

TOWN OF THE PAS
BY-LAW NO. 4636

BEING A BY-LAW OF THE TOWN OF THE PAS TO IMPOSE AND LEVY PROPERTY TAXES FOR THE TOWN OF THE PAS FOR THE FISCAL YEAR 2023.

WHEREAS Section 162(1) of the Municipal Act requires council to adopt a Financial Plan;

WHEREAS The Municipal Act Section 304(1) sets out requirements for a property tax by-law in each year, after adopting its operating budget for the year, a council must by by-law:

1. set a rate or rates of tax sufficient to raise
 - a) the revenue to be raised by property taxes as set out in the operating budget, and
 - b) the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality.
2. impose taxes
 - a) in accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under The Municipal Assessment Act
 - b) where the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-law; and
3. set a due date for payment of the taxes.

AND WHEREAS The Town of The Pas has made estimates of all sums required by the corporation for the years 2023 and 2024, and which includes the operating and capital expenditure estimates, which estimates are attached hereto as Schedule "A" and forms part of this By-Law;

AND WHEREAS the assessed value of the whole rate-able property within The Town of The Pas according to the latest revised assessment roll is \$201,389,880.

NOW THEREFORE THE COUNCIL OF THE TOWN OF THE PAS IN OPEN COUNCIL ASSEMBLED ENACTS AS FOLLOWS:

OPERATING AND CAPITAL ESTIMATES

1. That the Financial Plan which includes the operating and capital expenditure estimates of The Town of The Pas of all sums required for the lawful purposes of the corporation for the fiscal year 2023 as set forth in Schedule "A" attached hereto and identified by the signatures of the Head of Council and the Chief Administration Officer is hereby approved and adopted.

UNCONTROLLABLE PURPOSES

2. THAT the following respective rates of so much on the dollar be and hereby are levied for the year 2023 upon the assessed value of all rate-able property in the municipality respectively liable therefor according to the latest revised assessment roll of general and personal property thereof, to raise the sums required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A", viz.
 - a) The following respective Education Support Levy and Special rates of so any mills on the dollar levied under Section 184 and 188, The Public Schools Act, as shown in Schedule "A", viz.

**TOWN OF THE PAS
BY-LAW NO. 4636**

School Division	Farm residential Rate	Education Support Rate	Special Levy
Kelsey School	0	8.140	14.413

To provide for payment of the said School Division and amounts required for school purposes.

- b) A general rate to provide for payment of the amounts due and payable in the year 2023 for debentures issued under local improvement districts of 0.748 mills for By-Law No. 4381 and 0.737 mills for By-Law No. 4435 and 0.847 mills for By-Law No. 4486.

CONTROLLABLE PURPOSES

- 3. THAT an "at large" rate of 34.870 mills on the dollar for General Government Services, Protective Services, Transportation Services, Environmental Health Services, Public Health and Welfare Services, Environmental Development Services, Economic Development Services, Recreation and Cultural Services, Fiscal Services and Transfers, "at large" rate is inclusive of the following special levies:

Special Levy	Reserve Appropriation
0.038 mills on the dollar	Computer Replacement
0.000 mills on the dollar	Infrastructure
0.060 mills on the dollar	Civic Center
0.075 mill on the dollar	Winton Pool
0.075 mill on the dollar	Arena
1.614 mills on the dollar	Machinery Replacement
0.025 mills on the dollar	Library
0.025 mills on the dollar	Museum
0.005 mills on the dollar	Election
0.025 mills on the dollar	Wellness Centre Equipment
0.249 mills on the dollar	Fire Equipment
0.099 mills on the dollar	Public Works Garage

and is hereby levied for the year 2023 upon the assessed value of all the rateable property assessment rolls thereof and provide for the payment of the amount estimated as required for the general controllable purposes of the corporation.

PAYMENT OF TAXES

- 4. (a) THAT all taxes and rates imposed and levied in The Town of The Pas for the year 2023 shall be deemed to have been imposed and to be due and payable on the 31st day of August A.D. 2023.
- (b) THAT penalties allowed and imposed shall be in accordance with Town of The Pas By-Law No. 4426, such penalty shall be calculated at the rate of one and one-quarter percent (1 ¼%) per month on the amount of taxes remaining unpaid.

DONE AND PASSED IN COUNCIL ASSEMBLED THIS 12 DAY OF MAY A.D. 2023.

Mayor

Assistant CAO

CERTIFIED THAT BY-LAW NO. 4636 WAS:
 READ A FIRST TIME THIS 24th DAY OF May A.D. 2023.
 READ A SECOND TIME THIS 12th DAY OF June A.D. 2023.
 READ A THIRD TIME THIS 12th DAY OF June A.D. 2023.

Assistant CAO



THE FINANCIAL PLAN

Town of The Pas

For the Year 2021

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Other Revenue and Transfers	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	<input type="checkbox"/>	<input type="checkbox" value="N/A"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**



Town of The Pas



For the Year 2023

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	9,497,928	9,500,506	9,717,951	10,531,638
Total Grants in Lieu of Taxes - Page 8	1,631,071	1,631,071	1,656,790	1,656,790
Sub-total	11,129,000	11,131,578	11,374,741	12,188,428
School Requisitions (deduct) - Page 8	3,421,842	3,421,842	3,353,172	3,421,842
Municipal Taxes and Grants in Lieu of Taxes	7,707,158	7,709,736	8,021,569	8,766,586
Other Revenue - Page 2	4,553,136	5,493,848	5,609,602	5,138,027
Transfers from Accumulated Surplus & Reserves - Page 2	112,500	107,924	130,500	130,500
Total Municipal Revenue	12,372,794	13,311,509	13,761,671	14,035,113

EXPENDITURE

General Government Services	1,363,531	1,390,211	1,469,587	1,469,187
Protective Services	3,730,679	3,352,698	3,867,931	4,025,609
Transportation Services	2,105,117	3,128,508	2,474,881	2,497,846
Environmental Health Services	561,699	655,247	590,352	597,279
Public Health and Welfare Services	73,707	32,477	68,732	69,864
Environmental Development Services	8,000	10,516	18,000	18,000
Economic Development Services	7,750	2,874	119,696	122,020
Recreation and Cultural Services	2,206,999	2,638,091	2,562,019	2,644,835
Fiscal Services	567,160	689,098	975,935	975,935
Transfers - Deficit Recovery - Page 9	23,589	273,311	-	-
- To Reserves - Page 5	1,457,934	841,986	1,612,932	1,612,932
Total Basic Expenditure	12,106,165	13,015,016	13,760,064	14,033,506
Allowance For Tax Assets - Page 8	266,628	266,628	1,607	1,607
Total Municipal Expenditure	12,372,794	13,281,644	13,761,671	14,035,113
Net Operating Surplus (Deficit)	- 0	29,864	- 0	0

Departmental Use Only	Adopted by Resolution of Council	
	<u>June 12 2023</u>	

Town of The Pas



For the Year 2023

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue				
Taxes Added	-	-	-	-
Tax Penalties	135,000	148,924	140,000	140,000
Licenses				
- Animal	1,500	1,360	1,500	1,500
- Business	25,000	20,815	23,000	23,000
- Other	-	-	-	-
Permits				
- Building	10,000	22,023	10,000	10,000
- Other	-	-	-	-
Fines	86,000	61,976	87,000	87,000
Sales of Service				
- General Government	85,150	114,616	90,950	44,650
- Fire	119,050	134,824	119,050	119,050
- Transportation	65,000	101,376	65,000	65,000
- Airport	900,750	1,669,366	1,101,193	1,101,193
- Environmental Health	232,500	256,847	237,362	237,362
- Public Health and Welfare	46,000	49,575	45,000	45,000
- Environmental Development	-	-	-	-
- Economic Development	-	-	-	-
- Recreation and Culture	625,521	890,377	717,830	741,330
- Museum	114,493	112,748	126,880	126,880
Sales of Goods	-	-	-	-
Rentals	-	-	-	-
Trailer Park Rentals	-	-	-	-
Trailer Park Fees / Grazing Leases	-	-	-	-
Concessions and Franchises	-	-	-	-
Returns from Investments	130,000	265,485	175,000	175,000
Development and Dedication Fees	-	-	-	-
Unconditional Grants - Municipal Operating				
- Other	-	-	-	-
- Other	-	-	-	-
Conditional Grants				
- Federal Government	60,000	-	-	-
- Federal - Gas Tax	302,075	302,075	302,075	302,075
(Page 9) - Provincial Government	1,186,914	1,117,697	1,917,578	1,468,803
- Municipal Government	-	-	-	-
- CDI Bi-pole	268,183	-	268,183	268,183
- Other	10,000	10,975	12,000	12,000
Other Income				
<u>Accommodation Tax</u>	150,000	206,790	170,000	170,000
<u>Lot Sales</u>	-	6,000	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total Other Revenue - Page 1	4,553,136	5,493,848	5,609,602	5,138,027
Transfers From				
- Accumulated Surplus	-	-	-	-
- Reserves (Page 13)	112,500	107,924	130,500	130,500
Total Transfers - Page 1	112,500	107,924	130,500	130,500
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	4,665,636	5,601,773	5,740,102	5,268,527

BUDGETED EXPENDITURE

Town of The Pas
For the Year 2023



		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	116,567	98,745	119,702	107,297
1200	General Administrative				
1212	Chief Administrative Officer and Staff	491,859	558,899	564,889	576,186
1215	Office	131,490	94,623	124,963	125,117
1216	Legal	80,000	122,289	50,000	50,000
1217	Audit	17,000	21,828	25,000	25,000
1218	Assessment	72,500	71,837	72,500	72,500
1240	Taxation	5,000	4,156	5,000	5,000
1300	Other General Government				
1310	Elections	-	9,297	-	-
1320	Conventions	-	-	-	-
1330	Damage Claims and Liability Insurance	15,000	22,418	22,900	22,900
1340	Intergovernmental Relations	-	-	-	-
	Grants - General	107,392	130,602	114,692	110,692
1360	Other General Government-Sundry	369,972	298,768	413,190	417,744
1370	Past-Service Pension Payments	-	-	-	-
1380	Unallocated Employee Benefits	-	-	-	-
SUB-TOTAL GENERAL GOVERNMENT SERVICES		1,406,781	1,433,461	1,512,836	1,512,437
1991	Recoveries (deduct) - Utility	43,250	43,250	43,250	43,250
TOTAL GOVERNMENT SERVICES - TO PAGE 1		1,363,531	1,390,211	1,469,586	1,469,187
PROTECTIVE SERVICES					
2100	Police	3,322,612	2,949,763	3,287,111	3,448,139
2400	Fire	346,153	342,071	426,298	429,896
2500	Emergency Measures				
2510	Emergency Measures Organization	3,000	3,376	3,000	3,000
2520	Flood Control	-	-	-	-
2540	Ambulance Services	-	-	-	-
2550	Other	30,659	26,292	30,000	30,600
2600	Other Protection				
2621	Building Inspection	-	8,775	7,000	7,000
2622	Electrical Inspection	-	-	-	-
2623	Plumbing Inspection	-	-	-	-
2626	Other Safety Inspections	-	-	-	-
2630	License Inspection	-	-	-	-
2640	Animal and Pest Control	28,256	22,420	35,422	27,874
2650	Other - Traffic Services	-	-	-	-
2660	Other Bylaw	-	-	79,100	79,100
TOTAL PROTECTIVE SERVICES - TO PAGE 1		3,730,679	3,352,698	3,867,931	4,025,609
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	234,577	209,102	268,485	273,054
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	210,481	275,502	218,028	222,389
32302	- Equipment Fuel	-	-	-	-
32303	- Equipment Repairs and Maintenance	-	-	-	-
32304	- Equipment Insurance and Registration	-	-	-	-
32305	- Workshop and Yard Operations	226,122	312,430	245,180	246,170
32306	- Other _____	-	9,857	16,300	16,300
32307	- _____	-	-	-	-
32310	Road Construction and Maintenance	-	-	-	-
32311	- Labour	40,228	33,240	40,194	40,998
32312	- Materials	25,000	16,338	25,000	25,000
32313	- Rentals	-	-	-	-
32314	- Equipment	4,500	5,280	4,500	4,500
32315	- _____	-	-	-	-
Transportation Services Sub-Total Forward to Page 4		740,908	861,749	817,688	828,411

BUDGETED EXPENDITURE

Town of The Pas
For the Year 2023



		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		740,908	861,749	817,688	828,411
32330	Sidewalks and Boulevards	31,878	29,119	33,039	33,270
32340	Ditches and Road Drainage	35,264	15,649	30,500	30,920
32350	Storm Sewers	44,833	32,605	42,080	42,481
32360	Street Cleaning	30,873	49,798	32,650	33,094
32371	Snow and Ice Removal - Labour	101,973	154,084	128,721	129,819
32372	- Materials	38,350	64,420	38,400	38,400
32373	- Rentals	-	-	-	-
32374	- Equipment	36,000	53,484	43,500	43,500
32400	Bridges	-	-	-	-
32500	Street Lighting	170,104	170,155	164,540	167,661
32600	Traffic Services	25,898	46,283	29,600	29,840
32700	Parking	-	-	-	-
32900	Other Road Transport	-	-	-	-
32800	Airport	849,037	1,651,162	1,114,164	1,120,449
32900	Other Transportation Services	-	-	-	-
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		2,105,117	3,128,508	2,474,881	2,497,846
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	200,645	218,546	208,145	212,008
	Recycling	109,650	109,650	109,650	109,650
4330	Nuisance Grounds	226,709	293,100	246,875	249,938
Other Environmental Health					
4480	Municipal Wells	-	-	-	-
4490	Public Rest Rooms	-	-	-	-
4500	Other	24,695	33,950	25,683	25,683
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		561,699	655,247	590,352	597,279
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit	-	-	-	-
5160	Cemeteries	73,707	32,477	68,732	69,864
5186	Other	-	-	-	-
5190		-	-	-	-
Medical Care					
5220	Medical Officer	-	-	-	-
5230	Other	-	-	-	-
Hospital Care					
5370	Hospital Care	-	-	-	-
5380	Other	-	-	-	-
Social Assistance					
5420	Social Assistance	-	-	-	-
5430	Other	-	-	-	-
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		73,707	32,477	68,732	69,864
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	-	-	-	-
Community Development					
6220	General Land Assembly	-	-	-	-
6230	Urban Renewal	-	-	-	-
6240	Beautification and Land Rehabilitation	8,000	10,516	18,000	18,000
6241	Urban Area Weed Control	-	-	-	-
6242	Grant	-	-	-	-
6243	Other	-	-	-	-
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		8,000	10,516	18,000	18,000

BUDGETED EXPENDITURE

Town of The Pas
For the Year 2023



ECONOMIC DEVELOPMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
7100	Natural Resources	-	-	-	-
7120	Agriculture	-	-	-	-
7121	Destruction of Pests	-	-	-	-
7122	Protective Inspections	-	-	-	-
7123	Rural Area Weed Control	-	-	-	-
7124	Drainage of Land	-	-	-	-
7125	Veterinary Services	-	-	-	-
7130	Water Resources and Conservation	-	-	-	-
7140	Grants	-	-	-	-
7200	Regional Development	-	-	-	-
7300	Industrial Development	-	-	-	-
OTHER	Other Economic Development	6,500	2,500	118,346	120,663
7410	Tourism	1,250	374	1,350	1,357
7420	Public Receptions	-	-	-	-
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		7,750	2,874	119,696	122,020
RECREATION AND CULTURAL SERVICES					
8110	Recreation	199,436	321,705	206,727	213,365
8120	Community Centers and Halls	560,427	667,132	668,156	697,537
8130	Swimming Pools and Beaches	427,274	461,280	550,436	587,331
8140	Golf Courses	-	-	-	-
8150	Skating Rinks and Arenas	398,966	558,480	509,462	514,099
8180	Parks and Playgrounds	184,036	201,709	181,200	182,759
8190	Other Recreational Facilities	-	-	-	-
8191	Grants	-	-	-	-
8192		-	-	-	-
8193		-	-	-	-
8240	Museums	278,859	265,032	270,338	273,922
8250	Libraries	158,000	162,752	175,700	175,821
8280	Other Cultural Facilities	-	-	-	-
8281		-	-	-	-
8282		-	-	-	-
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		2,206,999	2,638,091	2,562,019	2,644,835
FISCAL SERVICES					
9320	Transfer to Capital - Page 13	-	120,837	448,775	448,775
9330	Transfer to Utility - Page 6	-	-	-	-
9410	Debt/Utility Debt Charges - Page 11	567,160	567,161	527,160	527,160
9420	Other Long-term debt charges	-	1,100	-	-
9430	Tax discount and short-term loan interest	-	-	-	-
9440	Other Debt Charges	-	-	-	-
8450	Other Fiscal Services	-	-	-	-
TOTAL FISCAL SERVICES - TO PAGE 1		567,160	689,098	975,935	975,935
TRANSFERS					
9900	General Reserve (interest only)	-	1,155	0	0
Specific-Purpose Reserves:					
9901	- Machinery and Equipment	81,820	75,000	334,027	334,027
9902	- Infrastructure	171,668	150,000	32,639	32,639
9903	- Museum	6,461	5,000	7,152	7,152
9904	-Elections	1,180	1,000	1,084	1,084
9905	- Arena	23,570	24,955	26,520	26,520
9906	- Civic Center	10,197	10,000	12,247	12,247
9907	-Computer	7,684	7,500	7,823	7,823
9908	- Library	5,212	5,000	5,411	5,411
9909	- Pool	24,448	21,376	23,406	23,406
9910	- Wellness equipment	10,451	5,000	10,524	10,524
9911	- Federal Gas Tax	336,873	23,672	345,928	345,928
9912	- CDI Bi-Pole	268,183	-	268,183	268,183
9913	- Fire	118,058	114,050	120,689	120,689
9914	- Garage/Fuel Tanks	41,229	39,625	41,256	41,256
9915	- Waste Disposal Site	162,935	132,171	158,705	158,705
9916	- Community Enhancement	75,734	113,819	88,629	88,629
9917	- Destination Marketing	39,454	55,972	45,826	45,826
9918	- Recreation Infrastructure	37,867	56,692	43,882	43,882
9919	- Airport	5,537	-	7,906	7,906
9920	- Columbarium/Cemetery	1,553	-	2,217	2,217
9921	- Land/Lakeside Development	2,201	-	3,136	3,136
9922	- Sidewalk renewal (interest only)	1,339	-	1,912	1,912
9923	- Parks and playgrounds (interest only)	3,927	-	5,107	5,107
9924	- Riverfront (interest only)	670	-	956	956
9925	- Utility (interest only)	19,684	-	17,765	17,765
TOTAL TRANSFERS - TO PAGE 1		1,457,934	841,986	1,612,932	1,612,932

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Town of The Pas
For the Year 2023



REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES				
	- Residential	1,110,749	1,044,636	1,110,749	1,110,749
	- Commercial and Bulk	206,228	202,922	214,168	214,168
	- Industrial	394,780	519,703	394,780	394,780
	- Federal and Provincial	-	-	-	-
	- Municipal and Schools	-	-	-	-
310	SEWER SERVICE CHARGES				
	- Residential	474,253	474,555	474,253	474,253
	- Commercial	-	-	-	-
320	Discounts, Refunds and Cancellations	-	-	-	-
	Net Consumer Revenue - Sub Total	2,186,010	2,241,816	2,193,950	2,193,950
330	Penalties	35,000	38,037	35,000	35,000
340	Hydrant Rentals	26,700	26,700	26,700	26,700
350	Installation Service	-	-	-	-
360	Connection Revenue - Net	250	90	240	240
370	Provincial Grants	10,440,000	9,999,679	-	-
380	Other Revenue	5,150	76,192	5,240	5,240
390	Transfer from Revenue Fund - Page 5	-	-	-	-
396	Transfer from Reserves - Utility - Page 13	-	-	-	-
397	Transfer from Accumulated Surplus	125,454	-	479,197	-
	TOTAL REVENUE	12,818,564	12,382,514	2,740,327	2,261,130

EXPENDITURE

410	WATER SUPPLY				
411	Administration	308,255	327,884	347,103	352,534
412	Customer Billings and Collections	16,949	16,710	17,900	17,948
413	Purification and Treatment	411,064	517,617	456,192	458,742
414	Water Purchases	-	-	-	-
415	Service of Supply	226,393	117,580	169,553	172,026
416	Transmissions and Distribution	461,007	546,023	518,673	526,320
417	Other Water Supply Costs	22,713	27,260	25,100	25,496
418	Connections - Net Loss	28,139	54,281	38,502	38,872
	TOTAL	1,474,521	1,607,356	1,573,023	1,591,939
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration	-	-	-	-
422	Sewage Collection System	120,237	93,635	116,500	117,580
423	Sewage Lift Station	107,019	106,035	102,331	103,814
424	Sewage Treatment and Disposal	156,095	75,615	113,217	115,432
425	Other Sewage Collection and Disposal Costs	-	-	-	-
426	Connections - Net Loss	40,000	116,190	64,600	65,392
	TOTAL	423,350	391,475	396,648	402,217
430	TRANSFER TO CAPITAL - Page 13	10,440,000	10,068,019		
450	DEBENTURE DEBT CHARGES - Page 12	315,053	314,541	299,192	299,192
470	TRANSFERS				
471	Deficit Recovery, 2021 - Page 9	125,454	-	479,197	-
473	Transfer to Utility Reserve	40,186	-	-	-
474	Transfer to _____ Reserve	-	-	-	-
	TOTAL	165,640	-	479,197	-
	TOTAL EXPENDITURE	12,818,564	12,381,391	2,748,061	2,293,348
	NET OPERATING SURPLUS (DEFICIT)	-	1,122	- 7,734	- 32,218



SUNDRY REVENUE AND EXPENDITURE ANALYSIS

Town of The Pas

For the Year 2023

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate		Amount	Frontage	Total
	Farm/Residential	Other					
Corporate			53.905	62.045	0		0
HMQ Misc			53.905	62.045	0		0
Attorney General - Courts		3,702,530	53.905	62.045	229,723		229,723
Government Services		1,800,380	53.905	62.045	111,705		111,705
Conserv - Crown land	1,350	850	53.905	62.045	126		126
Conserv - Parks			53.905	62.045	0		0
Conserv - Operations	23,360		53.905	62.045	1,259		1,259
Conserv - Northern MB	31,910	4,950	53.905	62.045	2,027		2,027
Highways Transportation		500,830	53.905	62.045	31,074		31,074
University College of the Nor	896,130	6,763,530	53.905	62.045	467,949		467,949
MPIC		280,870	53.905	62.045	17,427		17,427
MHRC	10,961,630	77,940	53.905	62.045	595,722		595,722
MB Hydro		844,620	53.905	62.045	52,404		52,404
HMK (Can) Misc	62,920	2,020,730	53.905	62.045	128,768		128,768
Freshwater Fish Marketing		116,810	53.905	62.045	7,247		7,247
Via Rail Canada Inc.	9,140	175,120	53.905	62.045	11,358		11,358
							0
							0
							0

Total - Pages 1, 8

1,656,790

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	Muni. Operating Grant (Inc. rec, infra, etc)	798,174
Province of Manitoba - Stategic Mun. Inv. Fund	Public Safety Basket - Urban Policing Grant	603,629
Province of Manitoba	Handivan	20,000

Total - Page 2

1,421,803

Part 3 - Transfers to Recover Previous Years' Deficit - General Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1

0

Part 4 - Transfers to Recover Previous Years' Deficit - Utility Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount
				479,197

Total - Page 6

479,197

CAPITAL BUDGET
(current year)
Town of The Pas



For the Year 2023

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Carry Forward					
Env -Collection Study	30,000			30,000	
Env - SWDG expansion feasibility	120,000			120,000	
Pool - Engineering study	60,000	18,900		41,100	
Utility - Software/Hardware update	30,000			30,000	
Parks - Lighting Centennial park	250,400	124,875		125,525	
Fire - Tanker	527,000			527,000	
Infra - Engineering study	250,000			250,000	
CSO vehicle + equipment	75,000			75,000	
Gen (Computer) - ongoing	7,500			7,500	
WC equipment - ongoing	20,000			20,000	
PW - Trailer	5,000			5,000	
Electrical 16th street	45,000			45,000	
WTP Maintenance manual	40,000			40,000	
Paving and patching	700,000			700,000	

New					
Camera system - CC	0			0	
Camera system - garage	30,000			30,000	
PW trucks - 2	130,000			130,000	
Card lock fuel system	100,000			100,000	
EV Charging Stations	100,000	80,000		20,000	
Fire Dept - Command 2	65,000			65,000	
WC court waxed	51,000			51,000	
Parks seating	15,000			15,000	
Play ground install	60,000			60,000	
Chiller	450,000	225,000		225,000	
Tandem	160,000			160,000	
Maintenance training plan	50,000			50,000	
Pool Vacuum	6,000			6,000	
Pool Valves/pump/plumbing/sauna	60,000			60,000	
CC holding tank & pump for boiler	25,000			25,000	
WTP Reassessment	65,000			65,000	
Eng - Fire Alarm - Garage	40,000			40,000	
W&S Computer program	95,000			95,000	
	3,661,900				

TOTAL 448,775

Page 5 0

Page 6 3,213,125

Part 2 0

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

Part 3

Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	To Operating	To Capital	(Opening balance in Reserve)
Machinery Replacement		400,000			455,075
Fire Equipment		592,000			546,083
Infrastructure		250,000			1,634,909
Arena Reno		50,000			57,820
Winton Pool		107,100			60,830
Computer		7,500			14,957
Civic Centre	3,000	25,000			17,920
Library Reno					16,532
General		0			0
Airport Capital Improvement					365,754
WDG		150,000			1,314,501
Land Development					11,844
Garage/Fuel Tank		140,000			125,680
Sidwalk Renewal					88,450
Cemetery					12,959
Federal Gas Tax - LIABILITY		700,000			2,227,618
Parks and Playground		75,000			236,261
Wellness Equipment		20,000			29,218
Community Enhancement	85,000				125,398
Destination Marketing					132,619
Lakeside Development					133,213
Sask River Waterfront					44,246
Bipole III - LIABILITY		421,525			398,064
Columbarium Reserve					89,607
Municipal Election					3,370
Museum					97,060
Rec Infra Reserve	42,500				62,699
Sewer and Water			0	275,000	959,335
Eng - Fire Alarm - Garage					
	130,500				

Page 2

2,938,125

Part 1

0

Page 6

275,000

Part 1

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
TOTAL - Part 1	0	0	0		

Departmental Use Only	Adopted by Resolution of Council	
	_____	(Head of Council)
	_____ 20__	(Chief Administrative Officer)



**FIVE YEAR CAPITAL EXPENDITURE PROGRAM
Town of The Pas**

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					SOURCE OF FUNDS				
	2023	2024	2025	2026	2027	Total	Operating	Reserves	Borrowing	Other
Organization review and implementation	2 30,000					30,000	30,000	0		
Online billing	2 20,000					20,000	20,000	0		
HRIS	2 7,500					7,500	7,500	0		
Computer Equipment	1 7,500	7,500 1	7,500 1	7,500 1	7,500 1	37,500		37,500		
CC - Boiler holding tank and pump	2 25,000					25,000		25,000		
GSO Vehicle & Equipment	2 75,000					75,000		75,000		
EV charging stations	1 100,000					100,000		20,000		80,000
1 Treadmill (self powered-green)	2 10,000					10,000		10,000		
Ongoing equipment	2 5,000	20,000 2	20,000 2	20,000 2	20,000 2	80,000	5,000	80,000		
Point of sale Sytem	1 51,000					51,000		51,000		
Wax Court	2 10,000					10,000		10,000		
Elliptical	2 450,000					450,000		225,000		225,000
Chiller at Arena	1 60,000					60,000		41,100		18,900
Winton Pool Engineering Study	1 60,000					60,000		60,000		
Play ground install	3 15,000					15,000		15,000		
Parks Seating	2 250,400					250,400		125,525		124,875
Walking Path lighting	1 50,000					50,000		6,000		6,000
Maintenance Training manual	1 60,000					60,000		65,000		65,000
Pool Values / Pumps / Plumbing / Sauna	1 65,000					65,000		250,000		250,000
Command #2	2 527,000		250,000			527,000		527,000		
Hall Expansion	1 50,000					50,000		50,000		
Pumper 1	2 25,000					25,000		25,000		
SCBA's (4)	2 750,000					750,000		750,000		
Zodiac	3 15,000					15,000		30,000		30,000
Infra - Engineering Study	2 30,000					30,000		750,000		750,000
Paving Streets	1 100,000					100,000		420,000		420,000
Environmental study on garbage collection system	1 30,000					30,000		100,000		100,000
Rp1c #81 - automated garbage truck	2 420,000					420,000		30,000		30,000
New Loader with snowblower attachment	1 100,000					100,000		40,000		40,000
Card lock fuel system	1 30,000					30,000		40,000		40,000
Camera's at garage	1 40,000					40,000		5,000		5,000
Fire Alarm at PW garage	2 5,000					5,000		160,000		160,000
Trailer for Green Team Summer Students	1 160,000					160,000		350,000		350,000
Rp1c #80 2009 Freightliner Tandem	2 350,000					350,000		350,000		350,000
Rp1c #84 2010 Vactor International Chassis	1 350,000					350,000		65,000		65,000
Rp1c #97 2010 Hitachi Excavator ZX220 W-3	1 65,000					65,000		65,000		65,000
Trade-in #68 for a SUV (travel vehicle)	1 65,000					65,000		65,000		65,000
Rp1c #66 02' 1150 W/ 3/4 ton	1 65,000					65,000		65,000		65,000
Rp1c #76 05' Dodge W/ 1/2 ton	1 65,000					65,000		65,000		65,000
Rp1c #62 05' F150 w/ 1/2 ton	1 65,000					65,000		65,000		65,000
Rp1c #61 06' F150 w/ 1/2 ton	1 65,000					65,000		65,000		65,000
Rp1c #78 07' F150 w/ 1/2 ton	1 65,000					65,000		235,000		235,000
Rp1c #79 07' F150 w/ 3/4 ton	1 235,000					235,000		120,000		120,000
Rp1c #99 2012 John Deer 624K Loader	1 120,000					120,000		250,000		250,000
SWDG expansion feasibility	1 200,000					200,000		2,992,054		2,992,054
Engineering work for Bagshaw renewal	1 1,496,027					1,496,027		50,000		50,000
Bagshaw Crescent and Place Renewal	1 1,496,027					1,496,027		2,992,054		2,992,054

Taxation - Examples

Mill rates	Residential			Commercial		
	2022	2023	Change	2022	2023	Change
School						
KSD	14.850	14.413	(0.437)	14.850	14.413	(0.437)
Provincial				8.720	8.140	(0.580)
Municipal						
Debentures	2.570	2.332	(0.238)	2.570	2.332	(0.238)
Deficit	1.386	-	(1.386)	1.386	-	(1.386)
Reserves (LR Planning)	1.860	2.290	0.430	1.860	2.290	0.430
At Large	32.680	34.870	2.190	32.680	34.870	2.190
Total	53.346	53.905	0.559	62.066	62.045	(0.021)
% Increase			1.05%			0.0%

Total Assessment	Taxes					
	Residential			Commercial		
	2022	2023	Change	2022	2023	Change
50,000	1,200	1,213	13	2,017	2,016	- 1
100,000	2,401	2,426	25	4,034	4,033	- 1
150,000	3,601	3,639	38	6,051	6,049	- 2
200,000	4,801	4,851	50	8,069	8,066	- 3
300,000	7,202	7,277	75	12,103	12,099	- 4
400,000	9,602	9,703	101	16,137	16,132	- 5
500,000	12,003	12,129	126	20,171	20,165	- 7
750,000	18,004	18,193	189	30,257	30,247	- 10
1,000,000	24,006	24,257	252	40,343	40,329	- 14
5,000,000	120,029	121,286	1,258	201,715	201,646	- 68
10,000,000	240,057	242,573	2,515	403,429	403,293	- 137
20,000,000	480,114	485,145	5,031	806,858	806,585	- 273

School tax % of total tax	27.8%	26.7%	38.0%	36.3%
Municipal tax % of total tax	72.2%	73.3%	62.0%	63.7%

Mill rates by Year						
Year	Prov. School	KSD	Deben	Municipal	Total	Assessment
2023	8.140	14.413	2.332	37.160	62.045	201,389,880
2022	8.720	14.850	2.570	35.926	62.066	198,382,080
2021	8.809	14.940	2.566	35.396	61.711	197,245,870
2020	8.828	15.000	2.580	33.660	60.068	197,061,540
2019	9.770	17.300	3.310	32.940	63.320	193,018,150
2018	9.770	17.540	3.310	31.060	61.680	192,228,240
2017	10.500	17.340	3.240	29.960	61.040	197,143,430
2016	10.500	17.340	3.240	29.960	61.040	196,876,450
2015	11.610	20.700	3.760	35.780	71.850	166,997,490
2014	11.390	20.050	3.790	35.780	71.010	168,203,750
2013	11.830	22.360	4.630	40.830	79.650	144,930,020
2012	11.360	21.630	3.580	38.880	75.450	143,830,140
2011	12.330	22.600	3.690	37.800	76.420	135,810,050