

CITY OF DAWSON
AGENDA-BUDGET MEETING #C24-21
DATE: Tuesday November 26, 2024
TIME: 7:00 PM
LOCATION: City of Dawson Council Chambers

Join Zoom Meeting

<https://us02web.zoom.us/j/87644955721?pwd=fqvuWdBJEzrkFtXRw7RKh9EMack8ej.1>

Meeting ID: 876 4495 5721

Passcode: 069532

1. **CALL TO ORDER**
2. **ACCEPTANCE OF ADDENDUM & ADOPTION OF AGENDA**
 - 2.1. Budget Meeting C24-21
3. **Delegations**
4. **FINANCIAL & BUDGET REPORTS**
 - 4.1. 2025 Budget Presentation
 - 4.2. Questions from Council
 - 4.3. Directions and/or amendments from Council
5. **PUBLIC QUESTIONS**
6. **ADJOURNMENT**





2025 Budget
Draft 2
Overview
CITY OF DAWSON

2025 Budget Preliminary Overview

- 2025 Operating Budget Summary
- 2025 Project Budget Summary
- 2025 Taxation Projection
- 2025 Reserve projection

2025 Operating Budget Summary

2025 Operating Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual at Nov 20 2024	2025 Budget	% Change from 2024 Budget
REVENUE							
General Municipality:	6,059,057	6,294,721	6,619,438	7,095,994	7,161,801	7,467,554	5.24%
Cable	221,460	225,933	192,034	200,586	167,191	189,421	-5.57%
Protective Services:	21,380	31,834	66,109	25,379	11,013	15,329	-39.60%
Public Works:	1,952,505	2,051,707	2,212,692	2,423,319	2,243,545	2,482,259	2.43%
Public Health - Cemetery	2,400	4,300	7,800	4,300	36,397	4,300	0.00%
Planning	71,715	22,516	34,166	56,400	20,744	86,800	53.90%
Recreation:	257,348	266,184	317,722	305,140	267,228	363,637	19.17%
TOTAL REVENUE:	8,585,865	8,897,195	9,449,961	10,111,118	9,907,918	10,609,300	4.93%
EXPENDITURES:							
General Municipality:	1,793,140	1,877,123	1,975,502	2,186,000	1,672,727	2,752,677	25.92%
Cable	221,146	255,116	303,411	241,323	157,382	400,798	66.08%
Protective Services:	333,007	326,151	316,559	434,150	315,845	440,659	1.50%
Public Works:	3,318,531	3,779,998	5,050,381	4,625,997	3,250,066	4,655,460	0.64%
Public Health - Cemetery	-	3,265	1,250	8,000	-	5,000	-37.50%
Planning	196,525	286,753	375,325	414,500	269,694	478,005	15.32%
Recreation:	1,597,536	1,650,802	2,051,153	1,817,776	1,612,144	1,872,983	3.04%
TOTAL EXPENDITURES:	7,459,885	8,179,209	10,073,581	9,727,747	7,277,857	10,605,583	9.02%
OPERATING SURPLUS (DEFICIT)	1,125,980	717,986	(623,620)	383,370	2,630,061	3,717	-99.03%
TOTAL WAGES AND BENEFITS	3,474,907	3,923,846	4,180,289	4,268,855	3,608,089	4,273,219	0.10%

2025 Operating Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual at Nov 20 2024	2025 Budget	% Change from 2024 Budget
REVENUE							
General Municipality:							
General Taxation	2,234,823	2,373,675	2,507,050	2,672,363	2,656,526	2,742,509	2.62%
Grants in Lieu of Taxes	1,011,280	1,075,535	1,149,270	1,214,929	1,211,667	1,270,946	4.61%
Grants	2,600,224	2,668,245	2,732,173	3,002,102	3,035,704	3,171,749	5.65%
Penalties and Interest	23,917	28,942	27,610	25,600	41,878	30,600	19.53%
Other Revenue	29,634	10,771	84,222	45,000	125,103	121,250	169.44%
Bylaw Enforcement	3,025	7,601	3,180	6,000	2,190	5,500	-8.33%
Sale of Services	156,154	129,952	115,932	130,000	88,733	125,000	-3.85%
General Municipality:	6,059,057	6,294,721	6,619,438	7,095,994	7,161,801	7,467,554	5.24%
Cable	221,460	225,933	192,034	200,586	167,191	189,421	-5.57%
Protective Services:							
Fire Protection	21,380	30,650	66,109	25,379	11,013	15,329	-39.60%
Emergency Measures	-	1,184	-	-	-	-	-
Protective Services:	21,380	31,834	66,109	25,379	11,013	15,329	-39.60%
Public Works:							
Water Services	914,873	930,713	1,012,027	1,027,286	966,649	1,063,202	3.50%
Sewer Services	622,012	624,559	673,340	696,947	641,009	710,886	2.00%
Waste Management	363,896	426,030	424,791	601,461	464,205	532,293	-11.50%
Other Revenue	51,724	70,405	102,535	97,625	171,682	175,879	80.16%
Public Works:	1,952,505	2,051,707	2,212,692	2,423,319	2,243,545	2,482,259	2.43%
Public Health - Cemetery	2,400	4,300	7,800	4,300	36,397	4,300	0.00%
Planning	71,715	22,516	34,166	56,400	20,744	86,800	53.90%
Recreation:							
Recreation Common	54,759	62,619	61,480	65,166	4,702	61,937	-4.95%
Programing & Events	66,453	54,140	71,694	66,579	41,743	72,936	9.55%
AMFRC	77,645	48,495	87,460	72,500	80,018	90,564	24.92%
Water Front	42,279	62,230	64,636	62,232	60,500	72,600	16.66%
Pool	10,087	17,970	26,147	21,624	42,079	43,400	100.70%
Green Space	6,125	20,730	6,305	17,040	38,184	22,200	30.28%
Recreation:	257,348	266,184	317,722	305,140	267,228	363,637	19.17%
TOTAL REVENUE:	8,585,865	8,897,195	9,449,961	10,111,118	9,907,918	10,609,300	4.93%

2025 Operating Budget Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual at Nov 20 2024	2025 Budget	% Change from 2024 Budget
EXPENDITURES:							
General Municipality:							
Mayor and Council	157,223	171,381	186,897	197,485	156,956	212,629	7.67%
Council Election	8,370	8,492	-	20,000	11,700	11,489	-42.56%
Grants/Subsidies	185,463	169,028	159,499	215,241	90,010	241,037	11.98%
Administration	1,195,795	1,239,741	1,343,946	1,436,081	1,138,924	1,907,066	32.80%
Other Property Expenses	2,668	9,911	19,018	21,000	21,261	33,000	57.14%
Computer information Syst	115,589	91,527	117,732	106,600	131,321	151,739	42.34%
Communications	24,541	68,177	22,560	44,180	12,068	44,180	0.00%
Municipal Safety Program	103,491	118,867	125,850	145,413	110,487	151,537	4.21%
General Municipality:	1,793,140	1,877,123	1,975,502	2,186,000	1,672,727	2,752,677	25.92%
Cable	221,146	255,116	303,411	241,323	157,382	400,798	66.08%
Protective Services:							
Fire Protection	310,706	301,873	291,282	396,065	291,757	396,634	0.14%
Emergency Measures	22,301	24,278	25,276	38,085	24,087	44,025	15.60%
Protective Services:	333,007	326,151	316,559	434,150	315,845	440,659	1.50%
Public Works:							
Common	371,015	491,092	607,093	519,946	517,967	603,365	16.04%
Roads and Streets - Summe	127,460	121,369	131,950	129,611	166,199	138,296	6.70%
Roads and Streets - winter	293,376	357,117	267,984	417,995	158,597	395,101	-5.48%
Sidewalks	35,775	12,384	17,897	18,479	47,233	71,116	284.85%
Dock	258	1,309	3,374	150	150	150	0.00%
Surface Drainage	32,161	81,870	59,710	80,290	20,507	51,599	-35.73%
Water Services	1,150,399	1,213,957	1,589,868	1,471,038	905,320	1,461,940	-0.62%
Sewer Services	239,860	218,989	262,793	262,161	207,040	322,276	22.93%
Waste Water Treatment Pla	221,031	221,534	218,897	232,000	56,058	247,071	6.50%
Waste Management	494,409	488,637	1,238,468	691,643	440,926	648,251	-6.27%
Building Maintenance	352,788	374,410	389,263	398,110	327,013	400,712	0.65%
Waste Diversion	-	197,330	263,083	404,575	403,056	315,583	-22.00%
Public Works:	3,318,531	3,779,998	5,050,381	4,625,997	3,250,066	4,655,460	0.64%
Public Health - Cemetery	-	3,265	1,250	8,000	-	5,000	-37.50%
Planning	196,525	286,753	375,325	414,500	269,694	478,005	15.32%
Recreation:							
Recreation Common	229,745	243,844	352,439	275,746	325,329	398,144	44.39%
Programing & Events	291,116	254,682	309,189	286,633	227,941	284,977	-0.58%
AMFRC	596,855	595,975	675,960	682,020	512,513	581,691	-14.71%
Water Front	45,495	35,915	26,237	39,911	15,357	41,146	3.10%
Pool	184,627	233,896	240,238	225,330	209,599	239,734	6.39%
Green Space	249,698	286,491	447,090	308,138	321,403	327,290	6.22%
Recreation:	1,597,536	1,650,802	2,051,153	1,817,776	1,612,144	1,872,983	3.04%
TOTAL EXPENDITURES:	7,459,885	8,179,209	10,073,581	9,727,747	7,277,857	10,605,583	9.02%
OPERATING SURPLUS (DEFICIT)	1,125,980	717,986	(623,620)	383,370	2,630,061	3,717	-99.03%
TOTAL WAGES AND BENEFITS	3,474,907	3,923,846	4,180,289	4,268,855	3,608,089	4,273,219	0.10%

2025 Operating Budget Department Summary

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual at Nov 20 2024	2025 Budget	% Change from 2024 Budget
Property Taxes / Pmt in Lieu	3,246,103	3,449,210	3,656,320	3,887,292	3,868,192	4,013,455	3.25%
Comprehensive Municipal Grant	2,562,359	2,600,592	2,655,851	2,922,102	2,922,102	3,058,147	4.66%
	<u>5,808,462</u>	<u>6,049,802</u>	<u>6,312,171</u>	<u>6,809,394</u>	<u>6,790,294</u>	<u>7,071,602</u>	<u>3.85%</u>
Departmental Expenses Net of Department Revenue							
Gen Gov	(1,540,145)	(1,631,169)	(1,920,985)	(1,903,100)	(1,264,823)	(2,357,425)	23.87%
Public Works	(1,366,026)	(1,728,291)	(2,837,689)	(2,202,678)	(1,006,520)	(2,173,201)	-1.34%
Planning	(124,810)	(264,237)	(341,159)	(358,100)	(248,950)	(391,205)	9.24%
Fire	(311,627)	(294,317)	(250,450)	(408,772)	(304,832)	(425,331)	4.05%
Recreation	(1,340,188)	(1,384,618)	(1,733,430)	(1,512,636)	(1,344,916)	(1,509,346)	-0.22%
Cable	314	(29,183)	(111,377)	(40,738)	9,809	(211,377)	418.88%
Unallocated (outstanding 2023 invoices)							
Net Expenses	(4,682,482)	(5,331,816)	(7,195,091)	(6,426,024)	(4,160,233)	(7,067,885)	9.99%
Net Operating Surplus	1,125,980	717,986	(882,920)	383,370	2,630,061	3,717	-99.03%

2025 Projects Budget Summary

2025 Project Budget Summary

2025-2029 Project summary By Department

<u>Department</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>5 Years Total</u>
Fleet	100,000	190,000	105,000	160,000	-	555,000
Public Works	1,030,511	450,000	155,000	263,000	-	1,898,511
Water and Wastewater	4,910,000	6,468,426	-	-	125,000	11,503,426
Administration	1,276,534	-	-	15,000	-	1,291,534
Recreation	485,000	10,000	65,000,000	-	-	65,495,000
Planning	335,000	500,000	-	500,000	-	1,335,000
Fire / Emergency Services	762,000	-	60,000	-	47,000	869,000
Minor Equipment Plan	88,000	91,000	-	15,000	-	194,000
Total	8,987,045	7,709,426	65,320,000	953,000	172,000	83,141,471

2025 Project Budget Summary

2025-2029 Project summary By Fund Resources

<u>Fund Resources</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029 5 Years Total</u>	
Facilities Reserve	10,000	10,000	-	160,000	-	180,000
Equipment Reserve	535,000	265,000	105,000	278,000	-	1,183,000
Water/ Sewer Reserve	10,000	-	-	-	-	10,000
Waste Reserve	-	-	-	-	-	-
Road Reserve	15,000	-	-	-	-	15,000
Land Deve. Reserve	80,000	-	-	-	-	80,000
Other Reserves	515,000	-	-	-	-	515,000
CCBF	2,567,045	50,000	120,000	-	-	2,737,045
Other Funders	5,130,000	7,384,426	65,095,000	515,000	172,000	78,296,426
Borrowing	-	-	-	-	-	-
OP Surplus	125,000	-	-	-	-	125,000
Taxes	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	8,987,045	7,709,426	65,320,000	953,000	172,000	83,141,471

2025 Project Budget Summary

Public Works

Project Name	2025													
	2025 Cost	Facilities Reserve	Equipment Reserve	Water/Sewer Reserve	Waste Reserve	Road Reserve	Land Deve. Reserve	Other Reserves	CCBF	Other Funders	Borrowing	OP Surplus	Taxes	Others
Fleet														
Bylaw Vehicle	60,000		60,000											
Recreation Ford F150	40,000		40,000											
	100,000	-	100,000	-	-	-	-	-	-	-	-	-	-	-
Public Works														
Household Collection Bins	150,511							150,511						
Metal removal (landfill)	200,000							200,000						
In-Town Backhoe (Caterpillar)	175,000		175,000											
Street Signs	15,000					15,000								
Solid Waste Management	40,000								40,000					
Solid Waste Diversion Center Electronic, Be	450,000							450,000						
	1,030,511	-	175,000	-	-	15,000	-	-	800,511	40,000	-	-	-	-
Water and Wastewater														
Water Meter Supply and Installation RFP	400,000							400,000						
Phase 2 - Reservoir Construction (COF)	4,000,000								4,000,000					
North End Service Construction	500,000								500,000					
Mobile Generator (Bonanza Gold Lift Station)	10,000			10,000										
	4,910,000	-	-	10,000	-	-	-	-	400,000	4,500,000	-	-	-	-

2025 Project Budget Summary

Fire & Protection

Project Name	2025													
	2025 Cost	Facilities	Equipment	Water/ Sewer	Waste	Road	Land Deve.	Other	Other					
		Reserve	Reserve	Reserve	Reserve	Reserve	Reserve	Reserve	Reserves	CCBF	Funders	Borrowing	OP Surplus	Taxes
Fire / Emergency Services														
Fire Engine	450,000							450,000						
Jordair Air Compressor	75,000		75,000											
Upgrades to Training Facility	50,000											50,000		
Extrication Equipment	12,000									12,000				
SCBA Gear	80,000		80,000											
Ladder Truck Upgrades	25,000		25,000											
Space Needs assessment PW & Fire)	40,000									40,000				
Drone Equipment & Training	30,000											30,000		
	762,000	-	180,000	-	-	-	-	450,000	-	52,000	-	80,000	-	-
Minor Equipment Plan														
Fire - Other Equipment														
Helmets	3,000									3,000				
	3,000	-	-	-	-	-	-	-	-	3,000	-	-	-	-

2025 Project Budget Summary

Planning & Development

Project Name	2025													
	2025 Cost	Facilities Reserve	Equipment Reserve	Water/ Sewer Reserve	Waste Reserve	Road Reserve	Land Deve. Reserve	Other Reserves	CCBF	Other Funders	Borrowing	OP Surplus	Taxes	Others
Planning														
Surveying "parts" and "roads" (COF)														
GIS system (COF)	25,000									25,000				
OCP Review	160,000							80,000		80,000				
Heritage Management Plan	150,000									150,000				
	335,000	-	-	-	-	-	80,000	-	-	255,000	-	-	-	-

2025 Project Budget Summary

Admin & Others

		2025												
Project Name	2025 Cost	Facilities Reserve	Equipment Reserve	Water/ Sewer Reserve	Waste Reserve	Road Reserve	Land Deve. Reserve	Other Reserves	CCBF	Other Funders	Borrowing	OP Surplus	Taxes	Others
Administration														
Phone System	40,000		40,000											
Records Management CP14	20,000									20,000				
CBC Restoration Design Phase 2	96,534								96,534					
CBC Restoration Phase 2	1,120,000								1,120,000					
	1,276,534	-	40,000	-	-	-	-	-	1,216,534	20,000	-	-	-	-
Minor Equipment Plan														
Workstations and Computers														
CAO / Clerk /HR/PS/By	10,000												10,000	
Finance (4)	10,000												10,000	
Public Works (2)	5,000												5,000	
Recreation (7)	14,000												14,000	
Fire (3)	6,000												6,000	
	45,000	-	-	-	-	-	-	-	-		-	45,000	-	-

2025 Taxation Projection

2025 Taxation Projection- Municipal Tax

Property	2024	Propose	2024	Propose	2025
	Tax rate	Increase/decrease	2024 Proposed Minimum Tax	Increase/decrease	Purposed Minimum Tax
Residential	1.61	2.00%	1.6422 880.00		880.00
Non Residential	1.92	2.00%	1.9584 1,215.00		1,215.00

Asset Class	Description	Assets value	Tax Total rate	Tax \$
Residence			1.6422	880.00
REC	RECREATIONAL COTTAGE	11,370.00	1.6422	370.00
RMH	RESIDENTIAL MOBILE HOME	1,882,280.00	1.6422	31,489.02
RS1	SINGLE RESIDENT	47,536,560.00	1.6422	807,104.50
RS2	DUPLEX OR 2 FAMILY RESIDENTIAL	1,146,760.00	1.6422	18,832.09
RSC	COUNTRY RESIDENTIAL	21,455,880.00	1.6422	358,773.51
RSM	MULTI RESIDENTIAL, ROW HOUSE	10,861,940.00	1.6422	179,033.08
OSP	OPEN SPACE, HINTERLAND (Center)	-	1.6422	-
NOZ	NO ZONING, NO USE	-	1.6422	-
Total Residential		82,894,790.00		1,395,602.20
Non-Residential			1.9584	1,215.00
CG	GENERAL/TOURIST COMMERCIAL	-	1.9584	-
CMC	COMMERCIAL CENTRAL OR COMMERCIAL	25,664,690.00	1.9584	505,560.36
CMH	COMMERCIAL HIGHWAY OR TOURIST	4,274,980.00	1.9584	91,779.92
CML	COMMERCIAL LOCAL, NEIGHBORHOOD	10,820,780.00	1.9584	216,046.24
CMS	COMMERCIAL SERVICE, GENERAL	249,620.00	1.9584	4,888.56
INS	INSTITUTIONAL, SCHOOLS, CHURCHES	14,494,940.00	1.9584	265,241.58
MHI	INDUSTRIAL, HEAVY, RESOURCE	170,300.00	1.9584	4,495.13
MSI	INDUSTRIAL, SERVICE OR LIGHT (MANUFACTURING)	11,523,750.00	1.9584	242,549.06
PI	PUBLIC/INSTITUTIONAL	-	1.9584	-
PLM	PLACER MINING	213,830.00	1.9584	7,290.00
PRC	PARKS, RECREATIONAL OR CULTURAL	338,310.00	1.9584	6,625.46
QRY	QUARRY (Gravel Pit)	38,700.00	1.9584	2,430.00
Total Non-residential		67,789,900.00		1,346,906.32
Total Taxes		150,684,690.00		2,742,508.52

2025 Taxation Projection- Grants in Lieu

YG			
Residence	1,639,440.00	1.6422	19,069.88
Non-Residence	38,727,720.00	1.9584	500,998.48
Total	40,367,160.00		520,068.36

Federal			
Residence	1,971,670.00	1.6422	32,378.76
Non-Residence	9,569,750.00	1.9584	187,413.98
Total	11,541,420.00		219,792.75

TH			
Residence	23,802,730.00	1.6422	392,816.81
Non-Residence	6,725,710.00	1.9584	138,268.41
Total	30,528,440.00		531,085.22

City			
Residence	1,376,220.00		
Non-Residence	19,538,360.00		
Total	20,914,580.00		

Total Grants in Lieu of Taxes			
Residence	28,790,060.00		444,265.46
Non-Residence	74,561,540.00		826,680.86
Total	103,351,600.00		1,270,946.32

Total 2025			
Residence	111,684,850.00		1,839,867.66
Non-Residence	142,351,440.00		2,173,587.18
Total	254,036,290.00		4,013,454.84

2025 Reserve Projection

2025 Reserve Projection

Reserves	2021	2022	2023	2024	2024	2024	2025	2025	2025
(as at year end)	actual	actual	actual	Actual+Forecast additions	Actual + Forecast subtractions	Actual+Forecast recast	Projected additions	Projected subtractions	Budget
Facilities (new build)	1,788,905	2,033,478	2,331,874	390,000	150,000	2,571,874	331,442	525,000	2,378,316
Water & Sewer	1,146,977	1,120,966	1,147,645		215,000	932,645		10,000	922,645
Load Capacity (wat & Sewer)	181,137	182,490	186,833		-	186,833			186,833
Development Incentive Reserve						-	50,000		50,000
Equipment	991,624	980,530	1,003,866		303,500	700,366		550,000	150,366
Contingency	534,094	538,085	550,891		-	550,891			550,891
Roads	336,104	338,615	346,674		15,000	331,674		15,000	316,674
Solid Waste	275,377	277,434	284,037		80,000	204,037			204,037
Land Dev	217,879	219,507	234,031		80,000	154,031	56,800	80,000	130,831
Heritage	180,866	182,217	186,554		-	186,554			186,554
Cable	123,076	123,996	14,102		-	14,102			14,102
Green Initiative	47,944	48,302	49,451		-	49,451	103,602		153,053
Parking	28,357	28,569	29,249		-	29,249		-	29,249
total Reserv funds	5,852,340	6,074,189	6,365,207	390,000	843,500	5,911,707	541,844	1,180,000	5,273,551
unrestricted surplus	2,754,165	2,126,717	1,932,691			1,932,691		-	1,932,691
Reserves + Unrestricted	8,606,505	8,200,906	8,297,898			7,844,398			7,206,242

Q&A