		425,899	-3.9%	443,065	-1.0%	430,349
Services provided to other governments		95,272	75.0%	54,445	27.0%	75,005
Sale of services		310,363	10.2%	281,737	-9.9%	344,523
Other revenue from own sources		581,610	-24.8%	773,072	-6.4%	621,176
Unconditional transfers from other governments		545,651	-1.6%	554,792	0.0%	545,647
Conditional transfers		6,040		327,117		236,210
	<b>100%</b>	<b>7,972,150</b>	<b>0.7%</b>	<b>7,919,534</b>	<b>5.2%</b>	<b>7,575,278</b>
<b>EXPENDITURES</b>						
General government services	15%	1,198,911	6.8%	1,122,152	15.2%	1,040,980
Protective services	25%	1,980,123	5.5%	1,876,307	2.1%	1,939,357
Transportation services	17%	1,374,019	7.7%	1,275,745	9.1%	1,259,674
Environmental health services	11%	889,756	-1.9%	907,127	8.8%	817,789
Public health services	1%	47,000	-3.1%	48,521	2.2%	46,000
Transfer to Deed Trf Tax Trust	3%	200,000	5.3%	190,000		-
Environmental developmental services	2%	171,700	-34.5%	262,328	-8.4%	187,500
Recreation and cultural services	11%	893,046	-23.9%	1,172,957	-19.6%	1,110,189
	<b>85%</b>	<b>6,754,556</b>	<b>-1.5%</b>	<b>6,855,139</b>	<b>5.5%</b>	<b>6,401,488</b>
<b>Excess of revenues over expenses before th</b>	<b>15%</b>	<b>1,217,594</b>	<b>14.4%</b>	<b>1,064,395</b>	<b>3.7%</b>	<b>1,173,789</b>
<b>FINANCING AND TRANSFERS</b>						
Debtenture and term loan principal install	-5%	(418,394)	7.4%	(389,389)	7.4%	(389,389)
Transfers from (to) own reserves, funds ai	-10%	(819,200)	32.9%	(616,400)	6.9%	(766,400)
Net financing and transfers	-16%	(1,237,594)	23.0%	(1,005,789)	7.1%	(1,155,789)
<b>ANNUAL SURPLUS / (DEFICIT)</b>	<b>-0.3%</b>	<b>(20,000)</b>	<b>-134.1%</b>	<b>58,606</b>	<b>-211.1%</b>	<b>18,000</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>TRANSFER TO OPERATING RESERVE</b>		<b>20,000</b>		<b>(58,606)</b>		<b>(18,000)</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>		<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>

	2025-26		2024-25
Residential / \$100 of assessed value	\$ 1.69	0.0%	\$ 1.69
Commercial / \$100 of assessed value	\$ 4.34		\$ 4.34
Sewer Operating Flat Tax	\$ 286.03	4.4%	\$ 274.03
Sewer Capital Flat Tax	\$ 89.70	-3.8%	\$ 93.26
Hydrant Rental Area Rate / \$100 of assessed value	\$ 0.156	8.4%	\$ 0.144
Curbside Collection Flat Tax	\$ 181.13	8.3%	\$ 167.20
Recycling Fee	\$ 61.09	16.8%	\$ 52.31
<b>Assessment:</b>	<b>\$126,875</b>		<b>\$125,000</b>
Levy	\$ 2,144.19	1.5%	\$ 2,112.50
Hydrant	\$ 198.50	10.0%	\$ 180.41
Local Improvements	\$ 556.86	4.2%	\$ 534.49
Total	\$ 2,899.55	2.6%	\$ 2,827.40
<b>Increase</b>	<b>\$ 72.15</b>		

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

<b>For Year Ending March 31</b>	2025-26 Budget	2024-25 Actual	2024-25 Budget
<b>ASSESSABLE PROPERTY TAXES</b>			
Residential	\$ 3,267,707	\$ <b>2,974,865</b>	\$ 2,972,597
Commercial	1,687,533	<b>1,539,456</b>	1,505,055
Resource taxable assessments	38,897	<b>43,320</b>	44,826
<b>Area Rates and Special Assessments - Commercial/Residential</b>			
Commercial	168,072	128,484	132,962
Residential	1,224,718	1,139,094	1,196,661
<b>Subtotal</b>	<b>\$ 6,386,926</b>	<b>\$ 5,825,218</b>	<b>\$ 5,852,101</b>
<b>Business Property</b>			
Business occupancy	\$ -	\$ -	\$ -
Based on revenues - Aliant	13,000	<b>13,000</b>	14,000
Nova Scotia Power Inc. - Grant in lieu of taxes	1,462	<b>1,416</b>	1,250
HST rebate	37,500	36,655	36,000
<b>Subtotal</b>	<b>\$ 51,962</b>	<b>\$ 51,071</b>	<b>\$ 51,250</b>
<b>Other Taxes</b>			
Water Utility	\$ 42,979	\$ 42,957	\$ 42,957
<b>Subtotal</b>	<b>\$ 42,979</b>	<b>\$ 42,957</b>	<b>\$ 42,957</b>
<b>Education expenditures as a reduction of tax revenue appropriations to regional school board</b>			
	\$ (674,553)	\$ (623,940)	\$ (623,940)
<b>TOTAL TAXES</b>	<b>\$ 5,807,314</b>	<b>\$ 5,295,307</b>	<b>\$ 5,322,368</b>
<b>Deed Transfer Tax</b>	<b>\$ 200,000</b>	<b>\$ 190,000</b>	<b>\$ -</b>
<b>GRANTS IN LIEU OF TAXES</b>			
<b>Federal government</b>	<b>\$ 147,396</b>	<b>\$ 156,524</b>	<b>\$ 154,864</b>
<b>Provincial government</b>			
Provincial property and property of supported institutions	264,599	272,492	261,183
Fire protection	13,904	14,049	14,302
<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$ 425,899</b>	<b>\$ 443,065</b>	<b>\$ 430,349</b>
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>			
Street Sweeping Service	\$ 60,000	\$ 19,440	\$ 40,000
Wastewater treatment - County of Pictou	\$ 35,272	\$ 35,005	\$ 35,005
<b>TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS</b>	<b>\$ 95,272</b>	<b>\$ 54,445</b>	<b>\$ 75,005</b>
<b>SALES OF SERVICES</b>			
<b>Recreation and cultural services</b>	<b>\$ 310,363</b>	<b>\$ 281,737</b>	<b>\$ 344,523</b>
<b>Other services</b>			
<b>TOTAL SALES OF SERVICE</b>	<b>\$ 310,363</b>	<b>\$ 281,737</b>	<b>\$ 344,523</b>

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

<b>For Year Ending March 31</b>	<b>2025-26</b>	<b>2024-25</b>	<b>2024-25</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>OTHER REVENUE FROM OWN SOURCES</b>			
Licenses and permits	\$ 15,000	\$ 11,675	\$ 15,000
Fines	4,000	2,958	5,000
Rentals	265,031	277,546	270,176
Return on investments	70,000	215,441	150,000
Penalties and interest on taxes	173,500	159,585	157,000
Miscellaneous	54,079	105,867	24,000
<b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>	<b>\$ 581,610</b>	<b>\$ 773,072</b>	<b>\$ 621,176</b>
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>			
<b>Federal government</b>			
<b>Provincial government</b>			
Municipal Grants Act - Equalization	\$ 545,521	\$ 545,520	\$ 545,521
Municipal Government Act - Farm property acreage	130	130	126
Other - Specify	-	9,142	-
Other provincial			
Resource Recovery Fund Board			
Other - Specify			
Other local governments - Specify			
<b>TOTAL UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENTS</b>	<b>\$ 545,651</b>	<b>\$ 554,792</b>	<b>\$ 545,647</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>\$ 6,040</b>	<b>\$ 327,117</b>	<b>\$ 236,210</b>
<b>Provincial agencies</b>			
<b>TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVERNMENTS OR AGENCIES</b>	<b>\$ 6,040</b>	<b>\$ 327,117</b>	<b>\$ 236,210</b>
<b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>			
Grants - Fire Truck Funding	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 7,772,150</b>	<b>\$ 7,729,534</b>	<b>\$ 7,575,278</b>

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

<b>For Year Ending March 31</b>	2025-26 Budget	2024-25 Actual	2024-25 Budget
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Legislative</b>			
Mayor - Remuneration	\$ 25,905	\$ 25,157	\$ 24,536
Council - Remuneration	63,344	61,547	59,995
Expenses	15,500	14,860	15,500
<b>Subtotal</b>	<b>\$ 104,749</b>	<b>\$ 101,564</b>	<b>\$ 100,030</b>
<b>General administration</b>			
Administrative	\$ 617,193	\$ 658,150	\$ 587,593
Financial management	18,800	19,708	17,500
Taxation			
Tax rebates or cancellations (Municipal Government Act Sections)	373,149	262,116	258,557
Transfer for assessment services	45,120	43,739	43,739
<b>Subtotal</b>	<b>\$ 1,054,262</b>	<b>\$ 983,713</b>	<b>\$ 907,389</b>
<b>Debt charges</b>			
General operations interest	\$ 500	\$ 532	\$ 840
Other debt charges	12,000	22,077	19,300
<b>Subtotal</b>	<b>\$ 12,500</b>	<b>\$ 22,609</b>	<b>\$ 20,140</b>
<b>Valuation allowances</b>			
Valuation allowance			
Uncollectible taxes	\$ 4,000	\$ 6,888	\$ 5,421
Other doubtful receivables	400	1,062	1,000
<b>Subtotal</b>	<b>\$ 4,400</b>	<b>\$ 7,950</b>	<b>\$ 6,421</b>
<b>Other general government services</b>			
Elections, plebiscites and electors' meetings	\$ 23,000	\$ 6,316	\$ 7,000
<b>Subtotal</b>	<b>\$ 23,000</b>	<b>\$ 6,316</b>	<b>\$ 7,000</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>\$ 1,198,911</b>	<b>\$ 1,122,152</b>	<b>\$ 1,040,980</b>

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2025-26</b>	<b>2024-25</b>	<b>2024-25</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>PROTECTIVE SERVICES</b>			
<b>Police Protection</b>	\$ 1,204,754	\$ 1,239,270	\$ 1,230,343
<b>Law Enforcement</b>			
Transfer to correctional services	\$ -	\$ 2,159	\$ -
Other (station and staff)	89,768	66,385	101,634
<b>Subtotal</b>	\$ 89,768	\$ 68,544	\$ 101,634
<b>Fire Protection</b>			
Water supply and hydrants	\$ 437,484	\$ 364,114	\$ 375,509
Fire Dept and inspections	229,700	192,536	216,000
<b>Subtotal</b>	\$ 667,184	\$ 556,650	\$ 591,509
<b>Debt charges</b>			
Interest on long-term debt			
Debenture interest	\$ 18,418	\$ 11,844	\$ 15,871
<b>Subtotal</b>	\$ 18,418	\$ 11,844	\$ 15,871
<b>TOTAL PROTECTIVE SERVICES</b>	\$ 1,980,123	\$ 1,876,307	\$ 1,939,357

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2025-26 Budget</b>	<b>2024-25 Actual</b>	<b>2024-25 Budget</b>
<b>TRANSPORTATION SERVICES</b>			
<b>Common services</b>	\$ 793,973	\$ 679,816	\$ 704,937
<b>Road transport</b>			
Roads and streets	\$ 130,000	\$ 181,658	\$ 120,000
Street lighting	35,000	32,374	35,000
Traffic services	26,500	22,411	35,000
Snow and ice removal	236,251	231,436	239,299
<b>Subtotal</b>	\$ 427,751	\$ 467,880	\$ 429,299
<b>Public transit</b>	\$ 64,700	\$ 65,000	\$ 63,700
<b>Debt charges</b>			
Interest on long-term debt			
Debenture interest	\$ 87,595	\$ 63,048	\$ 61,738
<b>Subtotal</b>	\$ 87,595	\$ 63,048	\$ 61,738
<b>TOTAL TRANSPORTATION SERVICES</b>	\$ 1,374,019	\$ 1,275,745	\$ 1,259,674

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2025-26 Budget</b>	<b>2024-25 Actual</b>	<b>2024-25 Budget</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>			
<b>Sewage collection and disposal</b>			
Sewage collection systems	\$ 81,000	\$ 86,828	\$ 51,000
Sewage lift stations	70,500	82,288	72,900
Sewage treatment and disposal	440,903	467,923	411,819
<b>Subtotal</b>	<b>\$ 592,403</b>	<b>\$ 637,039</b>	<b>\$ 535,719</b>
<b>Garbage and waste collection and disposal</b>			
Garbage, waste collection and disposal	\$ 281,220	\$ 246,052	\$ 258,317
<b>Subtotal</b>	<b>\$ 281,220</b>	<b>\$ 246,052</b>	<b>\$ 258,317</b>
<b>Debt charges</b>			
Interest on long-term debt			
Debenture interest	\$ 16,133	\$ 24,036	\$ 23,753
<b>Subtotal</b>	<b>\$ 16,133</b>	<b>\$ 24,036</b>	<b>\$ 23,753</b>
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES</b>	<b>\$ 889,756</b>	<b>\$ 907,127</b>	<b>\$ 817,789</b>

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2025-26</b>	2024-25	2024-25
	<b>Budget</b>	Actual	Budget
<b>PUBLIC HEALTH SERVICES</b>			
<b>Grants to organizations</b>	\$ 47,000	\$ 46,868	\$ 46,000
<b>Housing</b>			
Deficit of Regional Housing Authority	\$ -	\$ 1,654	\$ -
<b>Subtotal</b>	\$ -	\$ 1,654	\$ -
<b>TOTAL PUBLIC HEALTH SERVICES</b>	\$ 47,000	\$ 48,521	\$ 46,000

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	2025-26	2024-25	2024-25
	Budget	Actual	Budget
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>			
<b>Environmental planning and zoning</b>			
Planning and inspection services	\$ 54,500	\$ 52,209	\$ 58,000
Other environmental planning and zoning	\$ -	\$ 38,909	\$ -
<b>Subtotal</b>	<b>\$ 54,500</b>	<b>\$ 91,118</b>	<b>\$ 58,000</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	\$ 117,200	\$ 171,210	\$ 129,500
<b>Subtotal</b>	<b>\$ 117,200</b>	<b>\$ 171,210</b>	<b>\$ 129,500</b>
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES</b>	<b>\$ 171,700</b>	<b>\$ 262,328</b>	<b>\$ 187,500</b>

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

<b>For Year Ending March 31</b>	<b>2025-26</b>	<b>2024-25</b>	<b>2024-25</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>RECREATION AND CULTURAL SERVICES</b>			
<b>Recreation facilities</b>			
Administration	\$ 218,423	\$ 192,436	\$ 197,204
Swimming pools, beaches, marinas	293,363	277,227	322,023
Skating rinks, arenas, and multipurpose centres	30,000	30,000	30,000
Caladh Marquee	-	313,065	236,210
Parks, playgrounds and sports fields	174,636	182,135	152,606
<b>Subtotal</b>	<b>\$ 716,421</b>	<b>\$ 994,863</b>	<b>\$ 938,042</b>
<b>Cultural buildings and facilities</b>			
Libraries			
Library - local branch	\$ 33,000	\$ 37,936	\$ 25,100
Transfers to regional library	33,551	33,841	35,000
Pictou Academy	-	-	-
Cultural buildings - Council Initiatives	94,150	100,049	102,600
<b>Subtotal</b>	<b>\$ 160,701</b>	<b>\$ 171,825</b>	<b>\$ 162,700</b>
<b>Debt Charges</b>			
Interest on long-term debt			
Debenture Interest	\$ 15,924	\$ 6,269	\$ 9,447
<b>Subtotal</b>	<b>\$ 15,924</b>	<b>\$ 6,269</b>	<b>\$ 9,447</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES</b>	<b>\$ 893,046</b>	<b>\$ 1,172,957</b>	<b>\$ 1,110,189</b>

# TOWN OF PICTOU

General Section

Details of Financing and Transfers

<b>For Year Ending March 31</b>	2025-26 Budget	2024-25 Actual	2023-24 Budget
<b>FINANCING AND TRANSFERS</b>			
<b>Principal installments</b>			
Debenture principal	\$ 418,394	\$ 389,389	\$ 389,389
<b>Subtotal</b>	<b>\$ 418,394</b>	<b>\$ 389,389</b>	<b>\$ 389,389</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 - Fire Equipment	60,000	60,000	60,000
Transfer (to) - capital reserve - Playground Equipment	15,000	15,000	15,000
Transfer (to) - general capital fund (capital from revenue)	744,200	541,400	691,400
Own agencies			
Deficit or levy for water utility			
Other - Specify			
<b>Subtotal</b>	<b>\$ 819,200</b>	<b>\$ 616,400</b>	<b>\$ 766,400</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>\$ 1,237,594</b>	<b>\$ 1,005,789</b>	<b>\$ 1,155,789</b>