



MUNICIPALITY OF PICTOU COUNTY
GENERAL OPERATING BUDGET
April 2026 - March 2027

		Unaudited Actual 2025-26	BUDGET 2025-26	BUDGET 2026-27	% Budget	\$ Budget
REVENUE						
TAXES						
Residential		15,614,786.66	15,654,115.00	16,841,065	8%	1,186,950
Commercial		3,477,074.31	3,222,217.00	3,399,582	6%	177,365
Resource						0
	Based on taxable assessments	1,013,918.86	1,016,169.00	1,118,866	10%	102,697
	Non Profit Acres	8,323.20	8,322.00	8,322	0%	(0)
	Forest - less than 50,000 acres	68,270.75	68,040.00	67,482	-1%	(558)
	Forest - more than 50,000 acres	39,957.60	39,998.00	39,142	-2%	(856)
	Conservation Tax PNS	157.25	157.00	157	0%	0
	Wind Farm Tax PNS	967.00	967.00	976	1%	9
						0
		1,131,594.66	1,133,653.00	1,234,945	9%	101,292
						0
	Farm Acres Province of NS	184,050.00	184,050.00	187,695	2%	3,645
						0
	Area Rates	4,739,125.53	4,630,287.00	4,887,317	6%	257,030
						0
Business Property						0
	Bell Aliant - Based on Revenue	71,700.51	71,701.00	70,000	-2%	(1,701)
	Wind Farm Tax From Devopers	725,960.11	725,960.00	733,670	1%	7,710
	Special Tax Agreements	163,827.96	127,382.00	163,827	29%	36,445
	Tourism & Marketing Levy	25,880.64	25,000.00	25,000	0%	0
		987,369.22	950,043.00	992,497	4%	42,454
						0
Deed Transfer Tax		1,207,287.84	1,000,000.00	1,000,000	0%	0
						0
		27,341,288.22	26,774,365.00	28,543,101	7%	1,768,736
						0
GRANTS IN LIEU OF TAXES						0
Federal government		9,552.46	6,127.00	10,173	66%	4,046
Federal government agencies						0
	Canadian Broadcasting Corporation	1,252.16	1,133.00	1,210	7%	77
	Canada Post Corporation	6,710.11	4,858.00	5,356	10%	498
Provincial government						0
	Real property	117,597.00	258,172.00	272,231	5%	14,059
						0
		135,111.73	270,290.00	288,970	7%	18,680
						0
SALE OF SERVICES						0
	Town of Pictou - Services	8,340.00	0.00	15,000	0%	15,000
						0
	Recreation Services	16,977.97	25,000.00	20,000	-20%	(5,000)
						0
	NSP - Sale of Wind Energy	28,538.83	15,000.00	30,000	100%	15,000
						0



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OTHER REVENUE FROM OWN SOURCE					0
Licenses and permits					0
Dogs	808.00	800.00	500	-38%	(300)
Building Permit Fees	69,255.70	75,000.00	70,000	-7%	(5,000)
Sub Division Permit Fees	5,000.00	5,000.00	5,000	0%	0
Fines	12,789.70	15,000.00	15,000	0%	0
	87,853.40	95,800.00	90,500	-6%	(5,300)
Return on Investment					0
Interest on bank deposits	425,287.24	525,000.00	425,000	-19%	(100,000)
Interest on tax arrears	365,119.76	320,000.00	320,000	0%	0
	790,407.00	845,000.00	745,000	-12%	(100,000)
Leases	0.00	0.00	0		0
Miscellaneous	63,352.74	61,325.00	171,986	180%	110,661
	941,613.14	1,002,125.00	1,007,486	1%	5,361
TRANSFERS FROM GOVERNMENTS AND AGENCIES					0
PNS - Service Nova Scotia & Municipal Affairs					0
Equilization Grant	270,600.00	270,601.00	270,601	0%	0
Nova Scotia Power Corp.	16,354.00	16,354.00	16,546	1%	192
Nova Scotia Power HST Offset Grant	42,708.21	43,000.00	40,000	-7%	(3,000)
	329,662.21	329,955.00	327,147	-1%	(2,808)
					0
Federal Government	8,792.00	8,792.00	14,078	60%	5,286
PNS - REMO Capacity Grant	180,483.51	0.00	120,000		120,000
PNS - Civic Addressing Grant	7,792.81	7,770.00	0	-100%	(7,770)
PNS - Economic Development	0.00	0.00	0		0
PNS - Community Culture & Recreation	3,250.00	3,250.00	0	-100%	(3,250)
PNS - SNSMR	4,970.32	4,000.00	4,000	0%	0
Municipal Recovery of Remo Expenses	0.00	0.00	26,166		
	205,288.64	23,812.00	164,244	590%	140,432
					0
OTHER TRANSFERS					0
Valuation Allowances	0.00	0.00	0		0
Transfer from Own Reserve	0.00	0.00	0		0
Transfer from Other Funds & Reserves	1,325,178.68	1,995,183.00	1,956,348	-2%	(38,835)
Transfer from Other Departments	260,000.00	260,000.00	260,000	0%	0
	1,585,178.68	2,255,183.00	2,216,348	-2%	(38,835)
					0
TOTAL GENERAL REVENUE	30,591,999.42	30,695,730.00	32,612,296	6%	1,916,566
					0



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April 2026 - March 2027

		Unaudited Actual 2025-26	BUDGET 2025-26	BUDGET 2026-27	% Budget	\$ Budget
EXPENDITURES						0
General Government Services						0
Legislative						0
	Warden	71,314.44	71,315.00	72,741	2%	1,426
	Warden Expenses	6,771.58	11,075.00	10,650	-4%	(425)
	Council	309,660.24	309,661.00	315,853	2%	6,192
	Council Expenses	76,149.15	93,211.00	95,232	2%	2,021
	Council Appointed Members	1,083.29	2,000.00	2,000	0%	0
	Council Appointed Expenses	87.57	2,000.00	2,000	0%	0
	Other Legislative Services	2,600.63	5,650.00	5,650	0%	0
		467,666.90	494,912.00	504,127	2%	9,215
General Administrative						0
	CAO	183,465.55	179,802.00	184,677	3%	4,875
	Administration Dept.	177,774.57	199,473.00	207,236	4%	7,763
	Finance Dept.	506,997.86	582,106.00	682,081	17%	99,975
	Human Resource Services	11,174.37	10,000.00	37,500	275%	27,500
	Legal services	20,301.26	40,000.00	40,000	0%	0
	Financial Management	36,856.21	40,000.00	40,000	0%	0
	IT Expense	207,445.32	220,548.00	226,503	3%	5,955
	Office Expense	131,732.21	136,340.00	144,500	6%	8,160
	Municipal Buildings	230,430.58	230,100.00	267,550	16%	37,450
		1,506,177.93	1,638,369.00	1,830,047	12%	191,678
Taxation						0
	Low Income Reduction	48,824.61	48,250.00	50,000	4%	1,750
	Policy Reduction	275,548.45	275,549.00	282,251	2%	6,702
	Tax sale expenses	21,432.01	36,250.00	45,000	24%	8,750
		345,805.07	360,049.00	377,251	5%	17,202
Assessment Services		513,198.12	513,198.00	551,501	7%	38,303
Banking Expense		15,985.22	15,000.00	15,000	0%	0
Interest on Interfund Loan		0.00	0.00	0		0
Reserve for Uncollectable Taxes		670.06	130,000.00	0	-100%	(130,000)
Reserve for Uresolved Appeals		0.00	0.00	0		0
		670.06	130,000.00	0	-100%	(130,000)
Other General Government Expense						0
	Elections	737.63	0.00	0		0
	Council Grants	235,933.36	359,100.00	351,430	-2%	(7,670)
	Communications Officer	89,997.61	90,798.00	102,174	13%	11,376
	Municipal Newsletter	22,762.33	27,000.00	27,000	0%	0
	Summer Student Expense	0.00	0.00	0		0
	intergovernmental relations	22,934.78	24,396.00	23,000	-6%	(1,396)
	Liability insurance	126,195.73	126,196.00	137,478	9%	11,282
	Sundry	5,746.70	9,500.00	29,376	209%	19,876
		504,308.14	636,990.00	670,458	5%	33,468
		3,353,811.44	3,788,518.00	3,948,384	4%	159,866
						0



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PROTECTIVE SERVICES					0
Police Protection	4,746,213.44	4,746,213.00	4,841,137	2%	94,924
Court Expenses	20,303.10	20,000.00	21,000	5%	1,000
Corrections	0.00	0.00	0		0
By-Law Enforcement-Wages & Expense	91,423.32	101,782.00	114,633	13%	12,851
Fire Protection					0
Insurance on fire brigade members	135,616.23	139,027.00	143,618	3%	4,591
Grants to Fire Departments	166,674.16	183,710.00	185,970	1%	2,260
Fire Inspection	119,345.36	114,310.00	128,183	12%	13,873
Fire Hydrant Protection	389,000.00	389,000.00	385,000	-1%	(4,000)
Fire Protection - Other	0.00	0.00	30,000		30,000
	810,635.75	826,047.00	872,771	6%	46,724
					0
Area Rates	3,006,503.43	3,222,890.00	3,416,920	6%	194,030
					0
Emergency Management & Public Safety	163,248.64	187,837.00	312,715	66%	124,878
ACOA Disaster Support Project	11,224.45	0.00	0		0
					0
Regional Emergency Management	35,283.52	35,188.00	145,153	313%	109,965
					0
Building Inspect. Dept. - Expense	202,811.75	243,301.00	341,080	40%	97,779
					0
Unsightly Property & Dog Control	17,009.65	14,000.00	21,000	50%	7,000
					0
	9,104,657.05	9,397,258.00	10,086,410	7%	689,152
					0
TRANSPORTATION SERVICES					0
Roads & Streets	309,728.66	298,628.00	318,387	7%	19,759
Sidewalks	126,148.98	140,000.00	200,000	43%	60,000
Street Lighting	18,880.12	8,000.00	8,000	0%	0
Area Rates	94,186.48	266,816.00	277,523	4%	10,707
	548,944.24	713,444.00	803,909	13%	90,465
					0
ENVIRONMENTAL HEALTH SERVICES					0
Area Rates	1,026,124.70	1,140,581.00	1,192,875	5%	52,294
Service Connection Expense	120,509.61	100,000.00	130,000	30%	30,000
PI - Collection & Recycling	29,818.22	28,000.00	35,000	25%	7,000
Collection - Combined	995,148.00	995,149.00	809,897	-19%	(185,252)
Tipping Fees	545,947.93	597,598.00	781,476	31%	183,878
PCSSA-Accounting & Administration	51,024.00	53,541.00	54,226	1%	685
MoPC Litter Committee Initiatives	6,505.36	10,000.00	10,000	0%	0
Reserve for Doubtful Receivables	0.00	0.00	0	0%	0
Public Works Dept. Expenses	798,297.79	783,858.00	869,717	11%	85,859
Public Works Dept Summer Students	45.65	0.00	21,840	0%	21,840
Other Environmental Health	0.00	1,000.00	1,000	0%	0
	3,573,421.26	3,709,727.00	3,906,031	5%	196,304
					0
PUBLIC HEALTH & WELFARE					0
Housing Authority Deficit	0.00	0.00	0	0%	0
					0



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ENVIRONMENTAL DEVELOPMENT					0
GIS - Wages & Expenses	105,961.21	111,535.00	117,102	5%	5,567
Environmental Specialist Expense	0.00	0.00	0	0%	0
Environmental Devel. Students	0.00	0.00	0	0%	0
Development Officer	79,686.00	109,562.00	106,851	-2%	(2,711)
Municipal Planning	10,227.66	5,000.00	60,000	1100%	55,000
Sub-Division Administration	0.00	0.00	10,000	0%	10,000
Regional Development (PCP)	81,210.00	81,210.00	82,834	2%	1,624
Local Development (BDO)	63,280.00	60,000.00	70,000	17%	10,000
Community Development Grants	20,000.00	20,000.00	15,000	-25%	(5,000)
Climate Change Programs	25,136.02	44,500.00	103,000	131%	58,500
Boundaries	0.00	1,000.00	1,000	0%	0
Wind Farm Expenses	14,296.06	86,000.00	60,000	-30%	(26,000)
New Scotland Business Park Expense	70,669.65	100,000.00	110,000	10%	10,000
Affordable Housing Options	0.00	0.00	0	0%	0
Accessibility Committee Programs	1,678.38	10,000.00	10,000	0%	0
	472,144.98	628,807.00	745,788	19%	116,981
					0
RECREATION SERVICES					0
Recreation Dept Wages & Expenses	195,494.96	202,279.00	208,223	3%	5,944
Recreation Students Wages & Expenses	70,058.98	81,144.00	82,816	2%	1,672
Recreation Grants	198,760.00	190,900.00	188,150	-1%	(2,750)
Recreation Programs	48,927.37	49,000.00	51,000	4%	2,000
Recreation Strategy	0.00	0.00	0	0%	0
PCWC Contribution	402,461.00	318,696.00	388,208	22%	69,512
	915,702.31	842,019.00	918,397	9%	76,378
					0
CULTURAL SERVICES					0
Regional Library	203,498.00	203,498.00	203,498	0%	0
Branch	82,032.85	85,000.00	186,000	119%	101,000
Heritage Services	0.00	0.00	1,000	0%	1,000
Tourism & Marketing Levy	23,789.87	25,000.00	25,000	0%	0
Community Services	17,400.00	18,000.00	18,000	0%	0
	326,720.72	331,498.00	433,498	31%	102,000
					0
EDUCATION					0
Mandatory Contribution	6,766,236.00	6,766,233.00	7,076,132	5%	309,899
					0
FINANCING and TRANSFERS					0
Municipal Services Grants	312,272.30	300,000.00	300,000	0%	0
Special Purpose Grant	0.00	319,043.00	375,000	18%	55,957
PCWCA - Deed Transfer Tax	1,146,057.38	1,000,000.00	1,000,000	0%	0
Trans to Other Funds Interfund Debt	1,325,178.68	1,949,183.00	1,956,348	0%	7,165
Transfer to General Operating Reserve	0.00	0.00	0	0%	0
Transfer to General Capital Fund	224,487.05	694,000.00	1,027,400	48%	333,400
Transfer to Water Capital Fund	0.00	50,000.00	35,000	-30%	(15,000)
	3,007,995.41	4,312,226.00	4,693,748	9%	381,522
TOTAL GENERAL EXPENDITURE	28,069,633.41	30,489,730.00	32,612,297	7%	2,122,567
	2,522,366.01	206,000.00	0		