



**MUNICIPALITY OF PICTOU COUNTY
GENERAL OPERATING BUDGET
April 2024- March 2025**

"Unaudited"

	2023-24 Actual	2023-24 Budget	2024-25 Budget
		(Excluding Area Rates)	(Excluding Area Rates)
REVENUE			
TAXES	\$ 24,083,645	\$ 24,230,512	\$ 26,403,908
GRANTS IN LIEU OF TAXES	275,540	263,677	290,367
OTHER REVENUE FROM OWN SOURCE	1,093,037	657,696	1,136,506
SALE OF SERVICES	106,294	173,500	73,500
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	448,165	448,165	451,929
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	22,057	30,359	196,840
OTHER TRANSERS	1,636,457	1,738,369	930,003
TOTAL	\$ 27,665,196	\$ 27,542,278	\$ 29,483,053
Less Area Rates	(4,261,390)	(4,264,480)	
	\$ 23,403,806	\$ 23,277,798	\$ 29,483,053
EXPENDITURES			
GENERAL GOVERNMENT SERVICES	\$ 4,925,351	\$ 4,906,873	\$ 4,180,200
PROTECTIVE SERVICES	8,600,983	8,865,534	9,300,256
TRANSPORTATION SERVICES	492,764	639,761	652,136
ENVIRONMENTAL HEALTH SERVICES	3,395,832	3,448,559	3,684,771
PUBLIC HEALTH & WELFARE SERVICES	156,000	156,000	-
ENVIRONMENTAL DEVELOPMENT SERVICES	431,827	605,992	430,856
RECREATION SERVICES	905,405	880,695	847,680
CULTURAL SERVICES	250,451	256,112	586,112
EDUCATION	5,650,488	5,650,482	6,338,598
SPECIAL ITEMS	1,169,870	1,300,000	1,200,000
FINANCING & TRANSFERS	50,898	832,270	2,262,444
	26,029,870	27,542,278	29,483,053
Less Area Rates	(3,445,990)	(4,264,480)	
TOTAL	\$ 22,583,880	\$ 50,820,076	\$ 29,483,053
Excess Revenue over Expenditure	\$ 1,635,326	\$ -	\$ -



MUNICIPALITY OF PICTOU COUNTY
GENERAL OPERATING BUDGET
April 2024- March 2025

	Unaudited			Budget Difference %
	2023-24 Year to Date (as at 03-31-2024)	2023-24 BUDGET Approved	2024-25 BUDGET Proposed	
REVENUE				
TAXES				
Residential	13,667,233.68	13,703,020.00	14,836,931.00	
Commercial	3,367,224.22	3,357,320.00	3,576,654.00	
Resource	1,020,458.20	1,029,808.00	1,113,795.00	
Area Rates	4,261,389.85	4,264,480.00	4,687,930.00	
Business Property	903,147.94	875,884.00	1,288,598.00	
Deed Transfer Tax	864,190.65	1,000,000.00	900,000.00	
Sub-total	<u>24,083,644.54</u>	<u>24,230,512.00</u>	<u>26,403,908.00</u>	26.6%
				(excluding Area Rates)
GRANTS IN LIEU OF TAXES				
Federal government	16,130.78	11,594.00	14,886.00	
Provincial government	259,409.46	252,083.00	275,481.00	
Sub-total	<u>275,540.24</u>	<u>263,677.00</u>	<u>290,367.00</u>	10.1%
SALE OF SERVICES				
Local Towns	541.19	500.00	500.00	0.0%
Recreation Services	67,851.26	23,000.00	23,000.00	0.0%
NSP - Sale of Wind Power	37,901.80	150,000.00	50,000.00	-66.7%
Sub-total	<u>37,901.80</u>	<u>150,000.00</u>	<u>50,000.00</u>	
OTHER REVENUE FROM OWN SOURCE				
Licenses and permits	80,106.00	95,700.00	90,800.00	
Return on Investment	977,295.42	530,000.00	875,000.00	
Miscellaneous	35,635.77	31,996.00	170,706.00	
Sub-total	<u>1,093,037.19</u>	<u>657,696.00</u>	<u>1,136,506.00</u>	72.8%
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS AND AGENCIES				
Provincial Government	448,165.00	448,165.00	451,929.00	0.8%
Sub-total	<u>448,165.00</u>	<u>448,165.00</u>	<u>451,929.00</u>	
CONDITIONAL TRANSFERS FROM FEDERAL AND PROVINCIAL GOVERNMENTS AND AGENCIES				
Federal Government	9,135.00	12,363.00	185,140.00	
Provincial Government	12,922.42	17,996.00	11,700.00	
Sub-total	<u>22,057.42</u>	<u>30,359.00</u>	<u>196,840.00</u>	548.4%
OTHER TRANSFERS				
Transfer from Other Funds & Depts.	1,636,457.27	1,738,369.00	930,003.00	
Sub-total	<u>1,636,457.27</u>	<u>1,738,369.00</u>	<u>930,003.00</u>	-46.5%
TOTAL GENERAL REVENUE				
	<u>27,665,195.91</u>	<u>27,542,278.00</u>	<u>29,483,053.00</u>	7.0%
Less Area Rates	3,971,601.66	4,264,480.00	4,687,930.00	9.9%
Net General Revenues	<u>23,693,594.25</u>	<u>23,277,798.00</u>	<u>24,795,123.00</u>	6.5%



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	Unaudited			Budget Difference %
	2023-24 Year to Date (as at 03-31-2024)	2023-24 BUDGET Approved	2024-25 BUDGET Proposed	
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Legislative	460,767.08	479,652.00	514,018.00	
General Administrative	2,637,630.94	2,799,822.00	1,557,191.00	
Taxation	293,936.79	298,102.00	389,954.00	
Assessment Services	490,435.32	490,436.00	501,447.00	
Banking & Interest Expense	12,997.26	15,000.00	15,000.00	
Reserve for Uncollectable Accounts	459,939.00	190,000.00	300,000.00	
Elections	46.93	0.00	227,151.00	
Council Grants	320,780.42	385,033.00	400,621.00	
Communications	73,193.91	78,828.00	92,757.00	
Intergovernmental relations	21,450.87	22,000.00	22,000.00	
Liability insurance	112,549.00	112,549.00	115,854.00	
Sundry	41,623.70	35,451.00	44,207.00	
Sub-total	<u>4,925,351.22</u>	<u>4,906,873.00</u>	<u>4,180,200.00</u>	-14.8%
PROTECTIVE SERVICES				
Police Protection	4,191,096.00	4,191,996.00	4,449,344.00	
Court Expenses	19,614.56	25,000.00	23,000.00	
Corrections	297,107.85	300,000.00	0.00	
By-Law Enforcement	87,579.46	92,472.00	94,543.00	
Fire Protection	418,308.23	738,265.00	752,483.00	
Area Rates	3,113,886.87	2,987,546.00	3,252,356.00	
Emergency Services Department	130,087.93	149,089.00	330,806.00	
Emergency measures organization	34,407.52	34,407.00	28,010.00	
Building Inspect. Dept. - Expense	301,733.95	330,759.00	354,714.00	
Unightly Property & Dog Control	7,160.70	16,000.00	15,000.00	
Sub-total	<u>8,600,983.07</u>	<u>8,865,534.00</u>	<u>9,300,256.00</u>	38.6%
TRANSPORTATION SERVICES				
Roads & Streets	282,103.07	267,729.00	274,278.00	
Sidewalks	121,065.61	110,000.00	110,000.00	
Street Lighting	4,401.22	14,500.00	6,500.00	
Area Rates	85,194.40	247,532.00	261,358.00	
Sub-total	<u>492,764.30</u>	<u>639,761.00</u>	<u>652,136.00</u>	40.6%
ENVIRONMENTAL HEALTH SERVICES				
Area Rates	991,093.66	1,029,402.00	1,174,216.00	
Sewer Services	76,276.97	80,000.00	80,000.00	
Garbage & Recycling Services	1,658,584.02	1,633,836.00	1,702,447.00	
Public Works Department Expenses	667,788.35	702,321.00	725,108.00	
Other Environmental Health	2,089.05	3,000.00	3,000.00	
Sub-total	<u>3,395,832.05</u>	<u>3,448,559.00</u>	<u>3,684,771.00</u>	36.7%
PUBLIC HEALTH & WELFARE				
Housing Authority Deficit	156,000.00	156,000.00	0.00	-100.0%
ENVIRONMENTAL DEVELOPMENT				
GIS Department Expenses	110,219.19	119,513.00	106,170.00	
Environmental Specialist Expense	0.00	0.00	0.00	
Municipal Planning	0.00	20,000.00	10,000.00	
Development Officer Expense	95,809.79	96,771.00	104,410.00	



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	Unaudited 2023-24 Year to Date (as at 03-31-2024)	2023-24 BUDGET Approved	2024-25 BUDGET Proposed	Budget Difference %
Regional Development	134,732.25	130,176.00	135,176.00	
Grants	20,000.00	20,000.00	14,100.00	
Climate Change Initiatives	6,048.33	15,000.00	10,000.00	
Boundaries	780.15	1,000.00	1,000.00	
Wind Farm Expenses	64,237.59	152,000.00	40,000.00	
Affordable Housing Options	0.00	51,532.00	0.00	
Assessibility Committee Programs	0.00	0.00	10,000.00	
Sub-total	<u>431,827.30</u>	<u>605,992.00</u>	<u>430,856.00</u>	-28.9%
RECREATION SERVICES				
Recreation Wages & Expenses	251,412.83	257,416.00	266,809.00	
Recreation Grants	272,835.00	272,900.00	229,400.00	
Recreation Program Expense	90,632.26	53,000.00	49,000.00	
Intermunicipal Contributions	290,525.40	297,379.00	302,471.00	
Sub-total	<u>905,405.49</u>	<u>880,695.00</u>	<u>847,680.00</u>	-3.7%
CULTURAL SERVICES				
Regional Library	195,112.00	195,112.00	195,112.00	
Branch Library	41,490.71	43,000.00	43,000.00	
Heritage Services	0.00	0.00	0.00	
Tourism & Marketing Levy	1,291.78	0.00	330,000.00	
Community Services	12,556.65	18,000.00	18,000.00	
Sub-total	<u>250,451.14</u>	<u>256,112.00</u>	<u>586,112.00</u>	128.8%
EDUCATION				
Mandatory Contribution	5,650,488.00	5,650,482.00	6,338,598.00	12.2%
SPECIAL ITEMS				
Municipal Services Grants	305,679.07	300,000.00	300,000.00	
Deed Transfer Tax	864,190.65	1,000,000.00	900,000.00	
Sub-total	<u>1,169,869.72</u>	<u>1,300,000.00</u>	<u>1,200,000.00</u>	-7.7%
FINANCING and TRANSFERS				
Transfer to Capital Fund	50,897.92	832,270.00	200,370.00	
Transfer to Reserve Fund			1,438,071.00	
Transfer to Other Funds	0.00	0.00	624,003.00	
Sub-total	<u>50,897.92</u>	<u>832,270.00</u>	<u>2,262,444.00</u>	171.8%
TOTAL GENERAL EXPENDITURE				
	<u>26,029,870.21</u>	<u>27,542,278.00</u>	<u>29,483,053.00</u>	7.0%
Less Area Rates	<u>4,190,174.93</u>	<u>4,264,480.00</u>	<u>0.00</u>	-100.0%
Net General Expenditures	<u>21,839,695.28</u>	<u>23,277,798.00</u>	<u>29,483,053.00</u>	26.7%
TOTAL EXCESS REVENUE OVER EXPENDITURES	1,635,325.70	0.00	0.00	