



**THE FINANCIAL PLAN**

**Town of The Pas**

For the Year 2026

		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 2026

**REVENUE**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	10,825,100	10,851,700	10,762,933	11,091,857
Total Grants in Lieu of Taxes - Page 8	1,956,923	1,956,923	1,941,186	1,941,186
Sub-total	12,782,023	12,808,623	12,704,119	13,033,043
School Requisitions (deduct) - Page 8	3,614,793	3,614,793	3,594,774	3,594,774
<b>Municipal Taxes and Grants in Lieu of Taxes</b>	9,167,230	9,193,830	9,109,345	9,438,269
Other Revenue - Page 2	12,514,993	8,953,953	9,203,019	7,389,868
Transfers from Accumulated Surplus & Reserves - Page 2	158,000	119,684	82,000	82,000
<b>Total Municipal Revenue</b>	21,840,223	18,267,466	18,394,364	16,910,136

**EXPENDITURE**

General Government Services	1,724,654	1,651,858	1,881,096	1,856,774
Protective Services	4,231,763	4,484,551	4,504,555	4,809,940
Transportation Services	3,023,670	3,702,033	3,198,117	3,240,739
Environmental Health Services	790,851	782,017	745,657	764,088
Public Health and Welfare Services	111,974	118,675	66,929	69,715
Environmental Development Services	20,600	14,353	20,500	20,500
Economic Development Services	178,666	64,390	173,036	173,046
Recreation and Cultural Services	2,926,698	2,892,184	2,969,973	3,049,592
Fiscal Services	6,918,096	781,891	2,765,127	856,370
Transfers - Deficit Recovery - Page 9	159,494	159,494	-	-
- To Reserves - Page 5	1,749,869	3,155,379	2,067,066	2,067,064
<b>Total Basic Expenditure</b>	21,836,335	17,806,826	18,392,056	16,907,828
Allowance For Tax Assets - Page 8	3,888	3,888	2,308	2,308
<b>Total Municipal Expenditure</b>	21,840,223	17,810,714	18,394,364	16,910,136
Net Operating Surplus (Deficit)	-	456,752	0	0

Departmental Use Only	<p align="center">Adopted by Resolution of Council</p> <p align="right">_____</p> <p align="right">(Head of Council)</p> <p align="right">_____</p> <p align="right">(Chief Administrative Officer)</p> <p align="center">_____ 20__</p>
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Town of The Pas



For the Year 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>Other Revenue</b>					
Taxes Added		-	-	-	-
Tax Penalties		160,000	182,239	175,000	175,000
Licenses					
	- Animal	1,500	1,120	1,500	1,500
	- Business	22,000	26,470	23,800	23,800
	- Other _____	-	-	-	-
Permits					
	- Building	10,000	42,940	20,000	20,000
	- Other _____	-	-	-	-
Fines		52,000	47,809	51,000	51,000
Sales of Service					
	- General Government	97,800	136,948	107,100	107,100
	- Fire	210,050	615,650	290,018	290,018
	- Transportation	82,000	84,238	77,000	77,000
	- Airport	6,313,114	3,589,802	1,654,910	1,754,910
	- Environmental Health	249,400	277,595	246,200	246,200
	- Public Health and Welfare	31,000	63,893	52,000	52,000
	- Environmental Development	-	-	-	-
	- Economic Development	-	-	-	-
	- Recreation and Culture	1,395,571	1,021,078	2,925,373	977,873
	- Museum	98,350	69,497	250,150	250,150
Sales of Goods		-	-	-	-
Rentals		-	-	-	-
Trailer Park Rentals		-	-	-	-
Trailer Park Fees / Grazing Leases		-	-	-	-
Concessions and Franchises		-	-	-	-
Returns from Investments		350,000	453,653	360,000	360,000
Development and Dedication Fees		-	-	-	-
<b>Unconditional Grants - Municipal Operating</b>					
	- Other _____	-	-	-	-
	- Other _____	-	-	-	-
Conditional Grants					
	- Federal Government	8,500	-	5,000	5,000
	- Federal - Gas Tax	328,784	328,784	345,223	345,223
(Page 9)	- Provincial Government	2,872,724	1,756,700	2,389,345	2,423,694
	- Municipal Government	-	-	-	-
	- CDI Bi-pole	-	-	-	-
	- Other _____	7,200	613	14,400	14,400
Other Income					
	<u>Accommodation Tax</u>	225,000	221,923	215,000	215,000
	<u>Lot Sales</u>	-	33,000	-	-
	_____	-	-	-	-
	_____	-	-	-	-
	_____	-	-	-	-
<b>Total Other Revenue - Page 1</b>		12,514,993	8,953,953	9,203,019	7,389,868
Transfers From					
	- Accumulated Surplus	-	-	-	-
	- Reserves (Page 13)	158,000	119,684	82,000	82,000
<b>Total Transfers - Page 1</b>		158,000	119,684	82,000	82,000
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>		12,672,993	9,073,637	9,285,019	7,471,868

**BUDGETED EXPENDITURE**



Town of The Pas

For the Year 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>GENERAL GOVERNMENT SERVICES</b>					
1100	Legislative	116,147	102,249	112,851	114,892
1200	General Administrative				
1212	Chief Administrative Officer and Staff	640,622	705,587	705,784	726,050
1215	Office	79,037	58,709	82,450	82,582
1216	Legal	50,000	35,987	50,000	50,000
1217	Audit	20,500	20,176	20,500	20,500
1218	Assessment	72,000	71,266	73,000	73,000
1240	Taxation	4,000	2,431	4,000	4,000
1300	Other General Government				
1310	Elections	-	-	9,500	9,500
1320	Conventions	-	-	-	-
1330	Damage Claims and Liability Insurance	21,084	20,597	23,232	23,232
1340	Intergovernmental Relations	-	-	-	-
1350	Grants - General	226,795	185,310	257,579	205,295
1360	Other General Government-Sundry	537,719	492,798	585,450	590,973
1370	Past-Service Pension Payments	-	-	-	-
1380	Unallocated Employee Benefits	-	-	-	-
<b>SUB-TOTAL GENERAL GOVERNMENT SERVICES</b>		<b>1,767,904</b>	<b>1,695,108</b>	<b>1,924,346</b>	<b>1,900,024</b>
1991	Recoveries (deduct) - Utility	43,250	43,250	43,250	43,250
<b>TOTAL GOVERNMENT SERVICES - TO PAGE 1</b>		<b>1,724,654</b>	<b>1,651,858</b>	<b>1,881,096</b>	<b>1,856,774</b>
<b>PROTECTIVE SERVICES</b>					
2100	Police	3,208,085	3,358,605	3,403,266	3,696,085
2400	Fire	677,655	771,297	766,702	774,624
2500	Emergency Measures				
2510	Emergency Measures Organization	3,700	38,708	3,800	3,800
2520	Flood Control	-	-	-	-
2540	Ambulance Services	-	-	-	-
2550	Other - 911 Services	28,806	29,219	29,500	30,090
2600	Other Protection				
2621	Building Inspection	7,000	10,822	12,000	12,000
2622	Electrical Inspection	-	-	-	-
2623	Plumbing Inspection	-	-	-	-
2626	Other Safety Inspections	-	-	-	-
2630	License Inspection	-	-	-	-
2640	Animal and Pest Control	43,611	18,087	22,583	23,096
2650	Other - Traffic Services	-	-	-	-
2660	Other Bylaw - PSO	262,906	257,813	266,704	270,245
<b>TOTAL PROTECTIVE SERVICES - TO PAGE 1</b>		<b>4,231,763</b>	<b>4,484,551</b>	<b>4,504,555</b>	<b>4,809,940</b>
<b>TRANSPORTATION SERVICES</b>					
Road Transport					
Administration					
32200	Engineering	364,364	297,361	373,980	384,084
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	259,376	255,833	262,243	270,110
32302	- Equipment Fuel	-	-	-	-
32303	- Equipment Repairs and Maintenance	-	-	-	-
32304	- Equipment Insurance and Registration	-	-	-	-
32305	- Workshop and Yard Operations	313,102	270,236	313,904	315,092
32306	- Other -	-	-	-	-
32307	- _____	-	-	-	-
32310	Road Construction and Maintenance	-	-	-	-
32311	- Labour	49,763	39,845	48,000	49,440
32312	- Materials	27,704	33,303	37,000	37,000
32313	- Rentals	-	-	-	-
32314	- Equipment	5,500	4,886	11,000	11,000
32315	- _____	-	-	-	-
<b>Transportation Services Sub-Total Forward to Page 4</b>		<b>1,019,809</b>	<b>901,463</b>	<b>1,046,127</b>	<b>1,066,727</b>

**BUDGETED EXPENDITURE**

Town of The Pas  
For the Year 2026



		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		1,019,809	901,463	1,046,127	1,066,727
32330	Sidewalks and Boulevards	31,022	17,166	36,200	36,596
32340	Ditches and Road Drainage	20,472	34,289	30,040	30,083
32350	Storm Sewers	42,722	12,817	36,371	36,854
32360	Street Cleaning	39,681	33,598	40,900	41,746
32371	Snow and Ice Removal - Labour	111,412	95,016	118,100	116,996
32372	- Materials	32,200	30,582	29,500	29,500
32373	- Rentals	-	-	-	-
32374	- Equipment	31,855	37,354	55,000	55,000
32400	Bridges	-	-	-	-
32500	Street Lighting	168,739	161,538	171,240	174,617
32600	Traffic Services	39,058	45,317	43,700	44,348
32700	Parking	-	-	-	-
32900	Other Road Transport	-	-	-	-
32800	Airport	1,486,700	2,332,893	1,590,939	1,608,272
32900	Other Transportation Services	-	-	-	-
<b>TOTAL TRANSPORTATION SERVICES - TO PAGE 1</b>		<b>3,023,670</b>	<b>3,702,033</b>	<b>3,198,117</b>	<b>3,240,739</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
Garbage and Waste Collection					
4320	Garbage Collection	232,568	218,332	238,757	245,170
4321	Recycling	188,938	228,531	188,938	188,938
4330	Nuisance Grounds	292,957	258,766	317,962	329,980
Other Environmental Health					
4480	Municipal Wells	-	-	-	-
4490	Public Rest Rooms	-	-	-	-
4500	Other - Landfill Closure Liability	76,388	76,388	-	-
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1</b>		<b>790,851</b>	<b>782,017</b>	<b>745,657</b>	<b>764,088</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>					
Public Health					
5110	Health Unit	-	-	-	-
5160	Cemeteries	111,974	118,675	66,929	69,715
5186	Other _____	-	-	-	-
5190	_____	-	-	-	-
Medical Care					
5220	Medical Officer	-	-	-	-
5230	Other _____	-	-	-	-
Hospital Care					
5370	Hospital Care	-	-	-	-
5380	Other _____	-	-	-	-
Social Assistance					
5420	Social Assistance	-	-	-	-
5430	Other _____	-	-	-	-
<b>TOTAL PUBLIC HEALTH &amp; WELFARE SERVICES-TO PAGE 1</b>		<b>111,974</b>	<b>118,675</b>	<b>66,929</b>	<b>69,715</b>
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>					
6100	Planning and Zoning	-	-	-	-
Community Development					
6220	General Land Assembly	-	-	-	-
6230	Urban Renewal	-	-	-	-
6240	Beautification and Land Rehabilitation	20,600	14,353	20,500	20,500
6241	Urban Area Weed Control	-	-	-	-
6242	Grant	-	-	-	-
6243	Other _____	-	-	-	-
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1</b>		<b>20,600</b>	<b>14,353</b>	<b>20,500</b>	<b>20,500</b>

**BUDGETED EXPENDITURE**

Town of The Pas  
For the Year 2026



		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>ECONOMIC DEVELOPMENT SERVICES</b>					
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	-	-	-	-
7400	Other Economic Development	177,016	61,547	170,036	170,036
7410	Tourism	1,650	2,844	3,000	3,010
7420	Public Receptions	-	-	-	-
<b>TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1</b>		<b>178,666</b>	<b>64,390</b>	<b>173,036</b>	<b>173,046</b>

<b>RECREATION AND CULTURAL SERVICES</b>					
8110	Recreation	358,936	341,831	261,510	269,898
8120	Community Centers and Halls	720,287	693,735	744,210	779,621
8130	Swimming Pools and Beaches	510,613	592,641	590,498	604,526
8140	Golf Courses	-	-	-	-
8150	Skating Rinks and Arenas	745,163	651,460	652,221	664,624
8180	Parks and Playgrounds	165,525	186,413	191,700	196,111
8190	Other Recreational Facilities	-	-	-	-
8191	Grants	-	-	-	-
8192	_____	-	-	-	-
8193	_____	-	-	-	-
8240	Museums	234,383	238,043	322,370	327,130
8250	Libraries	191,791	188,061	207,464	207,682
8280	Other Cultural Facilities	-	-	-	-
8281	_____	-	-	-	-
8282	_____	-	-	-	-
<b>TOTAL RECREATION &amp; CULTURAL SERVICES - TO PAGE 1</b>		<b>2,926,698</b>	<b>2,892,184</b>	<b>2,969,973</b>	<b>3,049,592</b>

<b>FISCAL SERVICES</b>					
9320	Transfer to Capital - Page 13	6,350,935	214,730	2,573,680	664,923
9330	Transfer to Utility - Page 6	-	-	-	-
9410	Debenture Debt Charges - Page 11	567,161	567,161	191,447	191,447
9420	Other Long-term debt charges	-	-	-	-
9430	Tax discount and short-term loan interest	-	-	-	-
9440	Other Debt Charges	-	-	-	-
8450	Other Fiscal Services	-	-	-	-
<b>TOTAL FISCAL SERVICES - TO PAGE 1</b>		<b>6,918,096</b>	<b>781,891</b>	<b>2,765,127</b>	<b>856,370</b>

<b>TRANSFERS</b>					
9900	General Reserve (interest only)	-	-	-	-
<b>Specific-Purpose Reserves:</b>					
9901	- Machinery and Equipment	355,195	325,000	345,858	345,858
9902	- Infrastructure	83,298	-	43,672	43,672
9903	- Museum	8,231	199,924	147,348	147,348
9904	-Elections	1,336	1,000	1,326	1,326
9905	- Arena	19,492	71,847	22,533	22,533
9906	- Civic Center	16,002	15,000	15,569	15,569
9907	-Computer	2,258	2,200	2,341	2,341
9908	- Library	6,659	5,000	5,752	5,752
9909	- Pool	19,755	15,000	19,839	19,839
9910	- Wellness equipment	5,067	33,157	6,658	6,658
9911	- Federal Gas Tax	348,896	348,893	352,936	352,936
9912	- CDI Bi-Pole	39,831	-	-	-
9913	- Fire	175,237	403,696	226,083	226,083
9914	- Garage/Fuel Tanks	44,247	34,671	41,055	41,055
9915	- Waste Disposal Site	244,654	147,026	234,469	234,469
9916	- Community Enhancement	151,466	110,962	181,478	181,478
9917	- Destination Marketing	77,384	55,481	61,634	61,634
9918	- Recreation Infrastructure	76,120	55,481	-	-
9919	- Airport	10,329	1,300,000	60,475	60,475
9920	- Columbarium/Cemetery	20,198	31,043	5,086	5,086
9921	- Land/Lakeside Development	8,451	-	7,102	7,102
9922	- Sidewalk renewal (interest only)	5,197	-	4,377	4,377
9923	- Parks and playgrounds (interest only)	6,899	-	255,125	255,125
9924	- Riverfront (interest only)	2,600	-	2,190	2,190
9925	- Utility (interest only)	21,067	-	22,114	22,114
9926	- Doctors Recruitment	-	-	2,046	2,046
<b>TOTAL TRANSFERS - TO PAGE 1</b>		<b>1,749,869</b>	<b>3,155,379</b>	<b>2,067,065</b>	<b>2,067,065</b>

**UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**



Town of The Pas  
For the Year 2026

**REVENUE**

		Prior Year Budgeted	Prior Year Actual	Current Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	1,460,099	1,228,937	1,166,897	1,166,897
	- Residential				
	- Commercial and Bulk	280,712	300,224	267,045	267,045
	- Industrial	723,071	622,649	551,482	551,482
	- Federal and Provincial	-	-	-	-
	- Municipal and Schools	-	-	-	-
310	SEWER SERVICE CHARGES	791,157	512,870	663,465	663,465
	- Residential				
	- Commercial	-	-	-	-
320	Discounts, Refunds and Cancellations	-	-	-	-
	Net Consumer Revenue - Sub Total	3,255,039	2,664,679	2,648,889	2,648,889
330	Penalties	50,000	59,555	45,000	45,000
340	Hydrant Rentals	26,700	26,700	26,700	26,700
350	Installation Service	-	-	-	-
360	Connection Revenue - Net	450	440	450	450
370	Provincial Grants	-	-	510,000	510,000
380	Other Revenue	256,649	309,498	433,810	433,810
390	Transfer from Revenue Fund - Page 5	-	-	-	-
396	Transfer from Reserves - Utility - Page 13	-	-	-	-
397	Transfer from Accumulated Surplus	125,418	125,418	125,418	125,418
	<b>TOTAL REVENUE</b>	<b>3,714,256</b>	<b>3,186,290</b>	<b>3,790,266</b>	<b>3,790,266</b>

**EXPENDITURE**

410	WATER SUPPLY				
411	Administration	422,760	409,868	518,801	506,822
412	Customer Billings and Collections	44,464	30,379	16,982	17,036
413	Purification and Treatment	519,287	499,773	546,965	551,982
414	Water Purchases	-	-	-	-
415	Service of Supply	133,551	151,338	198,461	202,210
416	Transmissions and Distribution	695,338	488,951	514,413	522,372
417	Other Water Supply Costs	20,538	60,722	72,785	74,572
418	Connections - Net Loss	50,760	102,487	87,152	88,116
	<b>TOTAL</b>	<b>1,886,698</b>	<b>1,743,518</b>	<b>1,955,560</b>	<b>1,963,111</b>
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration	-	-	-	-
422	Sewage Collection System	82,129	54,573	79,378	79,959
423	Sewage Lift Station	108,003	89,877	174,530	177,029
424	Sewage Treatment and Disposal	176,009	137,206	166,114	167,544
425	Other Sewage Collection and Disposal Costs	-	-	-	-
426	Connections - Net Loss	89,202	132,394	113,250	115,410
	<b>TOTAL</b>	<b>455,343</b>	<b>414,050</b>	<b>533,272</b>	<b>539,941</b>
430	TRANSFER TO CAPITAL - Page 13	-	-	510,000	
450	DEBENTURE DEBT CHARGES - Page 12	299,192	299,192	299,192	299,192
470	TRANSFERS				
471	Deficit Recovery - Page 9	125,418	125,418	125,418	125,418
473	Transfer to Utility Reserve	100,000	100,000	150,000	150,000
474	Transfer to _____ Reserve	-	-	-	-
	<b>TOTAL</b>	<b>225,418</b>	<b>225,418</b>	<b>275,418</b>	<b>275,418</b>
	<b>TOTAL EXPENDITURE</b>	<b>2,866,651</b>	<b>2,682,177</b>	<b>3,573,442</b>	<b>3,077,662</b>
	<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>847,605</b>	<b>504,113</b>	<b>216,825</b>	<b>712,604</b>

CALCULATION OF TAX LEVIES

Town of The Pas



For the Year 2026

Education (Requestion) Taxes:	Assessments				Expenditures			Mill Rate (M/R)	Revenues			
	Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Grazing lease and / or Converted fees	Total
Education Support Levy (ESL)	53,083,760		18,905,730	71,989,490	533,514	0	533,514	7.411	393,404	140,110		533,514
Kelsey School Division	176,708,090		31,475,230	208,183,320	3,061,260	76	3,061,336	14.705	2,598,492	462,843		3,061,336
				0			0					0
<b>Total Education Taxes</b>	<b>229,791,850</b>	<b>0</b>	<b>50,380,960</b>	<b>280,172,810</b>	<b>3,594,774</b>	<b>76</b>	<b>3,594,850</b>	<b>22.116</b>	<b>2,991,896</b>	<b>602,954</b>	<b>0</b>	<b>3,594,850</b>

Page 1

Municipal Taxes:	Assessments				Expenditures			Mill Rate Frt/PP	Revenues			
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
<b>Debenture Debt Charges</b>												
4381 - Multiplex	180,967,840	31,446,500	31,475,230	243,889,570	191,447	6	191,453	0.785	166,745	24,708		191,453
				0	0	0	0	0.000				0
				0	0	0	0	0.000				0
				0			0	<b>0.785</b>				0

**Deficit Recovery**

General	181,972,880		31,475,230	213,448,110	0	0	0	0.000	0	0		0
Utility				0			0					0

**Reserve Funds**

Machinery and equipment	181,972,880		31,475,230	213,448,110	325,000	81	325,081	1.523	277,145	47,937		325,081
Infrastructure	181,972,880		31,475,230	213,448,110	0	0	0	0.000	0	0		0
Municipal Elections	181,972,880		31,475,230	213,448,110	1,000	67	1,067	0.005	910	157		1,067
Garage	181,972,880		31,475,230	213,448,110	19,812	39	19,851	0.093	16,923	2,927		19,851
Library	181,972,880		31,475,230	213,448,110	5,000	123	5,123	0.024	4,367	755		5,123
Civic Center	181,972,880		31,475,230	213,448,110	15,000	155	15,155	0.071	12,920	2,235		15,155
Fire Equipment	181,972,880		31,475,230	213,448,110	50,000	160	50,160	0.235	42,764	7,397		50,160
Computer Equipment	181,972,880		31,475,230	213,448,110	2,200	148	2,348	0.011	2,002	346		2,348
Museum	181,972,880		31,475,230	213,448,110	140,000	22	140,022	0.656	119,374	20,648		140,022
Arena	181,972,880		31,475,230	213,448,110	15,000	155	15,155	0.071	12,920	2,235		15,155
Pool	181,972,880		31,475,230	213,448,110	15,000	155	15,155	0.071	12,920	2,235		15,155
Parks and playgrounds	181,972,880		31,475,230	213,448,110	240,700	69	240,769	1.128	205,265	35,504		240,769
Wellness Equipment	181,972,880		31,475,230	213,448,110	5,000	123	5,123	0.024	4,367	755		5,123
				0			0	<b>3.912</b>	0	0		0

**General Municipal**

Rural Area				0	0	0	0		0	0		0
At Large	181,972,880		31,475,230	213,448,110	8,071,678	930	8,072,608	37.820	6,882,214	1,190,393		8,072,608
Business Tax, Fees				0	10,199		10,199		10,199			10,199
Other Revenue and Transfers					9,285,019		9,285,019				9,285,019	9,285,019
<b>Total Municipal</b>					<b>18,392,055</b>	<b>2,232</b>	<b>18,394,288</b>	<b>42.517</b>	<b>7,771,036</b>	<b>1,338,232</b>	<b>9,285,019</b>	<b>18,394,288</b>

21,986,829 2,308 21,989,138

Page 1

10,762,933 1,941,186 9,285,019 21,989,138

Page 1

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Page 2

Residential Mill Rate

57.222

Commercial Mill Rate

64.633

Page 8

	Residential	Corporate
School	14.705	22.116
Municipal	42.517	42.517
Total	57.222	64.633
% School	26%	34%

PY	212,782,300.00
CY	213,448,110.00
Increase	665,810.00
	0.31%
	0.00

Prior years mill rate	57.687	64.805
Difference in mills	(0.465)	(0.172)
Difference as a percentage	-0.806%	-0.265%



**SUNDRY REVENUE AND EXPENDITURE ANALYSIS**

Town of The Pas

For the Year 2026

**Part 1 - Grants in Lieu of Taxes**

Government or Agency	Assessment		Mill Rate		Amount	Frontage	Total
	Farm/Residential	Other					
Corporate			57.222	64.633	0		0
HMQ Misc.			57.222	64.633	0		0
Attorney General - Courts		4,268,690	57.222	64.633	275,898		275,898
Government Services		1,918,680	57.222	64.633	124,010		124,010
Conserv - Crown land	1,350	850	57.222	64.633	132		132
Conserv - Parks			57.222	64.633	0		0
Conserv - Operations	23,360		57.222	64.633	1,337		1,337
Conserv - Northern MB	32,180	5,270	57.222	64.633	2,182		2,182
Highways Transportation		532,030	57.222	64.633	34,387		34,387
University College of the Nor	1,137,650	8,398,860	57.222	64.633	607,942		607,942
MPIC		306,740	57.222	64.633	19,826		19,826
MHRC	11,340,950	82,820	57.222	64.633	654,305		654,305
MB Hydro		961,680	57.222	64.633	62,156		62,156
HMK (Can) Misc.	62,920	2,122,840	57.222	64.633	140,806		140,806
Freshwater Fish Marketing		124,810	57.222	64.633	8,067		8,067
Via Rail Canada Inc.	9,500	182,460	57.222	64.633	12,337		12,337
							0
							0
							0

Total - Pages 1, 8

1,943,384

**Part 2 - Conditional Transfers and Grants**

Government or Agency	Purpose	Amount
Province of Manitoba	Muni. Operating Grant (Inc. rec, infra, etc.)	905,925
Province of Manitoba - Strategic Mun. Inv. Fund	Public Safety Basket - Urban Policing Grant	811,500
Province of Manitoba	Handivan	20,000
Province of Manitoba	MLCC	25,000
Province of Manitoba	PW capital grant	216,920
Province of Manitoba	Green Team	10,000
	CSO capital grant - Vehicle	30,000
	Admin capital grants	110,000

Total - Page 2

2,129,345

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

Original Deficit Amount	Year	Term	Authority	Amount
				0

Total - Page 1

0

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

Original Deficit Amount	Year	Term	Authority	Amount
	2022/2023	2 yrs	BO 44-25	125,418

Total - Page 6

125,418







**CAPITAL BUDGET**  
(current year)  
Town of The Pas



For the Year 2026

**Part 1 - CAPITAL EXPENDITURES**

	Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
	<b>Carry Forward</b>					
Admin	Flagpoles	40,000			40,000	
PW	SWDG expansion feasibility	120,000			120,000	
PW	WTP Reassessment	65,000			65,000	
PW	Scissor Lift / Zoom boom	50,000			50,000	
KRC	Pool dehumidifier	600,000	300,000		300,000	
Airport	Apron Asphalt Paving	250,000			250,000	
SWM	SWM Redesign	314,924			314,924	
SWM	New Table for Rotary Room	4,000	4,000		0	
Fire	Seacan for training grounds	12,000			12,000	
					0	
					0	
	<b>New</b>					
Admin	Civic Centre Signage	10,000	10,000		0	
Admin	Red Zone Safety Camera's	120,000	60,000		60,000	
Airport	Airport Pickup Truck	100,000			100,000	
Airport	Movement Area Assessment	40,000			40,000	
Finance	Computers and access points	50,000	50,000		0	
HR	HRIS System	11,500	11,500		0	
HR	Id card printer	2,503	2,503		0	
SWM	Fencing project	50,000	10,000		40,000	
SWM	Offsite Displays	5,000	5,000		0	
SWM	Fire Suppression System	190,000	95,000		95,000	
CSO	Patrol Truck	50,000	30,000		20,000	
Fire	Command 1 replacement	100,000			100,000	
WC	Annual Equipment Upgrades	20,000			20,000	
KRC	Ball Diamond upgrades	53,500	50,000		3,500	
KRC	Accessibility upgrades to Civic Cen	275,000	137,500		137,500	
KRC	Columbarium's x 2	75,000			75,000	
KRC	Dehumidifier's for Library and air co	40,000			40,000	
KRC	Arena Dehumidifier	63,525			63,525	
KRC	Recreational Upgrades - MB Gro g	2,750,000	1,375,000		42,344	1,332,656
PW	Loader (replacement of unit 95)	475,000			475,000	
PW	Fleet Assessment	20,000	20,000		0	
PW						
PW	Water Pressure Improvement	50,000		30,000	20,000	
PW	Mobile water meter data collector	25,000			25,000	
PW	Trench Cage	40,000			40,000	
PW	Walk Behind Plate Packer	6,500			6,500	
PW	Walk Behind Asphalt Cutter	15,000			15,000	
PW	Value Turner	25,000			25,000	
PW	Lighting in Rec area / Fish shack	50,000			50,000	
PW	Paving and Patching	1,085,000			1,085,000	
PW	Energy and water efficiency roadm	216,920	216,920		0	
PW	Looping Water Line on Centennial	800,000		480,000	320,000	
PW	2x Variable Frequency Drive (VFD)	30,000			30,000	
					0	
		8,300,372				

<b>Grant dependant</b>	2,793,420	<b>TOTAL</b>	2,377,423			
<b>Donation dependant</b>	10,000			Page 5	510,000	
<b>Mill rate effect</b>	84,003				Page 6	4,080,293
					Part 2	1,332,656

**PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS**

Part 3



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



	PURPOSE	E (Mark Priority 1, 2, 3, etc.)					SOURCE OF FUNDS									
		2026	2027	2028	2029	2030	Total	Operating	Reserves	Borrowing	Other					
Admin	Computer Equipment	1	50,000	1	15,000	1	15,000	1	15,000	1	15,000	110,000	110,000	0		
Admin	Red Zones Safety Cameras	1	120,000									120,000	0	60,000		60,000
Admin	Redesign of Civic Centre Front (\$40k 2025 CF)	1	10,000									10,000	0	0		10,000
HR	New HRIS System	1	11,520									11,520	11,520	0		
HR	Employee ID printer	3	2,503									2,503	2,503	0		
HR	New Training Platform			1	20,000							20,000	20,000	0		
HR	Upgrade work equipment (employee wellness)					2	30,000					30,000	30,000	0		
HR	AI based platform								3	40,000		40,000	40,000	0		
CSO	Patrol Unit	1	50,000									50,000		20,000		30,000
CSO	ATV			2	25,000							25,000		25,000		
FD	Command 1 Replacement	1	100,000									100,000		100,000		
FD	Firehall Expansion			2	975,000							975,000		487,500		487,500
FD	Pumper 2 Replacement (Used)					1	1,000,000					1,000,000		250,000		750,000
SWM	Fire Suppression system	2	190,000									190,000		95,000		95,000
SWM	Offsite Displays	2	5,000									5,000		0		5,000
SWM	Fence around clinic side of SWM	1	50,000									50,000		40,000		10,000
SWM	2nd Phase of SWM redesign			1	477,000							477,000		190,800		286,200
SWM	HVAC replacement			1	300,000							300,000		150,000		150,000
Airport	Paving assessment	1	40,000									40,000		40,000		
Airport	Replacement of Pickup Truck	1	100,000									100,000		100,000		
Airport	Airfield Electrical Rehabilitation			1	3,300,000							3,300,000		0		3,300,000
Airport	Replacement Plow Truck			2	415,664							415,664		0		415,664
Airport	Replacement Grader			2	612,700							612,700		0		612,700
Airport	Replacement Loader			2	484,390							484,390		0		484,390
Airport	Replace Loader					1	505,500					505,500		0		505,500
Airport	Replace Grader					1	692,500					692,500		0		692,500
Airport	Replace Plow Truck					1	422,000					422,000		0		422,000
Airport	Replacement of Pickup Truck								1	93,500		93,500		93,500		
KRC	Ball Diamond upgrades - Infields/dugouts/landscaping/b	1	53,500									53,500		3,500		50,000
KRC	Accessibility upgrades to Civic Centre	1	275,000									275,000		137,500		137,500
KRC	Columbarium's x 2	1	75,000									75,000		75,000		
KRC	Dehumidifier's for Library and air conditioner	1	40,000									40,000		40,000		
KRC	Recreational Upgrades - MB Gro grant	3	2,750,000									2,750,000		42,344	1,332,656	1,375,000
KRC	Arena dehumidifier	1	63,525									63,525		63,525		
KRC	Olympia					1	250,000					250,000		250,000		
KRC	Library upgrades - hot water on demand					1	2,000					2,000		2,000		
KRC	Library upgrades - Waterproofing					1	100,000					100,000		100,000		

KRC

WC

PW

PW

PW

PW

PW

PW

PW

PW

PW

PW

PW

PW

PW

PW

PW

PW

PW

PW

PW

Columbarium's x 2						1	80,000		80,000		80,000				
Equipment upgrades	1	20,000	1	20,000	1	20,000	1	20,000	1	20,000	100,000		100,000		
Loader (replacement of unit 95)	1	475,000									475,000		475,000		
Fleet Assessment	1	20,000									20,000	20,000	0		
Water Pressure Improvement	1	50,000	1	50,000							100,000		40,000	60,000	
Mobile water meter data collector	2	25,000									25,000		25,000		
Trench Cage	1	40,000									40,000		40,000		
Walk Behind Plate Packer	3	6,500									6,500		6,500		
Walk Behind Asphalt Cutter	2	15,000									15,000		15,000		
Value Turner	2	25,000									25,000		25,000		
Lighting in Rec area / Fish shack	2	50,000									50,000		50,000		
Energy and water efficiency roadmap	2	216,920									216,920		0	216,920	
Looping Water Line on Centennial Drive	1	800,000									800,000		320,000	480,000	
2x Variable Frequency Drive (VFD) for Lagoon	1	30,000									30,000		30,000		
Landfill	1		1	2,470,000	1	2,470,000	1	2,470,000	1	2,470,000	9,880,000		0	9,880,000	
Garbage Truck (replacement of unit 88)					1	800,000					800,000		800,000		
WTP Reservoir					1	1,333,333	1	1,333,333	1	1,333,333	4,000,000		1,600,000	2,400,000	
Excavator (Replacement of unit 97)									1	500,000	500,000		500,000		
Paving and patching	1	1,085,000	1	2,525,000			1	500,000			4,110,000		1,585,000	2,525,000	
Underground Infrastructure					1	3,333,333	1	3,333,333	1	3,333,333	10,000,000		0	4,000,000	6,000,000
Vactor (replacement of unit 84)							1	1,400,000			1,400,000		0	1,400,000	
											0		0		
		6,844,468		11,689,754		10,943,667		9,181,667		7,805,167	46,464,722	234,023	8,057,169	9,257,656	28,915,874

SOURCE OF FUNDS - ANNUAL						
	2026	2027	2028	2029	2030	
OPERATING	84,023	35,000	15,000	45,000	55,000	234,023
RESERVES	2,928,369	893,300	1,955,333	1,133,333	1,146,833	8,057,169
BORROWING	1,332,656	2,525,000	1,333,333	2,733,333	1,333,333	9,257,656
OTHER	2,499,420	8,236,454	7,640,000	5,270,000	5,270,000	28,915,874
<b>TOTAL</b>	<b>6,844,468</b>	<b>11,689,754</b>	<b>10,943,667</b>	<b>9,181,667</b>	<b>7,805,167</b>	<b>46,464,722</b>

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

**Taxation - Examples**

Mill rates	Residential			Commercial		
	2025	2026	Change	2025	2026	Change
School						
KSD	15.135	14.705	(0.430)	15.135	14.705	(0.430)
Provincial				8.080	7.411	(0.669)
Municipal						
Debentures	2.498	0.785	(1.713)	2.498	0.785	(1.713)
Deficit	1.075	-	(1.075)	1.075	-	(1.075)
Reserves	2.283	3.912	1.629	2.283	3.912	1.629
At Large	36.680	37.820	1.140	36.680	37.820	1.140
<b>Total</b>	<b>57.671</b>	<b>57.222</b>	<b>(0.449)</b>	<b>65.751</b>	<b>64.633</b>	<b>(1.118)</b>
% Increase			-0.78%			-1.7%

**Taxes**

Assessment	Residential			Commercial		
	2025	2026	Change	2025	2026	Change
50,000	1,298	1,287	- 10	2,137	2,101	- 36
100,000	2,595	2,575	- 20	4,274	4,201	- 73
150,000	3,893	3,862	- 30	6,411	6,302	- 109
200,000	5,190	5,150	- 40	8,548	8,402	- 145
300,000	7,786	7,725	- 61	12,821	12,603	- 218
400,000	10,381	10,300	- 81	17,095	16,805	- 291
500,000	12,976	12,875	- 101	21,369	21,006	- 363
750,000	19,464	19,312	- 152	32,054	31,509	- 545
1,000,000	25,952	25,750	- 202	42,738	42,011	- 727

School tax % of total tax	26.2%	25.7%	35.3%	34.2%
Municipal tax % of total tax	73.8%	74.3%	64.7%	65.8%

**Mill rates by Year**

Year	Prov. School	KSD	Debt	Muni.	Total	Assess.
2026	7.411	14.705	0.785	41.732	64.633	213,448,110
2025	7.118	14.985	2.334	40.368	64.805	212,782,200
2024	8.080	15.135	2.498	40.038	65.751	202,022,310
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