



MUNICIPALITY OF PICTOU COUNTY
GENERAL OPERATING BUDGET
April 2023- March 2024

	"Unaudited" 2022-23 Actual	2022-23 Budget	2023-24 Budget
		(Excluding Area Rates)	(Excluding Area Rates)
REVENUE			
TAXES	\$ 22,339,155	\$ 22,095,530	\$ 19,966,032
GRANTS IN LIEU OF TAXES	263,757	256,674	263,677
OTHER REVENUE FROM OWN SOURCE	710,444	358,925	657,696
SALE OF SERVICES	146,368	205,500	173,500
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	439,094	439,095	448,165
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	38,354	41,106	30,359
OTHER TRANSERS	306,000	489,882	1,738,369
TOTAL	\$ 24,243,173	\$ 23,886,712	\$ 23,277,798
Less Area Rates	(3,971,602)	(3,969,983)	
	<u>\$ 20,271,571</u>	<u>\$ 19,916,729</u>	<u>\$ 23,277,798</u>
EXPENDITURES			
GENERAL GOVERNMENT SERVICES	\$ 2,998,296	\$ 3,208,319	\$ 4,906,873
PROTECTIVE SERVICES	8,090,713	8,379,507	5,877,988
TRANSPORTATION SERVICES	474,135	581,242	392,229
ENVIRONMENTAL HEALTH SERVICES	3,069,770	3,273,214	2,419,157
PUBLIC HEALTH & WELFARE SERVICES	140,000	138,984	156,000
ENVIRONMENTAL DEVELOPMENT SERVICES	593,445	503,033	605,992
RECREATION SERVICES	784,779	853,190	880,695
CULTURAL SERVICES	235,753	238,112	256,112
EDUCATION	5,297,112	5,297,111	5,650,482
SPECIAL ITEMS	1,356,238	1,200,000	1,300,000
FINANCING & TRANSFERS	176,290	214,000	832,270
	23,216,531	23,886,712	23,277,798
Less Area Rates	(3,445,990)	(3,969,983)	
TOTAL	\$ 19,770,541	\$ 43,803,441	\$ 23,277,798
Excess Revenue over Expenditure	\$ 1,026,641	\$ -	\$ -



MUNICIPALITY OF PICTOU COUNTY
GENERAL OPERATING BUDGET
April 2023- March 2024

	Unaudited			Budget Difference %
	2022-23 Year to Date (as at 03-31-2023)	2022-23 BUDGET Approved	2023-24 BUDGET Proposed	
REVENUE				
TAXES				
Residential	12,207,525.86	12,208,886.00	13,703,020.00	
Commercial	3,204,349.93	3,178,961.00	3,357,320.00	
Resource	935,577.68	938,414.00	1,029,808.00	
Area Rates	3,971,601.66	3,969,983.00	0.00	
Business Property	884,267.03	899,286.00	875,884.00	
Deed Transfer Tax	1,135,833.25	900,000.00	1,000,000.00	
Sub-total	<u>22,339,155.41</u>	<u>22,095,530.00</u>	<u>19,966,032.00</u>	8.3%
				(excluding Area Rates)
GRANTS IN LIEU OF TAXES				
Federal government	13,825.90	12,784.00	11,594.00	
Provincial government	249,931.24	243,890.00	252,083.00	
Sub-total	<u>263,757.14</u>	<u>256,674.00</u>	<u>263,677.00</u>	2.7%
SALE OF SERVICES				
Local Towns	539.95	500.00	500.00	0.0%
Recreation Services	10,944.86	5,000.00	23,000.00	360.0%
NSP - Sale of Wind Power	134,883.19	200,000.00	150,000.00	-25.0%
Sub-total	<u>134,883.19</u>	<u>200,000.00</u>	<u>150,000.00</u>	
OTHER REVENUE FROM OWN SOURCE				
Licenses and permits	106,122.19	80,600.00	95,700.00	
Return on Investment	567,549.72	255,000.00	530,000.00	
Miscellaneous	36,772.21	23,325.00	31,996.00	
Sub-total	<u>710,444.12</u>	<u>358,925.00</u>	<u>657,696.00</u>	83.2%
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS AND AGENCIES				
Provincial Government	439,094.00	439,095.00	448,165.00	2.1%
Sub-total	<u>439,094.00</u>	<u>439,095.00</u>	<u>448,165.00</u>	
CONDITIONAL TRANSFERS FROM FEDERAL AND PROVINCIAL GOVERNMENTS AND AGENCIES				
Federal Government	19,032.00	31,610.00	12,363.00	
Provincial Government	12,692.84	9,496.00	17,996.00	
Sub-total	<u>38,353.87</u>	<u>41,106.00</u>	<u>30,359.00</u>	-26.1%
OTHER TRANSFERS				
Valuation Allowances	0.00	0.00		
Transfer from Other Funds & Depts.	306,000.00	489,882.00	1,738,369.00	
Sub-total	<u>306,000.00</u>	<u>489,882.00</u>	<u>1,738,369.00</u>	254.9%
TOTAL GENERAL REVENUE				
	<u>24,243,172.54</u>	<u>23,886,712.00</u>	<u>23,277,798.00</u>	-2.5%
Less Area Rates	3,971,601.66	3,969,983.00	0.00	-100.0%
Net General Revenues	<u>20,271,570.88</u>	<u>19,916,729.00</u>	<u>23,277,798.00</u>	16.9%



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	Unaudited 2022-23 Year to Date (as at 03-31-2023)	2022-23 BUDGET Approved	2023-24 BUDGET Proposed	Budget Difference %
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Legislative	431,269.26	435,834.00	479,652.00	
General Administrative	1,180,785.28	1,367,006.00	2,799,822.00	
Taxation	255,033.00	264,000.00	298,102.00	
Assessment Services	492,102.52	492,103.00	490,436.00	
Banking & Interest Expense	14,000.93	12,000.00	15,000.00	
Reserve for Uncollectable Accounts	196,211.02	180,000.00	190,000.00	
Elections	135.70	0.00	0.00	
Council Grants	223,206.03	213,800.00	385,033.00	
Communications	52,699.33	84,933.00	78,828.00	
Intergovernmental relations	21,007.90	20,750.00	22,000.00	
Liability insurance	102,453.00	102,453.00	112,549.00	
Sundry	29,391.85	35,440.00	35,451.00	
Sub-total	<u>2,998,295.82</u>	<u>3,208,319.00</u>	<u>4,906,873.00</u>	52.9%
PROTECTIVE SERVICES				
Police Protection	3,952,317.00	3,953,217.00	4,191,996.00	
Court Expenses	19,602.44	20,000.00	25,000.00	
Corrections	299,953.08	299,953.00	300,000.00	
By-Law Enforcement	90,916.58	83,754.00	92,472.00	
Fire Protection	844,799.27	881,844.00	738,265.00	
Area Rates	2,489,876.82	2,716,663.00	0.00	
Emergency Services Department	105,536.68	105,870.00	149,089.00	
Emergency measures organization	33,672.52	33,673.00	34,407.00	
Building Inspect. Dept. - Expense	244,127.61	267,533.00	330,759.00	
Unightly Property & Dog Control	9,910.58	17,000.00	16,000.00	
Sub-total	<u>8,090,712.58</u>	<u>8,379,507.00</u>	<u>5,877,988.00</u>	2.6%
TRANSPORTATION SERVICES				
Roads & Streets	247,797.09	252,986.00	267,729.00	
Sidewalks	135,246.44	85,000.00	110,000.00	
Street Lighting	13,723.29	9,500.00	14,500.00	
Area Rates	77,368.56	233,756.00	0.00	
Sub-total	<u>474,135.38</u>	<u>581,242.00</u>	<u>392,229.00</u>	7.7%
ENVIRONMENTAL HEALTH SERVICES				
Area Rates	878,744.35	1,019,564.00	0.00	
Sewer Services	70,000.00	70,000.00	80,000.00	
Garbage & Recycling Services	1,476,027.73	1,506,265.00	1,633,836.00	
Public Works Department Expenses	642,403.04	674,385.00	702,321.00	
Other Environmental Health	2,594.99	3,000.00	3,000.00	
Sub-total	<u>3,069,770.11</u>	<u>3,273,214.00</u>	<u>2,419,157.00</u>	5.1%
PUBLIC HEALTH & WELFARE				
Housing Authority Deficit	140,000.00	138,984.00	156,000.00	12.2%
ENVIRONMENTAL DEVELOPMENT				
GIS Department Expenses	99,071.81	103,738.00	119,513.00	
Municipal Planning	153,351.31	50,000.00	20,000.00	
Development Officer Expense	85,265.85	87,287.00	96,771.00	



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Regional Development	101,583.48	102,758.00	130,176.00	
Grants	18,250.00	18,250.00	20,000.00	
Climatate Change Initiatives	4,180.31	10,000.00	15,000.00	
Boundaries	710.04	0.00	1,000.00	
Wind Farm Expenses	131,032.25	131,000.00	152,000.00	
Affordable Housing Options	0.00	0.00	51,532.00	
Sub-total	<u>593,445.05</u>	<u>503,033.00</u>	<u>605,992.00</u>	20.5%
RECREATION SERVICES				
Recreation Wages & Expenses	227,298.42	242,329.00	257,416.00	
Recreation Grants	291,338.00	305,483.00	272,900.00	
Recreation Program Expense	43,052.56	40,000.00	53,000.00	
Intermunicipal Contributions	223,090.50	265,378.00	297,379.00	
Sub-total	<u>784,779.48</u>	<u>853,190.00</u>	<u>880,695.00</u>	3.2%
CULTURAL SERVICES				
Regional Library	195,112.00	195,112.00	195,112.00	
Branch Library	40,641.20	43,000.00	43,000.00	
Heritage Services	0.00	0.00	0.00	
Community Services	0.00	0.00	18,000.00	
Sub-total	<u>235,753.20</u>	<u>238,112.00</u>	<u>256,112.00</u>	7.6%
EDUCATION				
Mandatory Contribution	5,297,112.00	5,297,111.00	5,650,482.00	6.7%
SPECIAL ITEMS				
Municipal Services Grants	300,000.00	300,000.00	300,000.00	
Deed Transfer Tax	1,056,238.06	900,000.00	1,000,000.00	
Sub-total	<u>1,356,238.06</u>	<u>1,200,000.00</u>	<u>1,300,000.00</u>	8.3%
FINANCING and TRANSFERS				
Capital from Revenue	176,289.51	214,000.00	832,270.00	
Transfer to Reserves	0.00	0.00	0.00	
Sub-total	<u>176,289.51</u>	<u>214,000.00</u>	<u>832,270.00</u>	288.9%
TOTAL GENERAL EXPENDITURE				
	<u>23,216,531.19</u>	<u>23,886,712.00</u>	<u>23,277,798.00</u>	-2.5%
Less Area Rates	<u>3,445,989.73</u>	<u>3,969,983.00</u>	<u>0.00</u>	-100.0%
Net General Expenditures	<u>19,770,541.46</u>	<u>19,916,729.00</u>	<u>23,277,798.00</u>	16.9%
TOTAL EXCESS REVENUE OVER EXPENDITURES	1,026,641.35	0.00	0.00	