



# Town of The Pas

FINANCIAL PLAN PRESENTATION – 2022

May 24, 2022

# Budget Schedule 2022/2023

## Annual Budget Schedule

- **October 2022**  
Pre-liminary operating & 5 year capital budgets drafted
- **October 2022**  
Senior Mgt complete draft budget
- **Nov-Dec 2022**  
Op. & Cap. Budget submissions / revisions complete
- **January 2023**  
Final draft budget presented to council. Revise budget
- **February 2023**  
Final budget review by council
- **March – April 2023**  
Financial Plan Public Hearing

# Property Taxes

- The Town of The Pas levies taxes in order to provide services to the community. The Town collects taxes on behalf of provincial schools and also on behalf of Kelsey School Division.
- Tax notices are sent out in June/July of each year and are due August 31st in each year. Taxes paid in August cover a period from January to December of that year.
- There is a 1.25% per month penalty added to taxes that are not paid by August 31st.

# 2022 Budget Priorities

- Maintain and review levels of service, in comparison to previous years.
- Maintain and create additional, self-sustaining infrastructure.
- Ensure available financial resources to participate in future Federal, Provincial, and Municipal programs when available.

# Mill Rate Calculations

- 1 Mill = 1/1000<sup>th</sup> of a dollar
  - 1 Mill = \$198,383 in revenue for 2022

Link <http://www.townofthepas.ca/p/property-taxes>

## How property taxes are calculated

- property taxes are calculated by multiplying the portioned assessed property value by the mill rate
- the mill rate is the tax rate; 1 mill = 1 tenth of 1 cent, or \$1 per thousand dollars of assessed property value
- ***assessed property value is the market value of property determined by the Provincial Assessment Branch based on prevailing local real estate market conditions***
- portioned assessment value is then determined by multiplying the assessed value by a rate of 45% for residential property and 65% for commercial property

## Examples

- Residential: (assessed value \$200,000)/1,000 x 45% x residential mill rate of 53.346 = \$ 4,801.14
- Commercial: (assessed value \$200,000)/1000 x 65% x commercial mill rate of 62.066 = \$ 8,065.58

# 2022 Budget

# *What to Anticipate*

- Municipal Property Tax Mill Rate = 53.346
- Municipal Tax Revenue = \$ 7,707,158
  - 0.84% increase from 2021 Mill Rate
  - 1.97% increase from 2021 Tax Revenue
  - 0.87% change from 2020 Mill rate
  - 4.78% increase from 2020 Tax Revenue

Year	Mill Rate	Tax Revenue
2022	53.346	\$ 7,707,158
2021	52.902	\$ 7,557,898
2020	51.240	\$ 7,212,977

## 2022 Budget

## *What to Anticipate*

\$ 200,000 in New  
Capital  
Improvements

- Lift station pumps
- Deep well pumps
- Hoist for garage

\$ 300,000 in Capital  
Infrastructure  
renewal programs

- Patching and Crack Sealing of LaRose, Cathedral and 7<sup>th</sup> Street
- Repair and paving of McDonald

# Revenues



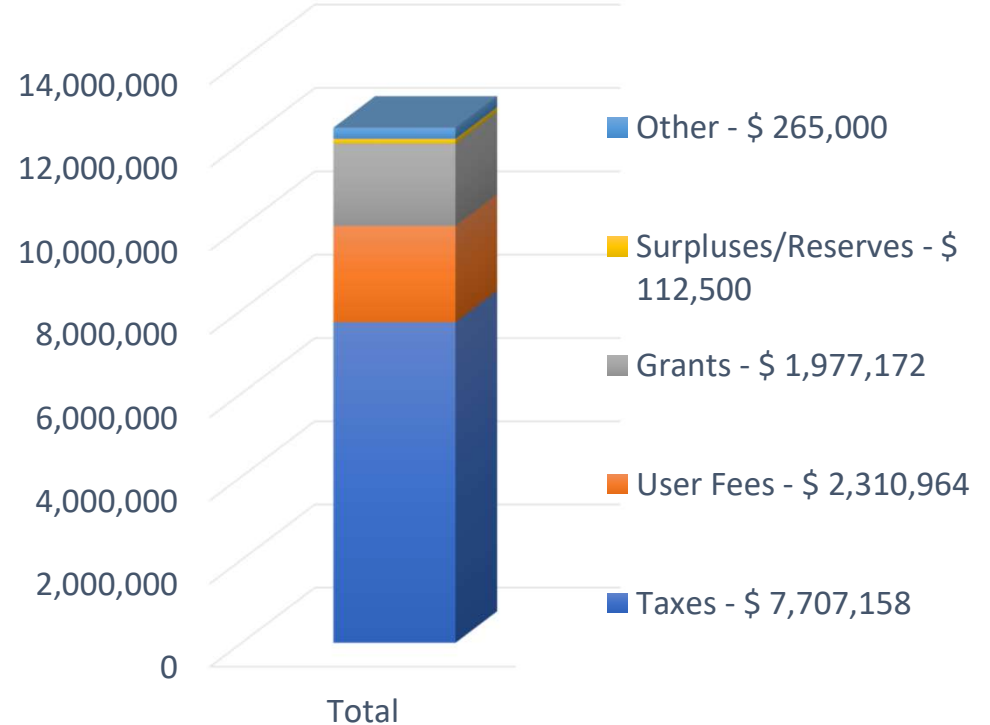
# Revenue – Know the Difference

- 2021 Revenue Included:
  - Covid -19 Relief: \$ 66,000
  - Crime Prevention Revenue \$ 153,732
  - Aviation Fuel Sales - Net \$ 151,400
  
- 2022 Revenue Includes:
  - Covid-19 Relief: \$ 0
  - Crime Prevention Revenue \$ 60,000
  - Aviation Fuel Sales - Net \$ 40,500
  
- Revenue Shortfall: -\$ 270,632

# 2022 Municipal Revenues

**Total revenue - \$ 12,372,794 – 1.42% increase from 2021**

- No change to the Town Fee Schedule
- Federal and Provincial Grants:
  - Urban Policing Grant = \$ 603,629
  - Municipal Operating Grant = \$ 516,285

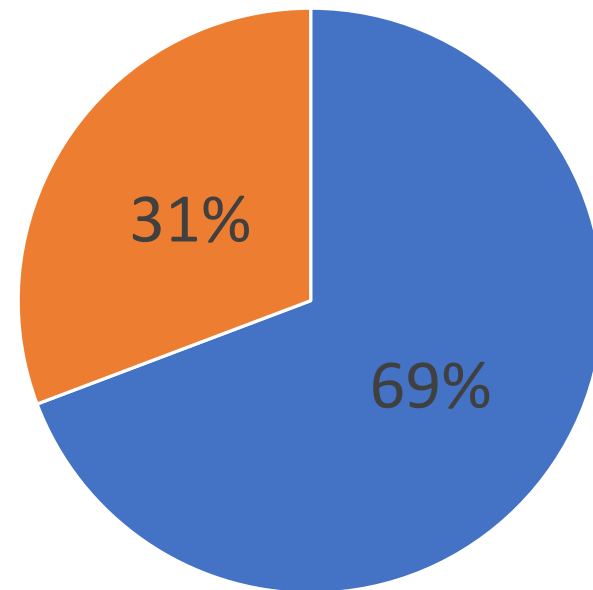


# Property Value – Tax Relationship

- Property growth value of 0.58% with the Town of The Pas from 2021.
- Property Value Breakdown:
  - Residential = 64.85%
  - Commercial = 35.13%
  - Farm Property = 0.02%
- Provincial Portioning System – Property tax is split between residential (45%) and commercial (65%) applied to their assessed values.

# Education Tax

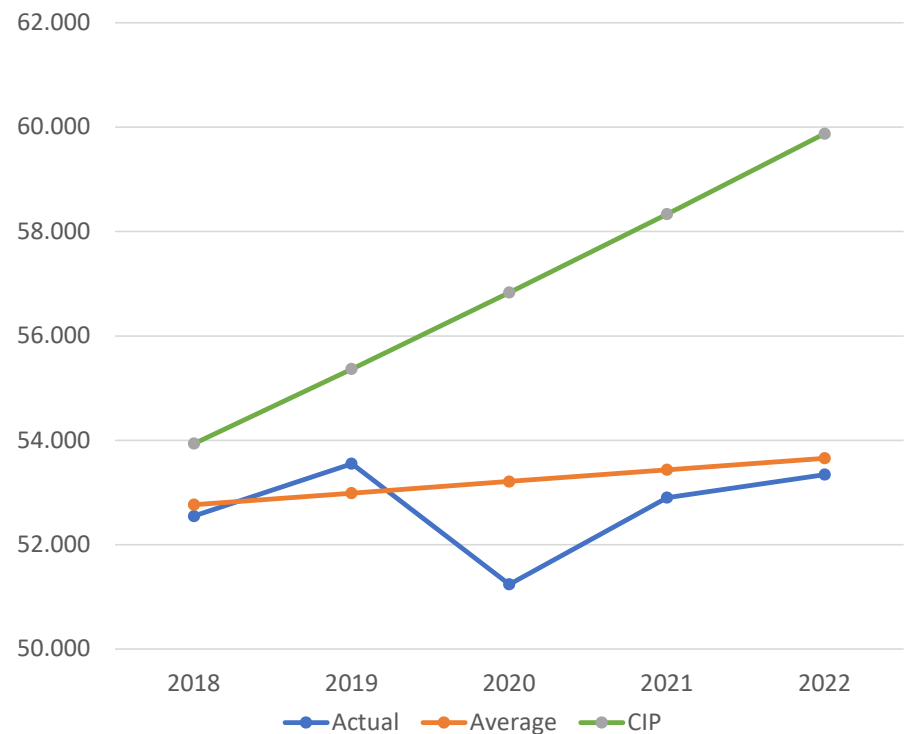
- Education Tax accounts for 31% of all property taxes in 2022
- Province is currently in the process of phasing out the education tax from property tax collection system.
- Municipality has no responsibility in establishing the education levy.



■ Municipal Tax - \$ 7,707,158  
■ Education Tax - \$ 3,421,842

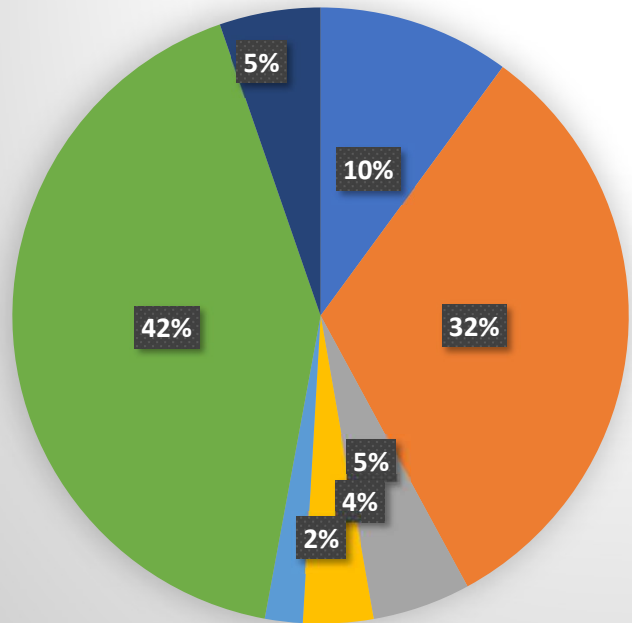
# Municipal Mill Rate

- Mill Rates Comparison:
  - 2018 = 52.550
  - 2019 = 53.550 (1.90% increase)
  - 2020 = 51.240 (-4.31% decrease)
  - 2021 = 52.902 (3.24% increase)
  - 2022 = 53.346 (0.84% increase)
- **Average annual increase over last 4 years 0.418%**
- **Average annual CIP increase over last 4 years 2.645%**



# User Fees -19% of Total

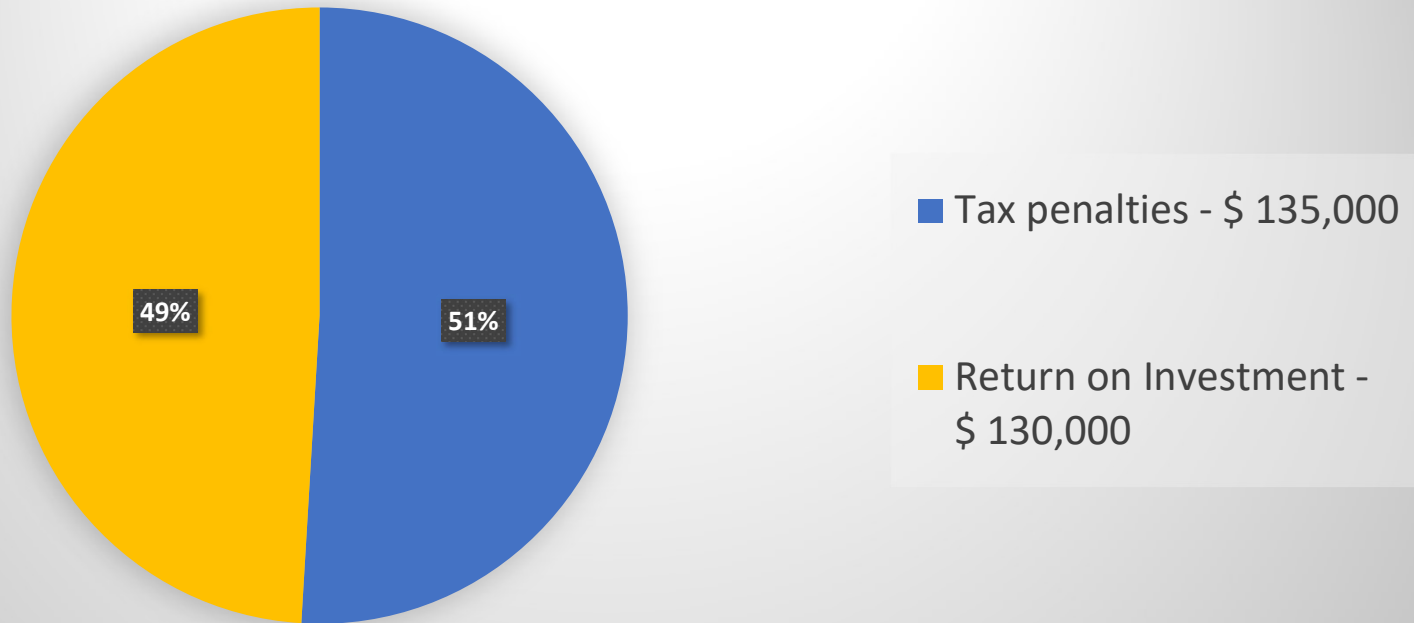
Total User Fee Revenue- \$ 2,310,964 – 1.13% increase from 2021



- Environmental Health - \$ 232,500
- Recreation & Cultural - \$ 740,014
- Protective Services - \$ 119,050
- Government Services - \$ 85,150
- Public Health & Welfare - \$ 46,000
- Transportation - \$ 965,750
- Licenses and Permits - \$ 122,500

# Other Revenues - 2% of Total Revenue

Total Other Revenue - \$ 265,000 - No change from 2021

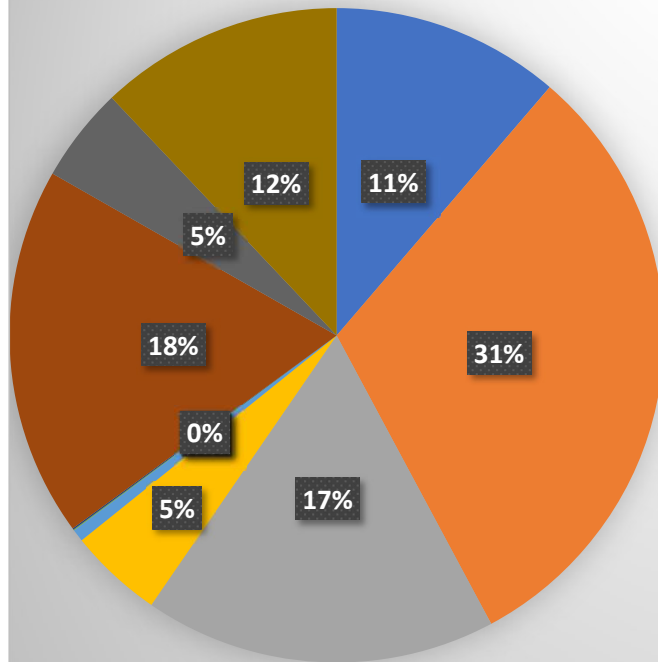


Expenses



# 2022 Municipal Expenditure

Total Expenses - \$ 12,372,794 - 0.34% decrease over 2021



- General Government Services - \$ 1,363,531
- Protective Services - \$ 3,730,679
- Transportation Services - \$ 2,105,116
- Environmental Health Services - \$ 561,699
- Public Health and Welfare Services - \$ 73,707
- Environment Development Services - \$ 5,000
- Economic Development Services - \$ 7,750
- Recreation and Cultural Services - \$ 2,209,999
- Fiscal Services - \$ 567,160
- Reserves - \$ 1,457,934

# General Government Services

**Total General Government Expenses - \$ 1,363,531 – 2.01% increase from 2021**

- Legislative
  - \$116,567
- Administrative
  - \$491,859
- Office (supplies, postage, etc.)
  - \$131,490
- Other (legal, audit, insurance, etc.)
  - \$189,500
- General Grants
  - \$107,392
- General Sundry (Utilities, repairs, etc.)
  - \$369,972



# Protective Services

Total Protective Services Expenses - \$ 3,730,679 – 16.32% increase from 2021

- RCMP
  - **\$3,322,612**
- Fire Services
  - \$346,153
- Other (Bylaw, Animal Control, EMO)
  - \$61,915



# Protective Services RCMP

- Police Service make up 26.85% of total municipal expenditures
  - 23.94% increase over 2021



# Transportation Services

**Total Transportation Expenses - \$ 2,105,116 – 0.17% increase from 2021**

- Administrative expenses \$234,577
- Road & Sidewalk maintenance and repairs - \$538,208
- Traffic Services - \$25,898
- Snow and Ice Removal - \$176,323
- Street Lighting - \$170,103
- Street Cleaning - \$30,873
- Storm Sewers and Drainage - \$80,097
- Airport - \$849,037

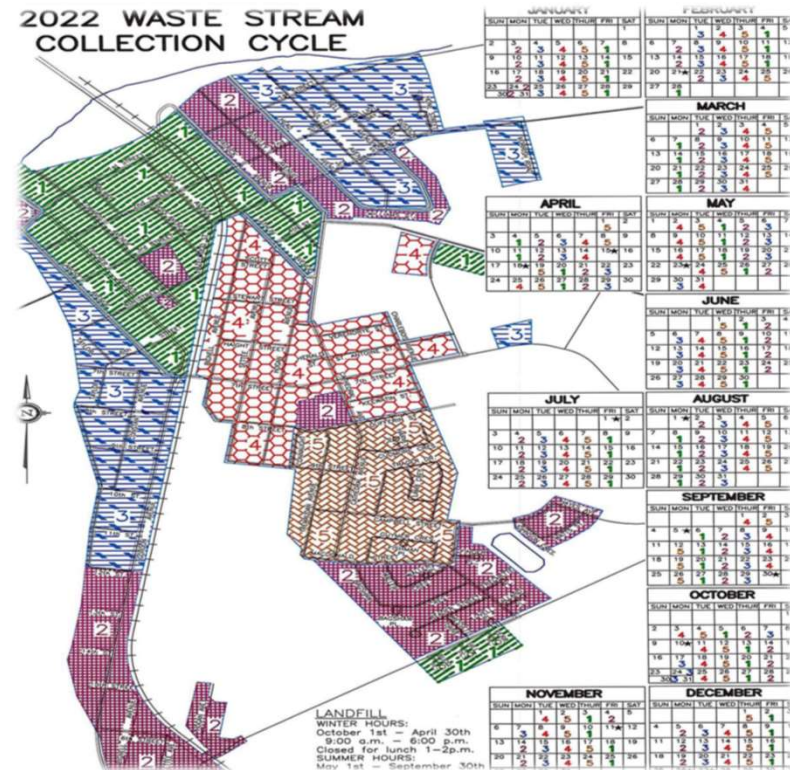




# Environmental Health Services

Total Environmental Health Expenses - \$ 561,699 – 7.39% decrease from 2021

- Waste Collection = \$ 200,645
- Landfill = \$ 251,404
- Recycling = \$ 109,650



# Public Health and Welfare Services

**Total Public Health Expenses - \$ 73,707 – 11.32% decrease from 2021**



# Economic and Environmental Development Services

**Total Eco & Enviro Development Expenses - \$ 12,750 – 92.96% decrease from 2021**

Community Development Corporation grant is being covered under Hydro Bi-Pole funds.

- Beautification and Land Rehabilitation = \$ 5,000
- Kelsey Planning District = \$ 6,500
- Tourism = \$ 1,250





# Recreation and Cultural Services

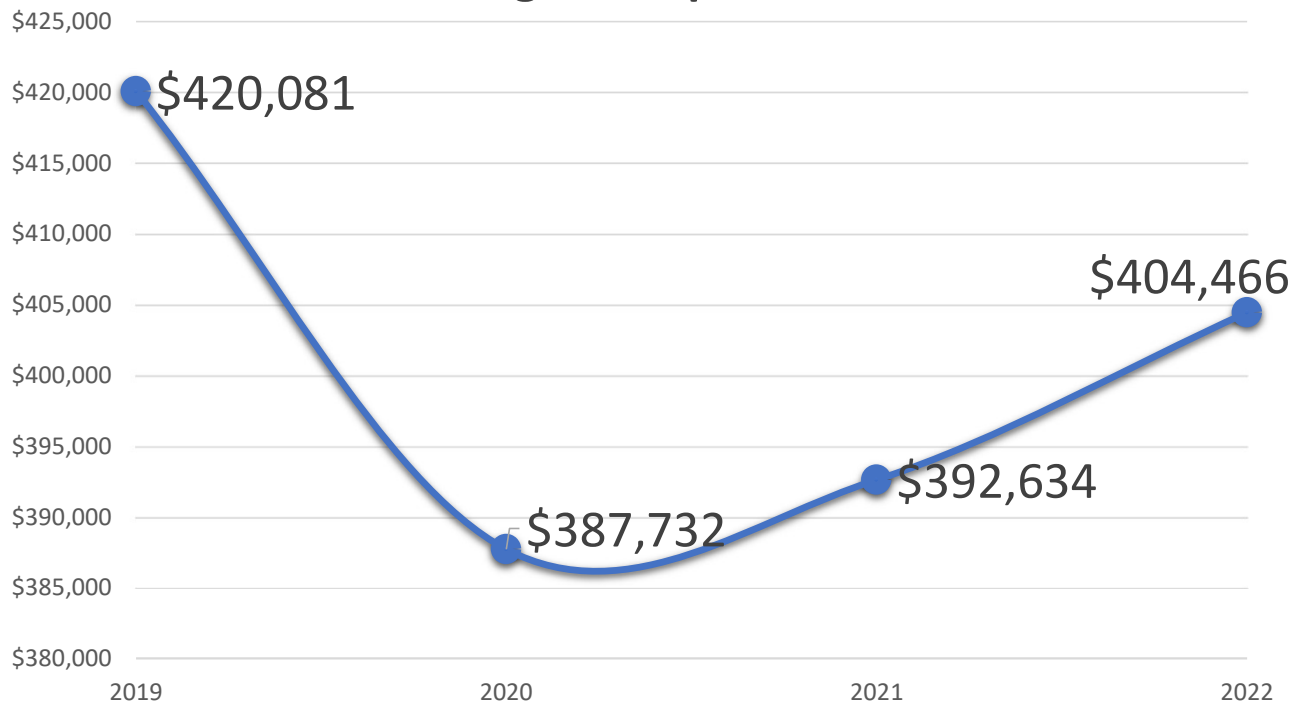
**Total Rec and Cultural Expenses - \$ 2,209,999 – 1.77% decrease from 2021**

- Recreation = \$ 199,436
- Community Centers = \$ 563,427
- Swimming Pool = \$ 427,274
- Skating Rink & Arena = \$ 398,966
- Parks and Playgrounds = \$ 184,036
- Museums = \$ 278,859
- Library = \$ 158,000



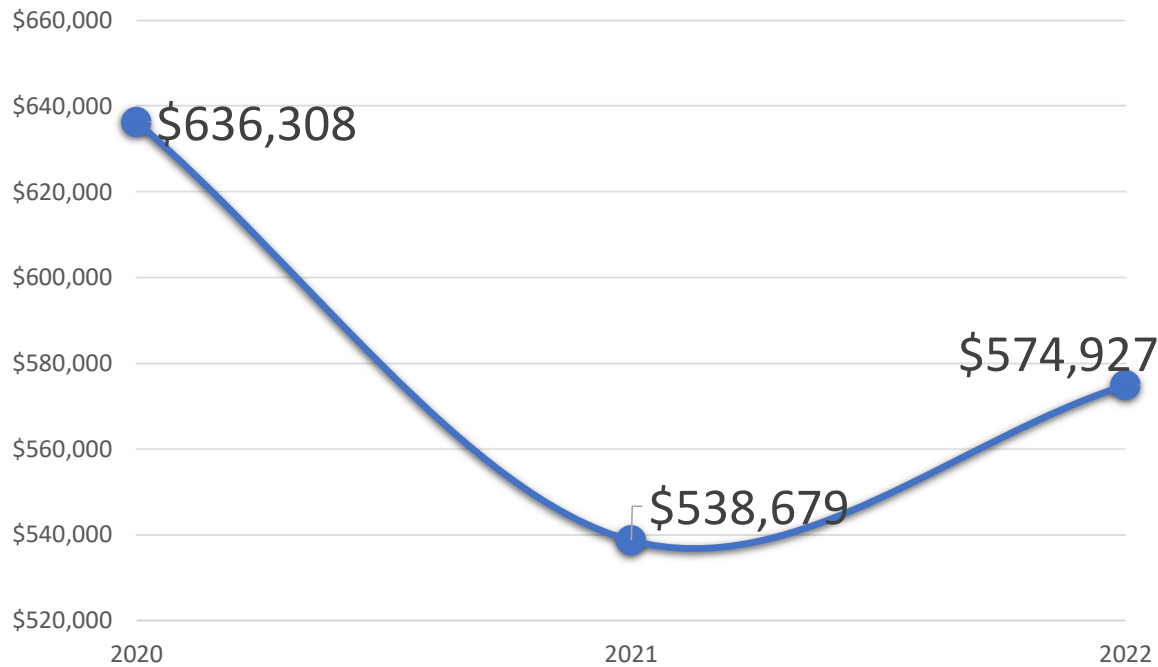
# Recreation Services – Skating Rink & Arena

Budget comparisons



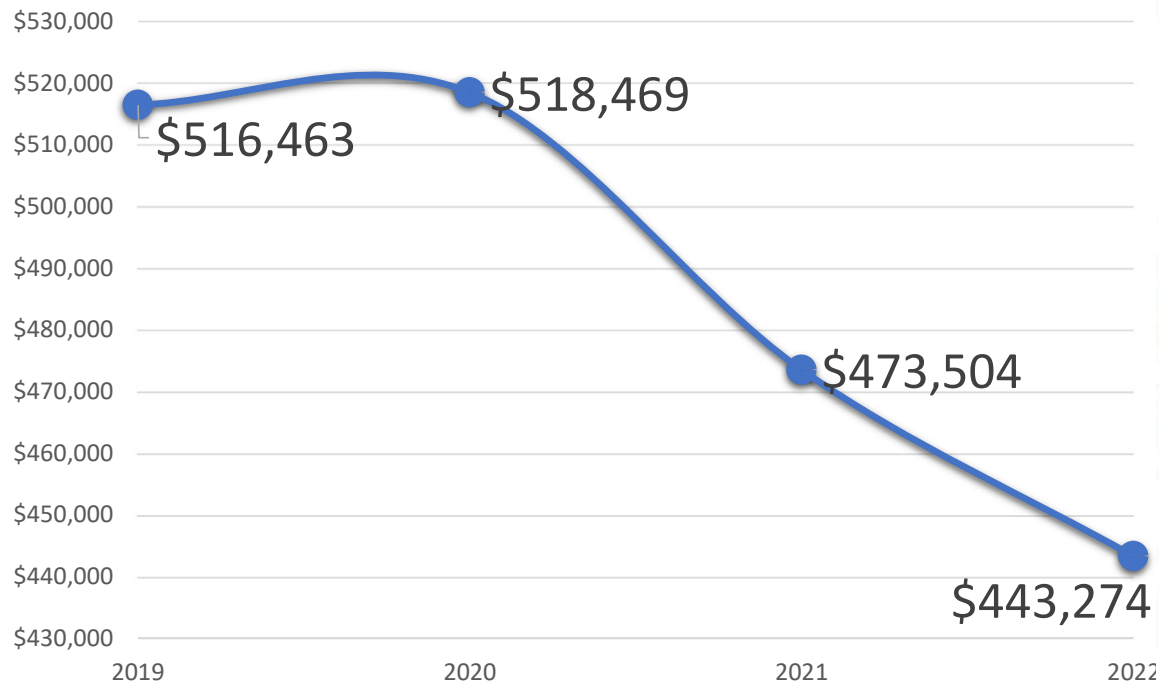
# Recreation Services – Community Centres

## Budget comparisons



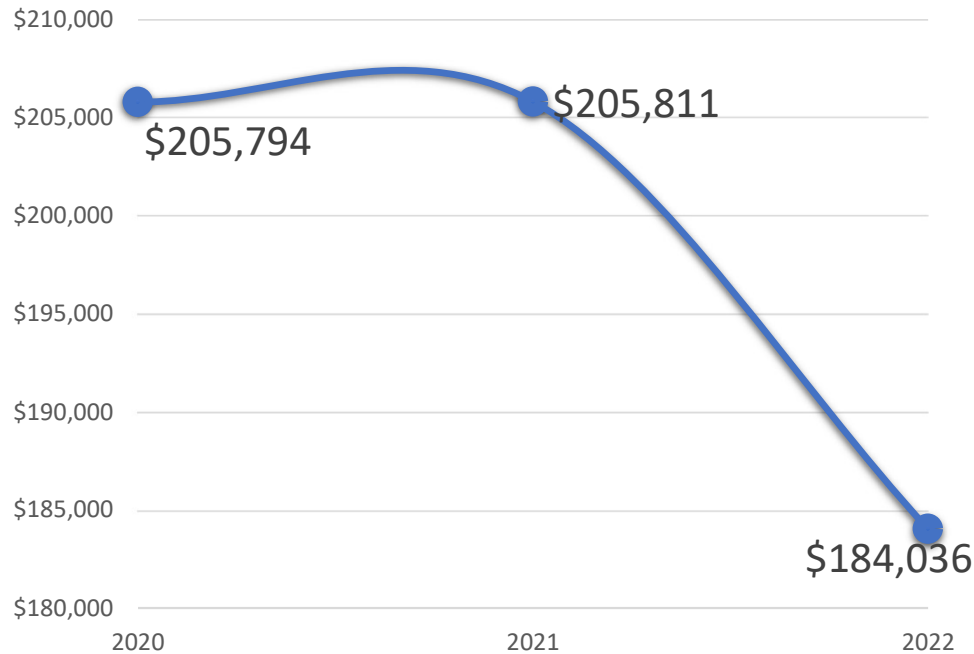
# Recreation Services – Swimming Pool

Budget comparisons



# Recreation Services – Parks and Playgrounds

## Budget comparisons



# Fiscal Services

**Total Fiscal Services Expenses - \$ 567,160 – 41.35% decrease from 2021**

- Debenture Debt Payments = \$567,160
- Capital Programs from Taxes = \$0
  - All capital programs will be coming from existing reserve funds in 2021



# Utility Services

**Total Utility Services Revenue/Expenses - \$ 12,818,564 – 0.99% increase from 2021**

- **No Rate increase for 2022**
- **Water Services Expense \$ 1,510,778**
- **Sewer Service Expense \$ 423,350**
- **Other Expenses \$ 10,884,436**  
(debts, transfers)
- **Rate Study to be submitted to P.U.B. in 2022**

**The new Lagoon expansion allows TOTP to expand its residents up to approx. 8,500**





# 2022 Capital Projects

- Complete the \$ 10,440,000 Lagoon Project
- Complete Brickwork Renewal Project on Museum
- Fire Tanker
- Centennial Park Lighting Project
- Arena Chiller and Condenser – Phase 1
- Pool Engineering Study
- Landfill Expansion Feasibility Study
- Infrastructure Engineering Study

**Full details can be  
seen on Page 13 of  
the Financial Plan**



# Debt

**2022 Budget includes no new debt obligations**

# Debt Obligations

## General Operating Debt

Debentures	2022 Payments	Term End
Multiplex	\$ 169,098	2025
Wellness Center	\$ 206,615	2025
Winton Pool	\$ 191,447	2027

## Utility Debt

Debentures	2022 Payments	Term End
Lagoon	\$ 315,053	2046