

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

**For Fiscal Year Ending March 31, 2020**



# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

| For Year Ending March 31                                     | 2019-20<br>Budget | 2018-19<br>Actual | 2018-19<br>Budget |
|--|-------------------|-------------------|-------------------|
| <b>REVENUE</b>   |                   |                   |                   |
| Assessable property taxes                                    | \$ 4,390,161      | \$ 4,219,928      | \$ 4,242,000      |
| Less: School Board Requisition                               | (493,279)         | (496,007)         | (495,961)         |
|  | 3,896,882         | 3,723,921         | 3,746,039         |
| Grant in lieu of taxes                                       | 325,821           | 347,549           | 339,045           |
| Services provided to other governments                       | 19,085            | 17,327            | 20,370            |
| Sale of services   | 265,700           | 266,092           | 270,527           |
| Other revenue from own sources                               | 400,333           | 410,071           | 374,219           |
| Unconditional transfers from other governments               | 545,669           | 545,713           | 545,713           |
| Conditional transfers  | -                 | -                 | -                 |
|  | <b>5,453,490</b>  | <b>5,310,672</b>  | <b>5,295,912</b>  |
| <b>EXPENDITURES</b>  |                   |                   |                   |
| General government services                                  | 819,493           | 820,900           | 842,212           |
| Protective services  | 1,539,092         | 1,482,703         | 1,393,350         |
| Transportation services                                      | 928,956           | 880,308           | 960,391           |
| Environmental health services                                | 641,700           | 664,108           | 679,126           |
| Public health services                                       | 141,422           | 139,369           | 137,719           |
| Environmental developmental services                         | 99,414            | 113,828           | 96,930            |
| Recreation and cultural services                             | 673,252           | 652,988           | 689,673           |
|  | 4,843,331         | 4,754,203         | 4,799,401         |
| <b>Excess of revenues over expenses before the following</b> | 610,159           | 556,469           | 496,511           |
| <b>FINANCING AND TRANSFERS</b>                               |                   |                   |                   |
| Debenture and term loan principal installments               | (248,455)         | (238,973)         | (238,973)         |
| Transfers from (to) own reserves, funds and agencies         | (361,704)         | (243,525)         | (257,537)         |
| Changes in equity  | -                 | -                 | -                 |
| Other - Specify  | -                 | -                 | -                 |
| Net financing and transfers                                  | (610,159)         | (482,498)         | (496,510)         |
| <b>ANNUAL SURPLUS / (DEFICIT)</b>                            | -                 | 73,970            | 0                 |
| <b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>                | -                 | -                 | -                 |
| <b>TRANSFER TO OPERATING RESERVE</b>                         | -                 | (73,970)          | (0)               |
| <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   | \$ 181.45       | \$ 187.86       |
| Sewer Capital Flat Tax   | \$ 109.67       | \$ 112.53       |
| Hydrant Rental Area Rate / \$100 of assessed value               | \$ 0.126        | \$ 0.106        |
| Curbside Collection Flat Tax                                     | \$ 156.36       | \$ 156.20       |
| <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  | \$ 101.18       | \$ 84.79        |
| Local Improvements   | \$ 447.48       | \$ 456.59       |
| Total  | \$ 1,860.66     | \$ 1,853.38     |

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General Section

Statement of Proposed Operations - Operating Fund

| For Year Ending March 31   | 2019-20<br>Budget   | 2018-19<br>Actual   | 2018-19<br>Budget   |
|--|---------------------|---------------------|---------------------|
| <b>ASSESSABLE PROPERTY TAXES</b>                                   |                     |                     |                     |
| Residential  | \$ 2,159,466        | \$ 2,169,166        | \$ 2,167,189        |
| Commercial   | 1,126,903           | 973,531             | 981,148             |
| Resource taxable assessments                                       | 23,871              | 21,894              | 22,401              |
| <b>Area Rates and Special Assessments - Commercial/Residential</b> |                     |                     |                     |
| Commercial   | 94,772              | 91,854              | 93,436              |
| Residential  | 903,367             | 884,868             | 890,107             |
| <b>Subtotal</b>  | <b>\$ 4,308,379</b> | <b>\$ 4,141,313</b> | <b>\$ 4,154,282</b> |
| <b>Business Property</b>   |                     |                     |                     |
| Business occupancy   | \$ -                | \$ -                | \$ -                |
| Based on revenues - Aliant   | 18,000              | 18,152              | 18,000              |
| Nova Scotia Power Inc. - Grant in lieu of taxes                    | 973                 | 924                 | 924                 |
| HST rebate   | 20,000              | 16,730              | 25,985              |
| <b>Subtotal</b>  | <b>\$ 38,973</b>    | <b>\$ 35,806</b>    | <b>\$ 44,909</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</b>        |                     |                     |                     |
| appropriations to regional school board                            | \$ (493,279)        | \$ (496,007)        | \$ (495,961)        |
| <b>TOTAL TAXES</b>   | <b>\$ 3,896,882</b> | <b>\$ 3,723,921</b> | <b>\$ 3,746,039</b> |
| <b>GRANTS IN LIEU OF TAXES</b>                                     |                     |                     |                     |
| <b>Federal government</b>  | <b>\$ 123,729</b>   | <b>\$ 141,585</b>   | <b>\$ 135,864</b>   |
| <b>Provincial government</b>                                       |                     |                     |                     |
| Provincial property and property of supported institutions         | 194,023             | 197,797             | 194,631             |
| Fire protection  | 8,069               | 8,167               | 8,550               |
| <b>TOTAL GRANTS IN LIEU OF TAXES</b>                               | <b>\$ 325,821</b>   | <b>\$ 347,549</b>   | <b>\$ 339,045</b>   |
| <b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>                      |                     |                     |                     |
| Wastewater treatment - County of Pictou                            | \$ 19,085           | \$ 17,327           | \$ 20,370           |
| <b>TOTAL SERVICES PROVIDED TO OTHER GOVERNMENTS</b>                | <b>\$ 19,085</b>    | <b>\$ 17,327</b>    | <b>\$ 20,370</b>    |
| <b>SALES OF SERVICES</b>   |                     |                     |                     |
| Recreation and cultural services                                   | \$ 265,700          | \$ 266,092          | \$ 270,527          |
| <b>Other services</b>  |                     |                     |                     |
| <b>TOTAL SALES OF SERVICE</b>                                      | <b>\$ 265,700</b>   | <b>\$ 266,092</b>   | <b>\$ 270,527</b>   |

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Statement of Proposed Operations - Operating Fund

| For Year Ending March 31  | 2019-20<br>Budget   | 2018-19<br>Actual   | 2018-19<br>Budget   |
|---|---------------------|---------------------|---------------------|
| <b>OTHER REVENUE FROM OWN SOURCES</b>   |                     |                     |                     |
| Licenses and permits  | \$ 350              | \$ 352              | \$ 300              |
| Fines   | 10,000              | 11,000              | 8,700               |
| Rentals   | 220,233             | 201,969             | 206,969             |
| Return on investments   | 10,000              | 30,000              | 8,000               |
| Penalties and interest on taxes   | 135,000             | 150,000             | 130,000             |
| Miscellaneous   | 24,750              | 16,750              | 20,250              |
| <b>TOTAL OTHER REVENUE FROM OWN SOURCES</b>                                     | <b>\$ 400,333</b>   | <b>\$ 410,071</b>   | <b>\$ 374,219</b>   |
| <b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>                           |                     |                     |                     |
| <b>Federal government</b>   |                     |                     |                     |
| <b>Provincial government</b>  |                     |                     |                     |
| Municipal Grants Act - Equalization   | \$ 545,521          | \$ 545,562          | \$ 545,562          |
| Municipal Government Act - Farm property acreage                                | 148                 | 151                 | 151                 |
| Other - Specify   | -                   | -                   | -                   |
| Other provincial  |                     |                     |                     |
| Resource Recovery Fund Board  |                     |                     |                     |
| Other - Specify   |                     |                     |                     |
| Other local governments - Specify   |                     |                     |                     |
| <b>TOTAL UNCONDITIONAL TRANSFER FROM OTHER GOVERNMENTS</b>                      | <b>\$ 545,669</b>   | <b>\$ 545,713</b>   | <b>\$ 545,713</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>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Provincial agencies</b>  |                     |                     |                     |
| <b>TOTAL CONDITIONAL TRANSFERS FROM FEDERAL OR PROVINCIAL GOVE</b>              | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>CONDITIONAL TRANSFERS FROM OTHER LOCAL GOVERNMENTS</b>                       |                     |                     |                     |
| Grants - Fire Truck Funding   | \$ -                | \$ -                | \$ -                |
| <b>TOTAL REVENUE</b>  | <b>\$ 5,453,490</b> | <b>\$ 5,463,271</b> | <b>\$ 5,295,912</b> |

# TOWN OF PICTOU

General Section

Statement of Proposed Operations - Operating Fund

| <b>For Year Ending March 31</b>                                  | <b>2019-20<br/>Budget</b> | 2018-19<br>Actual | <b>2018-19<br/>Budget</b> |
|--|---------------------------|-------------------|---------------------------|
| <b>GENERAL GOVERNMENT SERVICES</b>                               |                           |                   |                           |
| <b>Legislative</b>   |                           |                   |                           |
| Mayor - Remuneration   | \$ 21,256                 | \$ 19,773         | \$ 20,684                 |
| Council - Remuneration   | 52,808                    | 48,923            | 49,576                    |
| Expenses   | 7,000                     | 7,659             | 7,500                     |
| <b>Subtotal</b>  | <b>\$ 81,065</b>          | <b>\$ 76,355</b>  | <b>\$ 77,760</b>          |
| <b>General administration</b>                                    |                           |                   |                           |
| Administrative   | \$ 474,599                | \$ 467,201        | \$ 499,043                |
| Financial management   | 13,500                    | 13,557            | 15,000                    |
| Taxation   |                           |                   |                           |
| Tax rebates or cancellations (Municipal Government Act Sections) | 142,319                   | 140,460           | 142,380                   |
| Transfer for assessment services                                 | 43,510                    | 43,309            | 43,229                    |
| <b>Subtotal</b>  | <b>\$ 673,929</b>         | <b>\$ 664,527</b> | <b>\$ 699,652</b>         |
| <b>Debt charges</b>  |                           |                   |                           |
| General operations interest                                      | \$ 10,000                 | \$ 8,443          | \$ 10,300                 |
| Other debt charges   | 14,500                    | 18,574            | 14,500                    |
| <b>Subtotal</b>  | <b>\$ 24,500</b>          | <b>\$ 27,018</b>  | <b>\$ 24,800</b>          |
| <b>Valuation allowances</b>                                      |                           |                   |                           |
| Valuation allowance  |                           |                   |                           |
| Uncollectible taxes  | \$ 35,000                 | \$ 40,000         | \$ 35,000                 |
| Other doubtful receivables                                       | -                         | 8,000             | -                         |
| <b>Subtotal</b>  | <b>\$ 35,000</b>          | <b>\$ 48,000</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>\$ 819,493</b>         | <b>\$ 820,900</b> | <b>\$ 842,212</b>         |

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| <b>For Year Ending March 31</b>   | <b>2019-20</b> | <b>2018-19</b> | <b>2018-19</b> |
|-----------------------------------|----------------|----------------|----------------|
|                                   | <b>Budget</b>  | <b>Actual</b>  | <b>Budget</b>  |
| <b>PROTECTIVE SERVICES</b>        |                |                |                |
| <b>Police Protection</b>          | \$ 990,000     | \$ 976,613     | \$ 877,270     |
| <b>Law Enforcement</b>            |                |                |                |
| Transfer to correctional services | \$ 37,434      | \$ 39,217      | \$ 38,460      |
| Other (station and staff)         | 93,040         | 90,296         | 89,376         |
| <b>Subtotal</b>                   | \$ 130,474     | \$ 129,512     | \$ 127,836     |
| <b>Fire Protection</b>            |                |                |                |
| Water supply and hydrants         | \$ 223,272     | \$ 186,957     | \$ 186,957     |
| Fire Dept and inspections         | 182,590        | 178,183        | 189,849        |
| <b>Subtotal</b>                   | \$ 405,862     | \$ 365,140     | \$ 376,806     |
| <b>Debt charges</b>               |                |                |                |
| Interest on long-term debt        |                |                |                |
| Debenture interest                | \$ 12,756      | \$ 11,438      | \$ 11,438      |
| <b>Subtotal</b>                   | \$ 12,756      | \$ 11,438      | \$ 11,438      |
| <b>TOTAL PROTECTIVE SERVICES</b>  | \$ 1,539,092   | \$ 1,482,703   | \$ 1,393,350   |

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| <b>For Year Ending March 31</b>      | <b>2019-20</b> | 2018-19    | <b>2018-19</b> |
|--------------------------------------|----------------|------------|----------------|
|                                      | <b>Budget</b>  | Actual     | Budget         |
| <b>TRANSPORTATION SERVICES</b>       |                |            |                |
| <b>Common services</b>               | \$ 425,033     | \$ 393,523 | \$ 435,054     |
| <b>Road transport</b>                |                |            |                |
| Roads and streets                    | \$ 120,000     | \$ 125,000 | \$ 125,000     |
| Street lighting                      | 20,000         | 20,000     | 19,500         |
| Traffic services                     | 17,694         | 20,491     | 24,772         |
| Snow and ice removal                 | 309,871        | 300,000    | 334,772        |
| <b>Subtotal</b>                      | \$ 467,565     | \$ 465,491 | \$ 504,044     |
| <b>Public transit</b>                | \$ 21,500      | \$ 20,000  | \$ 20,000      |
| <b>Debt charges</b>                  |                |            |                |
| Interest on long-term debt           |                |            |                |
| Debenture interest                   | \$ 14,858      | \$ 1,294   | \$ 1,294       |
| <b>Subtotal</b>                      | \$ 14,858      | \$ 1,294   | \$ 1,294       |
| <b>TOTAL TRANSPORTATION SERVICES</b> | \$ 928,956     | \$ 880,308 | \$ 960,391     |

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| <b>For Year Ending March 31</b>                  | <b>2019-20</b>    | 2018-19           | <b>2018-19</b>    |
|--|-------------------|-------------------|-------------------|
|  | <b>Budget</b>     | Actual            | Budget            |
| <b>ENVIRONMENTAL HEALTH SERVICES</b>             |                   |                   |                   |
| <b>Sewage collection and disposal</b>            |                   |                   |                   |
| Sewage collection systems                        | \$ 37,500         | \$ 47,000         | \$ 40,000         |
| Sewage lift stations                             | 66,245            | 63,510            | 66,245            |
| Sewage treatment and disposal                    | 270,552           | 268,232           | 298,530           |
| <b>Subtotal</b>                                  | <b>\$ 374,297</b> | <b>\$ 378,742</b> | <b>\$ 404,775</b> |
| <b>Garbage and waste collection and disposal</b> |                   |                   |                   |
| Garbage, waste collection and disposal           | \$ 220,000        | \$ 230,000        | \$ 218,986        |
| <b>Subtotal</b>                                  | <b>\$ 220,000</b> | <b>\$ 230,000</b> | <b>\$ 218,986</b> |
| <b>Debt charges</b>                              |                   |                   |                   |
| Interest on long-term debt                       |                   |                   |                   |
| Debenture interest                               | \$ 47,404         | \$ 55,365         | \$ 55,365         |
| <b>Subtotal</b>                                  | <b>\$ 47,404</b>  | <b>\$ 55,365</b>  | <b>\$ 55,365</b>  |
| <b>TOTAL ENVIRONMENTAL HEALTH SERVICES</b>       | <b>\$ 641,700</b> | <b>\$ 664,108</b> | <b>\$ 679,126</b> |



# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| <b>For Year Ending March 31</b>       | <b>2019-20<br/>Budget</b> | 2018-19<br>Actual | <b>2018-19<br/>Budget</b> |
|---------------------------------------|---------------------------|-------------------|---------------------------|
| <b>PUBLIC HEALTH SERVICES</b>         |                           |                   |                           |
| <b>Grants to organizations</b>        | \$ 46,422                 | \$ 48,650         | \$ 47,000                 |
| <b>Housing</b>                        |                           |                   |                           |
| Deficit of Regional Housing Authority | \$ 95,000                 | \$ 90,719         | \$ 90,719                 |
| <b>Subtotal</b>                       | \$ 95,000                 | \$ 90,719         | \$ 90,719                 |
| <b>TOTAL PUBLIC HEALTH SERVICES</b>   | \$ 141,422                | \$ 139,369        | \$ 137,719                |

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| <b>For Year Ending March 31</b>                 | <b>2019-20</b> | 2018-19    | <b>2018-19</b> |
|---|----------------|------------|----------------|
|   | <b>Budget</b>  | Actual     | Budget         |
| <b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>       |                |            |                |
| <b>Environmental planning and zoning</b>        |                |            |                |
| Planning and inspection services                | \$ 12,500      | \$ 13,000  | \$ 13,000      |
| <b>Subtotal</b>                                 | \$ 12,500      | \$ 13,000  | \$ 13,000      |
| <b>Community development</b>                    |                |            |                |
| Transfer to Regional Development Authority      | \$ -           | \$ -       | \$ -           |
| <b>Subtotal</b>                                 | \$ -           | \$ -       | \$ -           |
| <b>Other environmental development services</b> |                |            |                |
| Tourism   | \$ 86,914      | \$ 100,828 | \$ 83,930      |
| <b>Subtotal</b>                                 | \$ 86,914      | \$ 100,828 | \$ 83,930      |
| <b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES</b> | \$ 99,414      | \$ 113,828 | \$ 96,930      |

# TOWN OF PICTOU

General Section

Details of Expenditure - Operating Fund

| <b>For Year Ending March 31</b>                 | <b>2019-20</b>    | 2018-19           | <b>2018-19</b>    |
|---|-------------------|-------------------|-------------------|
|   | <b>Budget</b>     | Actual            | Budget            |
| <b>RECREATION AND CULTURAL SERVICES</b>         |                   |                   |                   |
| <b>Recreation facilities</b>                    |                   |                   |                   |
| Administration                                  | \$ 138,144        | \$ 137,277        | \$ 134,424        |
| Swimming pools, beaches, marinas                | 278,131           | 267,684           | 269,946           |
| Skating rinks, arenas, and multipurpose centres | -                 | -                 | -                 |
| Parks, playgrounds and sports fields            | 122,841           | 118,642           | 117,790           |
| <b>Subtotal</b>                                 | <b>\$ 539,116</b> | <b>\$ 523,602</b> | <b>\$ 522,160</b> |
| <b>Cultural buildings and facilities</b>        |                   |                   |                   |
| Libraries                                       |                   |                   |                   |
| Library - local branch                          | \$ 23,496         | \$ 23,496         | \$ 22,638         |
| Transfers to regional library                   | 32,416            | 32,416            | 32,416            |
| Pictou Academy                                  | 5,000             | 10,000            | 35,000            |
| Cultural buildings - Council Initiatives        | 73,224            | 63,474            | 77,459            |
| <b>Subtotal</b>                                 | <b>\$ 134,136</b> | <b>\$ 129,386</b> | <b>\$ 167,513</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>\$ 673,252</b> | <b>\$ 652,988</b> | <b>\$ 689,673</b> |

# TOWN OF PICTOU

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Details of Financing and Transfers

| For Year Ending March 31                                    | 2019-20<br>Budget | 2018-19<br>Actual | 2018-19<br>Budget |
|---|-------------------|-------------------|-------------------|
| <b>FINANCING AND TRANSFERS</b>                              |                   |                   |                   |
| <b>Principal installments</b>                               |                   |                   |                   |
| Debenture principal   | \$ 248,455        | \$ 238,973        | \$ 238,973        |
| <b>Subtotal</b>   | <b>\$ 248,455</b> | <b>\$ 238,973</b> | <b>\$ 238,973</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) | 380,000           | 281,068           | 295,000           |
| Transfer (to) - other                                       |                   |                   |                   |
| Transfer from - operating reserve                           |                   |                   |                   |
| Transfer from - capital reserve                             |                   |                   |                   |
| Transfer from - capital and specials reserves               | (48,296)          | (67,543)          | (67,463)          |
| Transfer from - operating reserve                           |                   |                   | -                 |
| Own agencies  |                   |                   |                   |
| Deficit or levy for water utility                           |                   |                   |                   |
| Other - Specify   |                   |                   |                   |
| <b>Subtotal</b>   | <b>\$ 361,704</b> | <b>\$ 243,525</b> | <b>\$ 257,537</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>\$ 610,159</b> | <b>\$ 482,498</b> | <b>\$ 496,510</b> |