



PASADENA

2025 BUDGET

Adopted during public meeting of
December 16, 2024



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Darren Gardner, Mayor

Karen Spontaneo, Director of Finance and Administration

Account	Name	2025
4200	Residential Property Tax	3,312,765
4203	Commercial Property Tax	146,250
4210	Water/Sewer - Residential	1,143,430
4211	Water/Sewer - Commercial	102,100
4220	Water and Sewer Tax - Connection Fees	23,200
4221	Waste Management - Residential	403,025
4230	Business Tax	211,686
4235	Utility Tax	179,000
4240	Grants in Lieu of Taxes	13,300
4242	Enforcement Revenue	28,000
4250	Sports Program	60,000
4251	After School Program	168,047
4252	Summer Camp	53,000
4255	Pasadena Fitness Centre	120,000
4265	Land Levy	14,600
4275	Interest on Overdue Accounts	100,000
4280	Miscellaneous Income	50,000
4285	Permits & Fees	18,000
4290	Recreation Center Rentals	52,000
4295	Tax Certificates/Compliance Letters	20,000
4300	Interest from Investments	80,000
4320	Municipal Operating Grant	202,138
4331	Community Sustainability Partnership	38,607
4350	Federal Gas Tax Program	173,517
	Income Totals:	6,712,665

General Government

5100	Council Remunerations	83,475
5105	Council Travel & Training	44,000
5110	Council Lost Wage Replacement	6,000
5120	Salaries- General Government	385,731
5125	Town Portion - Canada Pension	97,100
5130	Town Portion - Employee Pension	104,900
5135	Town Portion - Employment Insurance	40,400

5140	Town Portion - Group Insurance	110,000
5145	Worker Compensation	45,000
5146	General Maintenance - Town Hall	20,000
5150	Travel & Training - General Government	27,500
5155	Supplies - General Government	15,000
5160	Advertising - General Government	7,000
5175	Computer Systems	48,000
5180	Donations & Grants	83,500
5185	Heat and Light - General Government	9,500
5195	Janitorial	7,000
5200	Leased Equipment	9,000
5205	Membership	8,000
5210	Postage	6,000
5215	Promotions	16,000
5220	Phone/Internet/Cable -General Government	12,000
5225	Accounting	26,000
5235	Legal Services	50,000
5240	Other Fees/Professional Services	30,000
5245	Insurance - General Government	26,000
5270	Information Technology Services	24,000
5274	Municipal Elections	30,000

General Government Department Total: 1,371,106

Protective Services

5302	Medical Training	6,000
5303	Physical Fitness	15,900
5304	Phone/Internet/Cable - Protective Services	7,100
5307	Training Facility - Building Maintenance	10,500
5310	Communication Equipment	5,000
5315	NLAFS Membership & Convention	9,000
5320	Fire Service Uniforms	6,500
5325	Firefighting Equipment	17,500
5330	Honorariums	102,830
5331	Fire Inspections	3,500
5340	Personal Protective Clothing	22,500
5345	Breathing Apparatus	45,000
5346	Information Technology Services	5,000
5350	Firefighting Training	40,000
5355	Medical Supplies	5,000
5370	Municipal Enforcement	69,920
5380	Insurance - Firefighters	29,300
5385	Building Maintenance - Fire Hall	6,900
5386	Janitorial	6,500
5387	Fire Dept. Fuel	1,700
5395	Fire Prevention Week/Firefighters Ball	5,100
5398	Heat & Light - Fire Hall	11,000
5399	Emergency Preparedness	3,000

Protective Services Department Total: 434,750

Public Works & Planning

5400	Salaries - Equipment Repairs	247,128
5401	Phone/Internet/Cable - Public Works	6,000
5402	Information Technology Services	24,000
5410	Diesel	67,000
5411	2019 Trackless MT7	6,000
5415	Gasoline	48,000
5416	Heat & Light - Public Works	6,900
5417	Heating Fuel - Public Works	18,000
5250	Property Assessment Services	70,000
5255	General Maintenance - Depot	12,500
5260	General Supplies - Signs	15,000
5405	Janitorial	12,500
5420	2012 Ford F450	2,500
5421	2012 - 1.25T 4WD - Fire Dept.	3,500
5422	2015 Side x Side	1,500
5423	2015 Snowmobile	1,500
5431	2019 Beach Cleaner	2,500
5450	1991 Grader	3,500
5452	2016 Pumper Truck	3,500
5453	Zodiac Rescue Boat	1,500
5465	2000 Rescue	3,500
5418	2016 Chevrolet #01	2,500
5490	2006 Pumper	3,500
5501	2015 Cat Loader - 938K	6,000
5419	2016 Chevrolet #02	2,500
5511	2023 Chev Silverado (unit 23-01)	2,500
5512	2023 Chev Silverado (unit 23-02)	2,500
5513	2023 Chev Silverado (unit 23-03)	2,500
5514	2023 Ford Bus	3,500
5426	2016 Chevrolet #03	2,500
5427	2016 Chevrolet #04	2,500
5428	2018 Chevrolet	2,500
5429	2019 International Plow Truck	6,000
5430	2020 Kubota Tractor	3,500
5528	2015 Snowblower Attachment	2,500
5529	Asphalt Recycler	2,500
5412	2024 Trackless MT7	6,000
5413	2025 International Flyer	6,000
5414	2024 3CX Backhoe	6,000
	2024 Loader	6,000
	2024 Loader	6,000
5530	Shop Supplies	30,000
5535	2012 Snowmobile	1,500
5540	Shop Tools	7,000
5545	Road Salaries - Transportation	156,003
5550	Road Supplies - Transportation	15,000
5560	Road Maintenance - Patching/Lines/Calcium/Sidewalks	160,000
5561	OH&S Supplies	14,000

5562	Training & Travel - Public Works	20,000
5570	Snow Removal Salaries	89,946
5575	Salt & Sand	105,500
5580	Street Lighting	115,000
5700	Salaries - Water and Sewer	308,395
5705	Supplies - Water and Sewer	145,000
	Water Treatment Plant Maintenance	5,000
	Water Testing	14,000
5715	Chlorine	10,000
5720	Electricity - Blue Gulch System	51,000
5725	Purchased Services - Water	12,500
5730	Purchased Services - Sewer/Storm Sewer	30,000
5735	Electricity - Water and Sewer	70,000
5740	Garbage Contracted Services	139,000
5745	Tipping Fees	251,525
5746	Waste Management Program	10,000
5747	Garbage & Waste Collection - Supplies	2,500
5770	Town Plan	45,000
5241	Surveying/Mapping	15,000
5775	Sewage Testing/Reporting	10,500
5776	Insurance - Public Works	52,000
	Public Works & Planning Department Totals:	2,519,397

Recreation & Community Services

5800	Fees & Memberships	600
5801	Salaries Special Events	5,000
5802	Salaries Programming	20,000
5803	Salaries After School Programming	83,500
5805	Salaries - Recreation	319,504
5806	Office Supplies	4,000
5807	Information Technology Services	18,500
5808	Beautification	35,000
5809	Leased Equipment	9,200
5810	Travel and Training - Recreation	10,000
5811	Phone/Internet/Cable - Recreation	9,600
5814	Advertising - Recreation	5,500
5815	Summer Program Salaries	33,500
5816	Heat/Light (Utilities)	53,000
5817	Janitorial Supplies	5,800
5818	Mechanical/Electrical Services	15,000
5819	Pest Control - Recreation	3,600
5822	Supplies & Maintenance	30,000
5823	Community Services Bldg - Heat & Light	11,500
5824	Community Services Bldg - Supplies & Maintenance	7,500
5826	Community Services Bldg - Phone/Internet/Cable	3,800
5827	Community Services Bldg - Janitorial	24,000
5858	Community Services Bldg - Information Technology Fees	2,600
5830	Summer Program Supplies	6,800
5832	Instructors Fees	10,000
5833	Special Events Supplies	17,500

5834	After School Supplies	12,000
5835	Fitness Center Supplies	6,000
5837	Fitness Centre Equipment	2,000
5840	Winter Program Supplies	7,000
5850	Community Services Salaries	319,736
5855	Supplies - Playgrounds	9,500
5865	Pasadena Place Building Maintenance	15,000
5905	Trails	22,500
5875	Marina	35,000
5866	Insurance - Recreation	26,000
	Recreation & Community Services Department Totals:	1,199,740

Financial Services

5928	Gas Tax Expenditure	173,517
5980	Provision for Uncollectible Tax	7,500
5985	Bank Service Charges	45,000
5932	Residential Property Tax - Discount	45,000
5990	Financing	916,654
	Financial Services Department Totals:	1,187,671

Expense Totals: 6,712,665



PASADENA

2025 MUNICIPAL OPERATING BUDGET

Tax Schedule and Policies

Adopted during public meeting of
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Darren Gardner, Mayor

Karen Spontaneo, Director of Finance & Administration

1. Residential Taxation Policy

1.1 The following residential tax structure shall apply in the current fiscal year:

Tax	Rate
Property Tax - Residential	6.95 mills of the assessed value of the property
Water/Sewer Tax	\$650 flat rate per each residential unit whether house, apartment, condo, etc.
Water only tax	\$420 flat rate for each connection available
Sewer only tax	\$230 flat rate for each connection available
Waste Management	\$245 flat rate for each residential unit whether house, apartment, condo, etc.

1.2 The minimum residential property tax shall be \$450. This shall apply in cases where the property tax, imposed in accordance with section 1.1, produces a tax lower than \$450.

1.3 The minimum residential property tax prescribed in section 1.2 shall apply to all residential properties. There will be no pooling of properties that are not physically joined for purposes of applying the mill rate.

1.4 Caregiver Policy:

Further to 1.1 - water & sewer tax - Where an apartment, is what is commonly known as an in-law apartment, for which no rent or other financial contribution is received, the property owner may request in writing exemption from a water & sewer tax and waste management rates in respect of that apartment. The owner requesting the Caregiver Exemption shall present a sworn affidavit. Full details available at Town Hall. Amounts so approved shall be recorded as "Donations - Caregiver Policy".

1.5 The minimum tax on vacant land of any category is as set out in article 5

2. Commercial Taxation Policies

- 2.1 The property tax rate for commercial properties shall be 6.95 mills (or 0.695%) of the assessed value of the property with a minimum property tax of \$450.
- 2.2 The water/sewer tax for commercial properties shall be as follows:

Class	Tax Rate
General – Water & Sewer	4 mills of the assessed value of the property. If water/sewer tax so calculated is less than \$650 x the number of units in the building, the Town shall impose a minimum water/sewer tax on the commercial property that shall be \$650 x the number of units in the building.
General – Water Only	2 mills of the assessed value of the property. If water tax so calculated is less than \$420 x the number of units in the building, the Town shall impose a minimum water tax on the commercial property that shall be \$420 x the number of units in the building.
General – Sewer Only	2 mills of the assessed value of the property. If sewer tax so calculated is less than \$230 x the number of units in the building, the Town shall impose a minimum sewer tax on the commercial property that shall be \$230 x the number of units in the building.

2.3 A general business tax of 10 mills (or 1.0%) shall apply to all businesses except as per the schedule below:

	Category	Mill Rate	Percentage
a	farms and resource based industries	10	1.000%
b	manufacturers	11	1.100%
c	retail	11	1.100%
d	wholesale	11	1.100%
e	financial institutions	30	3.000%
f	offices (medical, regional depots, etc.)	30	3.000%
g	trailer parks & resorts	10	1.000%
h	drug stores	12.5	1.250%
i	restaurants & lounges (including caterers)	11	1.100%
j	hair salons & barber shops	14.5	1.450%
k	service suppliers	14.5	1.450%
l	transportation providers	14.5	1.450%
m	garages	11	1.100%
n	hotels & motels	10	1.000%
o	bed & breakfasts	10	1.000%
p	building supply (wholesale &/or retail)	11	1.100%
q	home based businesses	\$300.00	
r	home based businesses (daycares)	\$300.00	
s	daycares	5	0.50%

2.4 Business with no fixed place of business as percent of gross sales 1.000%

2.5 Direct Sellers (door to door, catalogue sales, etc.) shall, at the beginning of each year or in any case, before making any sales, pay a flat rate tax of \$100.00

- 2.6 The minimum business tax shall be \$300. This shall apply in cases where the business tax, imposed in accordance with section 2.4, produces a tax lower than \$300 and includes home based businesses.
- 2.7 The minimum commercial property tax prescribed in section 2.2 shall apply to all commercial properties. There will be no pooling of properties that are not physically joined for purposes of applying the mill rate.
- 2.8 Where there is any question of which category a particular business falls into, it shall be decided at the sole discretion of the Administration, Corporate Services & Economic Development Committee of Council after considering any correspondence from the business and any recommendation from staff.

3 Crown, Church & non-profits Properties Water/Sewer Taxation Policies

- 3.1 For this purpose of this section, "Crown Properties" means those properties and buildings belonging to the Crown, an Agency of the Crown, or Crown Corporations including schools and hospitals.
- 3.2 Council will, on a case by case basis, when requested by motion of the Administration, Corporate Services & Economic Development Committee consider whether to write-off property and / or business tax of those non-profit organizations (not already exempt under the Municipalities Act), which significantly contribute, in positive ways, to the social fabric of our community and are not directly competing, in a significant way, with local businesses which are paying the full tax bill required by Council.
- 3.3 A general business water and sewer tax shall apply to all businesses in accordance with this schedule:
- 3.4

Class	Tax Rate
Schools	6 mills of the assessed value of the property. If water/sewer tax so calculated is less than \$650 X the number of units in the building, the Town shall impose a minimum water/sewer tax on the commercial property that shall be \$650 x the number of units in the building. If the school building is operated 100% as a public school it shall be deemed to be one (1) unit.
All other crown properties	6 mills of the assessed value of the property. If water/sewer tax so calculated is less than \$650 X the number of units in the building, the Town shall impose a minimum water/sewer tax on the commercial property that shall be \$650 x the number of units in the building. If serviced by water only, 3 mills (If water tax so calculated is less than \$420 x the number of units in the building, the Town shall impose a minimum water tax on the commercial property that shall be \$420 x the number of units in the building).

3.5 Write-off of qualifying taxes of non-profit organizations may be approved by Council, upon the organization meeting all conditions including filing an application there-fore.

4 Municipal Utility Taxation

4.1

Category	Rate
Business Tax: In accordance with section 5(1) of the Taxation of Utilities and Cable Television Companies Act, the municipal utility business tax shall be 2.5% of gross revenue of the utility for the preceding year.	2.50%

5 Vacant Land Minimum Property Tax

5.1 In accordance with section 114 (c) of the Municipalities Act, 1999, a minimum vacant land property tax shall be \$450

5.2 The minimum vacant property tax prescribed in section 5.1 shall apply to all vacant parcels individually and includes all zoning classes, unless otherwise exempt or covered by an approved development agreement.

5.3 The tax will be applied as follows:

(1) There will be no pooling of properties that are not physically joined for purposes of applying the mill rate.

6 Discounts

6.1 For the purpose of this schedule and policy, a person means a person residing in the Town of Pasadena in the current tax year.

6.2 Persons who have a total combined annual income of \$40,800 or less shall be eligible for a 20% discount on property taxes on his/her/their principal residence, provided all taxes and fees are paid-in-full on or before the last Town Office working day of June of the current tax year. Where a couple is occupying the same residence, the combined annual income provision applies to the sum of both their total incomes. Satisfactory proof of income in the form a Notice of Determination from the Federal government or other proof acceptable to the Town must be submitted to the town office.

6.3 Businesses shall be eligible for a 2% discount on business taxes and property taxes, provided all taxes and fees are paid-in-full on or before the February 14 of the current tax year.

6.4 Persons other than those referred to in 6.1 to 6.3 above shall be eligible for a 2% discount on property taxes, provided all taxes and fees are paid-in-full on or before February 14 of the current tax year.

7 Interest on Overdue Accounts

8 All taxes or other amounts must be paid in full on or before March 31. Where taxes are outstanding as of April 1 the account shall be charged a simple interest rate of 2.0% per month. For those persons who sections 6.1 & 6.2 apply, all taxes are due in full on or before June 30, where taxes are outstanding as of July 1 the account shall be charged a simple interest rate of 2.0% per month.

9 Councillor Remuneration Schedule

9.1 In accordance with the Municipal Councillor Remuneration and Reimbursement Regulations, 2001. Councillor Remuneration shall be distributed quarterly as per the following schedule based on an annual allocation of \$81,838 with future years adjustments reflective of the general increase of employee salaries:

Council Position	Remuneration Percentage	
Mayor	Percent of total allocation	20.08%
Deputy Mayor	Percent of total allocation	14.44%
Councillor X 5	Percent of total allocation	13.10%

10 Donations and Grants

10.1 The following donations and grants (including Gifts in Kind "GIK") are approved for the current tax year:

Organization/Type	Max Grant/Donation
Pasadena Days Committee	1,000
Pasadena Winter Carnival Committee (including Ambassadors)	2,500
Town of Pasadena Scholarship	750
Pasadena Christmas Hamper Fund	300
Legion Poppy Campaign	100
Pasadena Elementary Breakfast Club	250
Pasadena Academy Breakfast Club	250
Pasadena Tree of Memories - WRH Foundation	100
Family Resource Centre	5,000
Heritage Committee	5,000
Other Charitable Requests (Section 9.3)	1,000
Other Sports Activities (Section 9.3)	1,000
Non-Profits - Tax Write-Off	66,254
Total	\$83,504

- 10.2 Upon receiving a request for a donation or grant, the CAO is hereby authorized and directed to review section 9.1 and where the organization's name appears in the list, shall issue the donation or grant and record the expenditure as a Routine Payment. Gifts in Kind by the Town are to be valued and the value is deducted from the amount shown in section 9.1 and the total given per recipient shall not exceed the amount shown at 9.1. The value of gifts in kind will be transferred from the department supplying the Gift in Kind, to the Donations & Grants account.
- 10.3 As provided for in section 9.1 in addition to specific grants listed, up to \$1,000 maximum is allocated for each of (1) other charitable causes and (2) other sports activities (not including sports activities otherwise funded by the town under its Recreation Department budget). Gifts in Kind by the Town are to be valued and the value is deducted from the amount shown in section 9.1 and the total given per recipient shall not exceed the amount shown at 9.1. The Value of gifts in kind will be transferred from the originating department to the Donations & Grants account.
- 10.4 Grants and donations to "other sports activities" shall be issued on a first-come-first-serve basis. The maximum contribution shall not exceed \$100 for a team and \$50 for an individual. A team or individual shall not receive more than one (1) donation per year.

- 10.5 Grants and donations to "other charitable causes" shall be issued on a first-come-first-serve basis. The maximum contribution per recipient / cause shall not exceed \$50.00. A charitable cause or sponsoring organization shall not receive more than one (1) donation per year.
- 10.6 Grants and donations discussed at Sections 9.4 and 9.5 is hereby authorized and directed to be administered by the CAO or by a person to whom the CAO delegates this responsibility in writing.
- 10.7 Any requests for grants or donations in excess of the rules set out here shall, together with all supporting details, be submitted first to the Administration, Corporate Services & Economic Development Committee for review. That committee will bring forth a recommendation to Council. Council here-by directs that it will only entertain grants or donations in excess of the amounts set out here in exceptional circumstances.
- 10.8 A written report on year-to-date Grants and Donations given shall be submitted to Council monthly as part of the CAO's report.

11 Fire Department Honorariums

- 11.1 Honorariums for the Fire Department's Executive Officers, Firefighters & for Executive Positions on an annual basis shall be as follows:

Position	2025
Fire Chief	6,120
Assistant Chief	3,060
Captain (3)	2,202
Lieutenant (2)	1,920
Training Officer	1,920
Fire Fighters (30)	1,656
Executive Positions (6)	65
	71,630

- 11.2 Honorariums shall be disbursed by the CAO or, at the discretion of the CAO, the Fire Chief under the following guidelines:

- (1) Only those firefighters who have met the minimum attendance level as prescribed by the Fire Department's Constitution and By-Laws shall be entitled to the honorarium.
- (2) Before a payment requisition is issued for the disbursement of the honorariums, the CAO shall be furnished with a written list of qualifying members that has been certified by the Fire Chief. The list shall indicate the qualifying member's rank in the Department. For the purpose of this section, qualifying member means an executive officer or firefighter who has met the minimum attendance level as prescribed by the Fire Department's Constitution and By-Laws.

(3) An individual within the Fire Department shall receive either one the Officer's honorariums or the firefighter honorarium both as prescribed under section 10.1. An individual shall not be entitled to both honorariums.

(4) The Town of Pasadena is implementing a pilot weekend on call honorarium for department crews who are on call/stand by for weekend regional area coverage. Those members shall receive \$100 per weekend on call/ stand by shift.)

12 Recreation Department

- 12.1 Fee schedules for various recreation and/or cultural activities throughout the fiscal year, including the use of all town facilities (buildings, sports fields, etc.) will be drafted by the Recreation & Community Services Director after having considered the circumstances, on an activity-by-activity basis, including but not necessarily limited to the fees charged for similar activities in other area communities, and the full cost of providing these activities. Before being referred to the Recreation & Community Services Committee the proposed Fee Schedule must receive the approval of the CAO.
- 12.2 The CAO will see that the proposed Fee Schedule is placed on the Agenda of the Recreation & Community Services Committee for approval before being presented to the Finance Committee for inclusion in the proposed budget document, or, in the event of changes during the year, direct to Council by motion of the Recreation Committee.
- 12.3 Approved fees will be posted either online, at municipal facilities or some combination thereof.

13 Application & Other Fees

13.1 The following application fees for permits, licenses, etc. shall apply in the current fiscal year:

Application, Permit, License, etc.	Fee
New Residential/ Accessory Buildings	\$2.50 per sq m/gross floor area excluding basements. Minimum of \$25
Residential Renovations/ Improvements	\$50
New Commercial/Industrial/Institutional Buildings	\$5 per sq m/gross floor area excluding basements. Minimum of \$300
Commercial Renovations/ Improvements	\$100
Advertising per sign per annum (on public land)	\$100
Subdivision Development Agreement (prior agreements) per building block sold	\$1,400
Subdivision Development Agreement (cost effective starter homes)	Council Discretion (See 12.4)
Connection Fee - Water	\$550
Connection Fee - Sewer	\$650
Tax Information	\$0
Tax Certificates & Information	\$150
Compliance Letters	\$150
Occupancy Permits - Residential	\$50
Occupancy Permits - Commercial (excluding Home Based business)	\$100
Home Based business application (including public advertisement)	\$200
Water Turn On / Off - Regular Work Hours	\$50
Water Turn On / Off - After Regular Work Hours	\$200
Mobile Canteens	\$300/year; \$100/month; \$25/day
Roadside Vendors	\$300/year; \$100/month; \$25/day
Busking Permit (annual)	\$25
Municipal Quarry Review Fee	\$2,000
Dog tag or licence	\$20
NSF/Non Approved cheques	\$50
Regional Fire Protection (per dwelling/unit)	Fee for service negotiated rate
Town Plan Amendment Fee	\$250 + expenses (\$2,500 deposit)
Zoning Amendment Fee	\$250 + expenses (\$2,500 deposit)
Taxi Cab Driving License Fee	\$25/yr
Taxi Cab Operating License Fee	\$50/yr

- 13.2 The application or other fees prescribed under section 12.1 shall include the issuance of a permit or license, as the case may be, where such has been approved by the CAO, or Director of Engineering & Planning in accordance with municipal regulations and/or policies. The CAO may delegate the issuance of a permit or license to other members of his staff. Delegation must be in writing and include which permits or licenses apply and to whom they are delegated.
- 13.3 Application fees shall be paid at the same time the application for a permit, license, etc. is submitted. The Town shall not process an application until the appropriate fee(s) have been paid.
- 13.4 To encourage the development of more cost effective homes as a means to attract to the Town younger families starting out, Council is prepared to negotiate (through the Town CAO and the Infrastructure, Engineering & Planning Committee) with prospective developers for more favorable development fees. Council will in its sole discretion determine areas of the town where it will apply this policy after hearing the proposal of the developer and the recommendations of the CAO and the Infrastructure, Engineering & Planning Committee.

14 Capital Reserves

- 14.1 At or near the end of each fiscal year, where there is an annual surplus, any funds not required to meet operational needs shall be set aside by Council as Capital Reserves or used for debt reduction.
- 14.2 Council will establish Capital Reserves for current and future years. These amounts will be used to help stabilize the tax rate structure and minimize the impact on taxpayers when needs of a capital nature arise

Capital Reserve Category	2025
	0

- 13.4 The CAO shall ensure that all capital reserves are created, maintained and expended in accordance with section 79 of the Municipalities Act.
- 15 "Current Fiscal Year" means 2025