



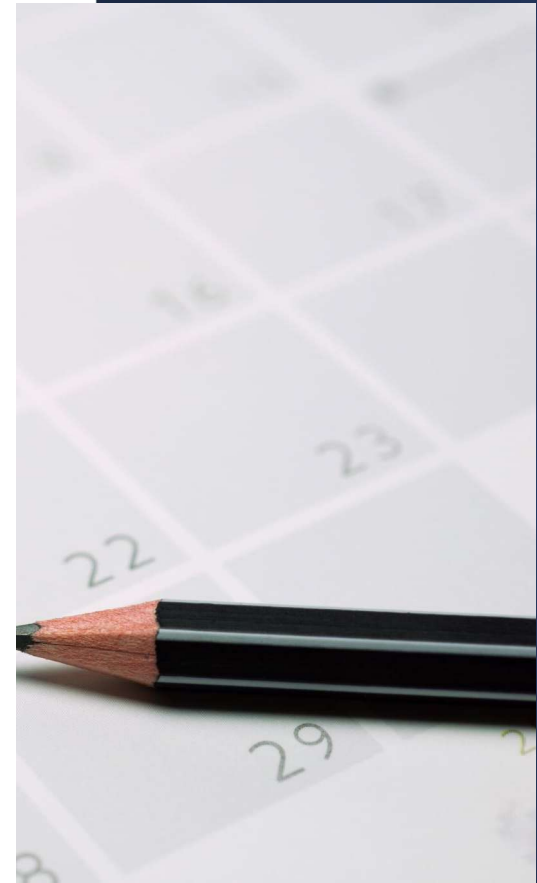
Town of The Pas

FINANCIAL PLAN PRESENTATION – 2025

May 8, 2025

Property Taxes

- The Town of The Pas levies taxes to provide services to the community. The Town collects taxes on behalf of provincial schools and 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.



Property Tax Calculations

1 Mill = 1/1000th of a dollar

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

1 Mill = \$212,782 in revenue for 2025

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 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 or 65% for commercial property

Example (does not represent actual mill rate)

Residential: (assessed value \$100,000 x 45%) /1000 x residential mill rate of 10 = \$ 450

Commercial: (assessed value \$100,000 x 65%) /1000 x commercial mill rate of 10 = \$ 650

Assessment Values

2024 Total Assessed Value	202,022,310
2025 Total Assessed Value	212,782,200
Difference	10,759,890

This is an increase of 5.33% in assessed value, decreasing the total mill rate by 0.05 mills

Property Value Breakdown:

Residential = 64.16%

Commercial = 35.82%

Farm Property = 0.02%

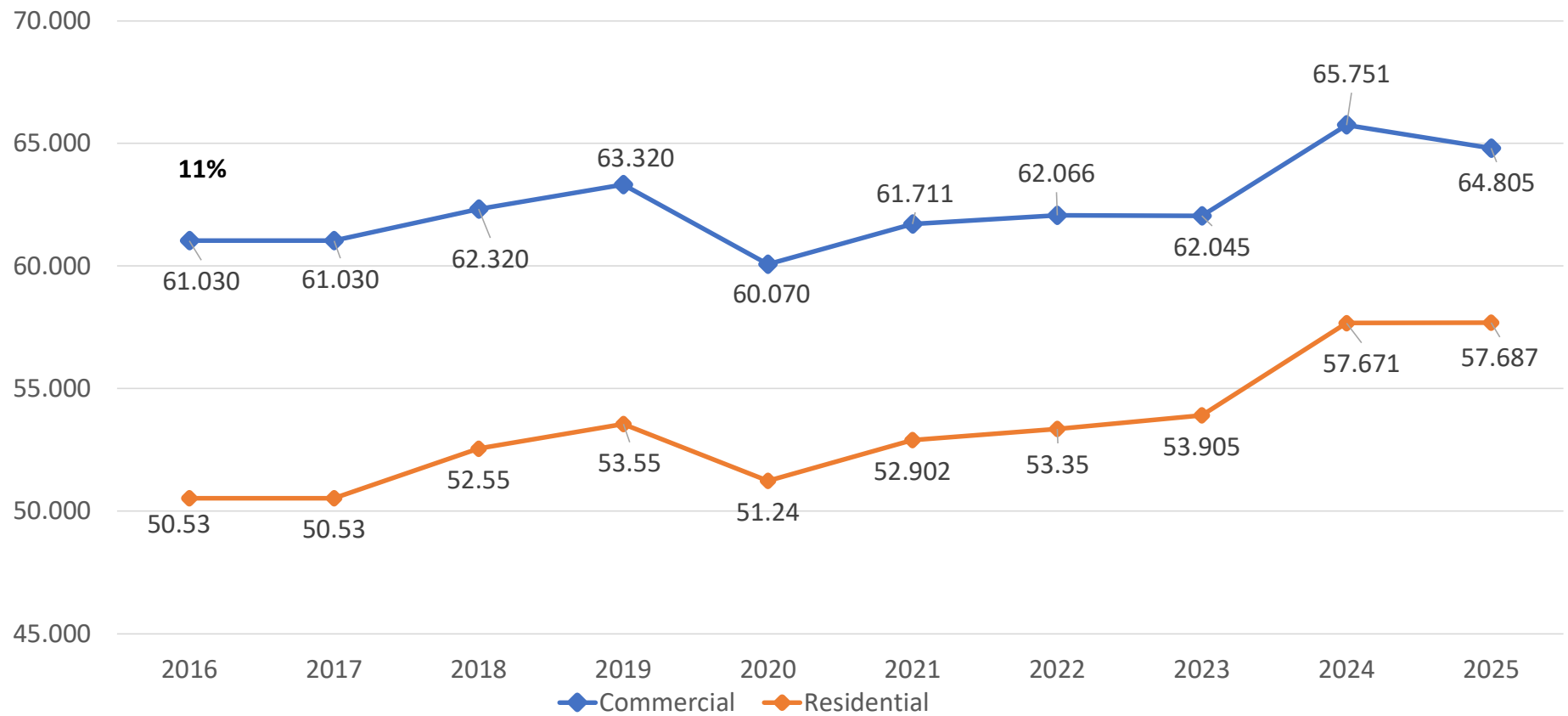


2025 Budget

What to Anticipate

Year	Mill Rate	Tax Revenue
2025	57.687	\$9,167,230
2024	57.671	\$8,666,818
2023	53.905	\$8,021,569
2022	53.346	\$ 7,707,158
2021	52.902	\$ 7,557,898

- Total Residential Property Tax Mill Rate = 57.687
- Municipal Tax Revenue = \$ 9,167,230
 - 0.03% increase from 2024 Mill Rate
 - 5.77% increase from 2024 Tax Revenue
- 7.02% increase from 2023 Mill rate
- 14.28% increase from 2023 Tax Revenue



Municipal Mill Rate – 10 year Comparison

2025 Capital Budget

What to Anticipate



\$ 8,563,000 in New Capital Improvements

Pool Dehumidifier
Card Lock replacement at Garage
Water Treatment Plant reassessment
Airport asphalt paving
Airport electrical rehabilitation
Phase 1 of the Sam Waller Museum resign
Full details on page 13 of Financial Plan



\$ 1,500,000 in Capital Infrastructure renewal programs

Efforts will be focused on completing a shave and pave on the following areas

St. Goodard Ave. - from Macdonald Street to Campbell Street
Campbell Street – from St. Goodard to Cathedral Ave.
Cook Ave. – From 1st street to 3rd Street

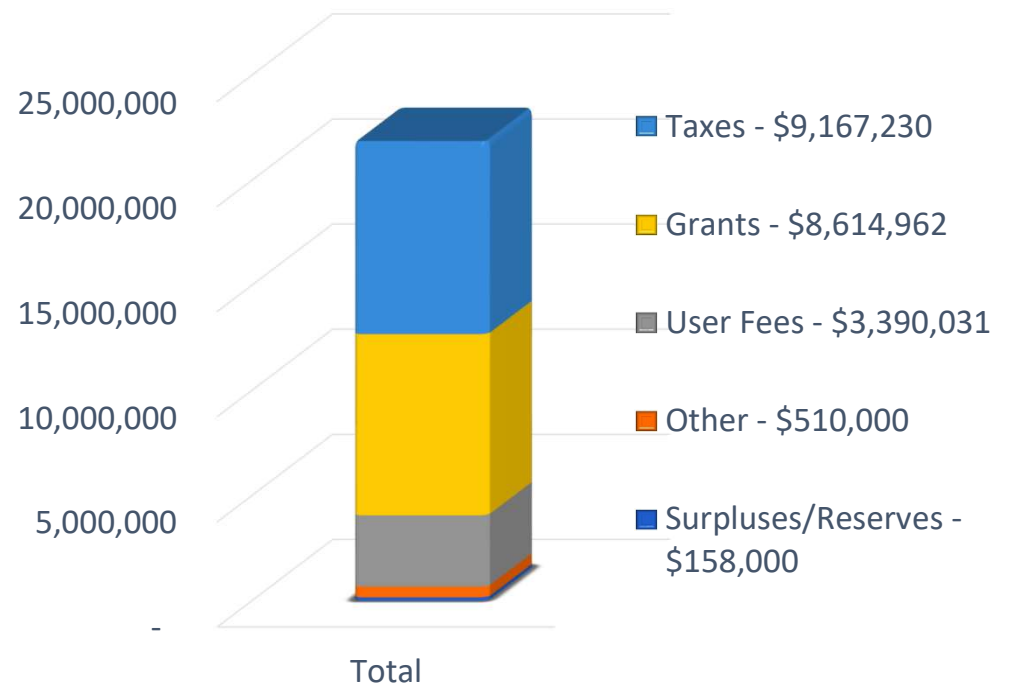


Revenue

2025 Municipal Revenues

Total revenue - \$ 21,840,223 = 37% increase from 2024

- Increase in project grants \$5,576,497
- Increase in operational grants \$126,232
- Increase in Tax revenue \$500,412
- Decrease in Airport fuel sales \$100,000
- Decrease in interest earned \$150,000



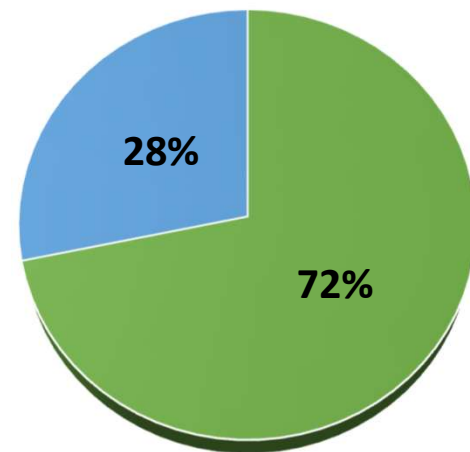
2024 municipal revenue \$15,899,001

Education Tax

Education Tax accounts for 28% of all property taxes in 2025

The municipality has no responsibility in establishing the education levy.

2024 Education Tax \$3,520,034 / Municipal tax \$8,666,818



■ Municipal Tax - \$9,167,230

■ Education Tax - \$3,614,793

Federal and Provincial Grants – 38% of total Revenue

Total Grant Revenue- \$ 8,614,962 – 186% increase from 2024

Airport Capital Assistance Program will be providing \$4,812,754 for major rehabilitation projects and the purchase of equipment.

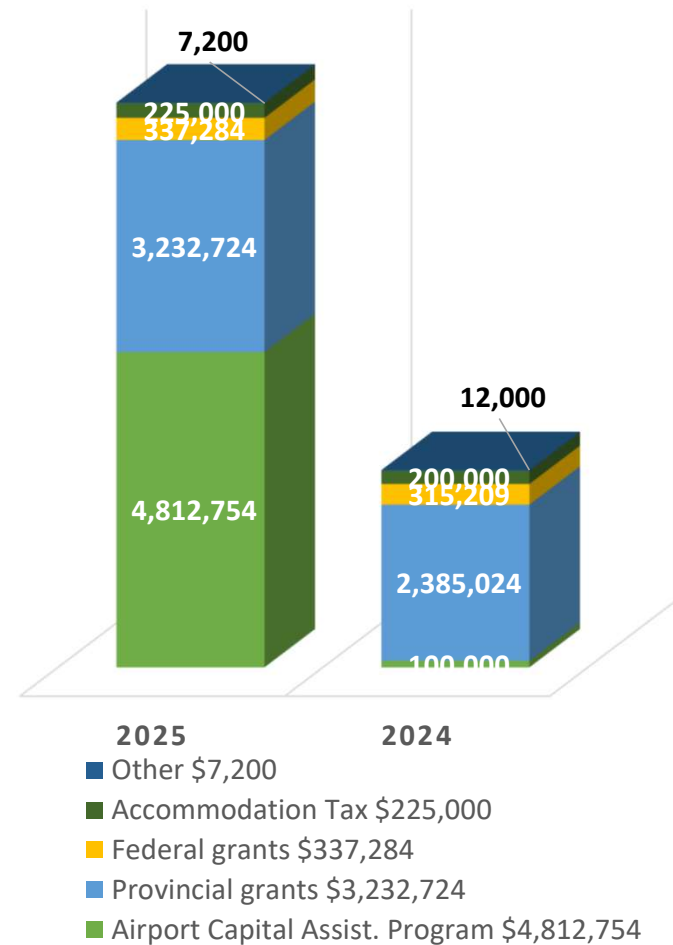
Provincial Grants

- Increase in operating grants \$64K
- Increase in project grants \$783K

Increase in Federal Grants \$22,075

Increase in Accommodation Tax \$25,000

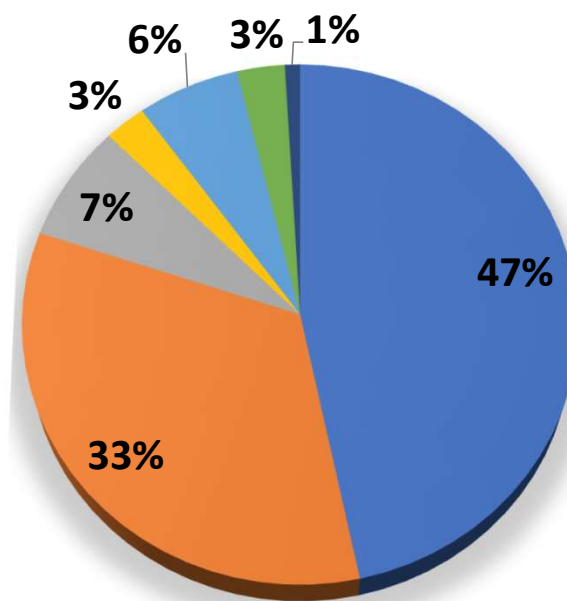
2024 Grant revenue \$3,012,233



User Fees -16% of Total Revenue

**Total User Fee Revenue- \$3,390,031–
0.29% decrease from 2024**

- Increase - Kelsey Recreation Commission - \$122K in donations for capital projects
- Increase - Protective Services - \$66K for increased call volumes and contracts have been renegotiated.
- Decrease – Airport – \$100K in fuel sales as this is dependent on forest fires.
- Decrease – Fines - \$19K as RCMP members have decreased



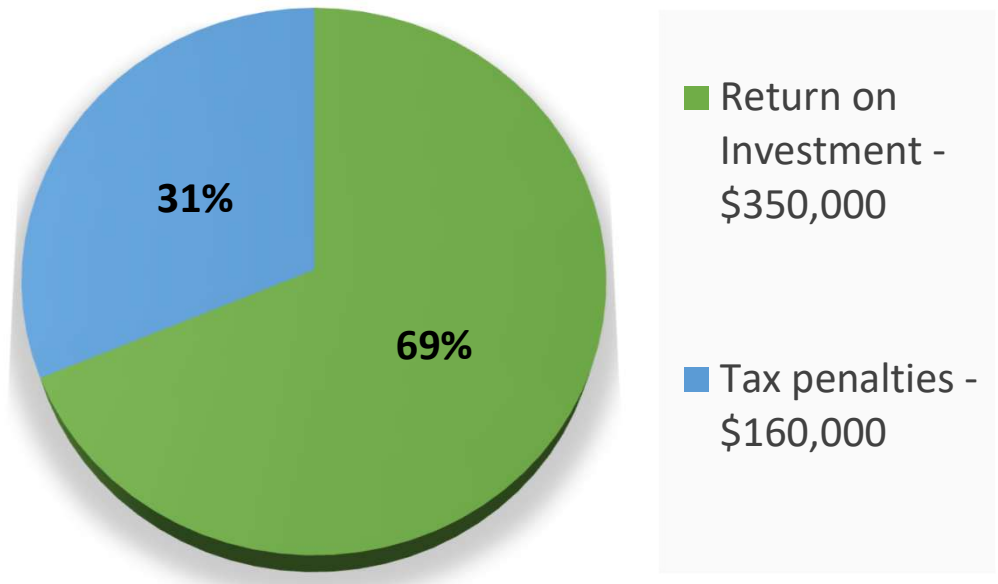
Transportation -	\$1,582,360
Recreation & Cultural -	\$1,133,921
Environmental Health -	\$249,400
Licenses and Permits -	\$85,500
Protective Services -	\$210,050
Government Services -	\$97,800
Public Health & Welfare -	\$31,000

2024 User fee revenue \$3,399,950

Other Revenues - 3% of Total Revenue

Total Other Revenue - \$ 510,000 – 24% decrease from 2024

- Decrease due to dropping interest rates.



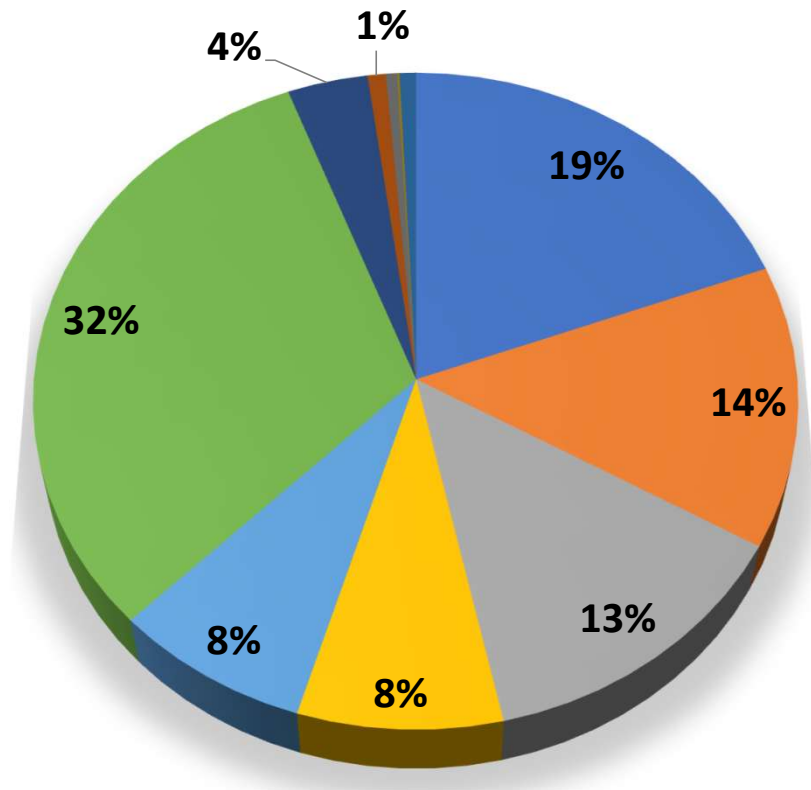
2024 Other revenue \$670,000



Expenses

2025 Municipal Expenditures

Total Expenses - \$ 21,840,223 = 37% increase over 2024



- Protective Services - \$ 4,231,763
- Transportation Services - \$ 3,023,670
- Recreation and Cultural Services - \$ 2,915,098
- Reserves - \$ 1,778,469
- General Government Services - \$ 1,724,654
- Fiscal Services - \$ 6,901,096
- Environmental Health Services - \$ 790,851
- Economic Development Services - \$ 178,666
- Public Health and Welfare Services - \$ 111,974
- Environment Development Services - \$ 20,600
- Allowance & Deficit Recovery - \$ 163,382

- 2024 Municipal Expenses \$15,899,001

General Government Services

General Government Services make up 8% of total municipal expenses

Legislative = \$ 116,147

Admin Staff wages and benefits= \$ 640,622

Office, Legal, Audit and insurance= \$ 203,371

Grants = \$ 226,795

Sundry = \$ 537,719



2024 General Government Services \$1,497,296

Total General Government Services - \$1,724,654 = 8% increase from 2024

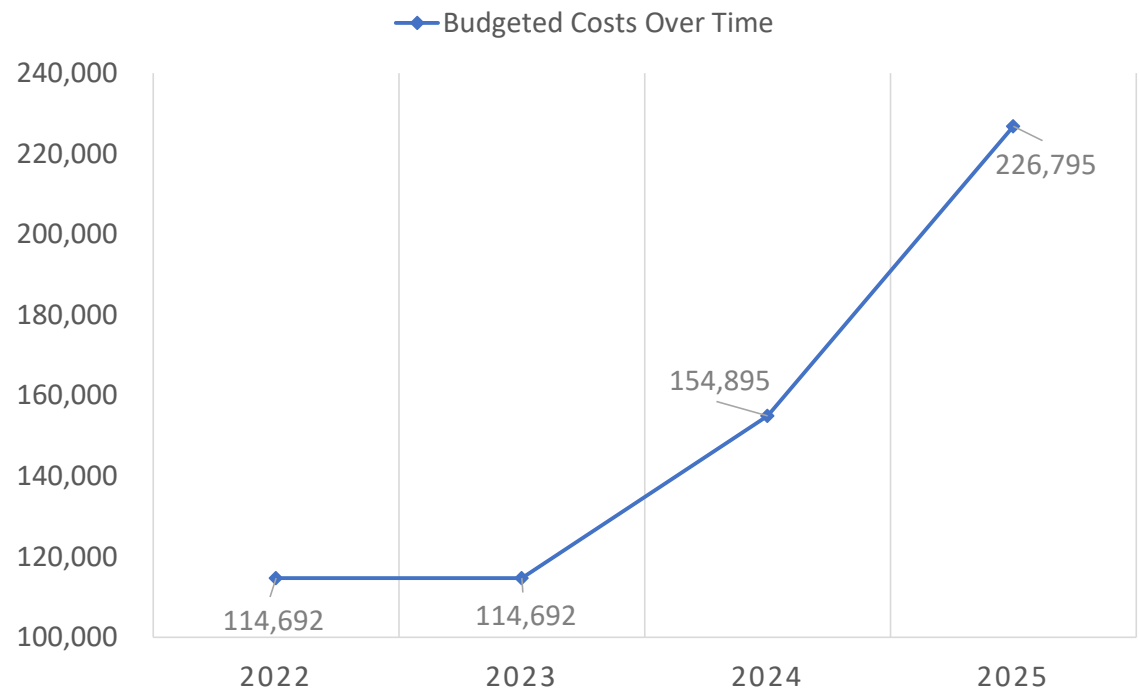
General Government Services – Grants

Total Grant Expenses - \$226,795 – 46% increase from 2024

Grants make up 1% of total municipal expenses

Increases are attributed to

- Tri Community Foundation - \$25K
- Animal Shelter – increase of \$7K
- Rent in kind - \$14.5K
- Various cultural and arts programs 21.5K
- General grants – increase \$4K



Town of The Pas 2025 Grants

<u>Grants - Organizations</u>	<u>2024</u>	<u>2025</u>
The Pas CDC	138,769.00	157,016.00
The Pas Library	166,650.00	167,000.00
Recycling Center	194,369.00	210,681.00
Crime Stoppers	1,345.00	1,345.00
Gateway Keewatin Corridor Inc.	500.00	500.00
Hudson Bay Route Assoc.	300.00	300.00
The Pas Arts Council	5,000.00	6,000.00
The Pas Arts Council - Culturama		2,000.00
The Pas Arts Council - Frames		2,500.00
Canada Day		5,000.00
Tri Community Foundation		25,000.00
Trappers Festival	17,050.00	17,050.00
Community clean up		3,000.00
Festival Programming		5,000.00
Chamber of Commerce - rent in kind		7,200.00
DMC - various	50,000.00	50,000.00
North West Regional Immigrant Services	4,000.00	4,000.00
MBCI Arts Program	500.00	500.00
Tri Community Pride	500.00	1,000.00
Ag Society	1,000.00	2,000.00
OID		2,000.00
General - (other grants approved by Council)	1,000.00	5,000.00
Kelsey Planning District	2,500.00	-
The Pas Animal Shelter	8,000.00	15,000.00
The Pas Handivan - rent in kind		7,200.00
The Pas Handivan	20,000.00	20,000.00
Scholarships	6,500.00	6,500.00
	617,983.00	722,792.00

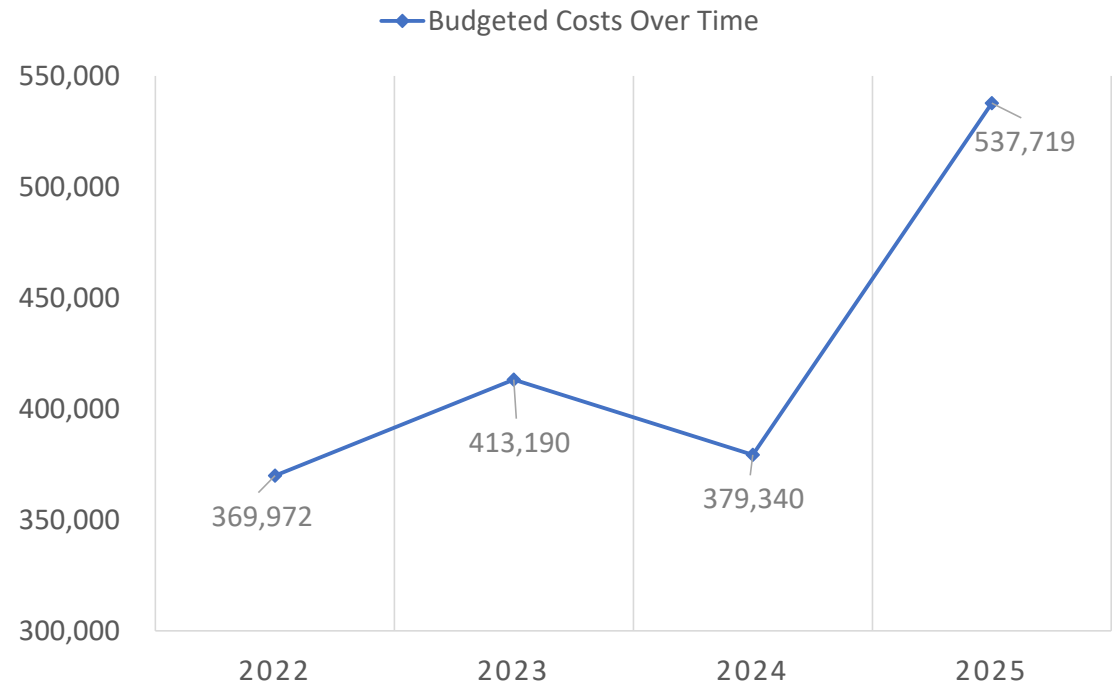
General Government Services – Sundry

Total Sundry Expenses - \$537,719 – 42% increase from 2024

Sundry expenses make up 2% of total municipal expenses

Increases are due to

- Costs to maintain and heat the Civic Centre
- Training costs
- Organizational review



Protective Services

Protective Services make up 19% of total municipal expenses and are equal to 19.89 mills

RCMP = \$ 3,208,085

Fire Services = \$ 677,655

EMO & 911 = \$ 32,506

Building Inspections = \$ 7,000

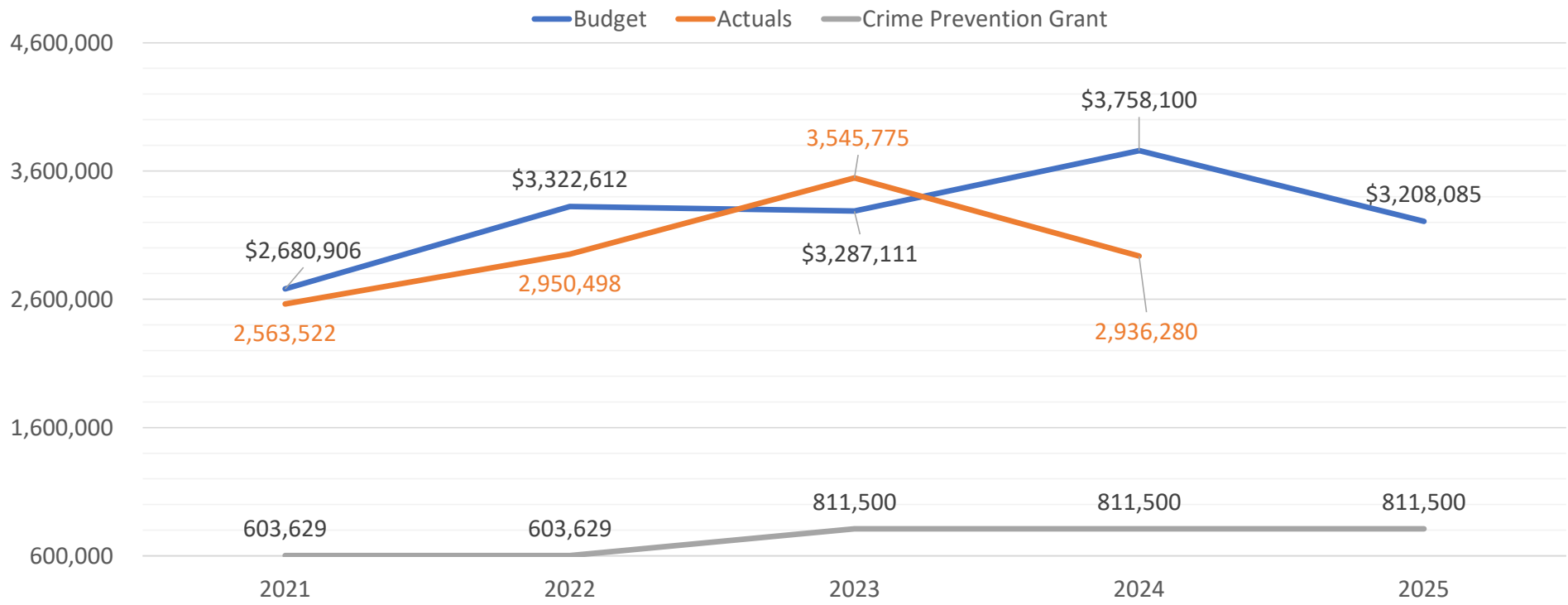
Animal Control = \$ 43,611

Public Safety Officer = \$ 262,906



2024 Protective Services \$4,501,207

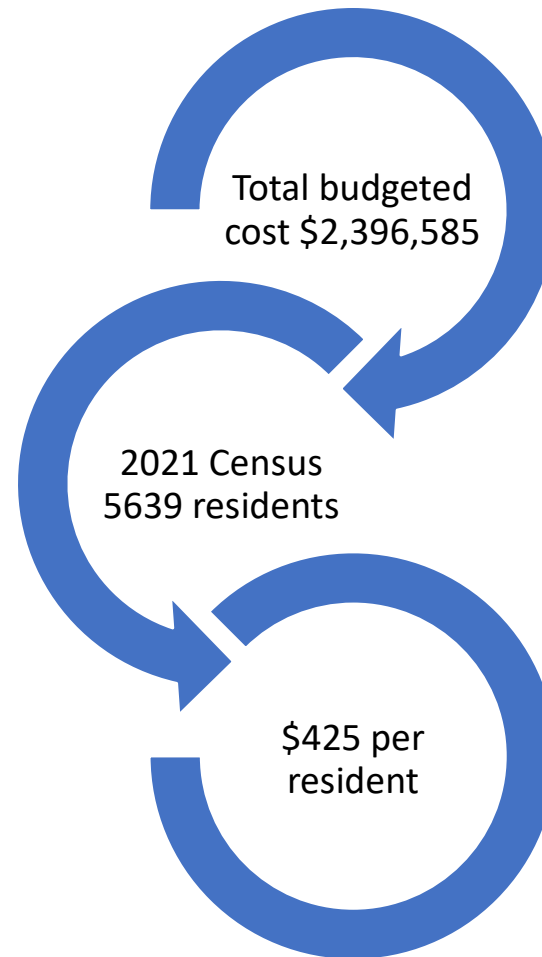
Total Protective Service Costs - \$4,231,763 – 6% decrease from 2024



Police Services make up 15% of total municipal expenses

Protective Services - RCMP

RCMP Costs – At a Glance



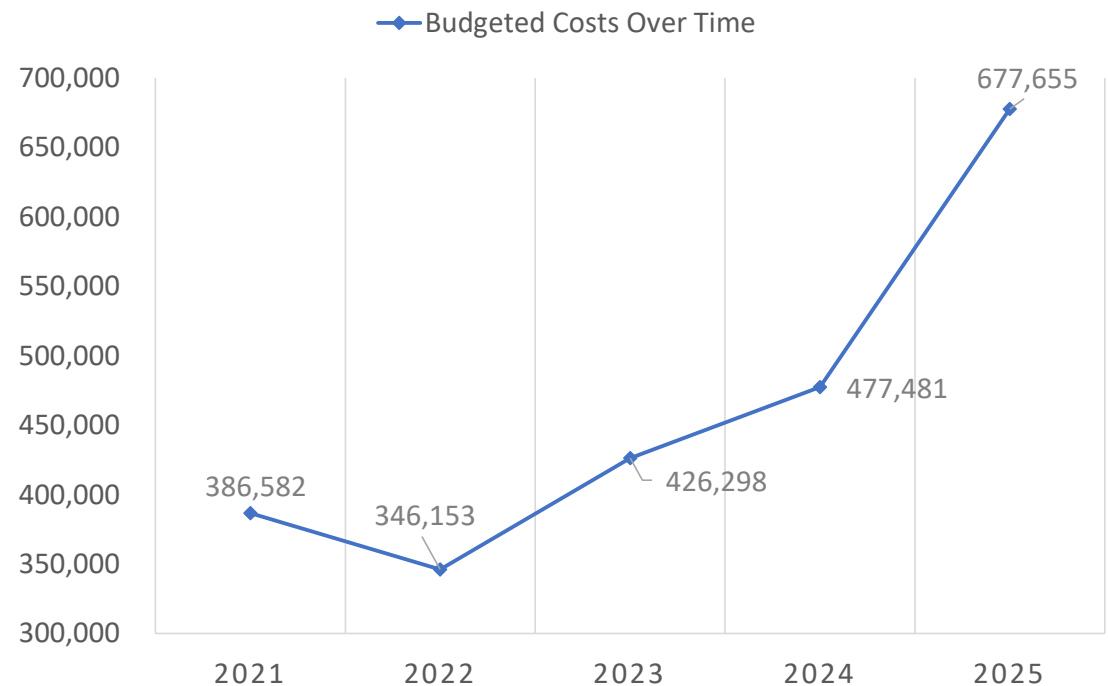
Protective Services – Fire Department

Total Fire Department Services Expense - \$677,655 – 42% increase from 2024

Fire Department Services make up 3% of total municipal expenses

Increases can be attributed to:

- Repairs and maintenance for vehicles and equipment
- Safety equipment for fire fighters
- Safety upgrade to building
- Training
- Wages as call volumes have been increasing



Protective Services – Fire Department

2024 Accomplishments/Highlights

- Purchase of 26 MSA G1 SCBA
- Updating of Fire Prevention Bylaw
- Hosted 1st annual support 416 tournament
- Build relationship with OCN Fire
- Purchase of 2 extractors
- Repairs to Command 1 and RRU
- Attended MAFC Annual Conference



Protective Services – Fire Department



2025 Capital Projects

- Hose Tester
- Gear Dryer
- Radio Replacement
- Training Grounds Seacan

2025 Initiatives and Challenges

- Members
- OCN Mutual Aid Agreement
- Standardized Training
- Burnout
- Hose Testing
- Junior Firefighter Program

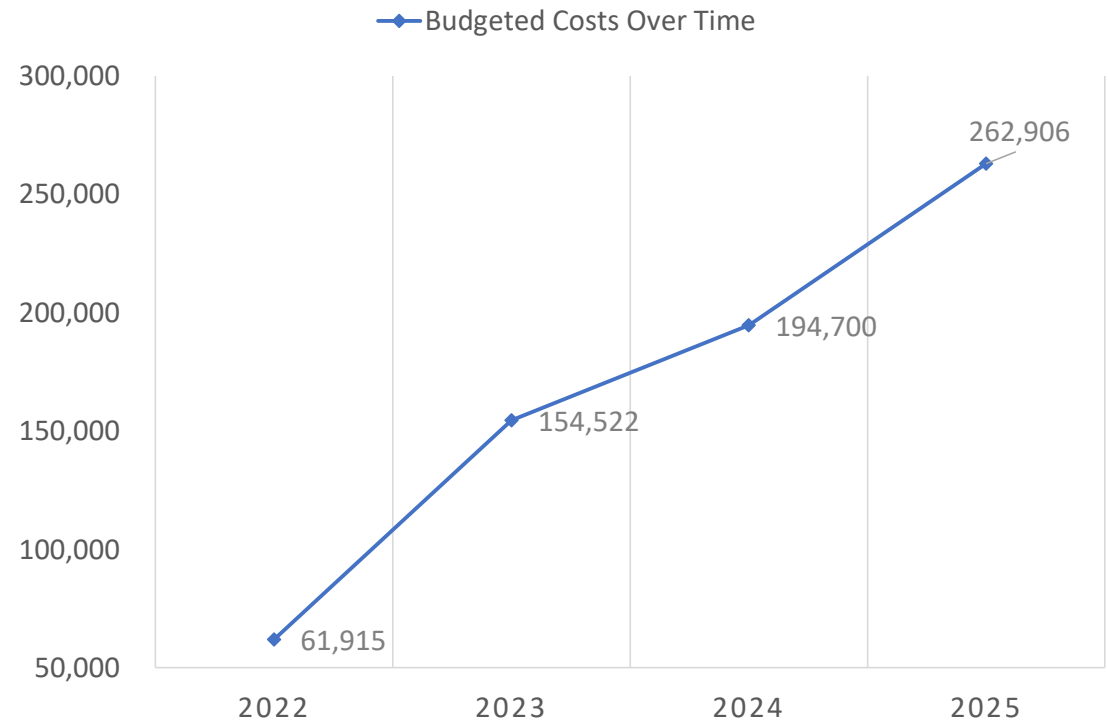
Protective Services – Public Safety Program

Total Public Safety Service Expense - \$262,906 – 35% increase from 2024

Public Safety makes up 1% of total municipal expenses

Increases can be attributed to:

- Wages now that we have 3 full time staff for a full year
- Equipment and supplies as the program grows
- Training



Protective Services – Public Safety

2024 Accomplishments/Highlights

- Hiring of two full time CSOs
- Acquired Our patrol truck and outfitted it.
- Getting certified as Peace officers through Brandon Police Force
- Doing patrols around town with the new equipment.

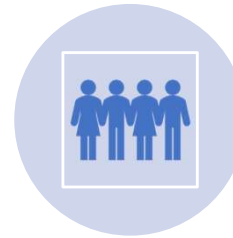


Protective Services – Public Safety

2025 Initiatives and Challenges



Communication, CSOs has no dispatch while on patrol



Not enough staff as the program is growing



Need more training in other areas like Bylaws and EMO service



We need certain equipment to be able to communicate with other emergency agencies.

Recreation and Cultural Services

Recreation and Cultural Services make up 13% of total municipal expenses

Admin and Special Programs = \$ 358,936

Community Centers = \$ 711,587

Swimming Pool = \$ 501,913

Skating Rink & Arena = \$ 733,963

Parks and Playgrounds = \$ 165,525

Museums = \$ 234,383

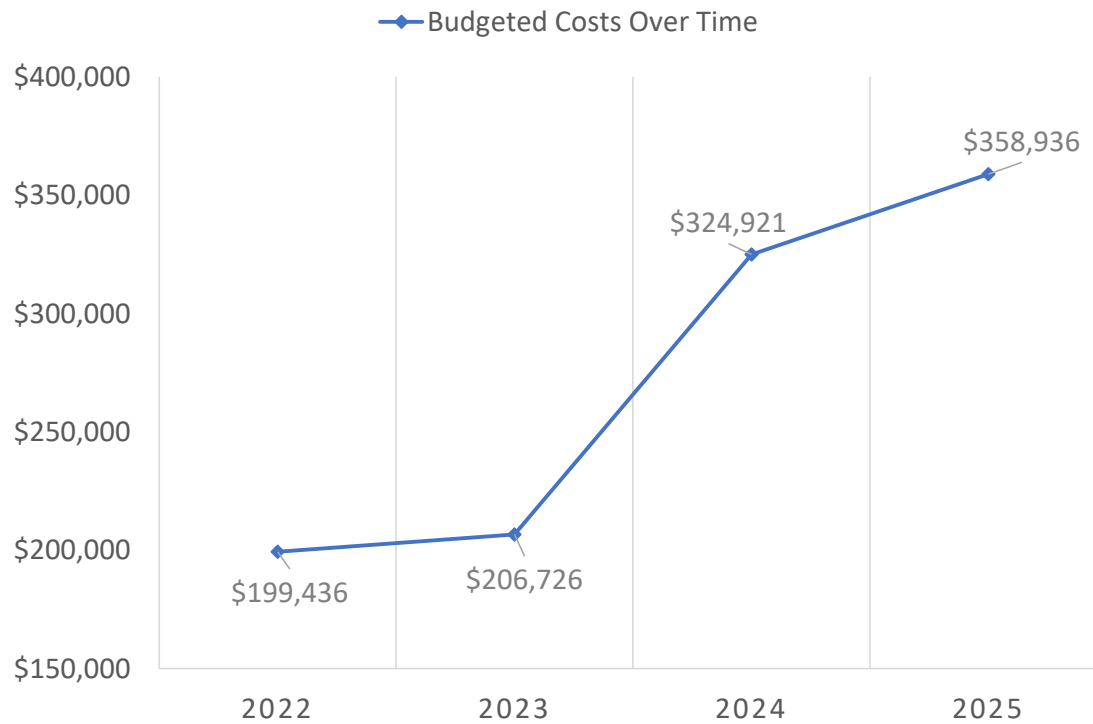
Library = \$ 191,791



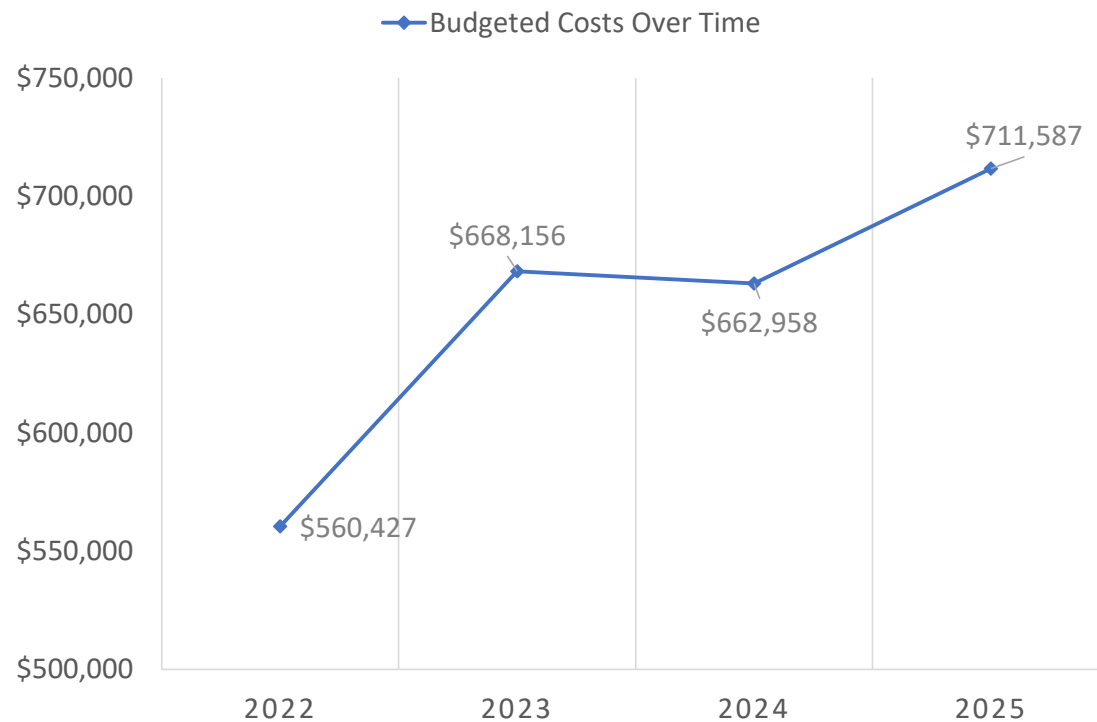
2024 Rec and Cultural Services \$2,701,599

Total Rec and Cultural Expenses - \$ 2,898,098 – 7% increase from 2024

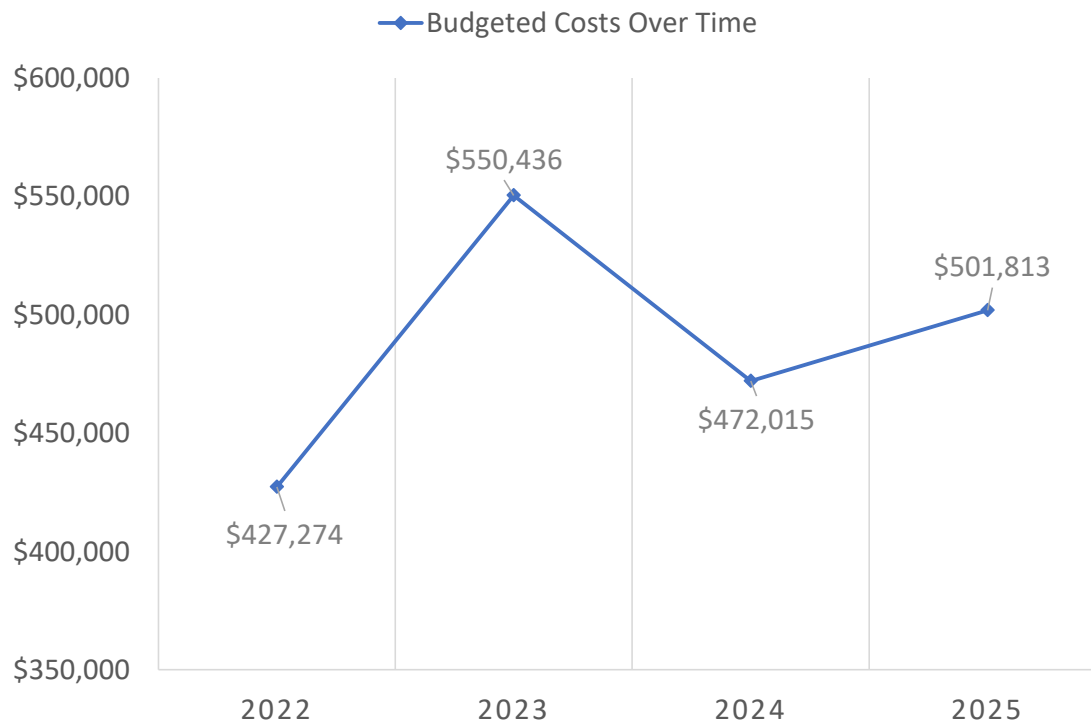
Recreation Services – Admin & Special Programs



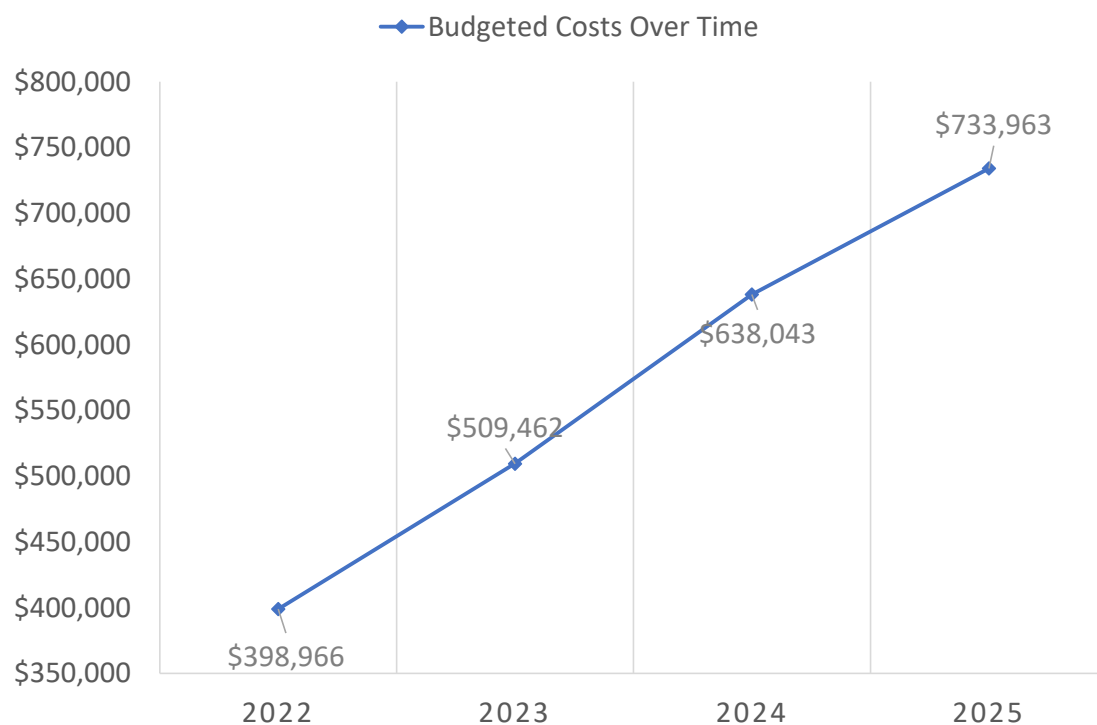
Recreation Services – Community Centre's



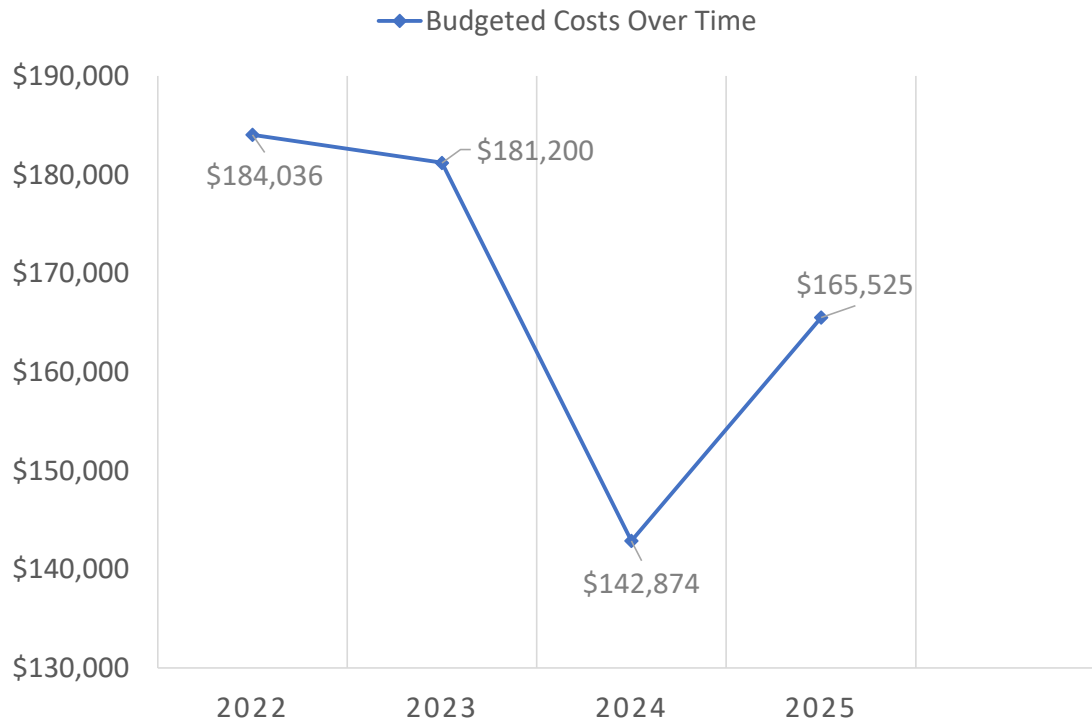
Recreation Services – Swimming Pool



Recreation Services – Skating Rink & Arena



Recreation Services – Parks and Playgrounds



Recreation and Cultural Services

2024 Accomplishments/Highlights

- Camera Upgrade Project
- Court Floor Refinish Project
- Wellness Centre Equipment (TANKmx, Octane Ellipticals)
- Turfline
- Park Seating Project (forms poured, install this spring)
- Additional AED's for the Arena
- Addition of water bottle stations and goose neck taps to RHJA



Recreation and Cultural Services

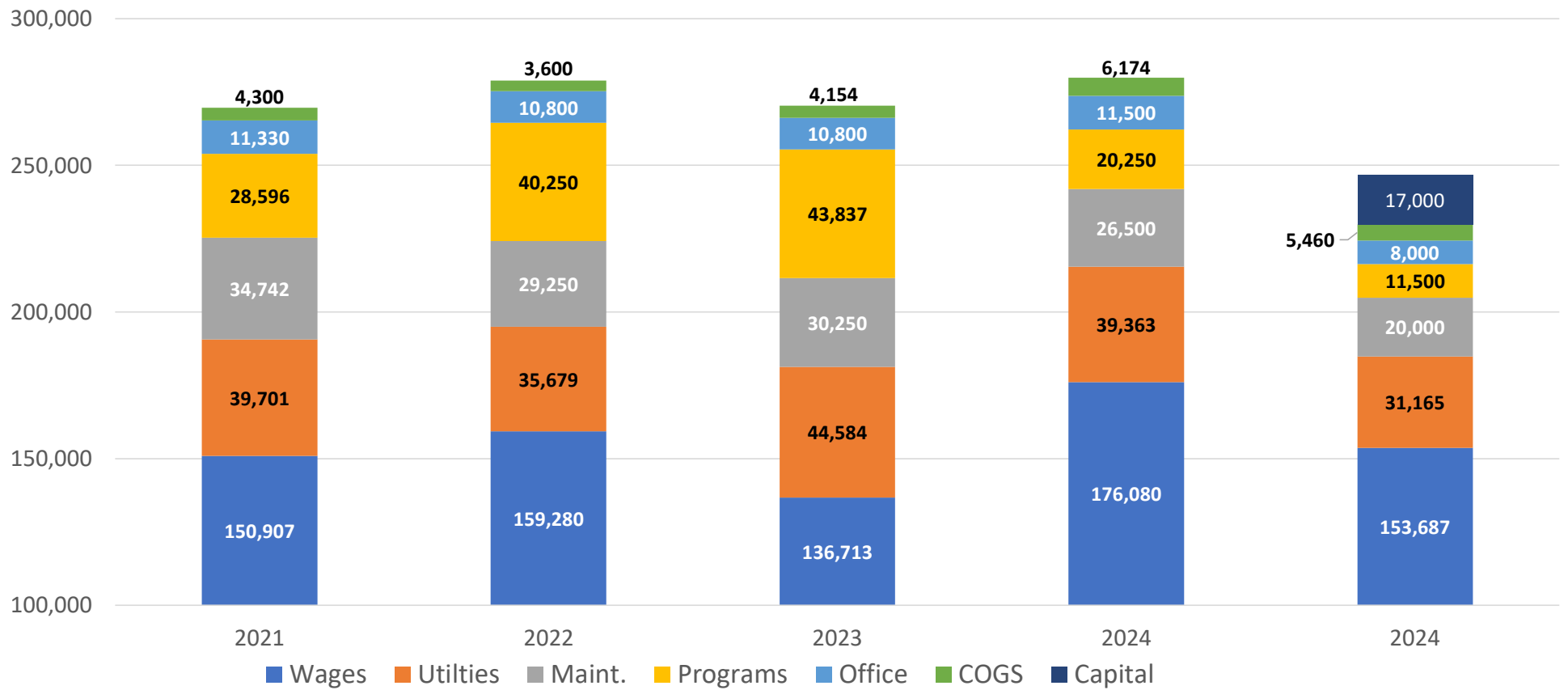
2025 Capital Projects

- Wellness Equipment – addition of safety bars and accessible cardio equipment (complete)
- Basketball/Tennis Court Rubberization (in progress)
- Arena 1 Infield
- Arena 1 Dugouts
- RHJA Glass

2025 Initiatives and Challenges

- Grass Cutting
 - The Turfline project
 - Green Team Staff
- Volunteer Groups
- Blizzard
- Cemetery

Sam Waller Museum



Sam Waller Museum

2024 Accomplishments/Highlights

- Summer camps for kids return
- New permanent position at the museum to serve the community
- Partnership with Tim Hortons for monthly programming
- 2 exhibitions featuring local artists
- Return of the Newsletters
- Collections Management progress
- Rotary Room Improvements
- Home Routes Concerts



Sam Waller Museum

2025 Capital Projects

- Rotary Room Improvements Part 2
- Exhibition Improvements
- Collections Management Improvements
- Progress on Redesign of the Interior of the Museum
- Progress on Fire Suppression System Upgrades

2025 Initiatives and Challenges

- New exhibition schedule
- Out of Season monthly programming
- Summer season weekly programming
- Curator position

Transportation Services

Transportation Services make up 14% of total municipal budget

Airport - \$1,486,700

Administrative expenses \$348,064

Road & Sidewalk maintenance and repairs - \$702,767

Storm Sewers and Drainage - \$63,194

Street Cleaning - \$39,681

Snow and Ice Removal - \$175,467

Street Lighting - \$168,739

Traffic Services - \$39,058



2024 Transportation Services \$2,904,272

Total Transportation Expenses - \$ 3,023,670 – 4% increase from 2024

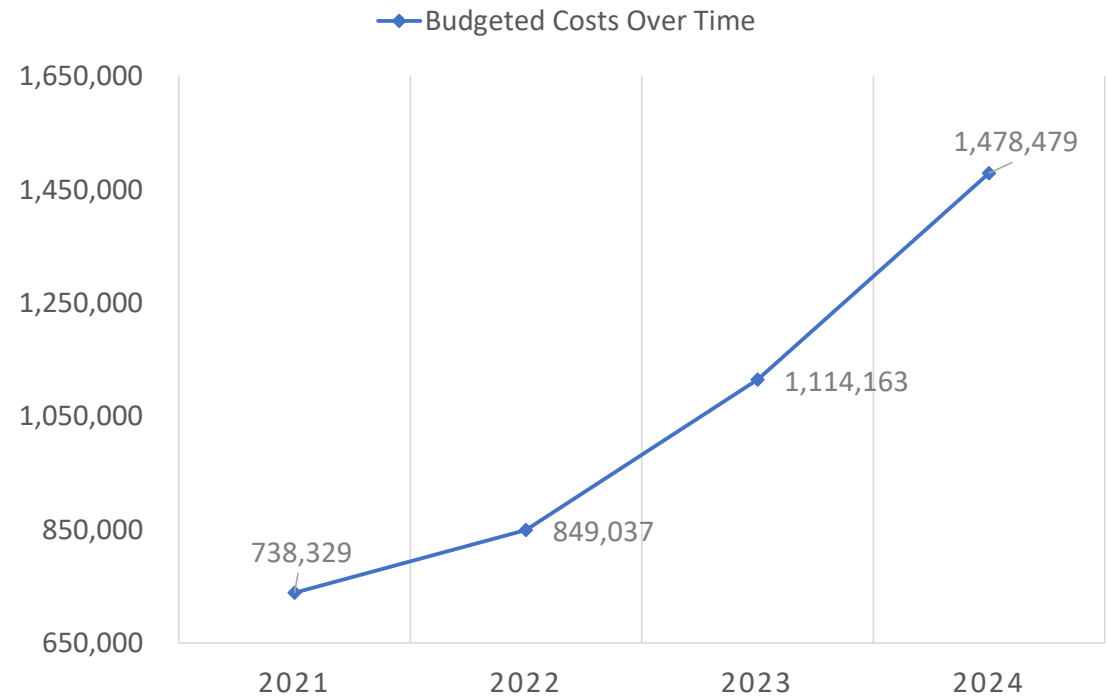
Transportation Service – Airport

Total Airport Service Expenses - \$1,486,700 – 0.6% increase from 2024

Airport Services make up 7% of total municipal expenses

Increases include:

- Annual wage increased
- Maintenance required to the runway and outside sheds
- Decrease in cost of fuel sold is offsetting the increases



Transportation Service – Airport

2024 Accomplishments/Highlights

- Airfield Electrical – ACAP
- Equipment - ACAP
- Ground Support Equipment
- Partial painting of ATB
- Secured new garbage/recycling bins
- Successfully negotiated a new CBA
- Collaboratively solved vacation/overtime payment with airport team
- Airport team continued to professionally support our customers which include a base of water bombers.



Transportation Service – Airport

2025 Capital Projects

- Paving
- ACAP – electrical and equipment



2025 Initiatives and Challenges

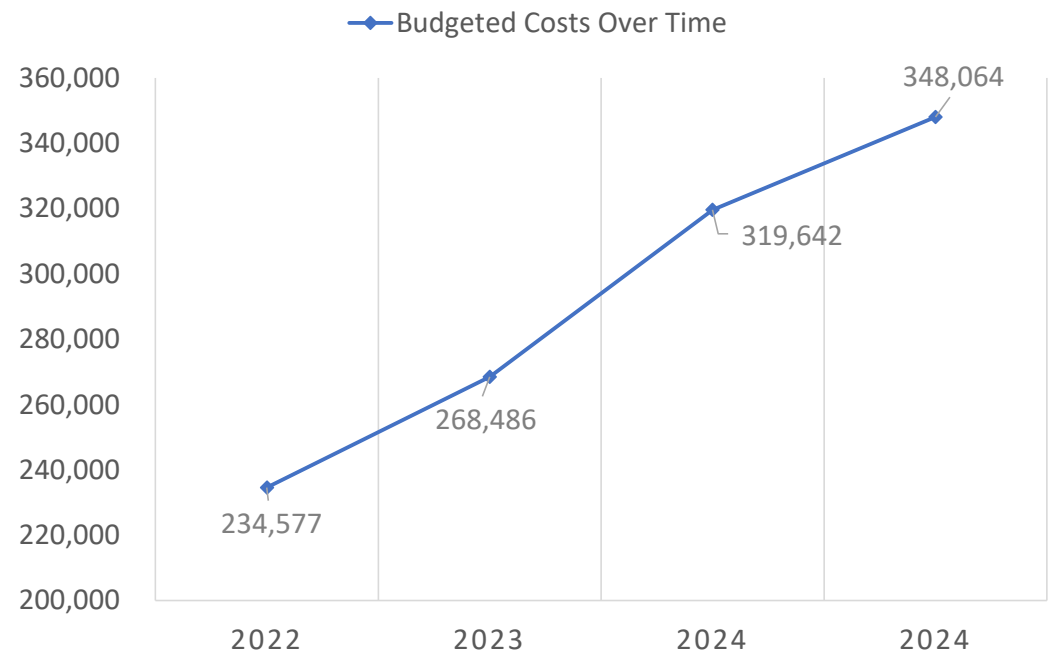
- Airport terminal enhancements
- Replenish airport equipment
- Airfield electrical approval
- Airport succession planning
- Increase airport traffic
- Increase airport revenue/market assessment of parking, hangar space, vending machine, and fuel

Transportation Service – Administrative

Total Administrative expenses- \$348,064 – 9% increase from 2024

Increases can be attributed to:

- Wages increases
 - Regular annual increase
 - Increased emergency call outs and overtime required to fix problems



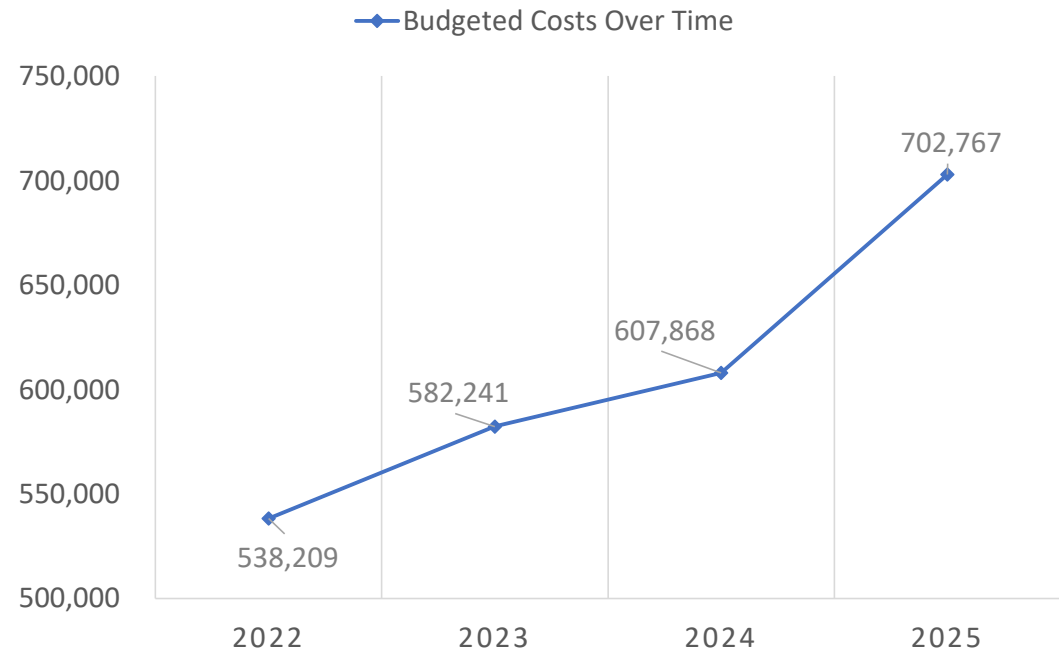
Transportation Service – Roads and Sidewalks

Total Road and Sidewalk Maintenance - \$702,767 – 16% increase from 2024

**Road and Sidewalk Maintenance make up
3% of total municipal expenses**

Increases can be attributed to:

- Wages increases
- Increase in cost of materials
- Increase in repairs required to maintain aging equipment



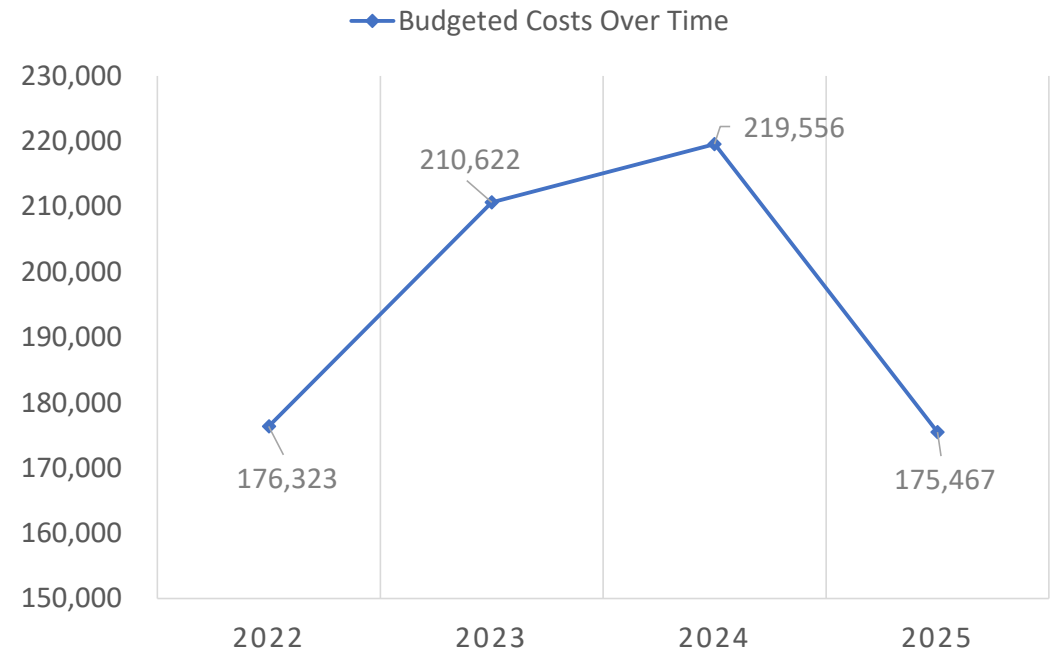
Transportation Service – Snow Removal

Total Snow Removal expenses- \$175,467 – 20% decrease from 2024

Snow Removal expenses make up 1% of total municipal expenses

Decreases can be attributed to:

- Wages and supplies required to maintain roads



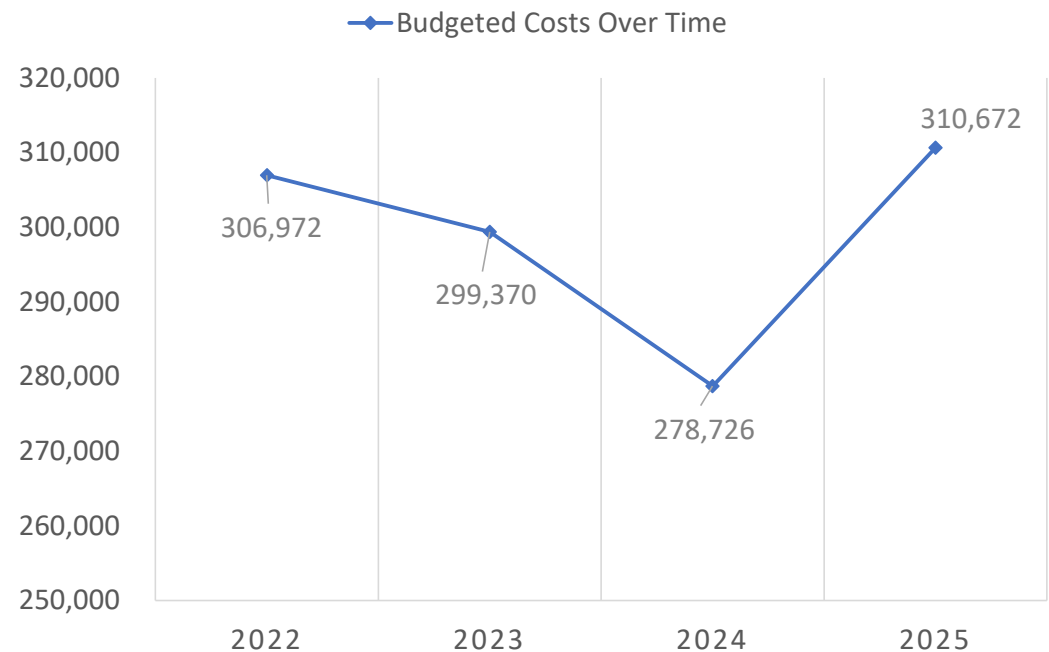
Transportation Service – Other

Total Other Transportation Services - \$310,672 – 11% increase from 2024

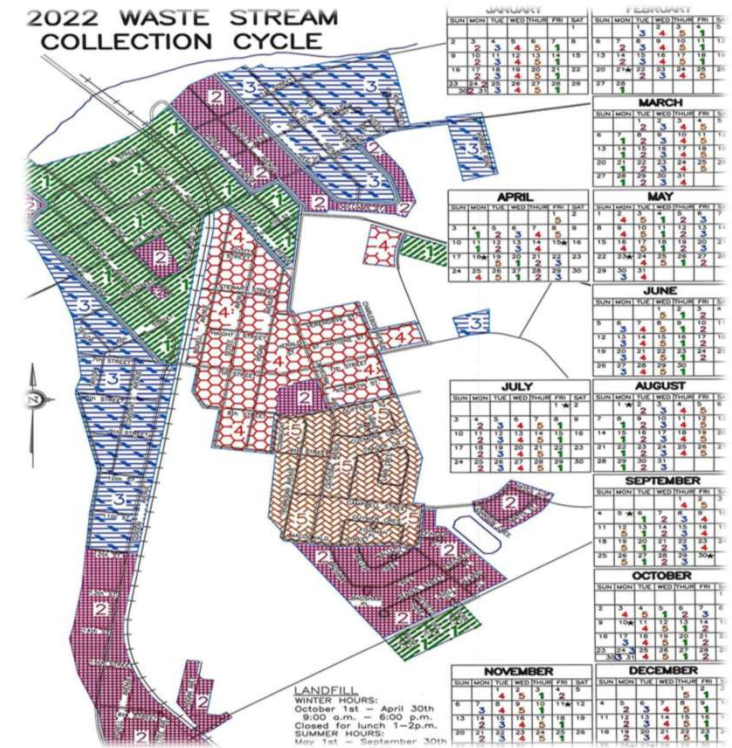
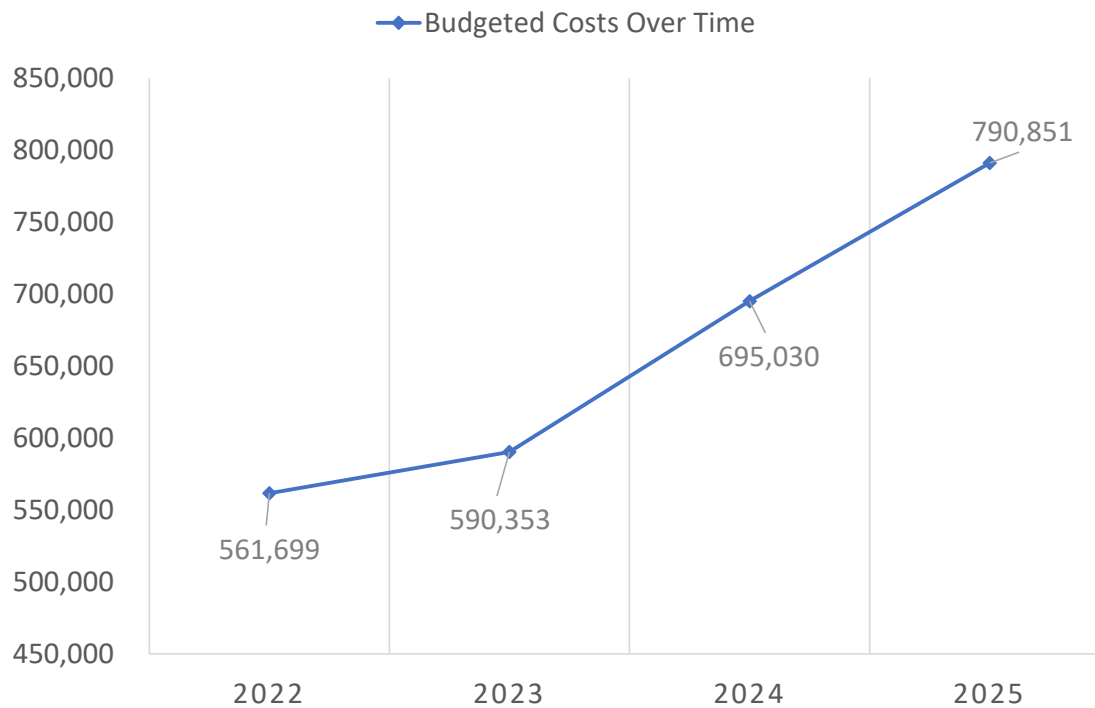
**Other Transportation expenses make up
2% of total municipal expenses**

Increases can be attributed to

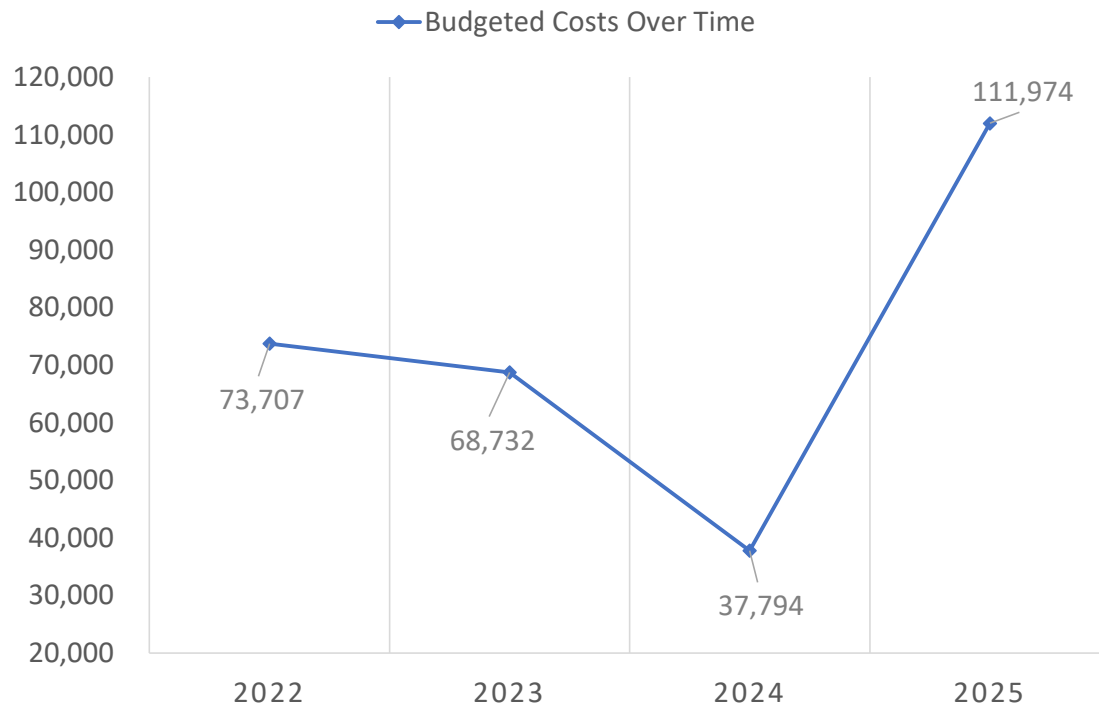
- Materials for storm sewers and catch basins
- Repairs of equipment
- Utility rate increases
- Materials and wages for line painting and traffic signs



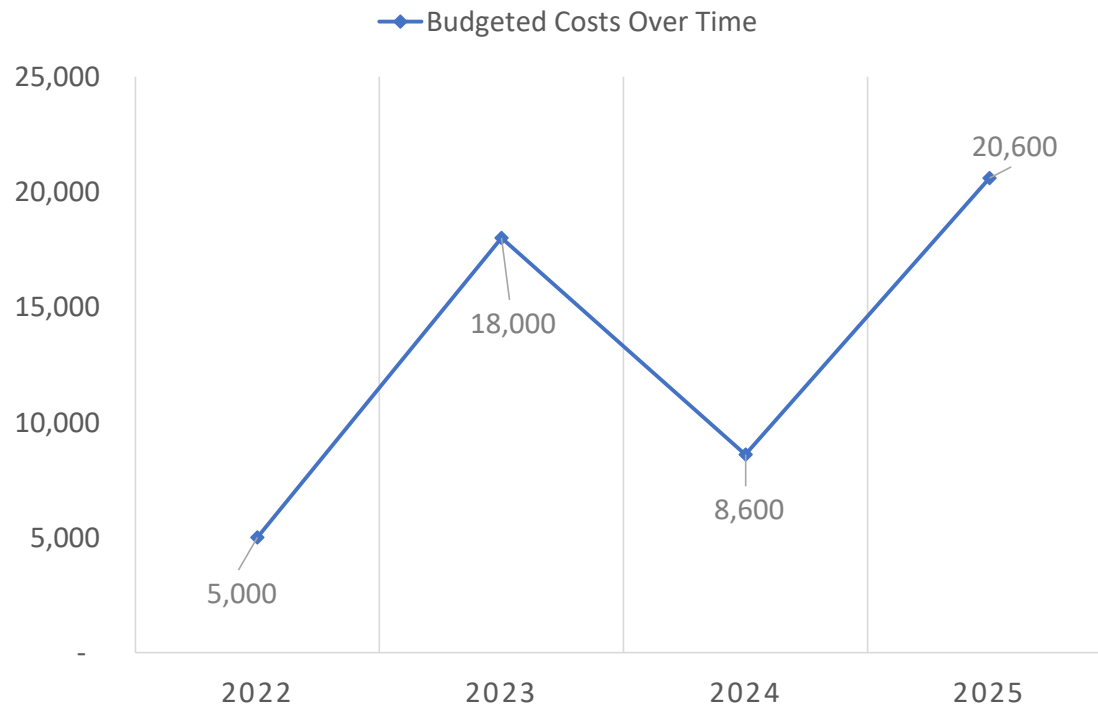
Environmental Health Services



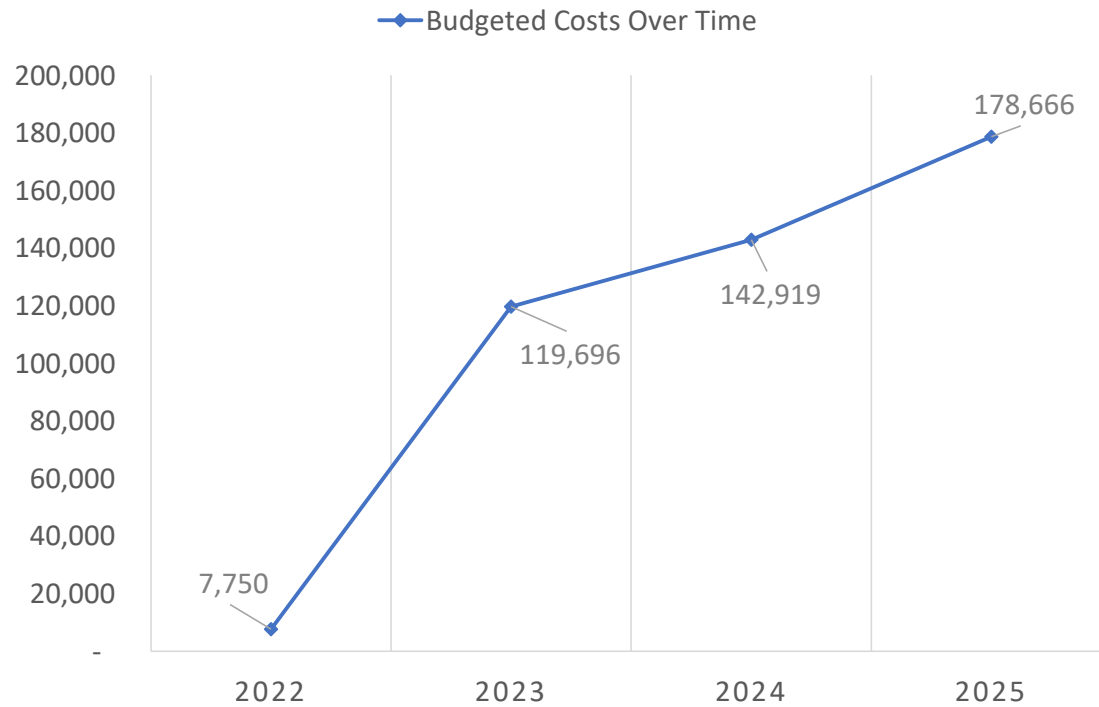
Public Health and Welfare Services



Environmental Development Services



Economic Development Services



Public Works

2024 Accomplishments/Highlights

- Capital shave and pave of 2nd Street (Fischer Avenue to Bell Avenue) and Railway Avenue
- New Tandem
- Repair of our Vactor
- SCADA system upgrade at our Water Treatment Plant
- Downtown weed control



Public Works

2025 Capital Projects

- Capital shave and pave of St Goddard Ave and Campbell Street (between Cathedral Avenue and St Goddard Avenue)
- Paving Wellness centre parking lot
- Skid steer with Harley rake and other attachments
- Reduced-Speed School Zone signage

2025 Initiatives and Challenges

- Assessment of Bagshaw Place/Crescent, Reader Street, Trager Drive, and Lamb Crescent
- Assessing the potential of landfill expansion and waste collection revamp
- Water modeling to assess our capacity to accommodate future expansion
- Rejuvenating back lanes using the Harley rake on our new skid steer
- Improving safety around school zones by implementing Reduced-Speed School Zones.

Fiscal Services

Total Fiscal Services Expenses - \$ 6,918,096 – 394% increase from 2024



**Debenture Debt Payments =
\$567,160 – no change from 2024**

Full details on side 57



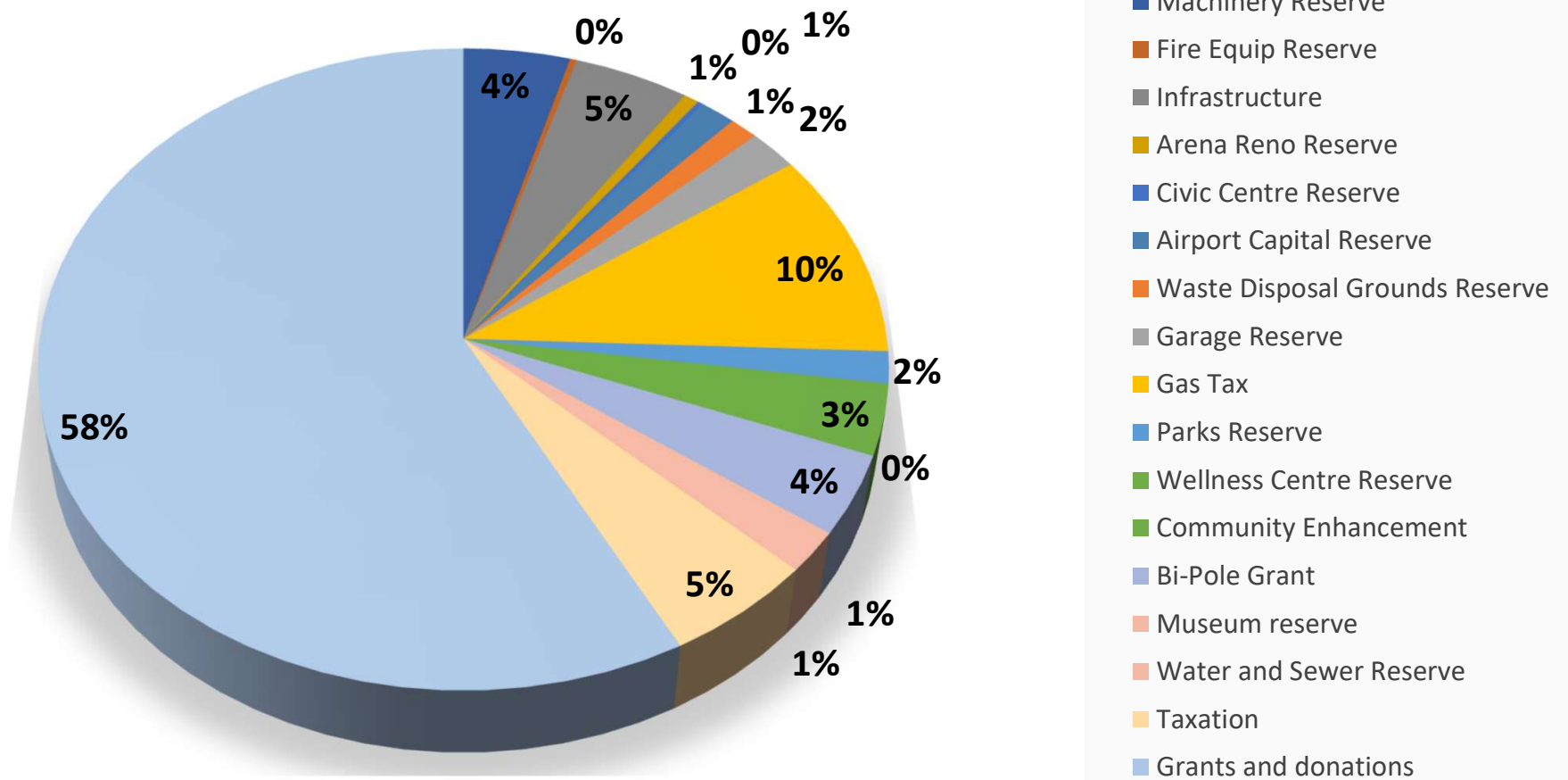
Capital from Taxes = \$462K

\$5.8 million related to capital will
be covered by grant and donation
funds in 2025.

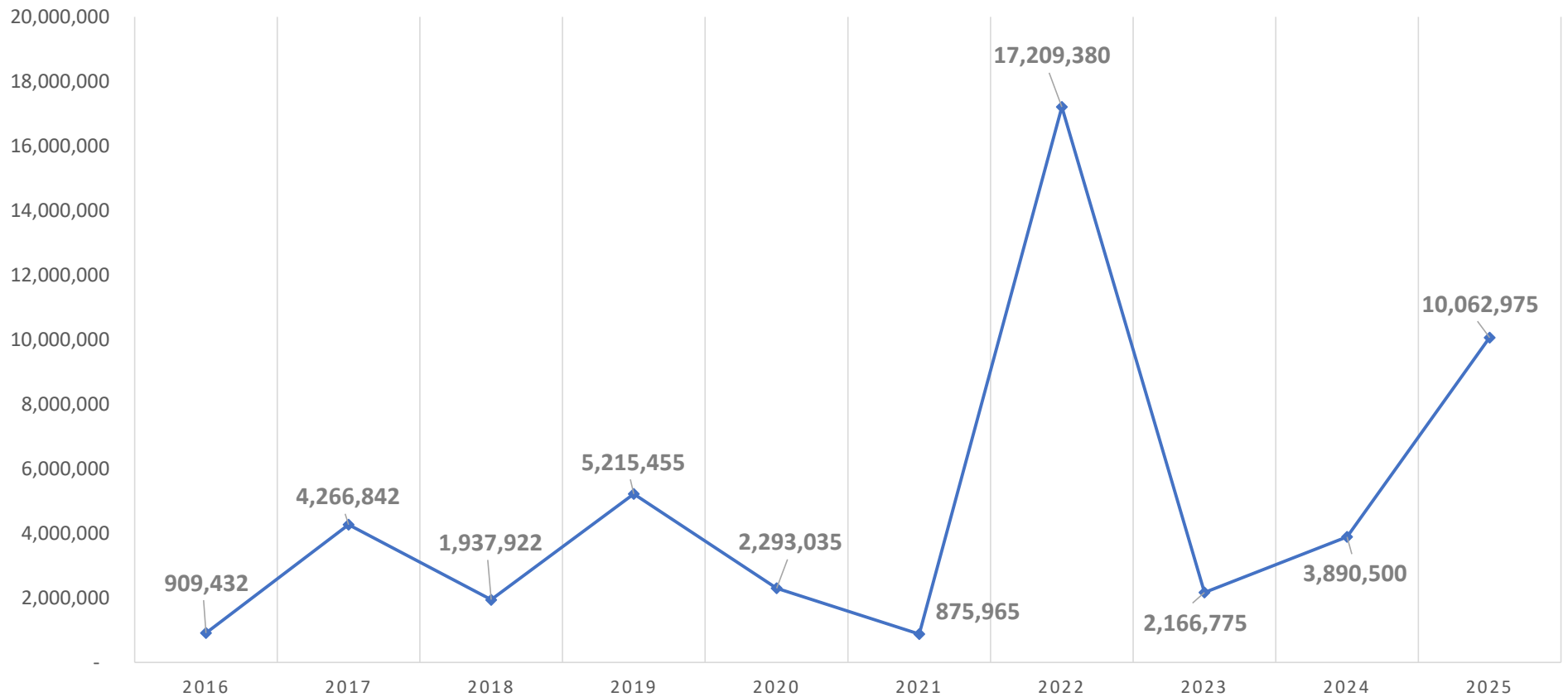


2024 Fiscal Services \$1,399,510

Sources of Capital Funding – Full details on page 13 of Financial Plan



Capital contributions – 10 year Comparison

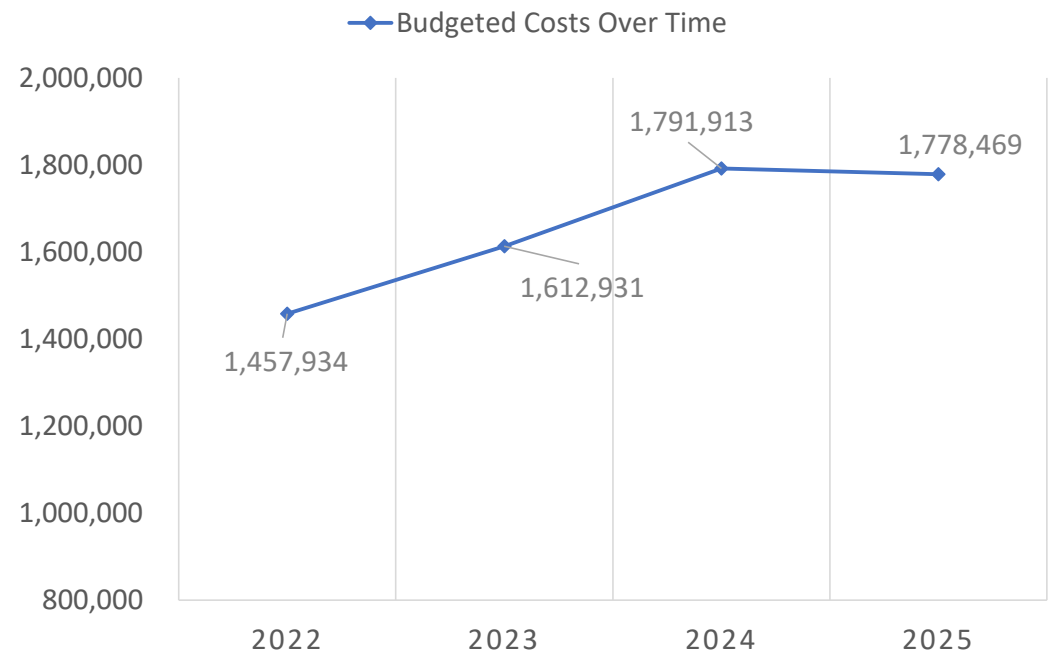


Reserve Contributions

Reserve Contributions - \$1,778,469 – 1% decrease from 2024

Reserve contributions make up 11% of total municipal expense

Based on our Asset Management Plan the average annual life cycle investment recommendation is \$9.1 million



Debt

General Operating Debt

Debentures	2024 Payments	Term End
Multiplex	\$ 169,098	2025
Wellness Center	\$ 206,615	2025
Winton Pool	\$ 191,447	2027

Utility Debt

Debentures	2024 Payments	Term End
Lagoon	\$ 299,192	2046



Utility Services - Revenues

Total Utility Services Revenue - \$ 3,714,255 – 27% increase from 2024

Water Services Revenue	\$ 2,463,882
Sewer Service Revenue	\$ 791,157
Other Revenue	\$ 256,649
Penalties/Hydrants	\$ 77,150
Debt recovery (debts, transfers)	\$ 125,418



2024 Utility Services revenue \$2,927,617

IN ACCORDANCE WITH PUBLIC UTILITIES BOARD ORDER 44-25

	Current	Apr 1/25	Jan 1/26	Jan 1/27
Quarterly Service Charge	42.47	44.00	46.12	47.35
Water (per 1,000 gallons)	11.74	17.29	17.94	18.60
Wastewater (per 1,000 gallons)	6.37	3.39	3.73	4.08
Minimum Quarterly Charge*	89.51	106.04	111.13	115.39
Bulk Water (per 1,000 gallons)	14.00	20.76	21.65	22.47
Lagoon Tipping Fee per load	-	15.00	15.00	15.00
Deficit rate rider (per 1,000 gallons)**	-	1.43	1.43	1.43
Debenture surcharge (per 1,000 gallons)***	2.43	2.43	2.43	2.43

* based on 3,000 gallons

**effective for a period of two years or until \$250,835 has been recovered; not included in Minimum Quarterly Charge

***approved in Board Order No. 80/23; not included in Minimum Quarterly Charge

	Average Consumption	Water Rate	Wastewater Rate	Quarterly Service Charge	Total	Increase over prior year	
4 person household	14966.33333	\$ 175.70	\$ 58.97	\$ 42.47	\$ 277.14		Current
		\$ 258.77	\$ 50.74	\$ 44.00	\$ 353.50	\$ 76.36	2025
		\$ 268.50	\$ 55.82	\$ 46.12	\$ 370.44	\$ 16.94	2026
		\$ 278.37	\$ 61.06	\$ 47.35	\$ 386.79	\$ 16.35	2027
2 person household	3555.272727	\$ 41.74	\$ 14.01	\$ 42.47	\$ 98.22		Current
		\$ 61.47	\$ 12.05	\$ 44.00	\$ 117.52	\$ 19.31	2025
		\$ 63.78	\$ 13.26	\$ 46.12	\$ 123.16	\$ 5.64	2026
		\$ 66.13	\$ 14.51	\$ 47.35	\$ 127.98	\$ 4.82	2027

Estimated change in water billing

Utility Services

Total Utility Services - \$ 2,866,651 – 2% increase from 2024

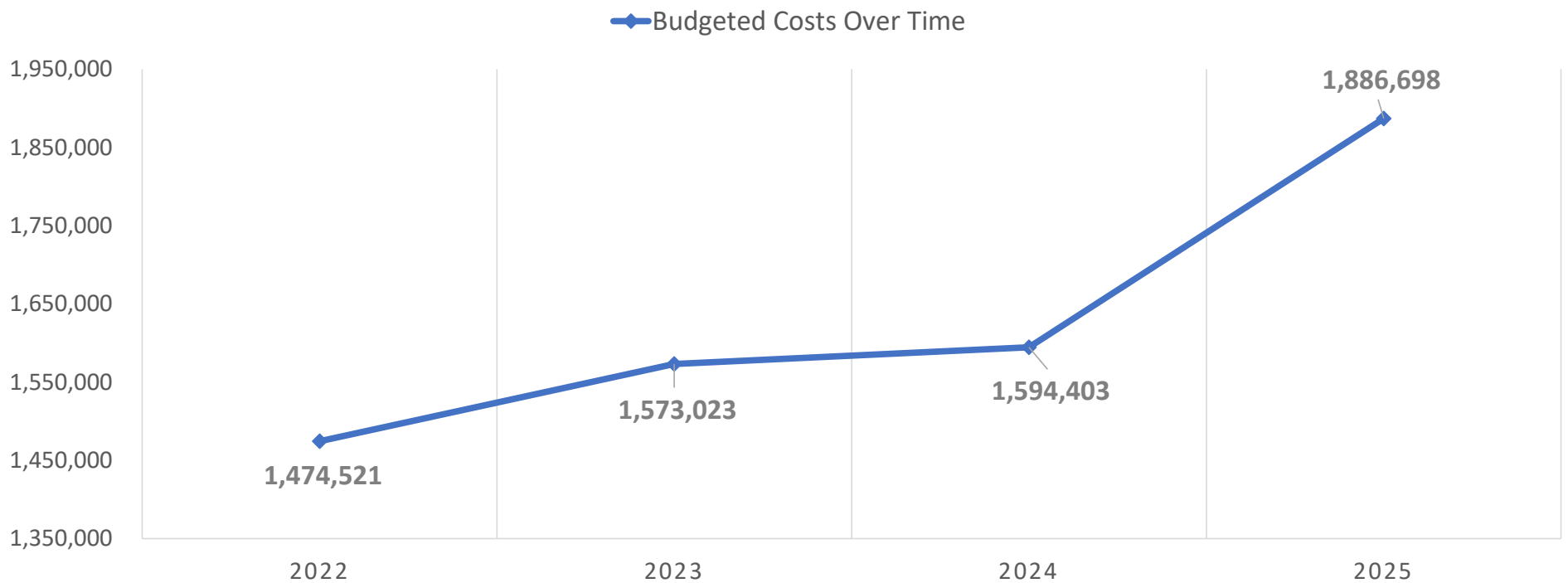
Water Services Expense	\$ 1,886,698
Sewer Service Expense	\$ 455,343
Debenture payment	\$ 299,192
Debt recovery	\$ 225,418
(debts, transfers)	



2024 Utility Services \$2,808,082

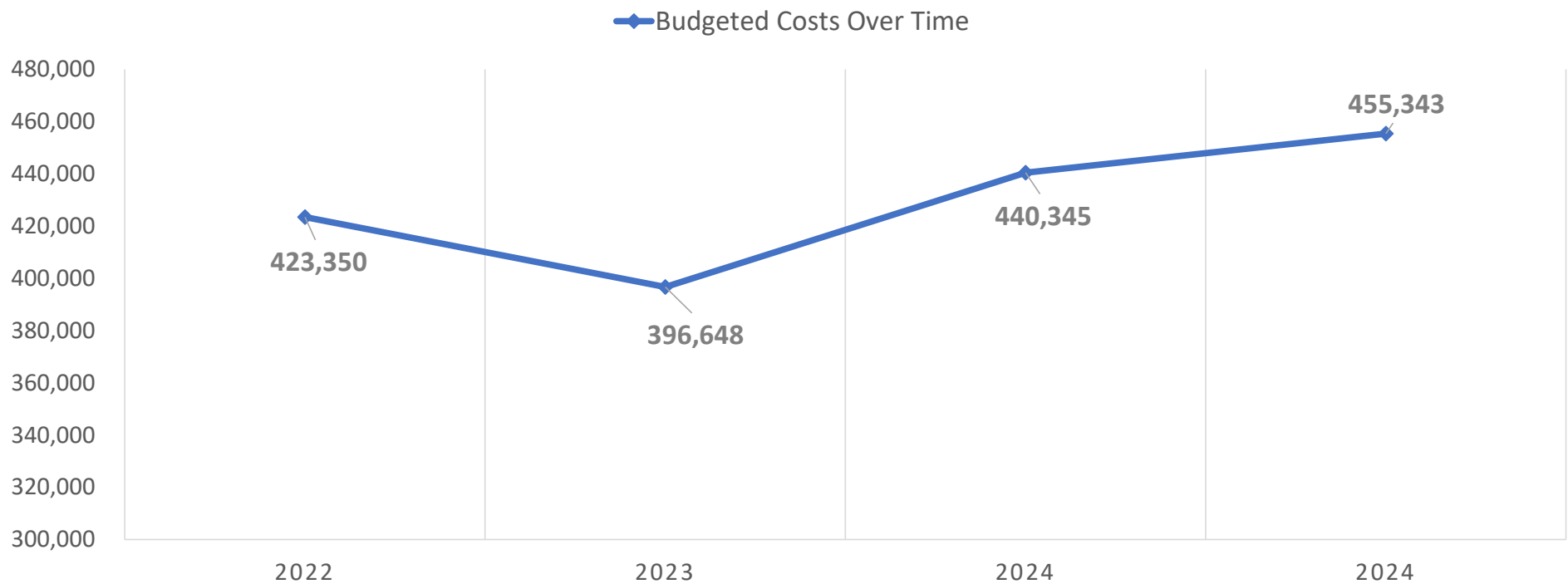
Utility Services – Water Services Expense

Total Water Services Expense - \$1,886,698 – 18% increase from 2025



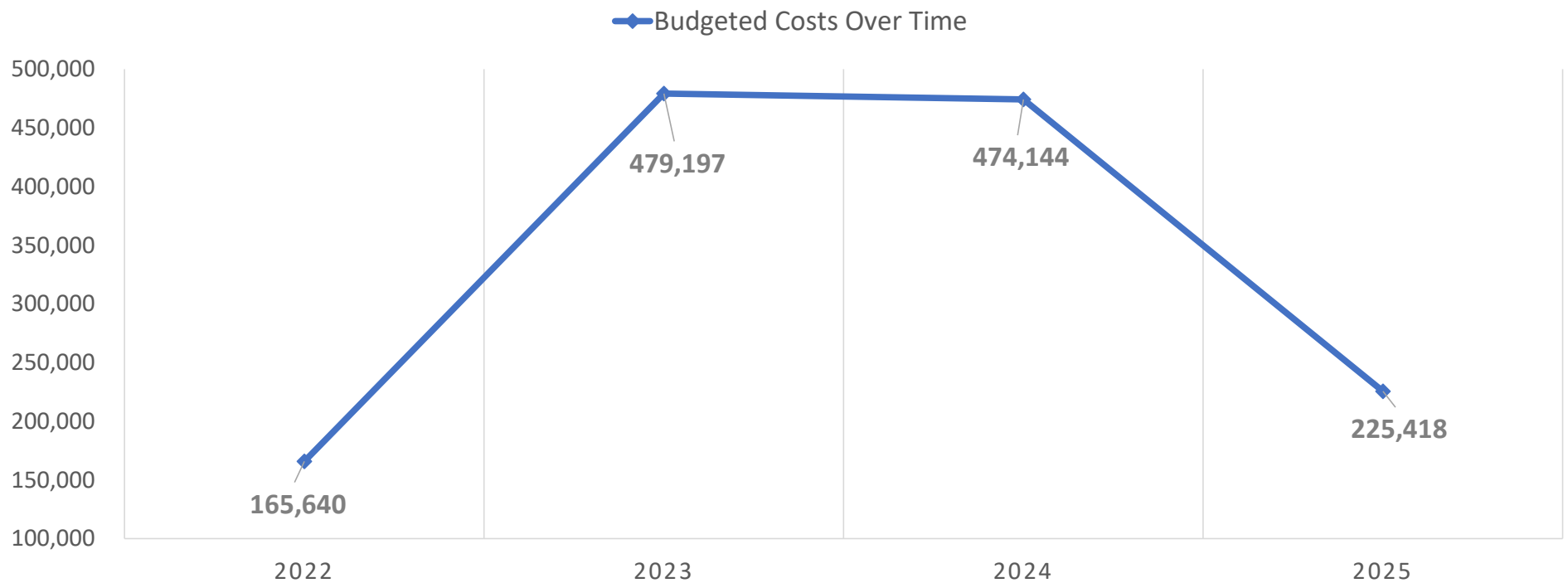
Utility Services – Sewer Services Expense

Total Sewer Services Expense - \$455,343 – 3% increase from 2025



Utility Services – Deficit Recovery and Reserve Transfers

Total Expense - \$225,418 – 52% decrease from 2024





Questions