



THE CITY OF DAWSON

2020 Annual Operating Budget and the Capital Expenditure Program

Bylaw No. 2020-06

WHEREAS section 238 of the *Municipal Act*, RSY 2002, c. 154, and amendments thereto, provides that on or before April 15 in each year, council shall cause to be prepared the annual operating budget for the current year, the annual capital budget for the current year, and the capital expenditure program for the next three financial years, and shall by bylaw adopt these budgets; and

WHEREAS section 239 of the *Municipal Act*, RSY 2002, c. 154, and amendments thereto, provides that council may establish by bylaw a procedure to authorize and verify expenditures that vary from an annual operating budget or capital budget; now

THEREFORE, pursuant to the provisions of the *Municipal Act* of the Yukon, the council of the City of Dawson, in open meeting assembled, **ENACT AS FOLLOWS:**

PART I - INTERPRETATION

1.00 Short Title

- 1.01 This bylaw may be cited as the **2020 Annual Operating Budget and the Capital Expenditure Program Bylaw.**

2.00 Purpose

- 2.01 The purpose of this bylaw is to adopt the 2020 annual operating budget and the capital expenditure program for the years 2020 to 2023.

3.00 Definitions

- 3.01 In this Bylaw:

- (a) Unless expressly provided for elsewhere within this bylaw the provisions of the *Interpretations Act* (RSY 2002, c. 125) shall apply;
- (b) “CAO” means the Chief Administrative Officer for the City of Dawson;
- (c) “city” means the City of Dawson;
- (d) “council” means the council of the City of Dawson.



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PART II – APPLICATION

4.00 Budget

- 4.01 The 2020 annual operating budget, attached hereto as Appendix “A” and forming part of this bylaw, is hereby adopted.
- 4.02 The 2020 to 2023 capital expenditure program, attached hereto as Appendix “B” and forming part of this bylaw, is hereby adopted.

5.00 Budgeted Expenditures

- 5.01 All expenditures provided for in the 2020 Annual Operating Budget and the 2020 to 2023 Capital Expenditure Program shall be made in accordance with the *Finance Policy* and the *Procurement Policy*.

6.00 Unbudgeted Expenditures

- 6.01 No expenditure may be made that is not provided for in the 2019 Annual Operating Budget and the 2020 to 2023 Capital Expenditure Program unless such expenditure is approved as follows:
- (a) by resolution of council for expenditures which will not increase total expenditures above what was approved in the 2019 Annual Operating Budget and the 2020 to 2023 Capital Expenditure Program.
 - (b) by bylaw for expenditures which increase total expenditures above what was approved in the 2020 Annual Operating Budget and the 2019 to 2023 Capital Expenditure Program.

PART III – FORCE AND EFFECT

7.00 Severability

- 7.01 If any section, subsection, sentence, clause or phrase of this bylaw is for any reason held to be invalid by the decision of a court of competent jurisdiction, the invalid portion shall be severed and the part that is invalid shall not affect the validity of the remainder unless the court makes an order to the contrary.



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8.00 Enactment

8.01 This bylaw shall be deemed to have been in full force and effect on January 1, 2020.

9.00 Bylaw Readings

Readings	Date of Reading
FIRST	April 6, 2020
SECOND	April 22, 2020
THIRD and FINAL	April 29, 2020

Original signed by:

Wayne Potoroka, Mayor

Presiding Officer

Cory Bellmore, CAO

Chief Administrative Officer



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Bylaw No. 2020-06

PART IV – APPENDIX

Appendix A – 2020 Annual Operating Budget

Appendix B - 2020 to 2023 Capital Expenditure Program

			2019	2019 actual (unaudited)	2020
REVENUE:					
	General Municipality:				
	General Taxation		2084900	2,082,637	2,114,927
	Grants in Lieu of Taxes		964919	1,013,669	994,750
	Grants		2282153	2,308,714	2,404,470
	Penalties and Interest		36717	22,290	15,750
	Other Revenue		17200	85,750	17,200
	Sale of Services		71360	96,382	58,800
	Total General Municipality:		5,457,249	5,609,442	5,605,897
	Cable		270302	224,456	356,209
	Protective Services:				
	Fire Protection		80329	67,440	80,329
	Emergency Measures				
	Bylaw Enforcement		4000	1,394	4,000
	Total Protective Services:		84,329	68,834	84,329
	Public Works:				
	Water Service		804111	893,077	899,826
	Sewer Service		637856	610,889	644,745
	Waste Management		314388	289,992	327,599
	Other Revenue		179256	124,166	158,310
	Total Public Works:		1,935,611	1,918,124	2,030,480
	Public Health - Cemetery		3000	1,200	3,000
	Planning		75810	23,049	21,221
	Recreation:				
	Recreation Common		39868	36,516	46,051
	Programming & Events		62100	46,725	40,900
	AMFRC		54350	49,176	51,000
	Water Front		47000	47,852	38,000
	Pool		32450	27,098	28,950
	Green Space		24500	16,933	23,500
	Total Recreation:		260,268	224,299	228,401
TOTAL REVENUE:			8,086,569	8,069,404	8,329,537

EXPENDITURES:				
General Municipality:				
	Mayor and Council	138906	143,915	179,368
	Elections/Referendums	0	-	-
	Grants/Subsidies	161380	135,653	360,766
	Administration	1168293	901,576	1,008,196
	Other Property Expenses	42632	20,450	31,160
	Municipal Safety Program	14266	-	7,459
Total General Municipality:		1,525,477	1,201,595	1,586,949
Special Projects/Events		20000	2,464	45,000
Cable		252741	310,965	249,192
Protective Services:				
	Fire Protection	429910	312,485	330,632
	Emergency Measures	30125	14,412	29,068
	Bylaw Enforcement	124000	104,421	138,514
Total Protective Services:		584,036	431,318	498,213
Public Works:				
	Common	297186	454,911	316,332
	Roads and Streets - Summer	150350	103,066	160,721
	Roads and Streets - Winter	256773	202,967	303,046
	Sidewalks	63237	76,390	77,723
	Dock	17506	14,767	19,550
	Surface Drainage	97040	42,392	79,925
	Water Services	1062549	896,349	737,435
	Sewer Services	315586	282,607	341,380
	Waste Water Treatment Plant	210000	280,387	220,000
	Waste Management	403012	632,752	775,492
	Building Maintenance			1,392,825
	Other	474824		
Total Public Works:		3,348,063	2,986,587	4,424,426
Public Health - Cemetery		15000	639	15,000
Planning		353666	206,572	299,531
Recreation:				
	Recreation Common	408312	413,695	360,888
	Programming & Events	279740	230,829	280,942
	AMFRC	561769	446,124	133,051
	Water Front	63823	59,237	12,308
	Pool	289150	223,133	145,542
	Green Space	332755	207,483	278,435
Total Recreation:		1,935,549	1,580,501	1,211,166
TOTAL EXPENDITURES:		8,034,532	6,720,642	8,329,477
NET OPERATING SURPLUS BEFORE RESERVE TRANSFER				
NET SURPLUS/DEFICIT		52,040	1,348,763	61

		2019	2019 actual (unaudited)	2020
RESERVE TRANSFERS:				
Transfer from Restricted Reserves:				
	Admin: Recapture of Network Charge by Dep't.			
	PW: Transfer in from Waste Mngt. Reserve			
	Water Reserve	118,333	14301.01	35000
	Sewer Reserve	118,333		35000
	Waste Reserve	33,334		
	Cable: Transfer in from reserve			
	Planning: Transfer in from reserve			
	PW Equipment Replacement Reserve	70,000	45967.95	45000
	Admin Computer Network/Equipment Reserve	25,000	3946.3	112410
	Admin Capital Reserve			50000
	Recreation Equipment Reserve	35,000	2636.55	20000
	Recreation Capital Reserve			50000
	Recreation Center Planning	150,000	26562.48	100000
	Protective Services Equipment Reserve	20,000	14698.08	156000
	Contribution from Capital Reserves - Roads			
Total Transfers From Restricted Reserves:		570,000	108,112	603,410

Transfer to Restricted Reserves:			
	Asset Management - Buildings		
	Asset Management - Equipment Replacement		
	Asset Management - Engineer Structures		
	Asset Management - Transportation		
	Bylaw #12-14 - Appendix A:		
	Parking Reserve		
	Load Capacity Reserve	20,000	20000
	Heritage Reserve		
	Land Development Reserve	85,000	85000
	Capital Contingent Reserve (emergencies)		
	Protective Service Reserve	40,000	40000
	Computer Network/Equipment Reserve	25,000	25000
	Public Works Equipment Replacement Reserve	70,000	70000
	Recreation Reserve	35,000	35000
	Water System Reserve	20,000	20000
	Sewer System Reserve	20,000	20000
	Cable Television Reserve		
	Winter/drainage maintenance Reserve		
	Gas Tax Reserve		
	Roads Reserve	5,000	5000
	General Administration reserve		77909
	Waste Management Reserve	20,000	20000
	Recreation Complex Reserve 0.1%	208,490	208490
	Council Equipment Replacement		
	Green Initiatives Reserve		12612
	Interest Earned on Specified Reserves	20,000	20000
	Transfer to Restricted Reserves:	568,490	568490
	Operating Reserve Transfers:		
	For Information - Calculated in O & M budgets		
	Transfer from Cable Reserve		*86509.19
	Road - Operating Reserve		*45000
	Operating Reserve Transfers:		
* operating transfer reserves are calculated in operational detail and listed here for reserve transparency			
Total Transfer to Restricted Reserves		568,490	568,490
NET RESERVE TRANSFER FOR FUNDING AND REPLINISHING OF CAPITAL		- 1,510	460,378
NET OPERATING SURPLUS AFTER RESERVE TRANSFER		53,550	888,385
NON OPERATING EXPENSES:			
	Transfer to Principal Payment - Long Term Debt		
	Payments for Principal Amount		
	Capital Projects funded through Operating Funds		
	Lot Development		
	Cost recovery - Lot Development 2014		
	Sale/purchase of Lots		100000
	Returned of Land Purchase by Chief Issac		
	Purchase of Gravel/Chemical for Inventory		
	Change in Inventory Gravel		
	Art Purchase		25000
	Transfer: Road Reserve to purchase Inventory		
	2017/2018 past payment for WWTP	105,000	
TOTAL NON OPERATING EXPENSES:		105,000	-
NET OPERATING SURPLUS AFTER NON OPERATING EXPENSES:		- 51,450	888,385
TRANSFER FROM UNRESTRICTED RESERVE FOR BALANCE BUDGET:		51,450	
NET CASH SURPLUS/DEFICIT		-	888,385

City of Dawson
2020 - 2023 Capital Project Plan
Administration

Projects:	Project Value	Funding Source	2016	2017	2018	2019	2020	2021	2022	2023	Future
Expenses:											
Restoration of CBC Building	1,227,000	A/G/E	192,370	105,000	417,450	489,750	140,000	526,500	326,500	200,000	
OCP Review	50,000	B									
Records Management CP14	50000	B			50,000	50,000	50,000				
Total Capital Projects	1,327,000		192,370	105,000	467,450	539,750	190,000	526,500	326,500	200,000	-
Funding:											
A - Reserves			83,230	35,500			50,000				
B - Gas Tax Funding				-	347,950	395,250	40,000	426,500	326,500	200,000	
C - Accumulated Surplus (Approved from Surplus)											
D - Current Operating Funds											
E - Other Grant Funding				69,500	100,000	100,000	100,000	100,000			
F- CDF											
G - YG Contribution Agreement					19,500	19,500					
H - Other Funding (KVA, Insurance Claim)						25,000					
I - Project Dependant on funding Source Secured											
Total Funding			83,230	105,000	467,450	539,750	190,000	526,500	326,500	200,000	-

City of Dawson
10 Year Equipment Replacement Plan
TECHNOLOGY REPLACEMENT PLAN

Description	Model Year	2019	2020	2021	2022	2023	2024	2025	2026	2027	Future
Replace Computer System											
Website/VCH upgrade and development		15,000									
- 1 Servers - Diamond Server	2016		12,210						15,000		
- 1 Server - General Server	2015		16,600					15,000			
- 1 Server -Asset Management Server											
- 1 Server -other required hardware			15,000								
- 6 Finance Computers & EA	2016		15,000						15,000		
- Software/Licencing for new computers	2016		23,600					6,000	15,000		
- Computer - CAO	2016		2,500								2,000
- Computer - Fire Chief	2013		2500					2,500	2,500		2,500
- Computer - Bylaw	2012										2,500
- Computer - CDO	2012				2,500						2,500
- Computer - Council Chamber	2015		2,500								2,500
- 7 Recreation Computers											
1 Pool	2015		5,000								2,000
1 Arena Maintenance	2014	2,500					2,500				
5 Recreation Office - Note	2016		12,500						15,000		12,500
-6 Public Works Computers											
Project manager	2017				3,000					3,000	
Public Works Admin	2018					2,500					
Public Works Manager	2018					2,500					
Pump house	2014	2,500					2,500				
Public Works A	?		2,500					2,500			
Public Works B	?		2,500						2,500		
- Phone Server/Software	2013					5,000					5,000
- Council Chamber AV Equipment	2016										15,000
Total Expenditure		20,000	112,410	-	5,500	10,000	5,000	26,000	65,000	3,000	46,500

Administration Reserve Opening Balance	\$75,186	\$97,660	\$10,250	\$55,250	\$94,750	\$129,750	\$169,750	\$188,750	\$168,750	\$210,750
Current Year Equipment Expenditures	\$3,946	\$112,410	\$0	\$5,500	\$10,000	\$5,000	\$26,000	\$65,000	\$3,000	\$46,500
Interest	\$1,421									
Administration Reserve Contribution	\$25,000	\$25,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Administration Reserve YE Balance	\$97,660	\$10,250	\$55,250	\$94,750	\$129,750	\$169,750	\$188,750	\$168,750	\$210,750	\$209,250

City of Dawson
10 Year Equipment Replacement Plan
PROTECTIVE SERVICES

Description	Model Year	Replacement Cost	2020	2021	2022	2023	2024	2025	2026	2027	Future
Bylaw Enforcement Truck	2013	\$54,000					54,000				
Fire Engine	2015	\$400,000									400,000
Fire Engine	1998	\$450,000									450,000
Rescue Truck	1999	\$60,000	60,000								
Command Vehicle	2016	\$45,000									
Rescue Trailer	2009	\$9,000									9,000
Extrication Equipment	2002	\$47,000									
Extrication Equipment	2018	\$55,000									55,000
Extrication Jack Struts	2020	\$18,000	18,000								
SCBA Gear	2016	87,652	15,000	15,000							
Fire Alarm Monitoring System	2002	\$30,000									30,000
Fire Extinguisher Training Unit	2014	\$35,000									35,000
Jordair Air Compressor		\$35,000									
Positive Pressure Fans	2020	\$8,000	8,000								
Total Expenditure		1,310,652	101,000	15,000	-	-	54,000	-	-		

PS Reserve Opening Balance	\$93,824	\$52,824	\$77,824	\$117,824	\$157,824	\$143,824	\$183,824	\$223,824	
Current Year Equipment Expenditures	\$101,000	\$15,000	\$0	\$0	\$54,000	\$0	\$0	\$0	
Outside Financing/Sale of Equipment									
PS Reserve Contribution	\$60,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	
Interest -new									
Yearly Variance Adjustment - new									
PS Capital Lease Payment	\$0	\$0	\$0	\$0	\$0				
PS Reserve YE Balance	\$52,824	\$77,824	\$117,824	\$157,824	\$143,824	\$183,824	\$223,824	\$263,824	\$0

City of Dawson

2020 Capital Project Plan

Protective Services

	Project Value	Funding Source	2020	2021	2022	Future
Projects:						
Expenses: (with funding source by letter)						
Back up Generator for City Office/Emergency Operations		B	30,000			
Installation of Generator	125,000	B				
Convert fire training facility to propane	220,000	I		220,000		
upgrade to training facility	50,000	B/G	50,000			
Upgrade to fire dispatch center	75,000	A				
Replace communication building	175,000	B				
Total Capital Projects	645,000		80,000	220,000		-
Funding:						
A - Reserves			55,000			
B - Gas Tax Funding						
C - Accumulated Surplus (Approved from Surplus)						
D - Current Operating Funds						
E - Other Grant Funding						
F- CDF						
G - YG Contribution Agreement			25,000			
H - Other Funding (KVA, Insurance Claim)						
I - Project Dependant on funding Source Secured						
Total Funding			80,000	-		-

City of Dawson
2020 Capital Project Plan
Public Works

	Project Value	Funding Source	2019	2020	2021	2022	Future
Projects:							
Expenses: (with funding source by letter)							
Water System:							
old water treatment plant demolition	2,000,000	G					
Phase 2 - Water Treatment Plant - Reservoir Construction	4,000,000	G				4,000,000	4,000,000
Upsize loop 4 Water Main	4,000,000	I					
Sewer System:							
Craig St. Sewer Replacement	555,000	G	555,000				
Phase 1 - Front St. and Turner St. Sewer Replacement	1,869,000	G					
Phase 2 - Front St. and Turner St. Sewer Replacement	1,869,000	G	1,869,000				
Replace Craig St. Hydraulic Tower	400,000	G	400,000				
5th Ave Sewer Replacement Craig St. to Harper St.	2,825,000	G		2,825,000			
3rd Ave Sewer Replacement King St. to Albert St.	2,825,000	G		2,825,000			
Turner St. Emergency Outfall	TBA	I					TBA
6th Ave. Sewer Replacement Fifth St. to Turner St.	TBA	I					TBA
King St. Forcemain and Sewer Replacement	TBA	I					TBA
4th Ave Sewer Replacement D3-351 to Queen St.	TBA	I					TBA
Sewer Model Development	TBA	I					TBA
Storm System:							
Storm Drainage Flood Gates	TBA	I					TBA
Waste Management:							
Solid Waste Management Program Design	40,000	A					
Diversion Center	1,864,000	G&B		1,864,000			
Callison Storage Sheds		A	100,000				
Quigley Household Hazardous Waste Shed		I	70,000				
		b					
Household collection Bins		b		67,000			
In House Upgrades to existing Water, Sewer and Drainage Infrastructure	350,000	A	70,000	70,000	70,000	70,000	
Asset Management Software	50,000	B					
Street Signs	5,000	A					
Total Capital Projects	22,652,000	-	3,064,000	7,651,000	70,000	4,070,000	4,000,000
Funding:							
A - Reserves							
Water Reserve			35,000	35,000	35,000	35,000	
Sewer Reserve			35,000	35,000	35,000	35,000	
Solid Waste Management Reserve							
Admin Reserve							
B - Gas Tax Funding			70,000	1,567,000			
C - Accumulated Surplus (Approved from Surplus)							
D - Current Operating Funds			100,000				
E - Other Grant Funding							
F - CDF				364,000			
G - YG Contribution Agreement			2,824,000	5,650,000		4,000,000	4,000,000
H - Other Funding (KVA, Insurance Claim)							
I - Project Dependant on funding Source Secured			1,864,000				
Total Funding			4,928,000	7,651,000	70,000	4,070,000	4,000,000

City of Dawson
10 Year Equipment Replacement Plan
PUBLIC WORKS

Description	Model Year	Replacement Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Future
Nissan Rogue	2017	\$35,000								35,000			Replace every 10 years
Ford (pumphouse service truck)	2012	\$60,000			70,000								Replace every 10 years
Dark grey Toyota Tacoma(On Call Truck)	2018	\$45,000									45,000		Replace every 10 years
Toyota Tacoma(Brown)	2009	\$45,000											Move on call truck to here
Ford F350 XL 4x4 (plow truck)	2009	\$70,000										70,000	Replace every 10 years
Public works dodge van	2016	\$50,000							50,000				Replace every 10 years
Building Maintenance dodge van	2015	\$50,000						50,000					Replace every 10 years
GMC 1/2 Ton Pick-up (landfill truck)	1997	\$45,000			\$45,000								Replace every 25 years
Ford 1/2 Ton Pickup (Norm's truck)	1993	\$45,000	45,000										Replace every 20 years
Ford Crane - 5 Ton	1990	\$105,000		105,000									Replace every 30 years
IMT Boom Crane (combine with 5 ton truck)	1989	\$25,000		25,000									Replace every 30 years
White Kenworth T800 Dump Truck	2000	\$120,000								120,000			Replace every 20 years
Steamer Trailer w Brooks Steamer	2013	\$125,000										125,000	Replace every 20 years
In-Town Backhoe (420F IT Caterpillar)	2016	\$175,000							175,000				Replace every 10 years
Landfill Backhoe (420E IT Caterpillar)	2007	\$105,000											Move Town Backhoe to Landfill
Landfill Backhoe Solid Rubber Tires	2017	\$15,000								20,000			Replace every 10 years
Vactor Truck	1996	\$150,000				\$150,000							Replace every 20 years
Garbage Collection Truck	2020		\$270,000										
Kohler 80kw mobile generator (York Street Lift Station)	1994	\$30,000											Not to be replaced
EIS 15kw Mobile Generator (Bonanza Gold Lift Station)	1998	\$10,000				10,000							Replace every 25 years
Electrofusion Machine	2018	\$6,000									6,000		Replace every 10 years
Pipe Threader	2014	\$11,000											Replace every 20 years
Plate Tamper	2015	\$8,000						\$8,000					Replace every 10 years
Man Lift	2015	\$15,000											Replace every 20 years
Dri Prime Pump	2015	\$40,000											Replace every 20 years
Snow Removal Equipment	2017	\$15,000								\$15,000			Replace every 10 years
GMC 4x4 K2500(moved to rec dept)	1997	\$40,000											
Dodge Dakota Club Cab 4x4 (To Dispose of)	2007	\$25,000											Acquire new general city staff vehicle
Caterpillar 416 Loader/Backhoe (disposed)	1998	\$105,000											
Chev 3/4 Ton 4x4 (disposed)	1990	\$20,000											
Ford F350 Pick-up (disposed)	1989	\$60,000											
Total Expenditures			315,000	130,000	115,000	160,000	-	58,000	225,000	190,000	51,000	195,000	-

Public Works Equip. Reserve Open Bal.	\$220,963	-\$24,037	-\$84,037	-\$129,037	-\$219,037	-\$149,037	-\$137,037	-\$292,037	-\$412,037	-\$393,037
Current Year Equipment Expenditures	\$315,000	\$130,000	\$115,000	\$160,000	\$0	\$58,000	\$225,000	\$190,000	\$51,000	\$195,000
Equipment Lease for funding										
Equipment Lease payments										
Interest										
Yearly Variance adjustment										
PW Equipment Reserve Contribution	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
N/A - Dedicated Equip. Replace Reserve										
PW - Equip. Replace Reserve YE Balance	-\$24,037	-\$84,037	-\$129,037	-\$219,037	-\$149,037	-\$137,037	-\$292,037	-\$412,037	-\$393,037	-\$518,037

City of Dawson
2020 Capital Project Plan
Recreation

Projects:	Project Value	Funding Source	2020	2021	2022	Future
Expenses:						
Pool Flooring	150,000	B	50,000			
Trail Management Plan Implementation	431,500	B/H/I	50,000			
Minto Park Playground Resurfacing	100,000	A/I				
Recreation Centre Planning	40,000	A	100,000			
Dredge Pond Park/Playground	75000	F	100,000			
Total Capital Projects	5,485,331		300,000	-		-
Funding:						
A - Reserves			150,000			
B - Gas Tax Funding			75,000			
C - Accumulated Surplus (Approved from Surplus)						
D - Current Operating Funds						
E - Other Grant Funding						
F- CDF			75,000			
G - YG Contribution Agreement						
H - Other Funding (KVA, Insurance Claim)						
I - Project Dependant on funding Source Secured						
Total Funding			300,000	-		-

City of Dawson
10 Year Equipment Replacement Plan
RECREATION

Description	Model Year	Replacement Cost	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Future
GMC	2011	\$40,000		40,000									
Ford E350XL Van (replaced 2018)	2007	\$45,000											
Toyota Tacoma	2013	\$40,000				40,000							
Chev Express Van	2019	\$60,000										60,000	
Zamboni 520 - electric in future?	1994	\$120,000		180,000									
Trailer	2013	\$10,000						10,000					
Riding Mower	2013	\$16,500					16,500						
Husqvara Roto-tiller	2010	\$5,000	5,000										
Husqvara Aerator	2008	\$5,000			5,000								
Skate Park Equipment	2010	\$80,000				80,000							
Minto Park Playground	2010	\$150,000							75,000				75,000
Waterfront Interpretive Panels	2009	\$15,000	15,000										
Pool Lockers	2019	\$35,000											
Arena Kitchen Equipment Replacement													
Gas Oven/Stovetop	2001	\$16,000			16,000								
Curling Stand Up Freezer	2001	\$5,000					5,000						
Curling Stand Up Cooler	2001	\$8,000					8,000						
Weight Room Equipment Replacement													
Precor Treadmill	2018	\$10,000					10,000						
Precor Treadmill	2010	\$10,000		10,000									
Precor Recumbent Bike	?	\$5,000		5,000									
Precor Bike	2013	\$5,000				5,000							
Precor Treadmill	2013	\$10,000			10,000								
Precor AMT	2013	\$8,000		8,000									
Precor AMT	2013	\$8,000						8,000					
Rowing Machine	2019	\$5,000				5,000							\$5,000
Total Expenditure		762,500	20,000	243,000	31,000	130,000	39,500	18,000	75,000				80,000

Recreation Reserve Opening Balance	\$119,356	\$149,356	-\$43,644	-\$24,644	-\$119,644	-\$124,144	-\$112,144	-\$157,143	-\$127,142	-\$97,141
Current Year Equipment Expenditures	\$20,000	\$243,000	\$31,000	\$130,000	\$39,500	\$18,000	\$75,000	\$0	\$0	\$0
Outside Financing										
Recreation Reserve Contribution	\$50,000	\$50,000	\$50,000	\$35,000	\$35,000	\$30,000	\$30,001	\$30,001	\$30,001	\$30,001
Recreation Capital Project Withdrawal										
Interest										
Recreation Reserve YE Balance	\$149,356	-\$43,644	-\$24,644	-\$119,644	-\$124,144	-\$112,144	-\$157,143	-\$127,142	-\$97,141	-\$67,140