



THE CITY OF DAWSON

2023 Annual Operating Budget and the Capital Expenditure Program

Bylaw No. 2023-01

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 **2023 Annual Operating Budget and the Capital Expenditure Program Bylaw**.

2.00 Purpose

- 2.01 The purpose of this bylaw is to adopt the 2023 annual operating budget and the capital expenditure program for the years 2023 to 2025.

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) “city” means the City of Dawson;
- (c) “council” means the council of the City of Dawson.



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Bylaw No. 2023-01

PART II – APPLICATION

4.00 Budget

- 4.01 The 2023 annual operating budget, attached hereto as Appendix “A” and forming part of this bylaw, is hereby adopted.
- 4.02 The 2023 to 2025 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 2023 Annual Operating Budget and the 2023 to 2025 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 2023 Annual Operating Budget and the 2023 to 2025 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 2023 Annual Operating Budget and the 2023 to 2025 Capital Expenditure Program.
 - (b) by bylaw for expenditures which increase total expenditures above what was approved in the 2023 Annual Operating Budget and the 2023 to 2025 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, 2023.

9.00 Bylaw Readings

Readings	Date of Reading
FIRST	March 1, 2023
SECOND	March 22, 2023
THIRD and FINAL	March 29, 2023

Original signed by:

William Kendrick, Mayor
Presiding Officer

David Henderson, CAO
Chief Administrative Officer



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Bylaw No. 2023-01

PART IV – APPENDIX

Appendix A – 2023 Annual Operating Budget

Appendix B - 2023 to 2025 Capital Expenditure Program

		2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
REVENUE:						
	General Municipality:					
	General Taxation	2,210,835	2,234,823	2,373,675	2,409,274	2,515,346
	Grants in Lieu of Taxes	1,003,355	1,011,280	1,075,535	1,082,732	1,145,983
	Grants	2,711,465	2,710,181	2,618,245	2,640,150	2,640,150
	Penalties and Interest	5,895	23,917	28,942	16,600	16,600
	Other Revenue	4,834	29,634	10,771	38,208	12,000
	Sale of Services	100,514	156,154	129,952	117,830	128,046
	Total General Municipality:	6,117,177	6,134,702	6,237,120	6,304,794	6,458,125
	Cable	208,392	221,460	225,933	221,400	257,108
	Protective Services:					
	Fire Protection	73,700	71,380	80,650	71,955	81,955
	Emergency Measures	-	-	1,184	-	-
	Bylaw Enforcement	1,435	3,025	7,601	6,000	6,000
	Total Protective Services:	75,135	74,405	89,435	77,955	87,955
	Public Works:					
	Water Service	911,227	914,873	930,713	948,060	1,002,059
	Sewer Service	618,932	622,012	624,559	638,520	679,948
	Waste Management	354,402	363,896	426,030	487,020	523,724
	Other Revenue	78,643	51,724	70,405	106,500	111,500
	Total Public Works:	2,017,175	1,842,049	2,051,707	2,180,100	2,317,231
	Public Health - Cemetery	2,723	2,400	4,300	4,300	4,300
	Planning	22,071	71,715	22,516	95,000	94,300
	Recreation:					
	Recreation Common	38,712	54,759	62,619	63,051	64,051
	Programming & Events	27,532	94,196	54,140	61,000	65,579
	AMFRC	40,474	80,105	48,495	57,500	59,805
	Water Front	14,200	42,279	62,230	42,000	50,150
	Pool	-	11,686	17,970	19,250	20,388
	Green Space	4,585	8,282	20,730	26,000	39,761
	Total Recreation:	125,503	291,307	266,184	268,801	299,734
	TOTAL REVENUE:	8,568,176	8,638,038	8,897,195	9,152,350	9,518,753
	EXPENDITURES:					
	General Municipality:					
	Mayor and Council	143,295	157,223	171,381	190,670	193,204
	Council Election	-	8,370	8,492	-	-
	Grants/Subsidies	164,275	185,463	169,028	206,839	200,523
	Administration	1,124,172	1,195,795	1,239,741	1,225,413	1,325,250
	Other Property Expenses	5,860	2,668	9,911	21,600	24,100
	Computer Information Systems	93,479	115,589	91,527	104,000	104,000
	Communications	8,508	24,541	68,177	82,676	29,700
	Municipal Safety Program	10,711	5,490	724	4,477	4,477
	Total General Municipality:	1,550,300	1,695,139	1,758,981	1,835,675	1,881,253
	Cable	251,391	221,146	255,116	239,985	257,108

		2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
Protective Services:						
	Fire Protection	298,767	310,706	301,873	361,918	403,100
	Emergency Measures	24,816	22,301	25,462	25,772	29,098
	Bylaw Enforcement	119,338	98,001	118,143	161,045	159,100
	Total Protective Services:	442,921	431,008	445,477	548,735	591,298
Public Works:						
	Common	481,902	371,015	491,092	511,795	480,545
	Roads and Streets - Summer	114,819	127,460	121,369	143,482	126,450
	Roads and Streets - Winter	398,494	293,376	357,117	406,315	428,800
	Sidewalks	40,609	35,775	12,384	41,827	20,150
	Dock	2,418	258	1,309	4,150	5,150
	Surface Drainage	65,075	32,161	81,870	67,827	84,350
	Water Services	1,224,035	1,150,399	1,213,957	1,362,189	1,495,500
	Sewer Services	205,321	239,860	218,989	340,883	299,450
	Waste Water Treatment Plant	219,893	221,031	221,534	232,000	232,000
	Waste Management	576,672	494,409	488,637	572,122	725,650
	Building Maintenance	233,125	352,788	374,410	394,884	388,400
	Waste Diversion	-	-	197,330	255,479	313,000
	Total Public Works:	3,562,363	3,318,531	3,779,998	4,332,953	4,599,445
	Public Health - Cemetery	-	-	3,265	13,000	13,000
	Planning	171,149	196,525	286,753	369,000	363,950
Recreation:						
	Recreation Common	303,710	229,745	243,844	329,800	273,437
	Programming & Events	225,552	291,116	254,682	255,396	271,100
	AMFRC	623,570	596,855	595,975	595,758	645,050
	Water Front	57,224	45,495	35,915	51,832	43,925
	Pool	18,493	184,627	233,896	211,060	225,200
	Green Space	174,145	242,127	280,020	319,215	291,500
	Total Recreation:	1,402,694	1,589,965	1,644,331	1,763,061	1,750,212
	TOTAL EXPENDITURES:	7,380,818	7,452,314	8,173,922	9,102,410	9,456,266
	NET OPERATING SURPLUS	1,187,357	1,185,724	723,273	49,940	62,487
NON OPERATING EXPENSES:						
	Transfer To:					
	Administration Equipment	(9,377)	64,377	25,000		
	Protective Services Equipment	(22,775)	65,000	50,000		
	Public Works Equipment		50,000	50,000		
	Recreation Equipment		100,000	25,000		
	Public Works Capital		130,000			
	Recreation Capital		60,000			
	Facility Reserve	100,000	350,000	231,208	231,208	250,000
	Future Land Development	20,000	75,000			9,300
	Green Initiatives	30,000	35,275	65,153		
	Transfer from:					
	From General Surplus Reserve				(181,268)	(196,813)
	Total Reserve Transfers		929,652	446,361	49,940	62,487
	NET SURPLUS/DEFICIT	1,187,357	256,072	276,912	-	-

1 Reduced by \$3,187 after changes

2 2022 Updated - sufficient funds to transfer to 2023 for transition financing of operations and required reserve transfers

GENERAL MUNICIPAL	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading	
GENERAL MUNICIPAL REVENUES						
REVENUES: GENERAL TAXATION						
Property Taxes - Residential	1,088,265	1,119,233	1,208,563	1,234,841	1,278,635	
Property Taxes - Non-Residential	1,122,570	1,115,590	1,165,112	1,174,433	1,236,711	
TOTAL GENERAL TAXATION REVENUE	2,210,835	2,234,823	2,373,675	2,409,274	2,515,346	1
REVENUES: GRANTS IN LIEU OF TAXES						
Federal Grants in Lieu - Residential	27,663	27,697	29,383	29,618	30,702	
Territorial Grants in Lieu - Residential	10,921	13,589	15,580	15,705	16,279	
Federal Grants in Lieu - Non-Residential	159,215	159,215	166,847	168,182	174,061	
Territorial Grants in Lieu - Non-Residential	410,511	416,170	434,691	436,761	460,316	
Tr'ondek Hwech'in Grants In Lieu	395,045	394,609	429,034	432,466	464,625	
TOTAL GRANTS IN LIEU REVENUES	1,003,355	1,011,280	1,075,535	1,082,732	1,145,983	1
REVENUES: GRANTS						
Comprehensive Municipal Grant	2,387,843	2,512,359	2,550,592	2,570,997	2,570,997	
Training Grant	2,590	2,590	2,500	4,000	4,000	
Carbon Rebate	12,612	35,275	65,153	65,153	65,153	
Covid restart funding	308,420	159,957	-	-	-	
TOTAL GRANT REVENUES	2,711,465	2,710,181	2,618,245	2,640,150	2,640,150	
REVENUES: PENALTIES & INTEREST						
Penalties & Interest - Property Taxes	5,895	14,926	15,310	10,000	10,000	
Penalties & Interest - Water & Sewer		8,991	13,632	6,000	6,000	
Administration Fee - Tax Liens		-	-	600	600	
TOTAL PENALTIES & INTEREST REVENUE	5,895	23,917	28,942	16,600	16,600	
REVENUE: OTHER REVENUE						
Bank Interest					6,000	
Interest on General Account and Investments	64,746	23,976	45,290	38,708	45,000	
Less Interest Transferred to Reserves	(59,922)	(22,773)	(41,763)	(17,500)	(40,000)	
Bad Debt Recovery/NSF charges		80	-	1,000	1,000	
Miscellaneous Revenue	10	22,351	7,244	10,000	-	
WCB Choice Reward Program		6,000	-	6,000	-	
TOTAL OTHER REVENUE:	4,834	29,634	10,771	38,208	12,000	
1	4.49% increase in residential and 4.32% increase in non-residential					
REVENUE: SALE OF SERVICES						
Business Licence	40,024	34,099	40,838	40,000	40,000	
Intermunicipal Business Licence	85	4,457	2,487	1,500	1,500	
Certificate and Searches	1,295	1,473	2,550	1,475	1,475	
Building Lease/Rental Income	59,110	116,125	84,077	74,855	85,071	
TOTAL SALE OF SERVICES REVENUE	100,514	156,154	129,952	117,830	128,046	
TOTAL GENERAL MUNICIPAL REVENUE	6,036,898	6,165,989	6,237,120	6,304,794	6,458,125	

GENERAL MUNICIPAL	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
EXPENDITURES: MAYOR AND COUNCIL					
Wages & Honoraria - Mayor/Council	54,267	60,712	67,680	78,221	70,000
Benefits - Mayor/Council	2,609	3,057	3,778	11,733	4,200
Employee Wages - Council Services Admin.	50,782	47,977	50,056	43,231	51,307
Employee Benefits - Council Services Admin.	8,008	7,234	7,819	6,485	7,696
Membership	24,454	26,750	26,606	30,000	27,000
Training/Conferences - Mayor and Council		5,015	4,728	5,000	5,000
Travel - Accommodation and Meals	323		4,916	5,000	11,500
Travel - Transportation		5,057	1,664	7,500	9,000
Special events/sponsorship	1,373	1,113	2,634	2,000	6,000
Non Capital Equipment/Office Furniture	1,479	308	1,500	1,500	1,500
TOTAL MAYOR AND COUNCIL EXPENSES	143,295	157,223	171,381	190,670	193,204
EXPENDITURES: ELECTIONS/REFERENDUMS					
Election costs		8,370	8,492	-	-
TOTAL ELECTIONS/REFERENDUMS EXPENSES	-	8,370	8,492	-	-
EXPENDITURES: GRANTS/SUBSIDY					
Homeowner Senior Tax Grants	19,680	24,964	28,330	29,000	21,248
Development Incentive Grant	17,787	25,730	29,220	51,839	64,610
Water and Sewer - Senior Discount	60,030	51,173	54,357	55,000	43,665
Community Grants	26,147	40,465	16,250	30,000	30,000
Dawson Ski Hill Grants	5,631	8,131	5,871	6,000	6,000
KDO Funding	35,000	35,000	35,000	35,000	35,000
TOTAL GRANTS/SUBSIDY EXPENSES	164,275	185,463	169,028	206,839	200,523
EXPENDITURES: ADMINISTRATION					
Wages - Administration	399,769	501,646	542,709	507,515	555,000
Benefits - Administration	112,220	100,182	127,235	76,127	83,250
Professional Fees	80,456	24,294	1,331	2,000	2,000
Audit	22,000	22,000	22,000	22,000	22,000
Legal	91,540	64,798	66,180	100,000	100,000
Human Resource	5,805	14,329	14,732	15,000	15,000
Membership/Conference	250	290	1,295	2,500	2,500
Training	5,376	2,792	4,760	5,000	7,000
Travel - Accommodation and Meals	718	1,014	1,731	6,000	6,000
Travel - Transportation	5,049	2,526	2,452	10,000	10,000
Promotional Material/Hosting Events	2,219	1,960	7,479	3,000	3,000
Subscriptions & Publications	3,812	3,890	-	2,000	2,000
Postage ALL DEPTS	15,114	8,691	13,596	13,500	13,500
Freight	1,555	1,583	1,219	2,000	2,000
Supplies - Office ALL DEPTS	15,430	28,143	19,616	30,000	30,000
Non Capital Equipment	16,446	1,994	3,202	4,000	4,000
Photocopier Expense - ALL DEPTS	7,962	8,800	13,205	9,000	9,000
Building Repairs and Maintenance	6,739	34,021	15,449	15,000	15,000
Electrical	13,559	11,307	11,064	19,500	19,500
Heating	17,330	15,825	21,995	27,000	27,000
Insurance - ALL DEPTS	222,318	267,765	266,914	265,315	308,544
Telephone and Fax	31,092	31,190	31,442	33,000	33,000
Bank Charges	8,217	3,903	3,424	8,100	8,100
Payroll Fees	1,037	4,420	5,498	3,360	3,360
Bad Debt Expense	600	500	65	4,796	4,796
Assessment Fees	37,559	37,932	40,318	38,500	38,500
Tax Liens/Title Searches		-	150	200	200
Intermunicipal Business Licence		-	680	1,000	1,000
TOTAL ADMINISTRATION EXPENSES	1,124,172	1,195,795	1,239,741	1,225,413	1,325,250

GENERAL MUNICIPAL	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
EXPENDITURES: OTHER PROPERTY EXPENSES					
Repairs and Maintenance - 8th Residence	2,531	1,911	679	7,000	7,000
Repairs and Maintenance - 6th Ave. Rental	3,329	757	523	5,000	5,000
Property Lease /staff housing			8,709	9,600	12,100
TOTAL OTHER PROPERTY EXPENSES	5,860	2,668	9,911	21,600	24,100
EXPENDITURES: COMPUTER INFORMATION SYSTEMS					
Accounting System Support Plan	19,560	27,918	23,389	30,000	30,000
Network Workstation Support Plan & Updates	67,062	56,214	42,033	45,000	45,000
Network Software and Accessories	6,012	30,760	18,176	25,000	25,000
Repairs, Maintenance & Non Capital Replacement	845	697	7,929	4,000	4,000
TOTAL COMPUTER IT EXPENSES	93,479	115,589	91,527	104,000	104,000
EXPENDITURES: COMMUNICATIONS					
Communications - Wages		-	29,338	41,718	-
Communications - Benefits		-	4,408	6,258	-
Communications - Advertising ALL DEPTS		22,403	26,473	18,200	18,200
Supplies		-	-	5,000	-
Licence Fees	2,513	1,993	1,963	2,500	2,500
Contracted Services	5,995	145	5,995	9,000	9,000
TOTAL COMMUNICATIONS EXPENSES	8,508	24,541	68,177	82,676	29,700
EXPENDITURES: MUNICIPAL HEALTH & SAFETY PROGRAM					
Wages - Safety	9,881	4,818	FALSE	3,927	3,927
Benefits - Safety	830	672	724	550	550
TOTAL MUNICIPAL HEALTH & SAFETY EXPENSES	10,711	5,490	724	4,477	4,477
TOTAL GENERAL MUNICIPAL EXPENSES	1,550,300	1,695,139	1,758,981	1,835,675	1,881,253
TOTAL GENERAL MUNICIPALITY REVENUES:	6,036,898	6,165,989	6,237,120	6,304,794	6,458,125
TOTAL GENERAL MUNICIPALITY EXPENSES:	1,550,300	1,695,139	1,758,981	1,835,675	1,881,253
NET GENERAL MUNICIPALITY	4,486,598	4,470,850	4,478,139	4,469,119	4,576,872
DEPARTMENTAL WAGES AND BENEFITS	579,576	671,087	775,872	726,049	716,927

CABLE	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
REVENUES - CABLE:					
Cable Television:					
Analog Basic	143,521	143,020	161,566	160,000	188,429
Digital Basic	54,566	56,356	44,644	44,000	48,941
Packages	4,441	13,431	13,573	12,000	15,304
New Installations/Reconnects	135	2,288	2,080	2,000	2,345
Fibre Optic Rental	4,440	4,440	4,070	3,400	4,589
Estimated loss of customer base					(2,500)
TOTAL REVENUE - CABLE:	208,392	221,460	225,933	221,400	257,108
EXPENDITURES - CABLE:					
Wages	19,864	27,024	26,590	25,031	27,000
Benefits	3,271	3,858	4,054	3,755	4,050
Advertising/Analog Channel Guide	3,780	6,920	9,591	7,500	2,358
Supplies - Office	28	1,586	811	2,500	2,500
Non-capital Equipment/Office Furniture	5,040	-	-	2,000	2,000
Tower/Equipment Repairs and Mtnce.	3,005	2,276	7,565	2,000	7,000
Electrical	12,726	12,776	11,711	13,000	13,000
Telephone and Fax	2,181	2,083	2,270	2,200	2,200
Contracted Services	54,745	37,120	37,760	40,000	40,000
Supplies - Operating	4,203		1,314	2,000	2,000
Cable Pole Rental/Site Lease	33,064	34,953	36,720	35,000	35,000
Television Stations	109,484	92,550	116,730	105,000	120,000
TOTAL EXPENDITURES - CABLE:	251,391	221,146	255,116	239,985	257,108
TOTAL CABLE REVENUES:	208,392	221,460	225,933	221,400	257,108
TOTAL CABLE EXPENSES:	251,391	221,146	255,116	239,985	257,108
NET CABLE EXPENSES	(42,999)	314	(29,183)	(18,585)	(0)

1 17% increase/senior discount reduced by 25%

CEMETERY	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
REVENUE - CEMETERY PLOTS:					
Sale of Cemetery Plots	2,723	2,400	4,300	4,300	4,300
TOTAL CEMETERY REVENUE:	2,723	2,400	4,300	4,300	4,300
EXPENDITURES - CEMETERY PLOTS:					
Contracted Services		-	3,265	8,000	8,000
Landscaping		-	-	5,000	5,000
TOTAL CEMETERY EXPENSE:	-	-	3,265	13,000	13,000
TOTAL CEMETERY REVENUES:	2,723	2,400	4,300	4,300	4,300
TOTAL CEMETERY EXPENSES:	-	-	3,265	13,000	13,000
NET CEMETERY EXPENSES	2,723	2,400	1,035	(8,700)	(8,700)

	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
PLANNING & DEVELOPMENT:					
REVENUES - PLANNING:					
Development Permits	21,231	12,605	2,796	10,000	10,000
Subdivision Development Fees	-	210	420	5,000	5,000
Land Sales	840	-	-	60,000	60,000
Cash in Lieu (parking)		58,900	9,300	20,000	9,300
Transfer in from Reserves (Heritage)			10,000	-	10,000
TOTAL REVENUE - PLANNING:	22,071	71,715	22,516	95,000	94,300
EXPENDITURES - PLANNING:					
Wages - Planning	109,616	127,334	195,643	190,000	203,000
Benefits - Planning	22,525	17,306	28,639	28,500	30,450
Honoraria	10,400	8,400	9,969	12,000	12,000
Legal	17,501	1,690	26,029	50,000	30,000
Training	250	1,007	5,166	6,000	6,000
Travel - Accommodation and Meals	-	-	-	3,000	3,000
Travel - Transportation	-	-	-	4,000	4,000
Subscriptions & Publications		-	143	500	500
Non Capital Equipment/Office Furniture	1,066	718	-	3,000	3,000
Downtown Revitalization	-	-	10,600	30,000	30,000
Heritage Incentive			10,000	10,000	10,000
Contracted services	525	717	564	2,000	2,000
Survey and Title Costs	9,266	39,353	-	30,000	30,000
TOTAL EXPENDITURES - PLANNING:	171,149	196,525	286,753	369,000	363,950
TOTAL PLANNING REVENUES:	22,071	71,715	22,516	95,000	94,300
TOTAL PLANNING EXPENSES:	171,149	196,525	286,753	369,000	363,950
NET PLANNING EXPENSES	(149,078)	(124,810)	(264,237)	(274,000)	(269,650)
DEPARTMENTAL WAGES AND BENEFITS	132,141	144,640	224,282	218,500	233,450

PROTECTIVE SERVICES	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
PROTECTIVE SERVICES					
REVENUES - FIRE PROTECTION					
Fire Alarm Monitoring	20,235	14,380	13,150	9,955	9,955
Inspection Services		-	-	2,000	2,000
Fire & Alarm Response	3,000	-	9,500	5,000	5,000
Miscellaneous Protective Services	465	6,000	8,000	5,000	15,000
CMG - Fire Suppression	50,000	50,000	50,000	50,000	50,000
TOTAL FIRE PROTECTION REVENUES	73,700	71,380	80,650	71,955	81,955
EXPENSES - FIRE PROTECTION					
Wages - Fire Protection	86,594	81,143	105,228	86,233	109,000
Benefits - Fire Protection	46,509	29,192	12,099	12,935	16,350
Fire Fighter Call Outs	31,065	35,760	24,655	35,000	30,000
Benefits - Fire Fighter WCB	6,937	18,509	25,868	24,000	24,000
Professional Fees (medical fees)	1,800	522	234	2,000	2,000
Membership/Conference	150	150	590	1,000	1,000
Training/Certificates	29,850	40,502	25,584	35,000	35,000
Travel - Accommodation and Meals	2,238	5,582	1,170	6,000	6,000
Travel - Transportation	628	211	-	5,000	5,000
Promotional Material	(1,159)	5,085	3,044	10,000	2,000
Special Events			2,984		8,000
Subscriptions & Publications		236	765	2,000	2,000
Freight		1,462	2,453	2,000	5,000
Non Capital Equipment	791	2,332	5,159	8,000	8,000
Building Repairs and Maintenance	596	3,184	1,859	4,000	4,000
Electrical	6,065	5,492	5,799	6,500	6,500
Cable TV	783	no longer in use			-
Heating	7,427	6,967	8,666	9,750	9,750
Insurance (FF additional)	5,083	4,262	4,716	5,000	5,000
Janitorial - Fire Hall	153	no longer in use			-
Telephone and Fax	7,587	7,613	5,641	6,500	6,500
Contracted Services	17,352	22,388	14,155	25,000	42,000
Supplies - Operating and safety	13,562	16,637	28,630	20,000	30,000
Supplies - Specialty Clothing/other	23,357	11,337	15,292	30,000	20,000
Smoke/CO Detector Campaign	221	323	-	5,000	5,000
Training facility		-	-	5,000	5,000
Vehicle Fuel	2,917	2,586	4,267	4,500	4,500
Vehicle Repairs and Maintenance	824	1,902	993	2,500	2,500
Heavy Equipment Fuel	765	873	1,494	1,500	1,500
Heavy Equipment Repairs and Maintenance	393	2,585	280	7,500	7,500
Equipment Lease	1,345	1,263	248	-	-
TOTAL FIRE PROTECTION EXPENSES	298,767	310,706	301,873	361,918	403,100
NET FIRE PROTECTION EXPENSES	(225,067)	(239,326)	(221,223)	(289,963)	(321,145)

PROTECTIVE SERVICES	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
EMERGENCY MEASURES					
REVENUES - EMERGENCY MEASURES:					
Service Fees			1,184	-	
TOTAL EMERGENCY MEASURES REVENUES			1,184	-	
EXPENSES - EMERGENCY MEASURES:					
Wages - EMO	18,294	17,943	20,690	18,108	21,000
Benefits - EMO	2,860	2,573	2,832	2,716	3,150
Travel - Accommodation and Meals	2,777	-	-	-	-
Promotional Material/Special Events	26	-	-	-	-
Supplies (includes Infosat communication)	177	861	1,185	1,948	1,948
Non Capital Equipment	428	924	755	1,000	1,000
Safety Kits and Supplies	254	-	-	2,000	2,000
Vehicle Repairs and Maintenance					
TOTAL EMERGENCY MEASURES EXPENSES	24,816	22,301	25,462	25,772	29,098
BYLAW ENFORCEMENT					
REVENUES - BYLAW ENFORCEMENT					
Bylaw Revenue		-	2,751	3,000	3,000
Animal Control Fees	1,435	3,025	1,850	3,000	3,000
Grants			3,000	-	
TOTAL BYLAW ENFORCEMENT REVENUES	1,435	3,025	7,601	6,000	6,000
EXPENSES - BYLAW ENFORCEMENT:					
Wages - Bylaw	75,698	73,332	79,179	73,996	81,000
Benefits - Bylaw	20,991	1,919	11,963	11,099	12,150
Legal Fees	-	-	-	40,000	30,000
Training		473	3,399	4,000	4,000
Travel - Accommodation and Meals	1,794	96	1,782	2,250	2,250
Travel - Transportation		-	1,309	1,750	1,750
Educational Material/Special Events		6	28	3,750	3,750
Freight		-	-	300	300
Non Capital Equipment		126	-	500	500
Contracted Services	45	4,059	195	2,000	2,000
Animal Control - Humane Society	18,250	14,600	14,694	14,600	14,600
Operating Supplies/Signs/Animal control	60	605	1,445	3,000	3,000
Specialty Clothing	1,682	338	787	1,000	1,000
Vehicle Fuel	645	1,505	1,451	1,800	1,800
Vehicle Repairs and Maintenance	173	942	1,911	1,000	1,000
TOTAL BYLAW ENFORCEMENT EXPENDITURES:	119,338	98,001	118,143	161,045	159,100
NET BYLAW ENFORCEMENT EXPENDITURES	(117,903)	(94,976)	(110,542)	(155,045)	(153,100)
TOTAL PROTECTIVE SERVICES REVENUES:	75,135	74,405	88,251	77,955	87,955
TOTAL PROTECTIVE SERVICES EXPENSES:	442,921	431,008	445,477	548,735	591,298
NET PROTECTIVE SERVICES EXPENSES	(367,786)	(356,603)	(357,226)	(470,780)	(503,343)
DEPARTMENTAL WAGES AND BENEFITS	248,086	203,529	229,158	202,371	239,500

	PUBLIC WORKS	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
	REVENUE - PUBLIC WORKS:					
	WATER SERVICE REVENUE:					
	Water Utility Fee	826,416	829,871	835,087	853,740	898,115
	Bulk Water Sales - Fill Station	14,575	16,099	19,014	18,000	20,250
	Water Delivery	61,266	60,213	64,422	67,320	74,109
	Disconnect/Reconnect Water Services	8,970	8,690	12,190	9,000	9,585
	TOTAL WATER SERVICE REVENUE:	911,227	914,873	930,713	948,060	1,002,059
	SEWER SERVICE REVENUE:					
	Sewer Utility Fee	618,932	622,012	624,559	638,520	679,948
	TOTAL SEWER SERVICE REVENUE:	618,932	622,012	624,559	638,520	679,948
	WASTE MANAGEMENT REVENUE:					
	Waste Management Fees	244,402	256,307	259,273	264,180	270,884
	YG Funding for Waste Management	75,000	75,000	75,000	75,000	75,000
	Ground Water Monitoring	35,000	32,589	35,000	35,000	35,000
	Tipping Fees	-	-	-	20,000	50,000
	YG Funding for Recycling Depot	-	-	38,556	42,840	42,840
	Recycling Revenue (Raven Recycling)	-	-	18,201	50,000	50,000
	TOTAL WASTE MANAGEMENT REVENUE:	354,402	363,896	426,030	487,020	523,724
	OTHER REVENUE:					
	New Installation Fee - Labour	37,330	39,850	28,745	45,000	45,000
	Sale of Gravel	(1,622)	1,430	2,143	1,500	1,500
	New Installation Fee - Sale of Inventory	-	3,740	25,727	35,000	35,000
	Load Capacity	37,505	1,550	10,850	20,000	20,000
	Grant - Training	5,430	5,154	2,940	5,000	5,000
	Lease Income - Dock	-	-	-	-	5,000
	TOTAL OTHER REVENUE:	78,643	51,724	70,405	106,500	111,500
	TOTAL REVENUE - PUBLIC WORKS:	1,963,204	1,952,505	2,051,707	2,180,100	2,317,231
	EXPENDITURES - PUBLIC WORKS:					
	COMMON:					
	Wages - PW Common	179,438	136,844	144,911	183,870	148,000
	Benefits - PW Common	69,552	17,732	26,331	27,580	22,200
	Professional Fees	3,774	-	105	1,000	1,000
	Membership/Conference	-	177	6	3,000	3,000
	Training	9,534	7,180	9,596	8,000	8,000
	Travel - Accommodation and Meals	4,114	1,365	486	5,000	5,000
	Travel - Transportation	259	-	105	2,000	2,000
	Promotional Material/Special Events	1,274	283	-	500	500
	Subscriptions & Publications	-	143	362	500	500
	Freight	3,247	3,657	14,136	2,000	2,000
	Non Capital Equipment	4,648	2,873	13,514	15,000	15,000
	Photocopier Expense (lease)	2,877	1,394	1,388	1,395	1,395
	Building Repairs and Maintenance	5,087	15,748	13,768	10,000	10,000
	Electrical	6,791	6,367	7,066	8,450	8,450
	Heating	16,659	13,646	25,582	22,500	22,500
	Telephone and Fax	17,579	16,957	15,423	15,000	15,000
	Contract Services - Common	11,053	9,165	3,333	5,000	5,000
	Supplies - Common Operating	15,806	9,165	12,664	10,000	20,000
	Supplies - Safety	15,572	17,176	18,512	15,000	15,000
	Vehicle Fuel	15,412	22,294	41,164	33,000	33,000
	Vehicle Repairs and Maintenance	16,303	33,156	23,651	35,000	35,000
	Heavy Equipment Fuel	10,490	11,163	26,634	15,000	15,000

	PUBLIC WORKS	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
	Heavy Equipment R&M	18,318	27,960	74,683	75,000	75,000
	Mosquito Control	16,262	16,570	17,672	18,000	18,000
	New Installation Costs	37,853	no longer used			
	TOTAL COMMON EXPENDITURES:	481,902	371,015	491,092	511,795	480,545
	ROADS AND STREETS - SUMMER:					
	Wages - PW Roads Summer	29,306	24,468	12,694	31,289	13,000
	Benefits - PW Roads Summer	3,157	8,165	7,941	4,693	1,950
	Freight	506	-	-	500	500
	Contracted Services	54,290	55,170	71,930	60,000	60,000
	Supplies - Operating	181	526	2,109	1,000	1,000
	Chemicals	5,434	20,397	-	6,000	10,000
	Cold Mix		-	-	3,000	3,000
	Gravel		410	955	10,000	10,000
	Signs	1,425	12	7,242	7,000	7,000
	Street Lights	20,520	18,312	18,498	20,000	20,000
	TOTAL ROADS AND STREETS - SUMMER:	114,819	127,460	121,369	143,482	126,450
	ROADS AND STREETS - WINTER:					
	Wages - PW Roads Winter	62,267	66,247	60,704	74,622	62,000
	Benefits - PW Roads Winter	11,767	12,743	13,185	11,193	9,300
	Freight	5,034	317	-	2,500	2,500
	Contracted Services	237,660	179,211	245,568	250,000	250,000
	Supplies	458	17	151	500	500
	3/8 Minus Sand Mix	42,053	16,869	18,190	20,000	20,000
	Winter Chemical	26,880	-	-	28,000	65,000
	Signs		-	949	500	500
	Street Lights	12,375	17,972	18,370	19,000	19,000
	TOTAL ROADS AND STREETS - WINTER	398,494	293,376	357,117	406,315	428,800
	SIDEWALKS:					
	Wages - PW Sidewalks	9,531	15,082	10,518	29,849	11,000
	Benefits - PW Sidewalks	2,036	1,651	1,165	4,477	1,650
	Freight	756		-	500	500
	Contracted Services	13,178	-	-	5,000	5,000
	Supplies - Material	15,108	19,042	701	2,000	2,000
	TOTAL SIDEWALKS:	40,609	35,775	12,384	41,827	20,150
	FLOATING DOCK:					
	Repair and Maintenance	1,795	108	1,159	2,000	3,000
	Contracted Services	473	-	-	2,000	2,000
	Marine Lease	150	150	150	150	150
	TOTAL FLOATING DOCK:	2,418	258	1,309	4,150	5,150
	SURFACE DRAINAGE:					
	Wages - PW Surface Drainage	43,946	19,297	52,577	39,632	54,000
	Benefits - PW Surface Drainage	5,427	2,061	5,725	5,945	8,100
	Freight	161	271	-	500	500
	General Operat-Non Capital Equipment	2,495	461	2,028	2,500	2,500
	Electrical	916	2,009	2,273	2,250	2,250
	Contracted Services	11,908	7,290	15,830	12,000	12,000
	Supplies	222	772	3,437	5,000	5,000
	TOTAL SURFACE DRAINAGE	65,075	32,161	81,870	67,827	84,350

	PUBLIC WORKS	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
	ENVIRONMENTAL USE AND PROTECTIONS:					
	WATER SERVICES:					
	Wages - PW Water Services	453,235	404,134	451,290	361,469	460,000
	Benefits - PW Water Services	58,607	55,721	54,519	54,220	69,000
	Professional Fees	43,129	14,643	1,104	10,000	10,000
	Professional Fees - Water Licence	2,354	1,794	5,063	20,000	20,000
	Membership/Conference/Certificates	150	446	1,101	4,000	4,000
	Training	3,801	9,462	1,742	10,000	10,000
	Travel - Accommodation and Meals	1,346	36	2,974	5,000	5,000
	Travel - Transportation	795	-	-	2,500	2,500
	Freight	16,424	17,112	26,077	22,000	22,000
	Non Capital Equipment	5,468	5,238	3,921	5,000	5,000
	Repairs and Maintenance	42,234	74,376	29,338	75,000	75,000
	Electrical	150,033	135,706	142,270	195,000	195,000
	Heating	250,768	174,614	210,507	300,000	300,000
	Telephone	15,388	14,568	14,581	15,000	15,000
	Contract Services	56,805	50,174	38,969	50,000	50,000
	Supplies - Operating	16,443	61,537	91,416	90,000	100,000
	Supplies - Safety	1,413	2,687	1,927	5,000	5,000
	Chemicals	7,281	11,117	7,873	10,000	20,000
	Water Sampling/Testing	8,901	8,425	14,027	12,000	12,000
	Water Delivery	89,460	108,609	115,258	116,000	116,000
	TOTAL WATER SERVICES:	1,224,035	1,150,399	1,213,957	1,362,189	1,495,500
	SEWER SERVICES:					
	Wages - PW Sewer Services	150,511	184,571	149,505	189,028	153,000
	Benefits - PW Sewer Services	18,629	20,444	22,567	28,354	22,950
	Membership/Conference/Dues		200	-	1,000	1,000
	Training		90	-	5,000	5,000
	Travel - Accommodation and Meals		-	-	3,000	3,000
	Travel - Transportation		-	-	1,500	1,500
	Freight	143	1,434	2,160	1,500	1,500
	Non Capital Equipment		16	-	3,000	3,000
	Electrical	26,555	23,477	26,667	32,500	32,500
	Contracted Services	7,015	2,151	8,127	60,000	60,000
	Supplies	2,468	7,448	6,605	8,000	8,000
	Supplies - Safety	-	29	3,358	5,000	5,000
	Chemicals		-	-	3,000	3,000
	TOTAL SEWER SERVICES:	205,321	239,860	218,989	340,883	299,450
	WASTE WATER TREATMENT PLANT:					
	Wages - PW WWTP	496	no longer in use			
	YG Payment towards Operating WWTP	218,311	221,031	221,534	232,000	232,000
	TOTAL WASTE WATER TREATMENT PLANT:	219,893	221,031	221,534	232,000	232,000
	WASTE MANAGEMENT:					
	Wages - PW Waste Management	143,317	257,960	262,486	204,497	338,000
	Benefits - PW Waste Management	17,810	31,591	38,826	30,675	50,700
	Professional Fees	2,925		-	10,000	10,000
	Training		573	1,723	5,000	5,000
	Travel - Accommodation and Meals		542	783	5,000	5,000
	Travel - Transportation		1,246	484	2,500	2,500

	PUBLIC WORKS	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
	Freight		209	61	500	500
	Non-Capital Equipment	2,558	9,211	923	40,000	40,000
	Building Repairs and Maintenance		1,783	676	7,000	7,000
	Electrical		477	3,164	11,700	11,700
	Heating	2,865	3,537	3,762	4,500	4,500
	Contracted Services	52,029	117,315	117,580	150,000	150,000
	Supplies	6,100	633	1,832	1,500	1,500
	Supplies - Safety	899	3,888	2,229	3,000	3,000
	Sampling/Testing	62,299	34,678	12,098	40,000	40,000
	Vehicle Fuel (including garbage truck)	145	8,967	16,918	15,000	15,000
	Vehicle Repairs and Maintenance	5,038	12,390	12,098	15,000	15,000
	Water Delivery/Septic	225	72	407	1,000	1,000
	Heavy Equipment Fuel	2,389	2,088	7,824	5,250	5,250
	Heavy Equipment Repairs and Maintenance	16,733	7,249	4,763	20,000	20,000
	Waste Collection	261,340	no longer required			
	TOTAL WASTE MANAGEMENT:	576,672	494,409	488,637	572,122	725,650
	WASTE DIVERSION:					
	Wages - PW Diversion			147,318	184,764	200,000
	Benefits - PW Diversion			19,194	27,715	30,000
	Non-Capital Equipment			3,953	10,000	10,000
	Electrical			6,636	10,000	50,000
	Building Repairs and Maintenance			1,094	3,000	3,000
	Contracted Services			12,410	5,000	5,000
	Recycling Depot - Supplies			2,804	10,000	10,000
	Supplies - Safety			3,921	5,000	5,000
	TOTAL WASTE DIVERSION:			197,330	255,479	313,000
	BUILDING MAINTENANCE					
	Wages - PW Other	205,590	284,821	308,915	317,290	316,000
	Benefits - PW Other	27,535	40,142	42,949	47,594	47,400
	Janitorial Supplies - ALL DEPTS		27,825	22,546	30,000	25,000
	TOTAL Building Maintenance:	233,125	352,788	374,410	394,884	388,400
	TOTAL PUBLIC WORKS REVENUE	1,963,204	1,952,505	2,051,707	2,180,100	2,317,231
	TOTAL PUBLIC WORKS EXPENDITURES	3,562,363	3,318,531	3,779,998	4,077,474	4,599,445
	NET PUBLIC WORKS EXPENDITURES	(1,599,159)	(1,366,026)	(1,728,291)	(1,897,374)	(2,282,214)
	DEPARTMENTAL WAGES AND BENEFITS	1,492,169	1,583,674	1,833,321	1,858,758	2,018,250

RECREATION:	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
REVENUE - RECREATION COMMON					
Lotteries - Yukon	32,459	39,156	43,051	43,051	43,051
Equipment Rental	973	2,523	6,296	5,000	6,000
Misc Revenue (includes misc grant)	5,280	5,580	5,772	5,000	7,500
Sponsored Initiatives		7,500	7,500	10,000	7,500
TOTAL REVENUES-RECREATION COMMON	38,712	54,759	62,619	63,051	64,051
EXPENDITURES - COMMON SERVICES:					
Wages - Recreation	188,903	150,697	114,840	172,142	118,000
Benefits - Recreation	20,172	5,276	21,433	25,821	17,700
Professional Fees	8,032	2,374	2,000	4,750	8,000
Training	5,609	4,875	4,848	6,175	5,000
Travel - Accommodation and Meals		2,282	720	2,850	3,000
Travel - Transportation		-	-	1,900	3,000
Freight	31	3,543	13,964	13,000	13,000
Non Capital Equipment/Office Furniture	3,073	3,400	4,069	2,375	4,000
Photocopier Expense (lease)	465	1,780	1,998	2,136	2,136
Telephone and Fax	8,603	5,311	10,687	8,900	10,000
Bank Service Charges/Debit Machine	2,936	6,105	6,547	5,800	6,300
Contracted Services	4,236	3,036	16,262	10,000	10,000
Supplies - Safety	14,396	11,271	6,472	7,125	6,000
Lottery Grants	32,459	20,650	15,607	43,051	43,051
Vehicle Fuel	9,296	4,581	7,376	7,125	7,250
Vehicle Repairs and Maintenance	5,499	2,564	7,399	6,650	7,000
Sponsored Initiatives		2,000	9,622	10,000	10,000
TOTAL REC. COMMON/CENTER EXPENSES:	303,710	229,745	243,844	329,800	273,437
REVENUE - PROGRAMS AND EVENTS					
YLAP Grant/Youth Activity Grant	5,250	15,900	13,000	12,500	12,500
Programs - Under 14 yrs of age	11,832	27,743	-	-	
Programs	10,450	50,553	41,140	43,500	43,079
Grants	-	-	-	5,000	10,000
TOTAL REVENUES - PROGRAMS/EVENTS	27,532	94,196	54,140	61,000	65,579
EXPENDITURES - PROGRAMS AND EVENTS					
Wages - Programs and Events	163,495	184,192	168,131	161,288	172,000
Benefits - Programs and Events	24,502	31,308	23,853	24,193	25,800
WCB - Instructors		-			
Membership/Conference Fees	130	143	-	190	300
Training	687	1,331	48	950	2,000
Travel - Accom & Transportation	94	1,618	-	1,900	2,000
Non Capital Equipment		4,583	4,656	4,750	5,000
Contracted Services - Instructors	11,753	28,580	24,881	23,750	25,000
Supplies Programming	8,629	13,413	10,360	11,500	11,500
Supplies - YLAP	2,418	3,401	10,036	12,500	12,500
Rental Space	5,000	10,000	-	-	
Canada Day	458	2,500	3,046	5,000	5,000
Discovery Day	1,142	1,687	2,275	2,375	2,500
Celebration of Lights	7,244	8,360	7,396	7,000	7,500
TOTAL PROGRAMS & EVENTS EXPENSES:	225,552	291,116	254,682	255,396	271,100
NET - PROGRAMS & EVENTS EXPENSES	(198,020)	(196,920)	(200,542)	(194,396)	(205,521)

RECREATION:	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
REVENUE - AMFRC					
Merchandise/skate sharpening		2,460	1,728	2,000	1,331
Public Skating	2,348	6,848	9,391	10,000	10,001
Ice Fees	29,135	62,350	32,609	40,000	41,973
Curling Club Lease	-	4,000	4,000	4,000	5,000
Recreation Facility Rental	8,991	4,447	767	1,500	1,500
TOTAL REVENUES - AMFRC	40,474	80,105	48,495	57,500	59,805
EXPENDITURES - AMFRC					
Wages - AMFRC	231,739	195,246	207,038	184,898	212,000
Benefits - AMFRC	27,696	22,332	32,004	27,735	31,800
Building R & M - AMFRC	114,703	99,654	143,986	130,000	145,000
Equipment R & M	18,939	9,625	6,386	9,500	8,000
Electrical - AMFRC	108,328	129,939	85,587	130,000	125,000
Propane - AMFRC	1,606	40,662	2,901	1,425	2,000
Heating - AMFRC	110,856	77,389	98,551	95,000	105,000
Contracted Services	820	14,476	10,844	11,500	10,000
Supplies Operating - AMFRC	6,309	6,872	8,148	5,000	6,000
Equip Fuel - AMFRC	2,574	660	530	700	250
TOTAL AMFRC EXPENSES:	623,570	596,855	595,975	595,758	645,050
NET - AMFRC EXPENSES	(583,096)	(516,750)	(547,480)	(538,258)	(585,245)
REVENUE - WATERFRONT					
Fitness Passes	14,200	42,279	62,230	42,000	50,150
TOTAL REVENUES - WATERFRONT	14,200	42,279	62,230	42,000	50,150
EXPENDITURES - WATERFRONT					
Wages - Waterfront	23,565	9,727	9,423	16,606	9,500
Benefits - Waterfront	1,947	7,589	713	2,491	1,425
Building R & M	16,908	6,995	8,500	10,000	10,000
Equipment R & M	2,589	2,224	652	2,500	5,000
Electrical	4,282	5,670	7,468	7,410	7,500
Heating	4,052	11,788	6,760	9,500	7,500
Supplies Operating	3,881	1,502	2,399	3,325	3,000
TOTAL WATERFRONT EXPENSES:	57,224	45,495	35,915	51,832	43,925
NET - WATERFRONT EXPENSES	(43,024)	(3,216)	26,315	(9,832)	6,225
REVENUE - POOL					
Public Swim		9,789	13,053	12,500	13,901
Swimming Lessons		100	4,917	5,000	5,237
Swim Club		1,600	-	1,500	1,000
Rentals		97	-	250	250
TOTAL REVENUES - POOL	-	11,686	17,970	19,250	20,388
EXPENDITURES - POOL					
Wages - Pool	1,555	102,069	109,740	93,866	100,000
Benefits - Pool	208	17,409	11,120	14,080	15,000
Membership/Conference		250	120	190	200
Training		2,243	5,996	7,125	6,000
Travel - Accommodation and Meals		358	1,019	1,900	1,250
Travel - Transportation		437	582	1,425	750

RECREATION:	2020 Actual	2021 Actual	2022 YTD	2023 Provisional	2023 Final Reading
Building Repairs and Maintenance	13,117	19,601	35,112	22,500	32,500
Electrical	2,360	11,686	20,497	17,500	17,500
Heating	1,253	21,676	42,219	42,500	42,500
Supplies - lesson materials		726	-	950	500
Supplies - Operational		5,484	2,570	3,800	3,500
Swim Club Expenditures		377	208	475	500
Supplies - Lesson Material		-	329		500
Chemicals		2,311	4,384	4,750	4,500
TOTAL POOL EXPENSES:	18,493	184,627	233,896	211,060	225,200
NET - POOL EXPENSES	(18,493)	(172,941)	(215,926)	(191,810)	(204,812)
REVENUE - GREEN SPACE					
Rentals - Minto	445	3,319	8,333	4,500	8,500
Vendor Stalls	2,000	-	1,000	1,000	1,000
Commemorative Parks Donations		350	-	3,000	4,500
Misc Grant				10,000	20,000
Rentals - Parks & Greenspaces	2,140	2,456	3,062	2,500	3,261
Miscellaneous Revenue		2,158	8,335	5,000	2,500
TOTAL REVENUES - GREEN SPACE	4,585	8,282	20,730	26,000	39,761
EXPENDITURES - GREEN SPACE					
Wages	52,960	102,582	117,768	146,013	120,000
Benefits	5,675	10,095	11,675	21,902	18,000
Training	-	-	-	950	2,000
Non Capital Equipment	1,042	6,739	9,774	15,000	10,000
Repairs & Maintenance - Minto	10,906	6,489	1,491	see below	below
Repairs & Maintenance - Other	1,474	1,082	4,980	see below	below
Commemorative Parks Program	275	271	6,122	5,000	6,000
Equipment Repairs & Maintenance	219	1,753	1,303	4,000	2,000
Electric - Minto	6,624	6,031	6,334	11,400	7,500
Electric - Other	2,824	3,656	-	-	3,500
Contracted Services	24,414	30,231	47,688	30,000	35,000
Parks & Greenspace Maintenance	10,046	9,686	11,893	22,000	20,000
Trail Maintenance - Green Space	979	2,073	121	see above	above
Land Lease	150	300	400	475	500
Golf Course - Operating Lease	49,000	45,000	45,000	45,000	45,000
DC Minor Soccer	6,869	6,851	6,960	7,000	7,000
Community Garden	596	9,288	8,511	10,000	15,000
Equipment Fuel	92	-	-	475	-
TOTAL GREEN SPACE/PARK MTNCE EXPENSE	174,145	242,127	280,020	319,215	291,500
NET GREEN SPACE EXPENSES	(169,560)	(233,845)	(259,290)	(293,215)	(251,739)
TOTAL RECREATION REVENUES:	125,503	291,307	266,184	268,801	299,734
TOTAL RECREATION EXPENSES:	1,402,694	1,589,965	1,644,331	1,763,061	1,750,212
NET RECREATION EXPENSES	(1,277,191)	(1,298,658)	(1,378,147)	(1,494,260)	(1,450,478)
DEPARTMENTAL WAGES AND BENEFITS	742,417	838,522	827,737	891,034	841,225

City of Dawson
Administration - Technology
10 Year Equipment Replacement Plan 2023-2031

Description	Model Year	Replacement Cost	2023	2024	2025	2026	2027	2028	2029	2030	2031	Future	Notes
Communications													
Council Chamber AV System	2021	\$20,000	20,000										
Council Computers	2022	\$15,000				15,000							
Phone System	2013	\$15,000	15,000										
Website Upgrade	2018	\$15,000						15,000					
Server System													
Diamond Server	2022	\$7,500										7,500	
General Server	2021	\$25,000				25,000					25,000		
Backup Server	2021	\$25,000				25,000					25,000		
Other required Hardware	2021	\$10,000				10,000					10,000		
Workstations and Computers													
CAO and EA (computers and laptops)	2020/2021	\$11,000		2,000	2,000	5,000			2,000		5,000		
Front Cash	2021	\$2,500				2,500					2,500		
Finance department (4)	2021	\$10,000				10,000					10,000		
Planning department (2)	2021	\$9,000				5,000			4,000		5,000		
Protective Services (2)	2021	\$4,000							2,000		2,000		
Protective Services (Fire Alarm/trucks)	2023	\$7,000	7,000										Fire Alarm computer/Tablets
Public Works (8)	2021	\$12,000				6,000			6,000		6,000		
Recreation (7)	2021	\$14,000				12,000			2,000		12,000		
Self-isolating/Work from home	2020/2021	\$7,500				2,500	2,500				2,500		
Total Expenditure			\$ 42,000	\$ 2,000	\$ 2,000	\$ 118,000	\$ 2,500	\$ 15,000	\$ 16,000	\$ -	\$ 105,000	\$ 7,500	

Administration Equipment Reserve Opening Balance		\$ 171,109	\$ 129,109	\$ 127,109	\$ 125,109	\$ 7,109	\$ 4,609	\$ 1,609	\$ 609	\$ 609	\$ 609	\$ 609
Current Year Equipment Expenditures		(42,000)	(2,000)	(2,000)	(118,000)	(2,500)	(15,000)	(16,000)	-	(105,000)	(7,500)	
Contribution from General surplus funds		-	-	-	-	-	12,000	15,000	-	105,000		
Administration Equipment Reserve YE Balance		\$ 129,109	\$ 127,109	\$ 125,109	\$ 7,109	\$ 4,609	\$ 1,609	\$ 609	\$ 609	\$ 609	\$ (6,891)	

City of Dawson
Protective Services
10 Year Equipment Replacement Plan 2023-2031

Description	Model Year	Replacement Cost	2023	2024	2025	2026	2027	2028	2029	2030	2031	Future	Notes
Bylaw Vehicle	2013	\$54,000			-	54,000							in good condition
Bylaw Truck - hybrid	2023	\$60,000		60,000									unable to get suitable warranty in the north/request change to hybrid
Rescue Truck	1999	\$100,000										100,000	supply issues
Command Vehicle	2016	\$60,000							60,000				
Heavy Equipment													
Fire Engine	2015	\$450,000								450,000			
Fire Engine	1998	\$450,000			450,000								orders are currently 48 months wait
Ladder Truck Upgrades	2023	\$25,000	25,000										vehicle donated/cost to outfit
Other Equipment													
Fire Extinguisher Training Unit	2014	\$35,000										35,000	no plans to replace yet
Jordair Air Compressor	2024	\$35,000		35,000									
Positive Pressure Fans	2020	\$8,000					8,000			8,000			
Extrication Equipment	2002	\$47,000							47,000				
Extrication Equipment	2018	\$55,000										55,000	
Extrication Jack Struts	2020	\$18,000										18,000	
SCBA Gear	2016	\$90,000	50,000	50,000									can be replaced over 2 years
Helmets	2000	\$13,000	10,000		5,000								approved in 2021/supply issue
Total Expenditure			\$ 85,000	\$ 145,000	\$ 455,000	\$ 54,000	\$ -	\$ -	\$ 107,000	\$ 458,000	\$ -	\$ 208,000	

Protective Services Equipment Opening Balance		\$272,722	\$637,722	\$552,722	\$ 97,722	\$ 43,722	\$ 43,722	\$ 43,722	\$ 43,722	\$ 3,722		\$ 722
Current Year Equipment Expenditures		(85,000)	(145,000)	(455,000)	(54,000)	-	-	(107,000)	(458,000)			(208,000)
Contribution from General surplus funds		-	-	-	-	-	-	20,000	5,000			8,000
Outside Financing		450,000	60,000					47,000	450,000			200,000
Protective Services Equipment Reserve YE Balance			\$637,722	\$552,722	\$ 97,722	\$ 43,722	\$ 43,722	\$ 43,722	\$ 3,722	\$ 722		\$ 722

City of Dawson

Public Works

10 Year Equipment Replacement Plan 2023-2031

Description	Model Year	Replacement Cost	2023	2024	2025	2026	2027	2028	2029	2030	2031	Future
Vehicles												
Pumphouse Service Truck	2012	\$100,000			100,000							
On Call truck	2018	\$45,000						45,000				
PW Truck	2009	\$45,000		45,000								
Plow Truck	2009	\$70,000							70,000			
PW Van	2016	\$50,000				50,000						
Building Maintenance Van	2015	\$50,000			50,000							
Landfill Truck	1997	\$50,000		50,000								
GMC	2020	\$55,000								55,000		
4x4 Pickup	2007	\$35,000										35,000
PW 3/4 ton truck	1990	\$52,000	52,000									
PW 1/2 ton truck	1989	\$60,000									60,000	
Heavy Equipment												
Dump Truck	2000	\$120,000					120,000					
Steam Trailer	2013	\$125,000						125,000				
In-Town Backhoe (Caterpillar)	2016	\$175,000				175,000						
Landfill Backhoe (Caterpillar)	2007	\$105,000										105,000
Backhoe (Rubber Tire)	2017	\$20,000					20,000					
Vactor Truck	1996	\$150,000				150,000						
Garbage/Recycling Collection Truck	2020	\$230,000	230,000									
PW Equipment												
Mobile Generator (York Street Lift Station)	1994	\$30,000										30,000
Mobile Generator (Bonanza Gold Lift Station)	1998	\$10,000			10,000							
Electrofusion Machine	2018	\$6,000						6,000				
Pipe Threader	2014	\$11,000								11,000		-
Plate Tamper	2015	\$8,000			8,000							
Main Lift	2015	\$15,000										15,000
Dri Prime Pump	2015	\$40,000										40,000
Snow Removal Equipment	2017	\$15,000					15,000					
Total Expenditure			\$ 282,000	\$ 95,000	\$ 168,000	\$ 375,000	\$ 155,000	\$ 51,000	\$ 195,000	\$ 66,000	\$ 60,000	\$ 225,000

PW Equipment Reserve Opening Balance		\$ 173,141	\$ 121,141	\$ 121,141	\$ 53,141	\$ 53,141	\$ 53,141	\$ 47,141	\$ 47,141		\$ 36,141
Current Year Equipment Expenditures		(282,000)	(95,000)	(168,000)	(375,000)	(155,000)	(51,000)	(195,000)	(66,000)		(225,000)
Water/Sewer Services Reserve				100,000	175,000	20,000		125,000			85,000
Gas Tax		230,000			150,000						-
Contribution from General surplus funds									-		-
Waste Management Reserve			50,000			120,000			55,000		105,000
Road Maintenance Reserve			45,000		50,000	15,000	45,000	70,000			35,000
PW Equipment Reserve Ending Balance		\$ 121,141	\$ 121,141	\$ 53,141	\$ 53,141	\$ 53,141	\$ 47,141	\$ 47,141	\$ 36,141	\$ -	\$ 36,141

City of Dawson
Recreation Department
10 Year Equipment Replacement Plan 2023-2031

Description	Model Year	Replacement Cost	2023	2024	2025	2026	2027	2028	2029	2030	2031	Future	Notes
Vehicles													
Toyota Tacoma	2013	\$60,000						60,000					
GMC Sierra	2011	\$60,000			60,000								
Ford F150 Passenger Van	2007	\$90,000					90,000						
Chev Express Passenger Van	2019	\$90,000							90,000				
Arena Equipment													
Skate Sharpener	2021	\$5,000				5,000							
Parks/Landscaping Equipment													
Trailer	2013	\$10,000						10,000					
Riding Mower	2013	\$16,500		16,500									
Husqvarna Roto-tiller	2010	\$5,000					5,000						
Minto Park Playground	2010	\$150,000								75,000		75,000	
Waterfront Interpretive Panels	2009	\$15,000											
Snow Dog - Snow Groomer	2023	\$10,000	10,000										single track self propelled snow groomer for skiing and fat biking
Bike Racks	2021	\$44,000	11,000	11,000									
Weight Room Equipment Replacement													
Precor Treadmill	2018	\$10,000		10,000									
Precor Treadmill	2021	\$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							
Spin Bike	2022				3,000								
Total Expenditure			\$ 37,000	\$ 42,500	\$ 78,000	\$ 10,000	\$ 95,000	\$ 70,000	\$ 90,000	\$ 75,000	\$ -	\$ 75,000	

Recreation Equipment Reserve Opening Balance		\$125,228	\$ 88,228	\$ 60,728	\$ 2,728	\$ 42,728	\$ 728	\$ 728	\$ 728	\$ 728		\$ 728
Current Year Equipment Expenditures		(37,000)	(42,500)	(78,000)	(10,000)	(95,000)	(70,000)	(90,000)	(75,000)			(75,000)
Outside Financing			15,000		50,000		70,000	90,000	75,000			75,000
Contribution from General surplus funds				20,000		53,000						
Unrestricted Surplus					-	-	-					
Recreation Capital Project Withdrawal												
Recreation Equipment Reserve YE Balance			\$ 88,228	\$ 60,728	\$ 2,728	\$ 42,728	\$ 728	\$ 728	\$ 728	\$ 728		\$ 728

City of Dawson
2023 - 2025 Capital Project Plan
Administration

Projects:	Project Value	Funding Source	2023	2024	2025	Future
Expenses:						
Restoration of CBC Building	1,227,000	B	250,000			
OCP Review	150,000	G				150,000
Records Management CP14	50,000	A	5,000			
Land Purchase	100,000	H				100,000
North End Phase I	\$3,108,426	G	100,000	2,000,000	8,426	
Scope of Work Block Q	\$40,000	G	40,000			
Total Capital Projects	\$ 4,725,426		\$ 395,000	\$ 2,000,000		\$ 250,000
Funding:						
A - From General Surplus			5,000			
B - Gas Tax Funding			250,000			
C - Planning Development Reserve			-			
G - YG Contribution Agreement			140,000	2,000,000	8,426	150,000
H - Other Funding						100,000
Total Funding			\$ 395,000	\$ 2,000,000	\$ 8,426	\$ 250,000

City of Dawson
2023 - 2025 Capital Project Plan
Protective Services

Projects:	Project Value	Funding Source	2023	2024	2024	2025	Future	Notes
Expenses:								
Backup Generator for City Office/Emergency operations	65,000	B	65,000					includes a new pad
Convert fire training facility to propane	220,000	E					220,000	
Upgrades to Training Facility	100,000	B	50,000	50,000				approved in 2021/delayed
Signage and installation (including Han)	30,000	E	15,000	15,000				
Space Needs Assessment (PS & PW)	40,000	B	40,000					approved in 2021/delayed
Total Capital Projects	\$ 505,000		\$ 170,000	\$ 65,000	\$ -	\$ -	\$ 220,000	
Funding:								
B - Gas Tax Funding			155,000	50,000			50,000	
E - Other Grant Funding			15,000	15,000			220,000	
Total Funding			\$ 170,000	\$ 65,000			\$ 270,000	

City of Dawson
2023 - 2025 Capital Project Plan
Public Works

Projects:	Project Value	Funding Source	2023	2024	2025	Future	Notes
Expenses:							
Energy Upgrade Project	509,380	B	100,000				approved in 2021/delayed
Water Treatment Plant Demolition	2,000,000	G				2,000,000	
Water Meter Supply and Installation RFP	1,039,500	B	585,500				approved in 2021/delayed
Phase 2 - Reservoir Construction	4,000,000	G					
Upsize Loop 4 Water Main	4,000,000	G		4,000,000			
5th Ave Sewer Replacement King St to Albert St	2,825,000	G	1,412,500				
Solid Waste Management	40,000	H	15,000				
Diversion Centre	2,007,175	B	1,133,000				opening spring 2023
Household Collection Bins	70,000	B		70,000			
In House Upgrades to Water/Sewer/Drainage	400,000	A	50,000			350,000	
Lift Station Upgrade	150,000	B	20,000				
Elevator	73,810	H	73,810				approved in 2022/delayed
Metal removal (landfill)	250,000	B	150,000	150,000			
Total Capital Projects	\$ 19,750,485		\$ 3,539,810	\$ 4,220,000		\$ 2,350,000	
Funding:							
A - Reserves (Water/sewer)			50,000			350,000	
B - Gas Tax Funding			1,988,500	220,000			
G - YG Contribution Agreement			1,412,500	4,000,000		2,000,000	
H - Other Funding			88,810				
Total Funding			\$ 3,539,810	\$ 4,220,000	\$ -	\$ 2,350,000	

City of Dawson
2023 - 2025 Capital Project Plan
Recreation

Projects:	Project Value	Funding Source	2023	2024	2025	Future	New Initiative	Notes
Expenses:								
New Recreation Centre								
New Recreation Centre Planning	250,000	A.1		100,000	100,000			
Swimming Pool								
Pool - Mechanical	40,000	A				40,000		Environmental Health Expectations have led to surprise mechanical upgrades prior to opening in past years.
Pool Floor - slopes and drains	80,000	I				80,000		Plan to attempt in-house fixes to address issues for 2023. If these do not work, we'll source funding to do work in fall 2024. Quote for full replacement sourced in 2022.
Ventilation Unit Completion	300,000	I				300,000	x	Currently ventilation deficiencies have been overlooked. If we are required to follow code, a full replacement may be necessary
Structural Assessment	30,000	I		30,000			x	Staff has found cracks in certain areas. A proper assessment is not imminently necessary, but should be considered to gauge long term health of structure
Roof Replacement	60,000	I				60,000	x	Removal of defunct solar panels in 2022 caused damage to roof covering (tin). In-house patching has addressed immediate concerns, but full replacement of tin, including repairs to structure should be done in next few years.
Art and Margaret Fry Recreation Centre								
Zamboni Wall Repairs	15,000	A				15,000	x	Sinking of building has created a large gap in outdoor wall. Portion of indoor wall which was most dangerous was replaced in 2020, but rest should be performed for safety reasons.
Indoor Playground & Office Replacement	100,000	B	100,000				x	Move office to First Aid Room. Install indoor playground equipment which could be moved to new facility
Structural Upgrades	40,000	A				40,000		Based on measurements in fall, and talk with engineers (WSP), things may have settled, however some additional bracing of cross members may be necessary should monitoring reveal additional movement
Minto Park & Concession Building								
Victory Garden - groundwork	39,500	A/E	39,500					Tender has been issued and RFD is in council folders. Request it be funded by Downtown Revitalization (50%) and capital reserves (50%). Plan and project have been in the works since 2018.
Storage Shed	25,000	I				25,000		
Redesign/Resurface Tennis and Basketball Courts	50,000	I				50,000		Plan to re-surface and re-paint lines to accommodate multi-uses. Would attempt to time work with court repairs in Whitehorse
Minto Field Drainage & Infield Upgrades	75,000	I				75,000		Ongoing public concern with drainage at Park. May be due to high rain in 2022. However, should conditions persist, it may require an overhaul of infield and installation of proper mechanisms to drain park.
Waterfront Park & Building								
Exterior Painting - Waterfront Building	15,000	A		15,000			x	Entire building starting to show wear.
Shingle Replacement & Exterior Painting - Main Gazebo	20,000	A/E	20,000				x	Roof covering requires replacement. Plan to replace with historical tin. Has not been painted in 10 years and showing age. Centrally showcased facility in community. Fairly high priority.
Interpretive Panels - Waterfront	7,500	E	7,500					This work was approved as part of Downtown Revitalization in 2022. Panels have been reviewed with TH and DC Museum. Designer is updating panels for printing. Expect to install in June.
Waterfront Park Clock Replacement - Thermometer	10,000	i				10,000		Sourcing thermometer has been challenging. Clock removal in 2022 lessened outcry for immediacy in replacement.
Crocus Bluff Park & Concession Building								
Small picnic shelter Build - Pump Track	14,000	I	14,000				x	Funding already secured in 2022 from Community Foundations Canada.
Renovations to storage shed		A	7,500				x	Shed requires proper cladding
Crocus Bluff Design layout	25,000	I				25,000		Should be considered with new rec centre build and removal of recycling depot

City of Dawson
2023 - 2025 Capital Project Plan
Recreation

Projects:	Project Value	Funding Source	2023	2024	2025	Future	New Initiative	Notes
Expenses:								
Community Garden								
Greenhouse Build & Storage Shed Completion	10,000	A/I	10,000					Started in 2022. 80% funding secured through CDF
Wood Mulch - Playground/Community Garden	40,000	I				40,000		
Parks, Greenspaces, Trails								
Ninth Avenue Trail Extension/Improvements	98,000	A/I	58,000	20,000	20,000			Secured 25% of funding from Trans Canada Trail for work completed in 2022-23. Plan to improve connector trails between King St and North End Park in 2023 / South end & extension in 2025.
Bike Exit Trails - Nankak Zhu to Judge St / Crocus Lookout to Harper St	60,000	B	60,000					
Trail Map - Signage	25,000	A	12,500	12,500				
Uptrack Trail to Top of Dome	80,000	B	80,000					Contract was awarded in 2022. Will create a more accessible (10% grade), safer, single-uptrack trail, mainly for hikers, but also usable for keen bikers to go up only.
Interpretive Panels - Ninth Avenue	10,000	I			10,000			Should be reviewed in 2023, 2024 and installed in 2025
								Completed in 2022
Total Capital Projects	\$ 1,764,000		\$ 409,000	\$ 177,500	\$ 130,000	\$ 760,000		
Funding:								
A - Capital Reserves			104,000	32,500	15,000			
A.1 - Recreation Facility Reserves			-	100,000	100,000			
B - Gas Tax Funding			240,000					
C - Accumulated Surplus (Approved from Surplus)			9,500					carryforward unused from 2022
E - Downtown Revitalization			17,500					
F- CDF			2,000					
G - Other (FCM-TCT)			36,000					
I - Project Dependant on funding Source Secured			-	45,000	15,000	760,000		
Total Funding			\$ 409,000	\$ 177,500	\$ 130,000	\$ 760,000		