

THE CITY OF DAWSON

COMMITTEE OF THE WHOLE MEETING #CW22-15

DATE: WEDNESDAY December 7, 2022

TIME: 7:00 PM

LOCATION: City of Dawson Council Chambers



Join Zoom Meeting

<https://us02web.zoom.us/j/84913578002?pwd=OWhkQ0ozMnIDc2ZveEZ2UVBRS01xQT09>

Meeting ID: 849 1357 8002

Passcode: 610178

1. **CALL TO ORDER**
2. **ACCEPTANCE OF ADDENDUM & ADOPTION OF AGENDA**
 - a) Committee of the Whole Meeting CW22-15
3. **MINUTES**
 - a) Committee of the Whole Meeting Minutes CW22-14 of November 16, 2022
4. **BUSINESS ARISING FROM MINUTES**
5. **BUDGET & FINANCIAL REPORTS**
 - a) Third Quarter Variance Report
6. **SPECIAL MEETING, COMMITTEE, AND DEPARTMENTAL REPORTS**
 - a) Vacant Residential Land Tax Levy Update
7. **PUBLIC QUESTIONS**
8. **IN CAMERA**
 - a) Legal and Land Related Matter
9. **ADJOURNMENT**

MINUTES OF COMMITTEE OF THE WHOLE MEETING CW22-14 of the Council of the City of Dawson held on Wednesday, November 16, 2022 at 7:00 p.m. via City of Dawson Council Chambers

PRESENT:

Mayor Kendrick
Councillor Somerville
Councillor Lister
Councillor Spriggs
Councillor Pikálek

REGRETS:

ALSO PRESENT:

CAO: Cory Bellmore
A/EA: Kim McMynn

	1	Call To Order	The Chair, Mayor Kendrick called Committee of the Whole meeting CW22-14 to order at 7:00 p.m.
CW22-14-01	2	Acceptance of Addendum & Adoption of Agenda Moved By: Councillor Somerville Seconded By: Councillor Pikálek	That the agenda for Committee of the Whole meeting CW22-14 of November 16, 2022 be adopted as presented. CARRIED 5-0
	3	Public Hearings	
	3.1	Zoning Bylaw Amendment No. 20 – Klondike River Bench Direct Control District	The Chair called for submissions. -Stephen Johnson opposed the zoning change. The Chair called for submissions a second time. The Chair called for submissions a third and final time, and hearing none declared the Public Hearing closed.
	4	Minutes	
CW22-14-02	4.1	Committee of the Whole Meeting Minutes CW22-12 of September 14, 2022 Moved By: Councillor Somerville Seconded By: Councillor Spriggs	That the minutes of Committee of the Whole Meeting CW22-12 of September 14, 2022 be approved as presented. CARRIED 5-0

CW22-14-03	4.2	Committee of the Whole Meeting Minutes CW22-13 of October 19, 2022 Moved By: Councillor Pikálek Seconded By: Councillor Somerville
		<p>That the minutes of Committee of the Whole Meeting CW22-13 of October 19, 2022 be approved as presented.</p> <p>CARRIED 5-0</p>
		5 Business Arising From Minutes
		6 Special Meeting, Committee, and Departmental Reports
CW22-14-04	6.1	Request for Decision: 2023 Council Meeting Dates Moved By: Councillor Somerville Seconded By: Councillor Pikálek
		<p>That Committee of the Whole recommends Council establish regular and optional meeting dates for Council and Committee of the Whole for 2023 as presented.</p> <p>CARRIED 5-0</p>
CW22-14-05	6.2	Request for Decision: 2023 Deputy Mayor Appointments <p>That Committee of the Whole forward to Council to make the following appointments for the 2023 calendar year with respect to the position of Deputy Mayor:</p> <p>Councillor Somerville for months January, February and March, Councillor Spriggs for the months April, May and June, Councillor Pikálek for the months July, August and September, Councillor Lister for the months of October, November and December.</p> <p>CARRIED 5-0</p>
CW22-14-06	6.3	Request for Direction: CBC Building Project Moved By: Councillor Somerville Seconded By: Mayor Kendrick
		<p>That Committee of the Whole accepts a project update and recommends the restoration of the Canadian Bank of Commerce building proceed as recommended (phase by phase design and construction).</p> <p>CARRIED 5-0</p>
CW22-14-07	6.4	Information Report: Art & Margaret Fry Rec Centre Update Moved By: Councillor Somerville Seconded By: Councillor Pikálek
		<p>That Committee of the Whole accepts the update report on the Art and Margaret Fry Recreation Centre's structural monitoring and energy conservation measures.</p> <p>CARRIED 5-0</p>
CW22-14-08	6.5	Request for Direction: Projected Budget Moved By: Councillor Pikálek Seconded By: Mayor Kendrick

That Committee of the Whole provides feedback on the proposed upcoming provisional budget, specifically in the area of revenues generation.

CARRIED 5-0

	7	Bylaws & Policies
CW22-14-09	7.1	<p>Zoning Bylaw Amendment No. 20 (2022-16)-Klondike River Bench Direct Control District Moved By: Councillor Somerville Seconded By: Mayor Kendrick</p> <p>That Committee of the Whole recommends Zoning Bylaw Amendment No. 20 2022-16 Klondike River Bench Direct Control District, be forwarded to Council for 2nd reading.</p> <p>CARRIED 5-0</p>
CW22-14-10	7.2	<p>Municipal Civil Emergency Plan Moved By: Councillor Somerville Seconded By: Councillor Pikálek</p> <p>That Committee of the Whole forwards to Council the Municipal Civil Emergency Plan for approval with the addition of the Avalanche, Land Slide, and Rock Slide to the Annex D: Specific Event Guideline of the Municipal Civil Emergency Plan.</p> <p>CARRIED 5-0</p>
CW22-14-11	8	<p>Correspondence Moved By: Councillor Somerville Seconded By: Councillor Lister</p> <p>That Committee of the Whole acknowledge receipt of the following correspondence: a) HAC Public Notice b) Bryna Cable, Director of Environmental Protection & Assessment RE: Engagement on Extended Producer Responsibility, for informational purposes.</p> <p>CARRIED 5-0</p>
	9	<p>Business Arising from Correspondence</p> <p>Council would like to schedule a session with Environmental Protection regarding the Engagement on Extended Producer Responsibility, for some time in January.</p>
	10	Public Questions
	11	In Camera
	11.1	Legal and Land Related Matters
CW22-14-12	11.1.1	<p>Move to In Camera Moved By: Councillor Somerville Seconded By: Mayor Kendrick</p> <p>That Committee of the Whole move into a closed session of Committee of the Whole, as authorized by Section 213(3) of the Municipal Act, for the purposes of discussing legal and land related matters. CARRIED 5-0</p>

CW22-14-13 **11.1.2 Move to COW**
Moved By: Councillor Pikálek
Seconded By: Councillor Somerville
That Committee of the Whole revert to an open session of Committee of the Whole to proceed with the agenda.
CARRIED 5-0

CW22-14-14 **12 Adjournment**
That Committee of the Whole Meeting CW22-14 be adjourned at 9:33 p.m. with the next regular meeting of Committee of the Whole being December 7, 2022.
CARRIED 5-0

THE MINUTES OF COMMITTEE OF THE WHOLE MEETING CW22-14 WERE APPROVED BY COUNCIL RESOLUTION #CW22-15-XX AT COMMITTEE OF THE WHOLE MEETING CW22-15 OF DECEMBER 7, 2022.

William Kendrick, Chair

Dennis Shewfelt, A/CAO

2022 Third Quarter Variance

		2022 Budget Amendment	Quarter 3 YTD (unaudited)	%
REVENUE:				
	General Municipality:			
	General Taxation	2,375,073	2,373,677	
	Grants in Lieu of Taxes	1,074,139	1,075,535	
	Grants	2,619,745	2,618,245	
	Penalties and Interest	16,600	27,017	
	Other Revenue	38,208	12,217	
	Sale of Services	125,936	112,955	
	Total General Municipality:	6,249,701	6,219,646	100%
	Cable	221,400	180,891	82%
	Protective Services:			
	Fire Protection	71,955	73,150	
	Emergency Measures	-	-	
	Bylaw Enforcement	6,000	3,590	
	Total Protective Services:	77,955	76,740	98%
	Public Works:			
	Water Service	930,000	834,908	
	Sewer Service	626,000	569,508	
	Waste Management	461,840	359,823	
	Other Revenue	106,500	40,543	
	Total Public Works:	2,124,340	1,804,782	85%
	Public Health - Cemetery	4,300	4,300	100%
	Planning	146,700	10,690	7%
	Recreation:			
	Recreation Common	60,551	61,394	
	Programming & Events	58,500	42,283	
	AMFRC	64,500	37,726	
	Water Front	40,000	35,971	
	Pool	20,050	17,970	
	Green Space	16,000	12,450	
	Total Recreation:	259,601	207,794	80%
	TOTAL REVENUE:	9,083,997	8,504,843	94%
	EXPENDITURES:			
	General Municipality:			
	Mayor and Council	179,466	133,498	
	Council Election	8,265	8,492	
	Grants/Subsidies	206,839	148,778	
	Administration	1,201,378	946,050	
	Other Property Expenses	21,600	12,305	

2022 Third Quarter Variance

		2022 Budget Amendment	Quarter 3 YTD (unaudited)	%
	Computer Information Systems	104,000	75,129	
	Communications	80,700	53,087	
	Municipal Safety Program	4,477	4,610	
	Total General Municipality:	1,806,725	1,381,949	76%
	Cable	226,800	157,482	69%
	Protective Services:			
	Fire Protection	362,741	203,003	
	Emergency Measures	26,293	18,928	
	Bylaw Enforcement	115,334	88,600	
	Total Protective Services:	504,368	310,531	62%
	Public Works:			
	Common	503,088	375,685	
	Roads and Streets - Summer	142,000	111,470	
	Roads and Streets - Winter	402,781	269,006	
	Sidewalks	40,413	11,771	
	Dock	4,150	1,309	
	Surface Drainage	65,950	61,505	
	Water Services	1,345,070	875,554	
	Sewer Services	331,931	167,952	
	Waste Water Treatment Plant	232,000	166,151	
	Waste Management	562,437	320,771	
	Building Maintenance	379,858	276,668	
	Waste Diversion	161,031	117,749	
	Total Public Works:	4,170,709	2,755,591	66%
	Public Health - Cemetery	13,000	3,265	25%
	Planning	369,000	210,520	57%
	Recreation:			
	Recreation Common	323,246	159,089	
	Programming & Events	255,043	162,206	
	AMFRC	644,126	373,334	
	Water Front	56,610	22,667	
	Pool	216,700	212,223	
	Green Space	299,600	270,148	
	Total Recreation:	1,795,325	1,199,667	67%
	TOTAL EXPENDITURES:	8,885,927	6,019,006	68%
	NET OPERATING SURPLUS	198,070	2,485,837	

2022 Third Quarter Variance

GENERAL MUNICIPAL		2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
GENERAL MUNICIPAL REVENUES					
REVENUES: GENERAL TAXATION					
	Property Taxes - Residential	1,209,961	1,209,664	297	100%
	Property Taxes - Non-Residential	1,165,112	1,164,013	1,099	100%
TOTAL GENERAL TAXATION REVENUE		2,375,073	2,373,677	1,396	
REVENUES: GRANTS IN LIEU OF TAXES				-	
	Federal Grants in Lieu - Residential	29,383	29,383	-	100%
	Territorial Grants in Lieu - Residential	15,580	15,580	-	100%
	Federal Grants in Lieu - Non-Residential	166,847	166,847	-	100%
	Territorial Grants in Lieu - Non-Residential	433,295	434,691	(1,396)	100%
	Tr'ondek Hwech'in Grants In Lieu	429,034	429,034	-	100%
TOTAL GRANTS IN LIEU REVENUES		1,074,139	1,075,535	(1,396)	
REVENUES: GRANTS				-	
	Comprehensive Municipal Grant	2,550,592	2,550,592	-	100%
	Training Grant	4,000	2,500	1,500	63%
	Carbon Rebate	65,153	65,153	-	100%
	Covid restart funding	-	-	-	
TOTAL GRANT REVENUES		2,619,745	2,618,245	1,500	
REVENUES: PENALTIES & INTEREST				-	
	Penalties & Interest - Property Taxes	10,000	15,231	(5,231)	152%
	Penalties & Interest - Water & Sewer	6,000	11,786	(5,786)	196%
	Administration Fee - Tax Liens	600	-	600	0%
TOTAL PENALTIES & INTEREST REVENUE		16,600	27,017	(10,417)	
REVENUE: OTHER REVENUE					
	Interest on General Account and Investments	38,708	45,290	(6,582)	117%
	Less Interest Transferred to Reserves	(17,500)	(37,951)	20,451	217%
	Bad Debt Recovery	1,000	80	920	8%
	Miscellaneous Revenue	10,000	4,798	5,202	48%
	WCB Choice Reward Program	6,000	-	6,000	0%
TOTAL OTHER REVENUE:		38,208	12,217	25,991	
REVENUE: SALE OF SERVICES					
	Business Licence	40,000	40,360	(360)	101%
	Intermunicipal Business Licence	1,500	1,518	(18)	101%
	Certificate and Searches	1,475	2,150	(675)	146%
	Building Lease/Rental Income	82,961	68,927	14,034	83%
TOTAL SALE OF SERVICES REVENUE		125,936	112,955	12,981	
TOTAL GENERAL MUNICIPAL REVENUE		6,249,701	6,219,646	30,055	100%

2022 Third Quarter Variance

GENERAL MUNICIPAL	2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
EXPENDITURES: MAYOR AND COUNCIL				
Wages & Honoraria - Mayor/Council	75,000	49,422	25,578	66%
Benefits - Mayor/Council	3,750	2,755	995	73%
Employee Wages - Council Services Admin.	43,231	35,801	7,430	83%
Employee Benefits - Council Services Admin.	6,485	5,975	510	92%
Membership/Conference Fees	30,000	26,606	3,394	89%
Training - Mayor and Council	5,000	5,000	-	100%
Travel - Accommodation and Meals	5,000	3,810	1,190	76%
Travel - Transportation	7,500	1,664	5,836	22%
Special events/sponsorship	2,000	2,000	-	100%
Non Capital Equipment/Office Furniture	1,500	465	1,035	31%
TOTAL MAYOR AND COUNCIL EXPENSES	179,466	133,498	45,968	74%
EXPENDITURES: ELECTIONS/REFERENDUMS				
Election	8,265	8,492	(227)	103%
TOTAL ELECTIONS/REFERENDUMS EXPENSES	8,265	8,492	(227)	
EXPENDITURES: GRANTS/SUBSIDY				
Homeowner Senior Tax Grants	29,000	28,333	667	98%
Development Incentive Grant	51,839	29,220	22,619	56%
Water and Sewer - Senior Discount	55,000	40,212	14,788	73%
Community Grants	30,000	10,142	19,858	34%
Dawson Ski Hill Grants	6,000	5,871	129	98%
KDO Funding	35,000	35,000	-	100%
TOTAL GRANTS/SUBSIDY EXPENSES	206,839	148,778	58,061	
EXPENDITURES: ADMINISTRATION				
Wages - Administration	486,615	384,216	102,399	79%
Benefits - Administration	72,992	65,461	7,531	90%
Professional Fees	2,000	355	1,645	18%
Audit	22,000	22,000	-	100%
Legal	100,000	40,697	59,303	41%
Human Resource	15,000	8,816	6,184	59%
Membership/Conference	2,500	1,295	1,205	52%
Training	5,000	806	4,194	16%
Travel - Accommodation and Meals	6,000	1,413	4,587	24%
Travel - Transportation	10,000	1,973	8,027	20%
Promotional Material/Hosting Events	3,000	2,838	162	95%
Subscriptions & Publications	2,000	-	2,000	0%
Postage ALL DEPTS	13,500	12,157	1,343	90%
Freight	2,000	932	1,068	47%
Supplies - Office ALL DEPTS	30,000	16,788	13,212	56%
Non Capital Equipment	4,000	3,202	798	80%
Photocopier Expense - ALL DEPTS	9,000	8,939	61	99%
Building Repairs and Maintenance	15,000	11,572	3,428	77%
Electrical	19,500	9,339	10,161	48%
Heating	27,000	12,896	14,104	48%
Insurance - ALL DEPTS	265,315	266,872	(1,557)	101%

2022 Third Quarter Variance

GENERAL MUNICIPAL		2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
	Telephone and Fax	33,000	26,300	6,700	80%
	Bank Charges	8,100	2,370	5,730	29%
	Payroll Fees	3,360	3,799	(439)	113%
	Bad Debt Expense	4,796	16	4,780	0%
	Assessment Fees	38,500	40,318	(1,818)	105%
	Tax Liens/Title Searches	200	-	200	0%
	Intermunicipal Business Licence	1,000	680	320	68%
TOTAL ADMINISTRATION EXPENSES		1,201,378	946,050	255,328	
EXPENDITURES: OTHER PROPERTY EXPENSES					
	Repairs and Maintenance - 8th Residence	7,000	59	6,941	1%
	Repairs and Maintenance - 6th Ave. Rental	5,000	245	4,755	5%
	Property Lease /staff housing	9,600	12,001	(2,401)	125%
TOTAL OTHER PROPERTY EXPENSES		21,600	12,305	9,295	
EXPENDITURES: COMPUTER INFORMATION SYSTEMS					
	Accounting System Support Plan	30,000	21,389	8,611	71%
	Network Workstation Support Plan & Updates	45,000	31,931	13,069	71%
	Network Software and Accessories	25,000	20,678	4,322	83%
	Repairs, Maintenance & Non Capital Replacement	4,000	1,131	2,869	28%
TOTAL COMPUTER IT EXPENSES		104,000	75,129	28,871	
EXPENDITURES: COMMUNICATIONS					
	Communications - Wages	40,000	29,338	10,662	73%
	Communications - Benefits	6,000	4,408	1,592	73%
	Communications - Advertising ALL DEPTS	18,200	11,383	6,817	63%
	Supplies	5,000	-	5,000	0%
	Licence Fees	2,500	1,963	537	79%
	Contracted Services	9,000	5,995	3,005	67%
TOTAL COMMUNICATIONS EXPENSES		80,700	53,087	27,613	
EXPENDITURES: MUNICIPAL HEALTH & SAFETY PROGRAM					
	Wages - Safety	3,927	4,038	(111)	103%
	Benefits - Safety	550	572	(22)	104%
TOTAL MUNICIPAL HEALTH & SAFETY EXPENSES		4,477	4,610	(133)	
TOTAL GENERAL MUNICIPAL EXPENSES		1,806,725	1,381,949	424,776	76%
TOTAL GENERAL MUNICIPALITY REVENUES:		6,249,701	6,219,646	30,055	100%
TOTAL GENERAL MUNICIPALITY EXPENSES:		1,806,725	1,381,949	424,776	76%
NET GENERAL MUNICIPALITY		4,442,976	4,837,697	(394,721)	
DEPARTMENTAL WAGES AND BENEFITS		615,842	474,749	141,093	77%

2022 Third Quarter Variance

CABLE	2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
REVENUES - CABLE:				
Cable Television:				
Analog Basic	160,000	131,803	28,197	82%
Digital Basic	44,000	34,078	9,922	77%
Packages	12,000	10,092	1,908	84%
New Installations/Reconnects	2,000	1,588	412	79%
Fibre Optic Rental	3,400	3,330	70	98%
TOTAL REVENUE - CABLE:	221,400	180,891	40,509	82%
EXPENDITURES - CABLE:				
Wages	24,000	19,073	4,927	79%
Benefits	3,600	3,218	382	89%
Advertising/Analog Channel Guide	7,500	4,400	3,100	59%
Supplies - Office	2,500	-	2,500	0%
Non-capital Equipment/Office Furniture	2,000		2,000	0%
Tower/Equipment Repairs and Mtnc.	2,000	-	2,000	0%
Electrical	13,000	9,671	3,329	74%
Telephone and Fax	2,200	1,890	310	86%
Contracted Services	40,000	27,170	12,830	68%
Supplies - Operating	2,000	1,315	685	66%
Cable Pole Rental/Site Lease	35,000		35,000	0%
Television Stations	93,000	90,745	2,255	98%
TOTAL EXPENDITURES - CABLE:	226,800	157,482	69,318	69%
TOTAL CABLE REVENUES:	221,400	180,891	40,509	82%
TOTAL CABLE EXPENSES:	226,800	157,482	69,318	69%
NET CABLE EXPENSES	(5,400)	23,409	(28,809)	

CEMETERY	2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
REVENUE - CEMETERY PLOTS:				
Sale of Cemetery Plots	4,300	4,300	-	100%
Transfer in from Reserves				
TOTAL CEMETERY REVENUE:	4,300	4,300	-	100%
EXPENDITURES - CEMETERY PLOTS:				
Contracted Services	8,000	3,265	4,735	41%
Landscaping	5,000	-	5,000	0%
Equipment Rentals				
TOTAL CEMETERY EXPENSE:	13,000	3,265	9,735	25%
TOTAL CEMETERY REVENUES:	4,300	4,300	-	100%
TOTAL CEMETERY EXPENSES:	13,000	3,265	9,735	25%
NET CEMETERY EXPENSES	(8,700)	1,035	(9,735)	

2022 Third Quarter Variance

	2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
PLANNING & DEVELOPMENT:				
REVENUES - PLANNING:				
Development Permits	25,000	865	24,135	3%
Subdivision Development Fees	10,000	525	9,475	5%
Land Sales	60,000	-	60,000	0%
Cash in Lieu (parking)	21,700	9,300	12,400	43%
TOTAL REVENUE - PLANNING:	146,700	10,690	136,010	7%
EXPENDITURES - PLANNING:				
Wages - Planning	190,000	133,291	56,709	70%
Benefits - Planning	28,500	23,918	4,582	84%
Honoraria	12,000	7,016	4,984	58%
Legal	50,000	21,753	28,247	44%
Training	6,000	3,379	2,621	56%
Travel - Accommodation and Meals	3,000	-	3,000	0%
Travel - Transportation	4,000	-	4,000	0%
Subscriptions & Publications	500	-	500	0%
Non Capital Equipment/Office Furniture	3,000	-	3,000	0%
Downtown Revitalization	30,000	10,600	19,400	35%
Heritage Incentive	10,000	10,000	-	100%
Contracted services	2,000	563	1,437	28%
Survey and Title Costs	30,000	-	30,000	0%
TOTAL EXPENDITURES - PLANNING:	369,000	210,520	158,480	57%
TOTAL PLANNING REVENUES:	146,700	10,690	136,010	7%
TOTAL PLANNING EXPENSES:	369,000	210,520	158,480	57%
NET PLANNING EXPENSES	(222,300)	(199,830)	(22,470)	

2022 Third Quarter Variance

PROTECTIVE SERVICES		2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
PROTECTIVE SERVICES					
REVENUES - FIRE PROTECTION					
Fire Alarm Monitoring		9,955	13,150	(3,195)	132%
Inspection Services		2,000	-	2,000	0%
Fire & Alarm Response		5,000	5,000	-	100%
Miscellaneous Protective Services		5,000	5,000	-	100%
CMG - Fire Suppression		50,000	50,000	-	100%
Training Facility rental			-	-	
TOTAL FIRE PROTECTION REVENUES		71,955	73,150	(1,195)	102%
EXPENSES - FIRE PROTECTION					
Wages - Fire Protection		82,601	73,284	9,317	89%
Benefits - Fire Protection		12,390	9,472	2,918	76%
Fire Fighter Call Outs		45,000	18,965	26,035	42%
Benefits - Fire Fighter WCB		24,000	24,085	(85)	100%
Professional Fees (medical fees)		2,000	234	1,766	12%
Membership/Conference		1,000	289	711	29%
Training/Certificates		50,000	18,472	31,528	37%
Travel - Accommodation and Meals		6,000	1,110	4,890	19%
Travel - Transportation		5,000	-	5,000	0%
Promotional Material/Special Events		10,000	4,899	5,101	49%
Subscriptions & Publications		2,000	-	2,000	0%
Freight		2,000	668	1,332	33%
Non Capital Equipment		8,000	1,363	6,637	17%
Building Repairs and Maintenance		4,000	1,859	2,141	46%
Electrical		6,500	4,555	1,945	70%
Heating		9,750	4,766	4,984	49%
Insurance (FF additional)		5,000	-	5,000	0%
Telephone and Fax		6,500	4,327	2,173	67%
Contracted Services		15,000	12,510	2,490	83%
Supplies - Operating and safety		20,000	15,960	4,040	80%
Supplies - Specialty Clothing/other		30,000	1,959	28,041	7%
Vehicle Fuel		4,500	2,396	2,104	53%
Vehicle Repairs and Maintenance		2,500	469	2,031	19%
Heavy Equipment Fuel		1,500	1,361	139	91%
Heavy Equipment Repairs and Maintenance		7,500	-	7,500	0%
TOTAL FIRE PROTECTION EXPENSES		362,741	203,003	159,738	56%
NET FIRE PROTECTION EXPENSES		(290,786)	(129,853)	(160,933)	45%

2022 Third Quarter Variance

PROTECTIVE SERVICES	2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
EMERGENCY MEASURES				
EXPENSES - EMERGENCY MEASURES:				
Wages - EMO	17,345	14,887	2,458	86%
Benefits - EMO	4,000	2,252	1,748	56%
Supplies (includes Infosat communication)	1,948	1,185	763	61%
Non Capital Equipment	1,000	604	396	60%
Safety Kits and Supplies	2,000	-	2,000	0%
TOTAL EMERGENCY MEASURES EXPENSES	26,293	18,928	7,365	72%
BYLAW ENFORCEMENT				
REVENUES - BYLAW ENFORCEMENT				
Bylaw Revenue	3,000	2,225	775	74%
Animal Control Fees	3,000	1,365	1,635	46%
TOTAL BYLAW ENFORCEMENT REVENUES	6,000	3,590	2,410	60%
EXPENSES - BYLAW ENFORCEMENT:				
Wages - Bylaw	70,879	56,680	14,199	80%
Benefits - Bylaw	8,505	6,928	1,577	81%
Membership/Conference	500	-	500	0%
Training	3,500	3,399	101	97%
Travel - Accommodation and Meals	2,250	1,532	718	68%
Travel - Transportation	1,750	1,309	441	75%
Promotional Material/Special Events	750	-	750	0%
Freight	300	-	300	0%
Signs/Supplies	3,000	-	3,000	0%
Non Capital Equipment	500	-	500	0%
Contracted Services	2,000	75	1,925	4%
Animal Control - Humane Society	14,600	14,600	-	100%
Operating Supplies/Signs/Animal control	3,000	931	2,069	31%
Specialty Clothing	1,000	692	308	69%
Vehicle Fuel	1,800	1,160	640	64%
Vehicle Repairs and Maintenance	1,000	1,294	(294)	129%
TOTAL BYLAW ENFORCEMENT EXPENDITURES:	115,334	88,600	26,734	
NET BYLAW ENFORCEMENT EXPENDITURES	(109,334)	(85,010)	(24,324)	78%
TOTAL PROTECTIVE SERVICES REVENUES:	77,955	76,740	1,215	98%
TOTAL PROTECTIVE SERVICES EXPENSES:	504,368	310,531	193,837	62%
NET PROTECTIVE SERVICES EXPENSES	(426,413)	(233,791)	(192,622)	
DEPARTMENTAL WAGES AND BENEFITS	191,720	161,251	30,469	84%

2022 Third Quarter Variance

	2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
PUBLIC WORKS				
REVENUE - PUBLIC WORKS:				
WATER SERVICE REVENUE:				
Water Utility Fee	837,000	762,470	74,530	91%
Bulk Water Sales - Fill Station	18,000	16,264	1,736	90%
Water Delivery	66,000	46,744	19,256	71%
Disconnect/Reconnect Water Services	9,000	9,430	(430)	105%
TOTAL WATER SERVICE REVENUE:	930,000	834,908	95,092	
SEWER SERVICE REVENUE:				
Sewer Utility Fee	626,000	569,508	56,492	91%
TOTAL SEWER SERVICE REVENUE:	626,000	569,508	56,492	
WASTE MANAGEMENT REVENUE:				
Waste Management Fees	259,000	236,994	22,006	92%
YG Funding for Waste Management	75,000	-	75,000	0%
Ground Water Monitoring	35,000	37,268	(2,268)	106%
Tipping Fees		-	-	
YG Funding for Recycling Depot	42,840	38,556	4,284	90%
Recycling Revenue (Raven Recycling)	50,000	47,005	2,995	94%
TOTAL WASTE MANAGEMENT REVENUE:	461,840	359,823	102,017	
OTHER REVENUE:				
New Installation Fee - Labour	45,000	4,060	40,940	9%
Sale of Gravel	1,500	357	1,143	24%
New Installation Fee - Sale of Inventory	35,000	31,636	3,364	90%
Load Capacity	20,000	1,550	18,450	8%
Grant - Training	5,000	2,940	2,060	59%
TOTAL OTHER REVENUE:	106,500	40,543	65,957	
TOTAL REVENUE - PUBLIC WORKS:	2,124,340	1,804,782	319,558	85%
EXPENDITURES - PUBLIC WORKS:				
COMMON:				
Wages - PW Common	176,298	134,660	41,638	76%
Benefits - PW Common	26,445	13,383	13,062	51%
Professional Fees	1,000	105	895	11%
Membership/Conference	3,000	6	2,994	0%
Training	8,000	7,718	282	96%
Travel - Accommodation and Meals	5,000	-	5,000	0%
Travel - Transportation	2,000	-	2,000	0%
Promotional Material/Special Events	500	105	395	21%
Subscriptions & Publications	500	162	338	32%
Freight	2,000	8,972	(6,972)	449%
Non Capital Equipment	15,000	10,075	4,925	67%
Photocopier Expense (lease)	1,395	985	410	71%
Building Repairs and Maintenance	10,000	2,619	7,381	26%
Electrical	8,450	5,886	2,564	70%
Heating	22,500	12,674	9,826	56%
Telephone and Fax	15,000	11,127	3,873	74%
Contract Services - Common	5,000	507	4,493	10%
Supplies - Common Operating	10,000	9,832	168	98%
Supplies - Safety	15,000	14,889	111	99%

2022 Third Quarter Variance

	2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
PUBLIC WORKS				
Vehicle Fuel	33,000	30,383	2,617	92%
Vehicle Repairs and Maintenance	35,000	15,891	19,109	45%
Heavy Equipment Fuel	15,000	17,590	(2,590)	117%
Heavy Equipment R&M	75,000	60,634	14,366	81%
Mosquito Control	18,000	17,482	518	97%
TOTAL COMMON EXPENDITURES:	503,088	375,685	127,403	75%
TRANSPORTATION:				
ROADS AND STREETS - SUMMER:				
Wages - PW Roads Summer	30,000	12,048	17,952	40%
Benefits - PW Roads Summer	4,500	1,413	3,087	31%
Freight	500	375	125	75%
Contracted Services	60,000	71,930	(11,930)	120%
Supplies - Operating	1,000	2,109	(1,109)	211%
Chemicals	6,000	-	6,000	0%
Cold Mix	3,000	-	3,000	0%
Gravel	10,000	955	9,045	10%
Signs	7,000	7,243	(243)	103%
Street Lights	20,000	15,397	4,603	77%
TOTAL ROADS AND STREETS - SUMMER:	142,000	111,470	30,530	79%
ROADS AND STREETS - WINTER:				
Wages - PW Roads Winter	71,549	38,403	33,146	54%
Benefits - PW Roads Winter	10,732	5,011	5,721	47%
Freight	2,500	1,750	750	70%
Contracted Services	250,000	190,505	59,495	76%
Supplies	500	63	437	13%
3/8 Minus Sand Mix	20,000	17,862	2,138	89%
Winter Chemical	28,000	-	28,000	0%
Signs	500	-	500	0%
Street Lights	19,000	15,412	3,588	81%
TOTAL ROADS AND STREETS - WINTER	402,781	269,006	133,775	67%
SIDEWALKS:				
Wages - PW Sidewalks	28,620	9,582	19,038	33%
Benefits - PW Sidewalks	4,293	1,113	3,180	26%
Freight	500	375	125	75%
Contracted Services	5,000	-	5,000	0%
Supplies - Material	2,000	701	1,299	35%
TOTAL SIDEWALKS:	40,413	11,771	28,642	29%
FLOATING DOCK:				
Repair and Maintenance	2,000	559	1,441	28%
Contracted Services	2,000	600	1,400	30%
Marine Lease	150	150	-	100%
TOTAL FLOATING DOCK:	4,150	1,309	2,841	32%

2022 Third Quarter Variance

	2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
PUBLIC WORKS				
SURFACE DRAINAGE:				
Wages - PW Surface Drainage	38,000	41,223	(3,223)	108%
Benefits - PW Surface Drainage	5,700	4,995	705	88%
Freight	500	375	125	75%
General Operat-Non Capital Equipment	2,500	2,028	472	81%
Electrical	2,250	1,662	588	74%
Contracted Services	12,000	7,845	4,155	65%
Supplies	5,000	3,377	1,623	68%
TOTAL SURFACE DRAINAGE	65,950	61,505	4,445	93%
ENVIRONMENTAL USE AND PROTECTIONS:				
WATER SERVICES:				
Wages - PW Water Services	346,583	277,549	69,034	80%
Benefits - PW Water Services	51,987	36,650	15,337	70%
Professional Fees	10,000	1,104	8,896	11%
Professional Fees - Water Licence	20,000	5,062	14,938	25%
Membership/Conference/Certificates	4,000	705	3,295	18%
Training	10,000	294	9,706	3%
Travel - Accommodation and Meals	5,000	-	5,000	0%
Travel - Transportation	2,500	-	2,500	0%
Freight	22,000	19,364	2,636	88%
Non Capital Equipment	5,000	3,920	1,080	78%
Repairs and Maintenance	75,000	7,992	67,008	11%
Electrical	195,000	116,789	78,211	60%
Heating	300,000	179,317	120,683	60%
Telephone	15,000	9,425	5,575	63%
Contract Services	50,000	29,929	20,071	60%
Supplies - Operating	90,000	84,099	5,901	93%
Supplies - Safety	5,000	1,927	3,073	39%
Chemicals	10,000	4,961	5,039	50%
Water Sampling/Testing	12,000	9,666	2,334	81%
Water Delivery	116,000	86,801	29,199	75%
TOTAL WATER SERVICES:	1,345,070	875,554	469,516	65%
SEWER SERVICES:				
Wages - PW Sewer Services	181,244	122,699	58,545	68%
Benefits - PW Sewer Services	27,187	12,221	14,966	45%
Membership/Conference/Dues	1,000	-	1,000	0%
Training	5,000	-	5,000	0%
Travel - Accommodation and Meals	3,000	-	3,000	0%
Travel - Transportation	1,500	-	1,500	0%
Freight	1,500	783	717	52%
Non Capital Equipment	3,000	-	3,000	0%
Electrical	32,500	21,826	10,674	67%
Contracted Services	60,000	7,052	52,948	12%
Supplies	8,000	3,371	4,629	42%
Supplies - Safety	5,000	-	5,000	0%
Chemicals	3,000	-	3,000	0%
TOTAL SEWER SERVICES:	331,931	167,952	163,979	51%

2022 Third Quarter Variance

	2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
PUBLIC WORKS				
WASTE WATER TREATMENT PLANT:				
YG Payment towards Operating WWTP	232,000	166,151	65,849	72%
TOTAL WASTE WATER TREATMENT PLANT:	232,000	166,151	65,849	72%
WASTE MANAGEMENT:				
Wages - PW Waste Management	196,076	187,492	8,584	96%
Benefits - PW Waste Management	29,411	26,455	2,956	90%
Professional Fees	10,000	-	10,000	0%
Training	5,000	589	4,411	12%
Travel - Accommodation and Meals	5,000	-	5,000	0%
Travel - Transportation	2,500	-	2,500	0%
Freight	500	361	139	72%
Non-Capital Equipment	40,000	896	39,104	2%
Building Repairs and Maintenance	7,000	676	6,324	10%
Electrical	11,700	1,820	9,880	16%
Heating	4,500	1,566	2,934	35%
Contracted Services	150,000	65,330	84,670	44%
Supplies	1,500	1,540	(40)	103%
Supplies - Safety	3,000	1,429	1,571	48%
Sampling/Testing	40,000	4,679	35,321	12%
Vehicle Fuel (including garbage truck)	15,000	12,566	2,434	84%
Vehicle Repairs and Maintenance	15,000	7,091	7,909	47%
Water Delivery/Septic	1,000	407	593	41%
Heavy Equipment Fuel	5,250	5,778	(528)	110%
Heavy Equipment Repairs and Maintenance	20,000	2,096	17,904	10%
TOTAL WASTE MANAGEMENT:	562,437	320,771	241,666	57%
WASTE DIVERSION:				
Wages - PW Diversion	105,244	91,021	14,223	86%
Benefits - PW Diversion	15,787	8,896	6,891	56%
Non-Capital Equipment	10,000	3,843	6,157	38%
Electrical	10,000	5,733	4,267	57%
Building Repairs and Maintenance	3,000	952	2,048	32%
Contracted Services	5,000	1,820	3,180	36%
Recycling Depot - Supplies	10,000	2,641	7,359	26%
Supplies - Safety	2,000	2,843	(843)	142%
TOTAL WASTE DIVERSION:	161,031	117,749	43,282	73%
BUILDING MAINTENANCE				
Wages - PW Other	304,224	230,030	74,194	76%
Benefits - PW Other	45,634	26,460	19,174	58%
Janitorial Supplies - ALL DEPTS	30,000	20,178	9,822	67%
TOTAL Building Maintenance:	379,858	276,668	103,190	73%
TOTAL PUBLIC WORKS REVENUE	2,124,340	1,804,782	319,558	85%
TOTAL PUBLIC WORKS EXPENDITURES	4,170,709	2,637,842	1,371,836	63%
NET PUBLIC WORKS EXPENDITURES	(2,046,369)	(833,060)	(1,052,278)	
DEPARTMENTAL WAGES AND BENEFITS	1,699,514	1,281,304	418,210	75%

2022 Third Quarter Variance

	2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
RECREATION:				
REVENUE - RECREATION COMMON				
Lotteries - Yukon	43,051	43,051	-	100%
Equipment Rental	5,000	5,071	(71)	101%
Misc Revenue (includes misc grant)	5,000	5,772	(772)	115%
Sponsored Initiatives	7,500	7,500	-	100%
TOTAL REVENUES-RECREATION COMMON	60,551	61,394	(843)	101%
EXPENDITURES - COMMON SERVICES:				
Wages - Recreation	165,053	80,323	84,730	49%
Benefits - Recreation	19,806	10,795	9,011	55%
Professional Fees	5,000	2,000	3,000	40%
Training	6,500	4,848	1,652	75%
Travel - Accommodation and Meals	3,000	720	2,280	24%
Travel - Transportation	2,000	-	2,000	0%
Freight	12,500	11,334	1,166	91%
Non Capital Equipment/Office Furniture	2,500	640	1,860	26%
Photocopier Expense (lease)	2,136	1,642	494	77%
Telephone and Fax	8,900	8,049	851	90%
Bank Service Charges/Debit Machine	5,800	4,517	1,283	78%
Contracted Services	15,000	4,399	10,601	29%
Supplies - Safety	10,000	6,188	3,812	62%
Lottery Grants	43,051	11,007	32,044	26%
Vehicle Fuel	7,500	6,132	1,368	82%
Vehicle Repairs and Maintenance	7,000	6,495	505	93%
Sponsored Initiatives	7,500	-	7,500	0%
TOTAL REC. COMMON/CENTER EXPENSES:	323,246	159,089	164,157	49%
REVENUE - PROGRAMS AND EVENTS				
YLAP Grant/Youth Activity Grant	12,500	10,000	2,500	80%
Programs	43,500	32,283	11,217	74%
Canada Day Grant	2,500	-	2,500	0%
TOTAL REVENUES - PROGRAMS/EVENTS	58,500	42,283	16,217	
EXPENDITURES - PROGRAMS AND EVENTS				
Wages - Programs and Events	154,646	111,280	43,366	72%
Benefits - Programs and Events	23,197	12,109	11,088	52%
Membership/Conference Fees	200	-	200	0%
Training	1,000	48	952	5%
Travel - Accom & Transportation	2,000	-	2,000	0%
Non Capital Equipment	5,000	2,396	2,604	48%
Contracted Services - Instructors	25,000	19,938	5,062	80%
Supplies Programming	12,000	8,761	3,239	73%
Supplies - YLAP	12,500	2,353	10,147	19%
Canada Day	4,500	3,046	1,454	68%
Discovery Day	2,500	2,275	225	91%
Celebration of Lights	7,500	-	7,500	0%
TOTAL PROGRAMS & EVENTS EXPENSES:	255,043	162,206	87,837	
NET - PROGRAMS & EVENTS EXPENSES	(199,043)	(119,923)	(71,620)	60%

2022 Third Quarter Variance

RECREATION:		2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
REVENUE - AMFRC					
	Merchandise/skate sharpening	2,000	720	1,280	36%
	Public Skating	12,000	9,216	2,784	77%
	Ice Fees	45,000	24,411	20,589	54%
	Curling Club Lease	4,000	4,000	-	100%
	Recreation Facility Rental	1,500	(621)	2,121	-41%
TOTAL REVENUES - AMFRC		64,500	37,726	26,774	58%
EXPENDITURES - AMFRC					
	Wages - AMFRC	177,284	120,091	57,193	68%
	Benefits - AMFRC	26,593	14,243	12,350	54%
	Building R & M - AMFRC	145,000	100,161	44,839	69%
	Equipment R & M	15,000	2,063	12,937	14%
	Electrical - AMFRC	156,000	69,762	86,238	45%
	Propane - AMFRC	1,500	924	576	62%
	Heating - AMFRC	105,000	56,019	48,981	53%
	Contracted Services	12,000	4,568	7,432	38%
	Supplies Operating - AMFRC	5,000	4,973	27	99%
	Equip Fuel - AMFRC	750	530	220	71%
TOTAL AMFRC EXPENSES:		644,126	373,334	270,792	
NET - AMFRC EXPENSES		(579,626)	(335,608)	(244,018)	58%
REVENUE - WATERFRONT					
	Fitness Passes	40,000	35,971	4,029	90%
TOTAL REVENUES - WATERFRONT		40,000	35,971	4,029	90%
EXPENDITURES - WATERFRONT					
	Wages - Waterfront	15,922	3,883	12,039	24%
	Benefits - Waterfront	2,388	562	1,826	24%
	Building R & M	12,000	5,747	6,253	48%
	Equipment R & M	3,000	274	2,726	9%
	Electrical	7,800	5,780	2,020	74%
	Heating	12,000	4,124	7,876	34%
	Supplies Operating	3,500	2,297	1,203	66%
TOTAL WATERFRONT EXPENSES:		56,610	22,667	33,943	
NET - WATERFRONT EXPENSES		(16,610)	13,304	(29,914)	-80%
REVENUE - POOL					
	Public Swim	10,000	13,053	(3,053)	131%
	Swimming Lessons	8,000	4,917	3,083	61%
	Swim Club	1,800	-	1,800	0%
	Rentals	250	-	250	0%
TOTAL REVENUES - POOL		20,050	17,970	2,080	

2022 Third Quarter Variance

RECREATION:	2022 Budget Amendment	Quarter 3 YTD (unaudited)	Variance	%
EXPENDITURES - POOL				
Wages - Pool	90,000	103,524	(13,524)	115%
Benefits - Pool	13,500	10,669	2,831	79%
Membership/Conference	200	120	80	60%
Training	7,500	5,931	1,569	79%
Travel - Accommodation and Meals	2,000	1,019	981	51%
Travel - Transportation	1,500	582	918	39%
Building Repairs and Maintenance	30,000	23,911	6,089	80%
Electrical	15,000	17,025	(2,025)	114%
Heating	45,000	42,220	2,780	94%
Supplies - lesson materials	1,000	329	671	33%
Supplies - Operational	5,500	2,301	3,199	42%
Swim Club Expenditures	500	208	292	42%
Chemicals	5,000	4,384	616	88%
TOTAL POOL EXPENSES:	216,700	212,223	4,477	
NET - POOL EXPENSES	(196,650)	(194,253)	(2,397)	99%
REVENUE - GREEN SPACE				
Rentals - Minto	4,500	3,986	514	89%
Vendor Stalls	1,000		1,000	0%
Commemorative Parks Donations	3,000	-	3,000	0%
Rentals - Parks & Greenspaces	2,500	2,964	(464)	119%
Miscellaneous Revenue	5,000	5,500	(500)	110%
TOTAL REVENUES - GREEN SPACE	16,000	12,450	3,550	
EXPENDITURES - GREEN SPACE				
Wages	140,000	108,449	31,551	77%
Benefits	21,000	11,135	9,865	53%
Training	1,000	-	1,000	0%
Non Capital Equipment	9,000	5,293	3,707	59%
Repairs & Maintenance - Minto	5,000	1,062	3,938	21%
Repairs & Maintenance - Other	5,000	4,675	325	94%
Commemorative Parks Program	4,000	6,122	(2,122)	153%
Equipment Repairs & Maintenance	5,000	1,303	3,697	26%
Electric - Minto	9,100	5,146	3,954	57%
Contracted Services	20,000	55,713	(35,713)	279%
Parks & Greenspace Maintenance	7,500	11,590	(4,090)	155%
Trail Maintenance - Green Space	5,000	121	4,879	2%
Land Lease	500	400	100	80%
Golf Course - Operating Lease	45,000	45,000	-	100%
DC Minor Soccer	7,000	5,331	1,669	76%
Community Garden	15,000	8,808	6,192	59%
Equipment Fuel	500	-	500	0%
TOTAL GREEN SPACE/PARK MTNCE EXPENSE	299,600	270,148	29,452	
NET GREEN SPACE EXPENSES	(283,600)	(257,698)	(25,902)	91%
TOTAL RECREATION REVENUES:	259,601	207,794	51,807	80%
TOTAL RECREATION EXPENSES:	1,795,325	1,199,667	590,659	67%
NET RECREATION EXPENSES	(1,535,724)	(991,873)	(538,852)	
DEPARTMENTAL WAGES AND BENEFITS	847,000	586,501	260,499	69%

Report to Council



☐ For Council Decision ☐ For Council Direction ☒ For Council Information

☐ In Camera

AGENDA ITEM:	Taxation of Vacant Residential Lands Policy Update	
PREPARED BY:	Kim McMynn	
DATE:	December 2, 2022	
RELEVANT BYLAWS / POLICY / LEGISLATION: Taxation of Vacant Residential Lands Policy #2022-02		

ISSUE / PURPOSE

This update is to provide Council with additional information gathered since the passing of the Taxation of Vacant Residential Lands Policy #2022-02. Administration prepared an initial mailing to residents whose properties appear to be captured by the new Taxation of Vacant Residential Lands Policy, in order to receive preliminary feedback. This report is to update Council on the responses to date.


BACKGROUND SUMMARY

Council approved the Taxation of Vacant Residential Lands Policy #2022-02 on August 31, 2022. Administration mailed letters to property owners of vacant land, as well as to properties amalgamated for taxation purposes that appear to contain vacant legally surveyed lots. The CFO has been receiving calls and recording responses.

DISCUSSION

The majority of property owners with concerns are those that have amalgamated properties for taxation and assessment purposes. These range from concern about the size of the vacant section of their amalgamated lot (would it be able to facilitate the building of a new home) to the additional tax burden when they currently use the vacant portion to mitigate food vulnerability, provide off street parking in winter months and contain a significant investment in other buildings and structures. Similarly, many of these amalgamated properties were purchased to ensure the size was adequate for the enjoyment of a larger yard space and reduced density. Significant concerns were raised about the cost to apply for a subdivision permit in order to consolidate the lots, due to significant legal and survey costs. The CFO will continue to gather responses and provide a further update in January.

APPROVAL

NAME:	Kim McMynn, Acting CAO	SIGNATURE: 
DATE:	December 2, 2022	