



THE CITY OF DAWSON

2024 Annual Operating Budget and the Capital Expenditure Program

Bylaw No. 2024-01

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 **2024 Annual Operating Budget and the Capital Expenditure Program Bylaw**.

2.00 Purpose

2.01 The purpose of this bylaw is to adopt the 2024 annual operating budget and the capital expenditure program for the years 2024 to 2026.

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. 2024-01

PART II – APPLICATION

4.00 Budget

- 4.01 The 2024 annual operating budget, attached hereto as Appendix “A” and forming part of this bylaw, is hereby adopted.
- 4.02 The 2024 to 2026 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 2024 Annual Operating Budget and the 2024 to 2026 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 2024 Annual Operating Budget and the 2024 to 2026 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 2024 Annual Operating Budget and the 2024 to 2026 Capital Expenditure Program.
 - (b) by bylaw for expenditures which increase total expenditures above what was approved in the 2024 Annual Operating Budget and the 2024 to 2026 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, 2024.

9.00 Bylaw Readings

Readings	Date of Reading
FIRST	January 16, 2024
SECOND	February 27, 2024
THIRD and FINAL	March 19, 2024

Original signed by:

Alexander Somerville, Chair
Presiding Officer

David Henderson, CAO
Chief Administrative Officer



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Bylaw No. 2024-01

PART IV – APPENDIX

Appendix A – 2024 Annual Operating Budget

Appendix B - 2024 to 2026 Capital Expenditure Program

Appendix "A"
2024 Annual Operating Budget

Summary A	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
Property Taxes / Pmt in Lieu	3,246,103	3,449,210	3,661,329	3,656,320	3,887,292
Comprehensive Municipal Grant	2,562,359	2,600,592	2,620,997	2,705,851	2,922,102
	<u>5,808,462</u>	<u>6,049,802</u>	<u>6,282,326</u>	<u>6,362,171</u>	<u>6,809,394</u>
Departmental Expenses Net of Department Revenue					
Gen Gov	(1,517,742)	(1,631,169)	(1,817,254)	(1,628,136)	(1,903,100)
Public Works	(1,366,026)	(1,728,291)	(2,282,214)	(1,508,766)	(2,202,678)
Planning	(124,810)	(264,237)	(269,650)	(272,218)	(358,100)
Fire	(311,627)	(294,317)	(400,243)	(303,931)	(408,772)
Recreation	(1,340,188)	(1,384,618)	(1,450,478)	(1,503,749)	(1,512,636)
Cable	314	(29,183)	(0)	(79,171)	(40,738)
Unallocated (outstanding 2023 invoices)				(850,000) ¹	
Net Expenses	<u>(4,660,079)</u>	<u>(5,331,816)</u>	<u>(6,219,839)</u>	<u>(6,145,971)</u>	<u>(6,426,023)</u>
Net Operating Surplus	1,148,383	717,986	62,487	216,200	383,371
Transfers To (from) Reserves					
Contingency reserve (to cover anticipated Cable shortfall)					(40,738)
Facility Reserve	350,000	231,208	250,000	250,000	390,000
Total Transfers to Reserves	<u>929,652</u>	<u>446,361</u>	<u>259,300</u>	<u>259,300</u>	<u>349,262</u>
Transfer From Unrestricted to cover deficit					
From Unrestricted Surplus			(196,813)	(196,813)	-
Net Surplus/Deficit	<u>218,731</u>	<u>271,625</u>	<u>0.00</u>	<u>153,713</u>	<u>34,108</u>
Total Wages & Bnfits	3,474,907	3,923,846	4,083,552	4,133,003	4,268,855

¹ Note: There are currently invoices under review and not yet posted.
Invoices for 2023 are still coming in, so expect final result closer to budget.

Green highlights indicate changes based on updated information

Appendix "A"
2024 Annual Operating Budget

GENERAL MUNICIPAL	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
Property Tax					
Property Taxes - Residential	1,119,233	1,208,563	1,278,635	1,287,076	1,318,135
Property Taxes - Non-Residential	1,115,590	1,165,112	1,236,711	1,219,974	1,354,228
Total Property Tax	2,234,823	2,373,675	2,515,346	2,507,050	2,672,363
Grants in Lieu of Taxes					
Federal Grants in Lieu - Residential	27,697	29,383	30,702	30,702	31,744
Territorial Grants in Lieu - Residential	13,589	15,580	16,279	16,279	18,124
Federal Grants in Lieu - Non-Residential	159,215	166,847	174,061	174,963	183,739
Territorial Grants in Lieu - Non-Residential	416,170	434,691	460,316	462,701	488,479
Tr'ondek Hwech'in Grants In Lieu	394,609	429,034	464,625	464,625	492,843
Total Grants in Lieu of Taxes	1,011,280	1,075,535	1,145,983	1,149,270	1,214,929
Comprehensive Municipal Grant	2,562,359	2,600,592	2,620,997	2,705,851	2,922,102

Appendix "A"
2024 Annual Operating Budget

GENERAL MUNICIPAL	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
REVENUES					
Grants					
Training Grant	2,590	2,500	4,000	4,000	4,000
Carbon Rebate	35,275	65,153	65,153	76,322	76,000
Total Grants	37,865	67,653	69,153	80,322	80,000
Penalties & Interest					
Penalties & Interest - Property Taxes	14,926	15,310	10,000	17,161	15,000
Penalties & Interest - Water & Sewer	8,991	13,632	6,000	9,821	10,000
Administration Fee - Tax Liens	-	-	600		600
Total Penalties & Interest	23,917	28,942	16,600	26,982	25,600
Other Revenue					
Bank Interest			6,000	37,550	20,000
Interest on Investments	23,976	45,290	45,000	79,343	100,000
Less Interest Transferred to Reserves	(22,773)	(41,763)	(40,000)	(70,527)	(75,000)
Bad Debt Recovery/NSF charges	80	-	1,000		-
Total Other Revenue	29,634	10,771	12,000	46,366	45,000
Sales of Services					
Business Licence	34,099	40,838	40,000	32,914	40,000
Intermunicipal Business Licence	4,457	2,487	1,500	575	1,500
Certificate and Searches	1,473	2,550	1,475	1,900	2,000
Building Lease/Rental Income	116,125	84,077	85,071	86,543	86,500
Total Sales of Services	156,154	129,952	128,046	121,932	130,000
TOTAL GENERAL MUNICIPAL REVENUE	247,570	237,318	225,799	275,602	280,600
EXPENDITURES: MAYOR AND COUNCIL					
Wages & Honoraria - Mayor/Council	60,712	67,680	70,000	70,769	71,750
Benefits - Mayor/Council	3,057	3,778	4,200	4,006	4,305
Employee Wages - Council Services Admin.	47,977	50,056	51,307	55,020	52,590
Employee Benefits - Council Services Admin.	7,234	7,819	7,696	7,314	7,889
Membership	26,750	26,606	27,000	31,593	29,814
Training/Conferences - Mayor and Council	5,015	4,728	5,000	2,900	5,125
Travel - Accommodation and Meals		4,916	11,500	9,583	11,788
Travel - Transportation	5,057	1,664	9,000	5,253	9,225
Special events/sponsorship	1,113	2,634	6,000	456	4,000
Non Capital Equipment/Office Furniture	308	1,500	1,500	-	1,000
TOTAL MAYOR AND COUNCIL EXPENSES	157,223	171,381	193,204	186,894	197,485
Elections	8,370	8,492	-	-	20,000
Total Elections	8,370	8,492	-	-	20,000
Grant Expenses					
Homeowner Senior Tax Grants	24,964	28,330	21,248	20,475	14,165
Development Incentive Grant	25,730	29,220	64,610	29,749	75,000
Water and Sewer - Senior Discount	51,173	54,357	43,665	32,286	30,076
Community Grants	40,465	16,250	30,000	31,860	30,000
Dawson Ski Hill Grants	8,131	5,871	6,000	6,157	6,000
KDO Funding	35,000	35,000	35,000	35,000	35,000
Total Grants / Subsidies	185,463	169,028	200,523	155,527	215,241

Appendix "A"
2024 Annual Operating Budget

GENERAL MUNICIPAL	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
Administration					
Wages - Administration	501,646	542,709	555,000	592,008	568,875
Benefits - Administration	100,182	127,235	83,250	107,878	85,331
Professional Fees	24,294	1,331	2,000	5,333	2,000
Audit	22,000	22,000	22,000	22,000	22,000
Legal	64,798	66,180	100,000	58,479	100,000
Human Resource	14,329	14,732	15,000	12,524	15,375
Membership/Conference	290	1,295	2,500	1,183	2,563
Training	2,792	4,760	7,000	-	6,500
Travel - Accommodation and Meals	1,014	1,731	6,000	3,819	8,000
Travel - Transportation	2,526	2,452	10,000	5,345	10,250
Promotional Material/Hosting Events	1,960	7,479	3,000	398	30,000
Subscriptions & Publications	3,890	-	2,000	425	-
Postage ALL DEPTS	8,691	13,596	13,500	11,869	13,500
Freight	1,583	1,219	2,000	783	1,700
Supplies - Office ALL DEPTS	28,143	19,616	30,000	25,364	25,920
Non Capital Equipment	1,994	3,202	4,000	3,981	4,000
Photocopier Expense - ALL DEPTS	8,800	13,205	9,000	9,179	9,000
Building Repairs and Maintenance	34,021	15,449	15,000	4,092	15,000
Electrical	11,307	11,064	19,500	10,385	12,000
Heating	15,825	21,995	27,000	14,496	27,675
Insurance - ALL DEPTS	267,765	266,914	308,544	311,213	374,268
Telephone and Fax	31,190	31,442	33,000	37,874	33,825
Bank Charges	3,903	3,424	8,100	5,244	4,300
Payroll Fees	4,420	5,498	3,360	6,638	7,000
Bad Debt Expense	500	65	4,796	-	500
Assessment Fees	37,932	40,318	38,500	40,756	40,000
Tax Liens/Title Searches (now in planning)	-	150	200	-	-
Partnerships					15,000
Intermunicipal Business Licence	-	680	1,000	595	1,500
TOTAL ADMINISTRATION EXPENSES	1,195,795	1,239,741	1,325,250	1,291,861	1,436,081
Cemetery Revenues					
Sale of Cemetery Plots	2,400	4,300	4,300	7,800	4,300
Total Cemetery Revenues	2,400	4,300	4,300	7,800	4,300
Cemetery Expense					
Contracted Services	-	3,265	8,000	1,250	5,000
Landscaping/ Maintenance	-	-	5,000	-	3,000
Total Cemetery Expense	-	3,265	13,000	1,250	8,000
Other Property Expenses					
Repairs and Maintenance - 8th Residence	1,911	679	7,000	3,258	7,000
Repairs and Maintenance - 6th Ave. Rental	757	523	5,000	5,679	5,000
Property Lease /staff housing		8,709	12,100	8,794	9,000
Total Other property Expenses	2,668	9,911	24,100	17,731	21,000
Computer Information Systems					
Accounting System Support Plan	27,918	23,389	30,000	38,625	30,750
Network Workstation Support Plan & Updates	56,214	42,033	45,000	48,754	46,125
Network Software and Accessories	30,760	18,176	25,000	21,448	25,625
Repairs, Maintenance & Non Capital Replaceme	697	7,929	4,000	3,417	4,100
Additional Licensing					-
TOTAL COMPUTER IT EXPENSES	115,589	91,527	104,000	112,244	106,600

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2024 Annual Operating Budget

GENERAL MUNICIPAL	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
Communications					
Communications - Wages	-	29,338	-		-
Communications - Benefits	-	4,408	-		-
Communications - Advertising ALL DEPTS	22,403	26,473	18,200	20,360	22,655
Licence Fees	1,993	1,963	2,500	2,201	2,300
Contracted Services	145	5,995	9,000	-	19,225
TOTAL COMMUNICATIONS EXPENSES	2,138	68,177	29,700	22,561	44,180
Bylaw Enforcement					
Revenues					
Bylaw Revenue	-	2,751	3,000	1,750	3,000
Animal Control Fees	3,025	1,850	3,000	1,430	2,000
Grants		3,000			1,000
Total Expenses	3,025	7,601	6,000	3,180	6,000
Expenses					
Wages - Bylaw	73,332	79,179	81,000	84,235	83,025
Benefits - Bylaw	1,919	11,963	12,150	11,385	12,454
Legal Fees / Professional Fees	-	-	30,000	1,554	10,000
Training	473	3,399	4,000	1,427	4,000
Travel - Accommodation and Meals	96	1,782	2,250	1,289	2,250
Travel - Transportation	-	1,309	1,750	-	1,750
Educational Material/Special Events	6	28	3,750	834	2,000
Freight	-	-	300	35	-
Non Capital Equipment	126	-	500	500	500
Contracted Services	4,059	195	2,000	570	2,000
Animal Control - Humane Society	14,600	14,694	14,600	14,600	14,600
Operating Supplies/Signs/Animal control	605	1,445	3,000	81	3,900
Specialty Clothing	338	787	1,000	496	1,000
Vehicle Fuel	1,505	1,451	1,800	1,553	1,845
Vehicle Repairs and Maintenance	942	1,911	1,000	1,449	1,500
Total Expenses	98,001	118,143	159,100	120,008	140,824
Health & Safety					
Wages - Safety	4,818	-	3,927	5,974	4,025
Benefits - Safety	672	724	550	668	564
Total Health & Safety	5,490	724	4,477	6,642	4,589
TOTAL GENERAL MUNICIPAL EXPENSES	1,770,737	1,880,388	2,053,353	1,914,718	2,194,000
TOTAL GENERAL MUNICIPALITY REVENUES:	252,995	249,219	236,099	286,582	290,900
TOTAL GENERAL MUNICIPALITY EXPENSES:	1,770,737	1,880,388	2,053,353	1,914,718	2,194,000
NET GENERAL MUNICIPALITY	(1,517,742)	(1,631,169)	(1,817,254)	(1,628,136)	(1,903,100)
DEPARTMENTAL WAGES AND BENEFITS	746,338	867,014	810,077	876,923	830,329

Appendix "A"
2024 Annual Operating Budget

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	YTD	Budget
Public Works					
Water Service					
Water Utility Fee	829,871	835,087	898,115	900,004	920,568
Bulk Water Sales - Fill Station	16,099	19,014	20,250	17,398	20,756
Water Delivery	60,213	64,422	74,109	74,840	75,962
Disconnect/Reconnect Water Services	8,690	12,190	9,585	15,488	10,000
Total Water Service	914,873	930,713	1,002,059	1,007,730	1,027,286
Sewer Service					
Sewer Utility Fee	622,012	624,559	679,948	673,275	696,947
Total Sewer Service	622,012	624,559	679,948	673,275	696,947
Waste Management					
Waste Management Fees	256,307	259,273	270,884	291,338	298,621
YG Funding for Waste Management	75,000	75,000	75,000	72,000	145,000
Ground Water Monitoring	32,589	35,000	35,000	17,500	35,000
Tipping Fees		-	50,000	-	50,000
YG Funding for Recycling Depot		38,556	42,840	38,046	42,840
Recycling Revenue (Raven Recycling)		18,201	50,000	28,142	30,000
Total Waste Management	363,896	426,030	523,724	447,026	601,461
1. Transition Plan approval will require a budget amendment					
Other					
New Installation Fee - Labour	39,850	28,745	45,000	43,553	46,125
Sale of Gravel	1,430	2,143	1,500	2,927	1,500
New Installation Fee - Sale of Inventory	3,740	25,727	35,000	40,705	35,000
Load Capacity	1,550	10,850	20,000	9,803	10,000
Grant - Training	5,154	2,940	5,000	4,559	5,000
Lease Income - Dock		-	5,000	-	-
Total Other	51,724	70,405	111,500	101,547	97,625
Total Revenue - Public Works	1,952,505	2,051,707	2,317,231	2,229,578	2,423,319
EXPENDITURES - PUBLIC WORKS:					
COMMON:					
Wages - PW Common	136,844	144,911	148,000	182,757	151,700
Benefits - PW Common	17,732	26,331	22,200	37,934	22,755
Professional Fees	-	105	1,000	-	1,000
Membership/Conference/Meetings	177	6	3,000	1,220	1,500
Training	7,180	9,596	8,000	3,796	5,000
Travel - Accommodation and Meals	1,365	486	5,000	876	3,125
Travel - Transportation	-	105	2,000	783	2,050
Promotional Material/Special Events	283	-	500	500	513
Subscriptions & Publications	143	362	500	200	513
Freight	3,657	14,136	2,000	9,012	9,000
Non Capital Equipment	2,873	13,514	15,000	5,986	10,000
Photocopier Expense (lease)	1,394	1,388	1,395	621	1,430
Building Repairs and Maintenance	15,748	13,768	10,000	9,125	10,250

Appendix "A"
2024 Annual Operating Budget

	2021	2022	2023	2023	2024
	Actual	Actual	Budget	YTD	Budget
Public Works					
Electrical	6,367	7,066	8,450	8,781	8,661
Heating	13,646	25,582	22,500	27,810	32,000
Telephone and Fax	16,957	15,423	15,000	17,697	15,375
Contract Services - Common	9,165	3,333	5,000	10,102	8,000
Supplies - Common Operating	9,165	12,664	20,000	24,623	20,500
Supplies - Safety	17,176	18,512	15,000	11,471	15,375
Vehicle Fuel	22,294	41,164	33,000	38,739	40,000
Vehicle Repairs and Maintenance	33,156	23,651	35,000	30,829	35,875
Heavy Equipment Fuel	11,163	26,634	15,000	27,778	30,000
Heavy Equipment R&M	27,960	74,683	75,000	73,930	76,875
Mosquito Control	16,570	17,672	18,000	-	18,450
TOTAL COMMON EXPENDITURES:	371,015	491,092	480,545	524,570	519,946
Transportation					
Roads - Summer					
Wages - PW Roads Summer	24,468	12,694	13,000	16,032	13,325
Benefits - PW Roads Summer	8,165	7,941	1,950	1,925	1,999
Freight	-	-	500	-	513
Contracted Services	55,170	71,930	60,000	57,043	61,500
Supplies - Operating	526	2,109	1,000	-	1,025
Chemicals	20,397	-	10,000	-	10,250
Cold Mix	-	-	3,000	-	3,075
Gravel	410	955	10,000	3,075	10,250
Signs	12	7,242	7,000	-	7,175
Street Lights	18,312	18,498	20,000	22,121	20,500
Total Roads - Summer	127,460	121,369	126,450	100,196	129,611
Roads - Winter					
Wages - PW Roads Winter	66,247	60,704	62,000	66,613	63,550
Benefits - PW Roads Winter	12,743	13,185	9,300	13,504	9,533
Freight	317	-	2,500	-	2,563
Contracted Services	179,211	245,568	250,000	192,770	256,250
Supplies	17	151	500	499	-
3/8 Minus Sand Mix	16,869	18,190	20,000	-	-
Winter Chemical	-	-	65,000	-	66,625
Signs	-	949	500	66	-
Street Lights	17,972	18,370	19,000	15,097	19,475
Total Roads - Winter	293,376	357,117	428,800	288,549	417,995
Sidewalks					
Wages - PW Sidewalks	15,082	10,518	11,000	15,117	11,275
Benefits - PW Sidewalks	1,651	1,165	1,650	1,639	1,691
Freight	-	-	500	-	513
Contracted Services	-	-	5,000	52	1,000
Supplies - Material	19,042	701	2,000	1,088	4,000
TOTAL SIDEWALKS:	35,775	12,384	20,150	17,896	18,479

Appendix "A"
2024 Annual Operating Budget

Public Works	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
Dock					
Repair and Maintenance	108	1,159	3,000	3,224	-
Contracted Services	-	-	2,000	-	-
Marine Lease	150	150	150	150	150
Total Dock	258	1,309	5,150	3,374	150
Surface Drainage					
Wages - PW Surface Drainage	19,297	52,577	54,000	50,763	55,350
Benefits - PW Surface Drainage	2,061	5,725	8,100	5,855	8,303
Freight	271	-	500	-	513
General Operat-Non Capital Equipment	461	2,028	2,500	-	-
Electrical	2,009	2,273	2,250	658	1,000
Contracted Services	7,290	15,830	12,000	807	10,000
Supplies	772	3,437	5,000	1,241	5,125
Total Surface Drainage	32,161	81,870	84,350	59,324	80,290
ENVIRONMENTAL USE AND PROTECTIONS:					
Water					
Wages - PW Water Services	404,134	451,290	460,000	440,722	471,500
Benefits - PW Water Services	55,721	54,519	69,000	54,034	70,725
Professional Fees	14,643	1,104	10,000	-	10,250
Professional Fees - Water Licence	1,794	5,063	20,000	3,616	5,000
Membership/Conference/Certificates	446	1,101	4,000	588	4,100
Training	9,462	1,742	10,000	1,202	5,000
Travel - Accommodation and Meals	36	2,974	5,000	3,611	5,125
Travel - Transportation	-	-	2,500	1,872	2,563
Freight	17,112	26,077	22,000	26,375	26,000
Non Capital Equipment	5,238	3,921	5,000	3,091	5,125
Repairs and Maintenance	74,376	29,338	75,000	76,436	76,875
Electrical	135,706	142,270	195,000	132,188	145,000
Heating	174,614	210,507	300,000	92,884	307,500
Telephone	14,568	14,581	15,000	22,800	18,700
Contract Services	50,174	38,969	50,000	34,118	51,250
Supplies - Operating	61,537	91,416	100,000	113,036	115,000
Supplies - Safety	2,687	1,927	5,000	7,029	5,125
Chemicals	11,117	7,873	20,000	9,169	15,000
Water Sampling/Testing	8,425	14,027	12,000	5,858	12,300
Water Delivery	108,609	115,258	116,000	96,024	118,900
Total Water	1,150,399	1,213,957	1,495,500	1,124,653	1,471,038

Appendix "A"
2024 Annual Operating Budget

Public Works	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
Sewer					
Wages - PW Sewer Services	184,571	149,505	153,000	177,246	156,825
Benefits - PW Sewer Services	20,444	22,567	22,950	25,289	23,524
Membership/Conference/Dues	200	-	1,000	-	-
Training	90	-	5,000	-	-
Travel - Accommodation and Meals	-	-	3,000	-	-
Travel - Transportation	-	-	1,500	-	-
Freight	1,434	2,160	1,500	364	1,538
Non Capital Equipment	16	-	3,000	-	3,075
Electrical	23,477	26,667	32,500	24,643	26,000
Contracted Services	2,151	8,127	60,000	23,070	40,000
Supplies	7,448	6,605	8,000	5,136	8,200
Supplies - Safety	29	3,358	5,000	-	3,000
Chemicals	-	-	3,000	-	-
Total Sewer	239,860	218,989	299,450	255,748	262,161
Waste Water Treatment plant					
YG Payment towards Operating WWTP	221,031	221,534	232,000	218,897	232,000
Total Wastewater Treatment Plant	221,031	221,534	232,000	218,897	232,000
Solid Waste Management					
Wages - PW Waste Management	257,960	262,486	338,000	234,410	346,450
Benefits - PW Waste Management	31,591	38,826	50,700	35,045	51,968
Professional Fees		-	10,000	-	-
Training	573	1,723	5,000	-	5,125
Travel - Accommodation and Meals	542	783	5,000	693	5,125
Travel - Transportation	1,246	484	2,500	230	2,563
Freight	209	61	500	7,061	513
Non-Capital Equipment	9,211	923	40,000	482	20,000
Building Repairs and Maintenance	1,783	676	7,000	73	7,175
Electrical	477	3,164	11,700	2,241	3,500
Heating	3,537	3,762	4,500	927	4,613
Contracted Services	117,315	117,580	150,000	130,262	145,000
Supplies	633	1,832	1,500	2,277	1,538
Supplies - Safety	3,888	2,229	3,000	925	3,075
Sampling/Testing	34,678	12,098	40,000	35,000	41,000
Vehicle Fuel (including garbage truck)	8,967	16,918	15,000	18,094	20,000
Vehicle Repairs and Maintenance	12,390	12,098	15,000	20	5,000
Water Delivery/Septic	72	407	1,000	1,358	1,500
Heavy Equipment Fuel	2,088	7,824	5,250	6,899	7,000
Heavy Equipment Repairs & Maintenance	7,249	4,763	20,000	13,171	20,500
Total Solid Waste Management	494,409	488,637	725,650	489,168	691,643

Appendix "A"
2024 Annual Operating Budget

Public Works	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
Solid Waste Diversion					
Wages - PW Diversion		147,318	200,000	189,033	240,000
Benefits - PW Diversion		19,194	30,000	24,037	30,750
Curbside Pickup					70,000
Non-Capital Equipment		3,953	10,000	7,094	10,250
Electrical		6,636	50,000	11,586	30,000
Building Repairs and Maintenance		1,094	3,000	723	3,075
Contracted Services		12,410	5,000	7,620	5,125
Recycling Depot - Supplies		2,804	10,000	1,575	10,250
Supplies - Safety		3,921	5,000	6,044	5,125
Total Solid Waste Diversion		197,330	313,000	247,712	404,575
Building Maintenance					
Wages - PW Other	284,821	308,915	316,000	325,084	323,900
Benefits - PW Other	40,142	42,949	47,400	46,625	48,585
Janitorial Supplies - ALL DEPTS	27,825	22,546	25,000	36,548	25,625
Total Building Maintenance:	352,788	374,410	388,400	408,257	398,110
TOTAL PUBLIC WORKS REVENUE	1,952,505	2,051,707	2,317,231	2,229,578	2,423,319
TOTAL PUBLIC WORKS EXPENDITURES	3,318,531	3,779,998	4,599,445	3,738,344	4,625,997
NET PUBLIC WORKS EXPENDITURES	(1,366,026)	(1,728,291)	(2,282,214)	(1,508,766)	(2,202,678)
DEPARTMENTAL WAGES AND BENEFITS	1,583,674	1,833,321	2,018,250	1,943,664	2,103,706

Appendix "A"
2024 Annual Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
PLANNING & DEVELOPMENT:					
REVENUES - PLANNING:					
Development Permits	12,605	2,796	10,000	25,371	15,000
Subdivision Fees (2024 in Development Permits)	210	420	5,000	-	-
Misc Government Grant	-	-	-	8,294	
Land Sales	-	-	60,000	1,000	25,000
Cash in Lieu (parking)	58,900	9,300	9,300	-	6,400
Transfer in from Reserves (Heritage)		10,000	10,000	10,000	10,000
TOTAL REVENUE - PLANNING:	71,715	22,516	94,300	44,665	56,400
EXPENDITURES - PLANNING:					
Wages - Planning	127,334	195,643	203,000	200,271	250,000
Benefits - Planning	17,306	28,639	30,450	27,938	37,500
Honoraria	8,400	9,969	12,000	9,231	12,000
Legal	1,690	26,029	30,000	41,216	50,000
Training	1,007	5,166	6,000	1,647	6,000
Travel - Accommodation and Meals	-	-	3,000	1,165	3,000
Travel - Transportation	-	-	4,000	447	4,000
Subscriptions & Publications	-	143	500	-	-
Non Capital Equipment/Office Furniture	718	-	3,000	-	2,000
Downtown Revitalization	-	10,600	30,000	24,258	20,000
Heritage Incentive		10,000	10,000	-	10,000
Contracted services	717	564	2,000	-	5,000
Survey and Title Costs	39,353	-	30,000	10,710	15,000
TOTAL EXPENDITURES - PLANNING:	196,525	286,753	363,950	316,883	414,500
TOTAL PLANNING REVENUES:	71,715	22,516	94,300	44,665	56,400
TOTAL PLANNING EXPENSES:	196,525	286,753	363,950	316,883	414,500
NET PLANNING EXPENSES	(124,810)	(264,237)	(269,650)	(272,218)	(358,100)
DEPARTMENTAL WAGES AND BENEFITS	144,640	224,282	233,450	228,209	287,500

Appendix "A"
2024 Annual Operating Budget

	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
Protective Services					
Fire Protection Revenues					
Fire Alarm Monitoring	14,380	13,150	9,955	12,930	10,204
Inspection Services	-	-	2,000	-	2,050
Fire & Alarm Response	-	9,500	5,000	-	5,125
Miscellaneous Protective Services	7,000	8,000	15,000	1,903	8,000
Total Fire Protection Revenues	21,380	30,650	31,955	14,833	25,379
Fire Protection Expenses					
Wages - Fire Protection	81,143	105,228	109,000	107,735	111,725
Benefits - Fire Protection	29,192	12,099	16,350	15,485	16,759
Fire Fighter Call Outs	35,760	24,655	30,000	30,640	30,750
Benefits - Fire Fighter WCB	18,509	25,868	24,000	28,493	30,000
Professional Fees (medical fees)	522	234	2,000	1,066	2,050
Membership	150	590	1,000	755	1,000
Training/Certificates	40,502	25,584	35,000	37,530	35,875
Travel - Accommodation and Meals	5,582	1,170	6,000	4,781	5,000
Travel - Transportation	211	-	5,000	4,095	4,000
Promotional Material	5,085	3,044	2,000	343	2,050
Special Events		2,984	8,000	2,944	3,000
Subscriptions & Publications	236	765	2,000	-	-
Freight	1,462	2,453	5,000	748	1,000
Non Capital Equipment	2,332	5,159	8,000	800	2,000
Building Repairs and Maintenance	3,184	1,859	4,000	2,117	2,000
Electrical	5,492	5,799	6,500	4,434	5,000
Heating	6,967	8,666	9,750	6,212	9,994
Insurance (FF additional)	4,262	4,716	5,000	-	5,125
Telephone and Fax	7,613	5,641	6,500	5,818	6,663
Contracted Services	22,388	14,155	42,000	6,915	53,050
Supplies - Operating and safety	19,245	28,878	30,000	17,076	25,000
Supplies - Specialty Clothing/other	12,600	15,292	20,000	6,166	20,500
Smoke/CO Detector Campaign	323	-	5,000		5,125
Training facility	-	-	5,000		2,000
Vehicle Fuel	2,586	4,267	4,500	4,111	4,613
Vehicle Repairs and Maintenance	1,902	993	2,500	349	2,563
Heavy Equipment Fuel	873	1,494	1,500	992	1,538
Heavy Equipment Repairs and Maintenance	2,585	280	7,500	3,883	7,688
Total Fire Protection Expenses	310,706	301,873	403,100	293,488	396,065
Net Fire Protection	(289,326)	(271,223)	(371,145)	(278,655)	(370,686)
Emergency Measures (EMO)					
Service Fees		1,184			
EMO Expenses					
Wages - EMO	17,943	20,690	21,000	21,478	21,525
Benefits - EMO	2,573	2,832	3,150	2,625	3,229
Promotional Material/Special Events	-	-	-	-	2,000
Emergency Messaging system					2,900
Supplies (includes Infosat communication)	861	1,185	1,948	225	1,997
Non Capital Equipment	924	755	1,000	857	1,025
Contract Services					3,360
Safety Kits and Supplies	-	-	2,000	91	2,050
Total EMO Expenses	22,301	24,278	29,098	25,276	38,085
DEPARTMENTAL WAGES AND BENEFITS	130,851	140,849	149,500	147,323	153,238

Appendix "A"
2024 Annual Operating Budget

Recreation	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
Recreation Revenues - Common					
Lotteries - Yukon	39,156	43,051	43,051	45,978	45,978
Equipment Rental	2,523	6,296	6,000	3,593	4,000
Misc Revenue (includes misc grant)	5,580	5,772	7,500	7,515	7,688
Sponsored Initiatives	7,500	7,500	7,500	-	7,500
Total Recreation Revenues - Common	54,759	62,619	64,051	57,086	65,166
Recreation Expenses - Common					
Wages - Recreation	150,697	114,840	118,000	197,725	120,950
Benefits - Recreation	5,276	21,433	17,700	22,504	18,143
Professional Fees	2,374	2,000	8,000	4,033	6,000
Training	4,875	4,848	5,000	3,696	4,500
Travel - Accommodation and Meals	2,282	720	3,000	1,844	4,000
Travel - Transportation	-	-	3,000	4,000	3,075
Freight	3,543	13,964	13,000	4,868	7,000
Non Capital Equipment/Office Furniture	3,400	4,069	4,000	1,687	3,000
Photocopier Expense (lease)	1,780	1,998	2,136	2,332	2,189
Telephone and Fax	5,311	10,687	10,000	17,026	18,100
Bank Service Charges/Debit Machine	6,105	6,547	6,300	5,626	6,458
Contracted Services	3,036	16,262	10,000	16,386	10,250
Supplies - Safety	11,271	6,472	6,000	5,645	6,150
Lottery Grants	20,650	15,607	43,051	41,249	45,000
Vehicle Fuel	4,581	7,376	7,250	7,312	7,431
Vehicle Repairs and Maintenance	2,564	7,399	7,000	4,575	6,000
Sponsored Initiatives	2,000	9,622	10,000	1,857	7,500
Total Recreation Expenses - Common	229,745	243,844	273,437	342,365	275,746
Programs & Events Revenue					
YLAP Grant/Youth Activity Grant	15,900	13,000	12,500	12,500	12,500
Programs - combined after 2021	50,553	41,140	43,079	49,194	48,079
Grants	-	-	10,000	5,000	6,000
Total Programs & Events Revenue	66,453	54,140	65,579	66,694	66,579
Programs & Events Expenses					
Wages - Programs and Events	184,192	168,131	172,000	178,421	176,300
Benefits - Programs and Events	31,308	23,853	25,800	34,208	26,445
Membership/Conference Fees	143	-	300	-	-
Training	1,331	48	2,000	1,384	2,050
Travel - Accom & Transportation	1,618	-	2,000	5,677	2,050
Non Capital Equipment	4,583	4,656	5,000	4,742	5,125
Contracted Services - Instructors	28,580	24,881	25,000	34,983	35,000
Supplies Programming	13,413	10,360	11,500	14,644	11,788
Supplies - YLAP	13,401	10,036	12,500	12,445	12,500
Canada Day	2,500	3,046	5,000	6,397	5,125
Discovery Day	1,687	2,275	2,500	3,630	2,563
Celebration of Lights	8,360	7,396	7,500	10,852	7,688
Total Programs & Events Expenses	291,116	254,682	271,100	307,383	286,633
Rec Center Revenue					
Merchandise/skate sharpening	2,460	1,728	1,331	1,322	3,500
Public Skating	6,848	9,391	10,001	5,285	9,000
Ice Fees	62,350	32,609	41,973	44,048	46,000
Curling Club Lease	4,000	4,000	5,000	5,000	5,000
Recreation Facility Rental & Kitchen lease	4,447	767	1,500	6,766	9,000
Total Rec Centre Revenue	77,645	48,495	59,805	62,421	72,500

Appendix "A"
2024 Annual Operating Budget

Recreation	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
Rec Centre Expenses					
Wages	195,246	207,038	212,000	200,072	217,300
Benefits	22,332	32,004	31,800	28,769	32,595
Building R & M	99,654	143,986	145,000	119,363	125,000
Equipment R & M	9,625	6,386	8,000	12,211	12,500
Electrical	129,939	85,587	125,000	175,753	175,000
Propane	40,662	2,901	2,000	8,826	-
Heating	77,389	98,551	105,000	71,274	107,625
Contracted Services	14,476	10,844	10,000	4,463	6,000
Supplies Operating	6,872	8,148	6,000	4,602	6,000
Equip Fuel	660	530	250	-	-
Total Rec Centre Expenses	596,855	595,975	645,050	625,333	682,020
Waterfront Building Revenues					
Fitness Passes	42,279	62,230	50,150	60,535	62,232
Total Revenues - Waterfront Building	42,279	62,230	50,150	60,535	62,232
Waterfront Building Expenses					
Wages - Waterfront	9,727	9,423	9,500	5,531	9,738
Benefits - Waterfront	7,589	713	1,425	733	1,461
Building R & M	6,995	8,500	10,000	4,397	7,000
Equipment R & M	2,224	652	5,000	161	5,125
Electrical	5,670	7,468	7,500	6,002	6,500
Heating	11,788	6,760	7,500	3,770	7,688
Supplies Operating	1,502	2,399	3,000	3,088	2,400
Total Waterfront Building Expenses	45,495	35,915	43,925	23,682	39,911
Pool Revenue					
Public Swim	9,790	13,053	14,901	20,880	16,000
Swimming Lessons	200	4,917	5,237	4,698	5,368
Rentals	97	-	250	370	256
Total Pool Revenues	10,087	17,970	20,388	25,948	21,624
Pool Expenses					
Wages - Pool	102,069	109,740	100,000	118,588	102,500
Benefits - Pool	17,409	11,120	15,000	12,221	15,375
Membership/Conference	250	120	200	-	205
Training	2,243	5,996	6,000	5,059	6,150
Travel - Accommodation and Meals	358	1,019	1,250	2,381	1,281
Travel - Transportation	437	582	750	-	769
Building Repairs and Maintenance	19,601	35,112	32,500	20,627	25,000
Electrical	11,686	20,497	17,500	17,796	17,938
Heating	21,676	42,219	42,500	47,312	46,500
Supplies - Operational	6,210	2,570	4,000	3,046	3,588
Swim Club Expenditures	377	208	500	505	513
Supplies - Lesson Material	-	329	500	457	513
Chemicals	2,311	4,384	4,500	1,320	5,000
Total Pool Expenses	184,627	233,896	225,200	229,312	225,330

Appendix "A"
2024 Annual Operating Budget

Recreation	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget
Green Space Revenue					
Rentals - Minto	3,319	8,333	8,500	2,423	3,000
Farmers Market Lease	-	1,000	1,000	-	1,000
Commemorative Parks Donations	350	-	4,500	1,200	3,000
Misc Grant			20,000	4,342	5,000
Rentals - Parks & Greenspaces	2,456	3,062	3,261	642	3,000
Miscellaneous Revenue	2,158	8,335	2,500	2,040	2,040
Total Green Space Revenue	6,125	20,730	39,761	10,647	17,040
Green Space expenses					
Wages	102,582	117,768	120,000	95,672	123,000
Benefits	10,095	11,675	18,000	9,175	18,450
Training	-	-	2,000	1,200	2,050
Non Capital Equipment	6,739	9,774	10,000	7,062	8,000
Repairs & Maintenance - Minto	6,489	1,491	below	below	
Repairs & Maintenance - Other	1,082	4,980	below	below	
Commemorative Parks Program	271	6,122	6,000	145	2,000
Equipment Repairs & Maintenance	1,753	1,303	2,000	935	2,050
Electric - Minto	6,031	6,334	7,500	5,579	6,000
Electric - Other	3,656	-	3,500	5,501	3,588
Contracted Services	30,231	47,688	35,000	28,893	35,000
Parks & Greenspace Maintenance	17,257	18,364	20,000	35,500	23,000
Trail Maintenance - Green Space	2,073	121			
Land Lease	300	400	500	399	500
Golf Course - Operating Lease	45,000	45,000	45,000	49,000	65,000
DC Minor Soccer Lease	6,851	6,960	7,000	5,454	7,000
Community Garden	9,288	8,511	15,000	14,490	12,500
Total Green Spaces Expenses	249,698	286,491	291,500	259,005	308,138
Net Green Spaces	(243,574)	(265,761)	(251,739)	(248,358)	(291,098)
TOTAL RECREATION REVENUES:	257,348	266,184	299,734	283,331	305,140
TOTAL RECREATION EXPENSES:	1,597,536	1,650,802	1,750,212	1,787,080	1,817,776
NET RECREATION EXPENSES	(1,340,188)	(1,384,618)	(1,450,478)	(1,503,749)	(1,512,636)
DEPARTMENTAL WAGES AND BENEFITS	838,522	827,737	841,225	903,619	862,256

Appendix "A"
2024 Annual Operating Budget

Cable Television:	2021	2022	2023	2024
	Actual	Actual	Budget	Budget
Revenues				
Analog Basic	143,020	161,566	188,429	156,000
Digital Basic	56,356	44,644	48,941	33,845
Packages	13,431	13,573	15,304	7,537
New Installations/Reconnects	2,288	2,080	2,345	1,000
Fibre Optic Rental	4,440	4,070	4,589	4,704
Estimated loss of customer base			(2,500)	(2,500)
Total Revenues	221,460	225,933	257,108	200,586
Expenses				
Wages	27,024	26,590	27,000	27,675
Benefits	3,858	4,054	4,050	4,151
Advertising/Analog Channel Guide	6,920	9,591	2,358	-
Supplies - Office	1,586	811	2,500	2,500
Non-capital Equipment/Office Furniture	-	-	2,000	2,000
Tower/Equipment Repairs and Mtnce.	2,276	7,565	7,000	5,000
Electrical	12,776	11,711	13,000	13,325
Telephone and Fax	2,083	2,270	2,200	2,255
Contracted Services	37,120	37,760	40,000	54,000
Supplies - Operating		1,314	2,000	2,050
Cable Pole Rental/Site Lease	34,953	36,720	35,000	35,000
Television Stations	92,550	116,730	120,000	93,367
Total Expenses	221,146	255,116	257,108	241,323
Net Cable	314	(29,183)	(0)	(40,738)
				1
1. To be funded from the Contingency Reserve				
Note: On the adoption of a transition plan, a budget amendment will be required.				
DEPARTMENTAL WAGES AND BENEFITS	30,882	30,644	31,050	31,826

