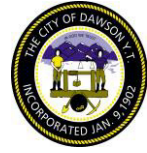


THE CITY OF DAWSON



COMMITTEE OF THE WHOLE MEETING #CW23-13

DATE: Wednesday October 25, 2023

TIME: 7:00 PM

LOCATION: City of Dawson Council Chambers

Join Zoom Meeting

<https://us02web.zoom.us/j/84815556352?pwd=cmw3NW9xb1FYQUFkSkIndHI2cUVUdz09>

Meeting ID: **848 1555 6352**

Passcode: **660999**

1. **CALL TO ORDER**
2. **ACCEPTANCE OF ADDENDUM & ADOPTION OF AGENDA**
 1. Committee of the Whole Meeting CW23-13
3. **BUDGET & FINANCIAL REPORTS**
 1. Budget Presentation
4. **PUBLIC QUESTIONS**
5. **ADJOURNMENT**



2024 CITY OF DAWSON BUDGET

2024 Budget timeline –

- Special Committee Meetings Oct / Nov / target approval December

First draft of budget based on:

- Existing service levels
- Known cost increases – ie wages and collective agreement
- Anticipated CPI increases
- Known Revenue/Expense trends year to date
- Council adopted programs
- Legislative changes
- Recommended Levy and Fee Increases

Council feedback at each stage

Public Feedback heading into 2nd meeting Tuesday Nov 14th

2024 CITY OF DAWSON BUDGET

- Goal is to establish Spending and funding plans that support the strategic goals of the municipality, Financial Control, and Management decision making
- All departments are cost centers
- Revenues have been connected with associated cost areas in budget
- Finance Area has been added dealing with long term financing and allocations to and from reserves.
- Moving to a 3 year rolling operating budget along with current 5 year capital plan.
- Targeting completion prior to start of Year – Evolving process

2024 CITY OF DAWSON BUDGET

SIGNIFICANT FACTORS

Inflation

2022 CPI Canada 6.8%

2023 CPI Canada 3.8% (as of Sept)

Collective Agreement

2.5% Wage increase for 2024

Management Bylaw

2.5% Wage increase for 2024

Emergency Management Planning

Communication Tools

Clerks Office

Software Upgrade to automate

Waste Management

Recycling / Tipping / Regional Agmt /
Producer Pay.

Planning Dep. Staffing

moving towards Full allocation

Waste-Water Treatment

Increasing by approx. 15% annually

New Rec Centre

Not Factored in Yet

2024 CITY OF DAWSON BUDGET

SIGNIFICANT FACTORS

Waste Management

- Yukon Government Wants Municipality to sign a regional waste agreement and will fund municipality for doing so at approx. 75 K per yr
- Regional Agreement requires universal tipping fees at Landfill (Additional revenues approx. \$50,000 / yr)
- Tipping Fees are best applied with a weigh scale
- Yg is willing to install if a configuration can be found that fits
- 2023 plan was to hire a Solid Waste Supervisor - Still searching

Recycling

- Proposals under discussion at Committee with recommendations to
 - Discontinue Commercial / Institutional pickup (will cost approx. 12,000)
 - Consider adding curbside Pickup (approx. cost annually \$70k)

Producer Pay Legislation

- Yukon is moving to “Producer Pay” recycling and the effect of this on Dawson Recycling is not Known as YG will be potentially changing the way it funds recycling

2024 CITY OF DAWSON BUDGET

SIGNIFICANT FACTORS

Waste-Water Treatment

Increasing by approx. 15% annually

The Yukon Government operates the Dawson Wastewater Treatment facility and charges the City of Dawson Approx \$220,000 annually.

The Wastewater Treatment plan operating costs are higher than estimated prior to construction and the plant is at its operating capacity – The Yukon Government is leading a process to identify a suitable location for a lagoon treatment system, considered the most economical and proven system in the North

YG has indicated that Dawson must start assuming a greater portion of the Wastewater treatment costs - with approx. 15% cost increases annually for 5 years – which will bring the Dawson Wastewater treatment expenses to approx. the estimated annual cost of a lagoon system and less than half of the costs of the existing system

2024 CITY OF DAWSON BUDGET

SIGNIFICANT FACTORS

New Rec Centre

Not Factored in Yet

Dawson is considering a New Recreation Centre

The project is currently envisioned as an

Arena / Gymnasium / Curling Rink / Fitness Centre

Capital Cost approx. \$103,000,000

Operating Cost Approx \$1,500,000 / yr

Capital and Operating Cost Estimates have just been received at a class C level with Council Discussion to follow. Discussion will include financial analysis of a capital plan, operational budgeting analysis including shutdown of current facilities and consolidation of current operations and costs into a new facility.

When final decisions are made on the project by Council , the Capital and operating costs will be incorporated into the Budgets – the operating costs would realistically be implemented in 2027 to 2029 operating budgets given the time required to approve and build such a project.

When final decisions are made , Council may choose to build into the annual operating budget an incremental allocation to reserves specifically to bridge the “Jump Gap” that will appear when such a facility comes on line - this would be recommended for the 2025 Operating Budget depending on final decisions

2024 CITY OF DAWSON BUDGET ADJUSTMENTS

- Bylaw reports to Clerk, under General Government
- \$50,000 of the CMG moved from Fire to CMG
- Cemetery moved to General Government as bulk of work is performed there
- CMG increased based on inflationary and Capital adjustments with a two-year time lag in the formula

2024 Operating Budget

Notes

Cable rates will be adjusted to compensate for increases in costs and potential loss of customers .

	2022	2023	2024
	Actual	Budget	Budget
Property Taxes / payment in lieu	3,449,210	3,661,329	3,752,862
Comprehensive Municipal Grant	2,550,592	2,570,997	2,922,102
Departmental Net Budgets			
General Government	(1,631,169)	(1,817,254)	(1,844,835)
Public Works	(1,728,291)	(2,282,214)	(2,481,224)
Planning	(264,237)	(269,650)	(374,600)
Fire	(245,501)	(350,243)	(418,509)
Recreation	(1,378,147)	(1,450,478)	(1,483,566)
Cable	(29,183)	(0)	62
Finance	-	-	
Department Net Expenses	(5,276,529)	(6,169,839)	(6,602,672)
Total Net (contribution to reserves)	723,273	62,487	72,292

2024 Budget Reserves & Deferred Revenue

Key Points

- Facilities reserve targets 0.1% tax allocation
- Gas Tax not identified herein
- Equipment replacement for 10 year plan

Reserves	criteria	2022
General Surplus		
Water & Sewar system		000000-
Cable TV		-
Road Maintenance		-
Waste Management		-
Facilities Reserve	0.1% Tax Rate+ Int	-
Green Initiatives		-
Land Development		-
Contingency		-
Equipment Replace		-
Parking		-
Load Capacity		-
Heritage Fund		-
Total		1,353,471

2024 General Government

Key Points

- Hosting 2024 AYC conference

	2022 Actual	2023 Budget	2024 Budget
Penalties & Interest	39,713	28,600	48,553
Grants	67,653	69,153	69,153
Fees and Charges	141,853	138,346	138,481
Elections	(8,492)	0	(10,000)
Mayor & Council	(171,381)	(193,204)	(198,034)
Grant Expenses	(169,028)	(200,523)	(179,851)
Administration	(1,239,741)	(1,325,250)	(1,373,658)
Cemetery	(3,265)	(13,000)	(13,000)
Other Property	(9,911)	(24,100)	(24,100)
IT Systems	(91,527)	(104,000)	(106,600)
Communications	(68,177)	(29,700)	(30,443)
Bylaw	(118,143)	(159,100)	(160,749)
Health & Safety	(724)	(4,477)	(4,589)
Total	(1,880,388)	(2,053,353)	(2,101,022)

2024 Public Works

Key Points

Dock is dependent on matching revenue

	2022 Actual	2023 Budget	2024 Budget
Penalties & Interest			
Grants			
Fees and Charges	2,051,707	2,317,231	2,367,178
Public Works Common	(491,092)	(480,545)	(492,534)
Roads Summer	(121,369)	(126,450)	(129,611)
Roads Winter	(357,117)	(428,800)	(439,520)
Sidewalks	(12,384)	(20,150)	(20,654)
Dock	(1,309)	(5,150)	(5,275)
Surface Drainage	(81,870)	(84,350)	(86,459)
Water	(1,213,957)	(1,495,500)	(1,532,888)
Wastewater	(440,523)	(531,450)	(573,736)
Solid Waste	(488,637)	(725,650)	(743,791)
Solid Waste Diversion	(197,330)	(313,000)	(425,825)
Building Maintenance	(374,410)	(388,400)	(398,110)
Total	(1,728,291)	(2,282,214)	(2,481,224)

2024 Public Works

Key Points

Overhead in Department is not assigned directly to area – i.e. wastewater is not assigned department or admin overhead on this chart

	2022 Actual	2023 Budget	2024 Budget
Net by Area			
Over head	(491,092)	(480,545)	(492,534)
Roads/Sidewalks / Dock	(421,774)	(469,050)	(482,435)
Sidewalks	(12,384)	(20,150)	(20,654)
Surface Drainage	(81,870)	(84,350)	(86,459)
Water	(283,244)	(493,441)	(505,777)
Wastewater	184,036	148,498	123,210
Solid Waste	(259,936)	(514,926)	(639,120)
Solid Waste Diversion	(259,936)	(514,926)	(425,825)
Building Maintenance	(374,410)	(388,400)	(639,120)
Total	(1,728,291)	(2,282,214)	(2,481,224)

2024 Planning

Key Points

- Wages being adjusted to capture authorized staffing levels - will bump up again next year when fully staffed

	2022 Actual	2023 Budget	2024 Budget
Penalties & Interest			
Grants			
Fees and Charges	22,516	94,300	56,400
Planning	(286,753)	(363,950)	(431,000)
Total	(264,237)	(269,650)	(374,600)

2024 Fire & Emergency Services

Key Points

- 50,000 CMG was removed and added to CMG Grant total
- Planning for emergency messaging system
- Planning for 4 Mobile Radio System units which require a n access contract
- Planning an emergency Radio distribution Project

	2022 Actual	2023 Budget	2024 Budget
Penalties & Interest			
Grants	50,000	50,000	
Fees and Charges	30,650	31,955	32,754
Fire	(301,873)	(403,100)	(413,178)
Emergency Measures	(25,462)	(29,098)	(38,085)
Total	(245,501)	(350,243)	(418,509)

2024 Recreation

Key Points

- Funding being sought for Pool study to review physical enhancements for extended season

	2022 Actual	2023 Budget	2024 Budget
Penalties & Interest			
Grants	69,323	105,051	86,351
Fees and Charges	196,861	206,764	221,964
Overhead	(243,844)	(273,437)	(279,547)
Programs	(254,682)	(271,100)	(287,245)
Recreation Centre	(595,975)	(645,050)	(635,726)
Waterfront Building	(35,915)	(43,325)	(49,349)
Pool	(233,896)	(225,200)	(235,655)
Green Space	(280,020)	(291,500)	(301,225)
Total	(1,378,147)	(1,437,797)	(1,480,432)

2024 Cable

Key Points

- Satellite shutdown in June 2023 caused 1 complete month of system failure and approx. 2 ½ months of service challenges
- Approx \$120 of Capital reserve invested in 2023, draining Cable reserve
- 2024 Rates will have to be adjusted to recover loss of revenues due to cancelations

	2022 Actual	2023 Budget	2024 Budget
Penalties & Interest	0	0	0
Grants	0	0	0
Fees and Charges	225,933	257,108	263,598
Admin. & Services	(101,666)	(102,108)	(104,660)
Pole Rental	(36,720)	(35,000)	(35,875)
TV Station Charge	(116,730)	(120,000)	(123,000)
Total	(29,183)	(0)	62

2024 Capital Budget Process

Key Points

- To come

Capital Budget	2024					
(greater than \$10,000)	estimated	source of funds				
Brief Description	cost	oprating budget	reserves	deferred rev	grants	debt
Public Works						
Water / Wastewater						
Recreation						
Truck						
Fire						
Planning						
Admin						
total						

2024 CITY OF DAWSON BUDGET

- Feedback of Council
- Public Input – Suggested that members of the public or organizations that would like to have input into the budget put their thoughts together and present them to council as a delegation at the next scheduled budget meeting on Nov 14, 7pm
- Delegations should be limited to 10 min max, contact staff on the Monday preceding the meeting to indicate they would like to appear as a delegation, indicate their name, residence address, contact number and provide a brief description of their presentation – ie – more funding for roads, less funding for roads etc
- May adjust some of the organization structure of the budget