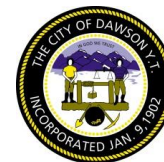


# THE CITY OF DAWSON

Box 308 Dawson City, YT Y0B 1G0  
PH: 867-993-7400 FAX: 867-993-7434  
[www.cityofdawson.ca](http://www.cityofdawson.ca)



## NOTICE OF SPECIAL COUNCIL MEETING #C24-05

This is to inform you a special meeting of City Council will be held as follows:

**DATE OF MEETING:** TUESDAY, FEBRUARY 27, 2024  
**PLACE OF MEETING:** COUNCIL CHAMBERS, CITY OFFICE  
**TIME OF MEETING:** 7:00 PM  
**PURPOSE OF MEETING:**

1. 2024 Municipal Fees, Operating and Capital budgets & Related items

Date Meeting Requested: February 23, 2024  
Meeting Requested By: Councillors Spriggs and Lister

\_\_\_\_\_  
CAO, David Henderson

February 2, 2024  
Date

### Join Zoom Meeting

<https://us02web.zoom.us/j/85294105164?pwd=SGVZR XU2T09NRDJidIFVDY2OU14Zz09>

Meeting ID: 852 9410 5164

Passcode: 048142

## REQUEST FOR SPECIAL COUNCIL MEETING #C24-03

As per Municipal Act Section 184, Special Meetings must be requested in writing by either:

- a) Mayor
- b) Two Councillors

Date of Request: February 23, 2024  
Special Council Meeting request by: Councillors Spriggs and Lister

\_\_\_\_\_  
Councillor Julia Spriggs, Councillor Brennan Lister

February 27, 2024  
Date



# THE CITY OF DAWSON

**AGENDA - COUNCIL MEETING #C24-05**  
**TUESDAY, February 27, 2024, at 7:00 p.m.**  
**Council Chambers, City of Dawson Office**

Join Zoom Meeting

<https://us02web.zoom.us/j/85294105164?pwd=SGVZR XU2T09NRDJidlFIVDY2OU14Zz09>

Meeting ID: **852 9410 5164**

Passcode: **048142**

Special Meeting– For discussion of the 2024 Municipal fees, Operating and Capital Budgets and related items.

## 1. Call To Order

## 2. Adoption of Agenda

- 1.1. Council Meeting Agenda #C24-05

## 3. Budget Discussion

### 3.1. Overview

### 3.2. Report on Dawson City Cable Service

### 3.3. Fees and Charges 2024

3.3.1. Staff comments

3.3.2. Questions

3.3.3. Motions

### 3.4. 2024 Operating Budget

3.4.1. Staff Comments

3.4.2. Questions

3.4.3. Motions

### 3.5. 2024 Capital Budget

3.5.1. Staff Comments

3.5.2. Questions

3.5.3. Motions

## 4. Bylaws – (these bylaws will be put on the floor if Council is willing to do so)

- 4.1. Fees and Charges Bylaw amendment – (2024-03) 2<sup>nd</sup> reading
- 4.2. 2024 Annual Operating Budget & capital Expenditure Program (2024-01) 2<sup>nd</sup> reading
- 4.3. 2024 Tax Levy Bylaw. (2024-02) 2<sup>nd</sup> reading

## 5. Correspondence (related to Budget and not previously dealt with)

- 5.1. Cud eastbound
- 5.2. Rick Riemer
- 5.3. Simon Vincent

## 6. Public Questions (related to Budget)

## 7. Adjournment



# 2024 CITY OF DAWSON

## Fees and Charges ,Operating and Capital Budgets

### Opening comments

### 2024 Budget timeline –

- 5 Special Budget Meetings to date spanning Oct / Nov / Dec 2023 & Feb 2024
- All Meetings are open to the public, broadcast on CFYT & Zoom, open to delegations, public questions,& feedback to Council members
- 1<sup>st</sup> reading has been passed – Legislation requires 3<sup>rd</sup> and final reading by Apr

### 2024 Budgets have evolved from 1<sup>st</sup> to current draft based on

- existing service levels
- Known cost increases – ie wages and collective agreement
- Known and Anticipated CPI increases
- Council adopted programs
- Legislative changes
- Public Feedback via Radio / Delegations/Questions / Letters / Feedback to Council

# 2024 City of Dawson Budget

- Goal of Budget is to establish Spending and financing plans that support the strategic goals of the municipality and take into account continuity planning

# 2024 Dawson Budget – Questions from Residents

1. Diana Andrew - The 2024 Operating budget shows a total of \$94,918 total in phone/fax dispersed among the departments. The Capital budget shows 2 additional allocations for phone system upgrades.
  - 40,000 allocated under “administration” and
  - 50,000 allocated under “Minor Equipment Plan”
  - \$90,000 total

What improvements are planned specifically, and will they make the City services more user friendly?

This is a double entry - the \$40,000 entry under admin has been removed by council

The Category of phone /fax includes internet, IT infrastructure, and Fibre cables

- The actual telephone system is outdated and requires an upgrade as well as hardware purchases
- These are technical upgrades – “more user friendly” .....more reliable

# 2024 Dawson Budget – Questions from Residents

2. Diana Andrew - What is the jump in cost for promotional material/hosting events, etc. (in the admin budget)?

Was \$1,960 (2021) then \$20,000 (Jan 30) and now \$30,000 (Feb).

- Hosting AYC Annual conference in May

3. Diana Andrew - Under General Municipal for the 2024 budget, in 2021 and 2022, travel was 2000ish, bumped up to 10,000 in 2023 but only spent 5,000, but still asking for 10,000.

- Travel for conferences and training has been constrained through COVID and has not yet been fully resumed or recovered

4. Diana Andrew - What is the \$10,000 consultant for Communications all about? Is this for better communication between council and citizens?

- To enhance our communications on significant items / issues such as waste management and emergency planning

# 2024 Dawson Budget – Questions from Residents

5. Diana Andrew - In General Municipal—INSURANCE—all departments. Is this the entire amount paid into the AYC administrated insurance? Contributions have increase by 100,000 in 3 years? The new rec centre was estimated to have an 100,000 insurance premium as well and add on the 2026 sewage solution. Does the city have better control over escalating insurance cost as a member at that table? There must be a HUGE stockpile of funds contributed by all municipalities. Can you explain this arrangement further, and whether the consultants are correct in adding 100,000 to a new rec centre O+M for insurance?

- All insurance
- Arena Property Insurance will be based on a new, \$65 million asset. And is part of the 1.5 million O&M cost discussion that Staff identified as a concern
- A new Sewage treatment solution will not be online until 2029. It will be a significant asset that carries property insurance
- At the table – we are self insuring via group the first 100,000 - we also carry a significant deductible
- We have to contribute an additional 12,0000, our share ,to restock the community fund this year



# 2024 Dawson Budget – Questions from Residents

6. Diana Andrew - Mayor and Council—Special Events line now has Sponsorship added. Is this the discussion at the last meeting about creating an added “in kind” line for waiving of City fees for various organizations or individuals.

At the time the Community Grants line was established, it was to create a level playing field between groups and individuals hosting events. All city fees were intended to be invoiced and if needed, groups could apply to the community grants fund to pay for such fees. Therefore, a transparent process. It was also suggested at that time, that waiving fees was not legal and contrary to the Fees and Charges bylaw. Case in Point: Didn't the waiving of Cable fees need to go to Council for approval? Creating an IN KIND or SPONSORSHIP is basically increasing the Community Grants budget.

- Sponsorship was added to identify in-Kind – should be an in and out entry that captures the value and limitations of in kind. There is a challenge with attaching value to in kind services to residents and organizations –
- The in-Kind items that have been requested have come to council for approval at the same time as the approval of community grants and therefore it is a transparent process. This is why it is now in the budget process. Waiving of fees, depending on the circumstances, is at times a management process.
- Yes – creating an in-kind or sponsorship program does increase the grants budget. It has been a suggested process at times to provide sponsorship recognition in return for a city service that does not entail additional cost to the city but has Value .

# 2024 Dawson Budget – Questions from Residents

6. Diana Andrew - Business Licenses— Is the intent to have additional licenses the same as Initial? Many businesses have needed to apply for numerous business licenses for each unique function of their business. For example, a hotel needs a separate license for the restaurant, vs the room, vs their bar. Is it intended that each license would be \$130 each or will a hotel only need to have 1 license. Also, where is the Inter-municipal License fee?
- The intent, in line with the bylaw, is to have one license fee for related businesses. So, a hotel that runs its own restaurant would have 1 license. A hotel that rents out its restaurant to an independent operator would have a licence for the hotel business, and the restaurant operator would require a license. A home business with two unrelated businesses would require 2 licenses
  - The Inter Municipal Fee is set by AYC and funds collected are forwarded to AYC
7. Diana Andrew - Protective Services— —Contracted Services from \$6915 to \$43,050 Please advise.
- As explained in Budget meetings these are services that are bulked up over multiple years, so year to year does not accurately reflect the expense.

# 2024 Dawson Budget – Questions from Residents

8. Diana Andrew - I see contracted services increasing in the recreation dept area (perhaps this is trending in other departments). Concerning given the staffing costs have also been on the rise. Would be nice to know the rationale for this. For instance, rec instructors are considered contractors, but I question why the rec dept is subsidizing programming as this should be structured on a cost recovery basis. Are there not fees for such programming to offset instructor costs?
  - Virtually all Recreation programs are subsidized by the Municipality plus grant support. As volunteer organizations have declined, Recreation programming has increased
  - The Fitness center is one program that operationally covers its costs but does not include building and equipment depreciation expenses
  
9. Diana Andrew - What is the \$10,000 consultant for Communications all about? Is this for better communication between council and citizens?
  - To enhance our communications on significant items / issues such as waste management and emergency planning

# 2024 Dawson Budget – Questions from Residents

10. Diana Andrew - There are concerns about consistency and transparency in relationships with community groups. among leases with some nonprofit groups and their service provision to our community.
- There are budget line grants to KDO and SKI HILL, under ADMINISTRATION.
  - There are Subsidized leases of City Facilities to the GOLF COURSE, SOCCER , COMMUNITY GARDEN, and ARENA CONCESSION.
  - Access to Recreation Grants
  - Now access to SPONSORSHIP/IN KIND

Will the City do as some other communities and list their active leases and agreements with organizations and individuals as part of their public audit package? Can the City streamline and create a level playing field for community groups.?

- These items are in different departments because of the nature of the contracts and who administers them . Community grants have a distinctive process and distribute specific allocations each year
- The community facilities each have unique characteristics and history
- There is no discussion currently on listing such agreements in the audit package as there has been no identification of value in doing so
- Moving to some form of common agreement would be disadvantageous to some or financially disadvantageous to the city

Could this be part of the reason why things broke down with CKS and the recycling programs? Are we creating a list of “Haves” and “Have Nots” without our non profit/community group sector?

Once and for all

# 2024 Dawson Budget – Questions from Residents

Cont.....

Could this be part of the reason why things broke down with CKS and the recycling programs? Are we creating a list of “Haves” and “Have Nots” without our non profit/community group sector?

The CKS and recycling discussion is a complicated issue and would be very hard to compare to financial support for a municipal golf course or a soccer field.

# 2024 Dawson Budget – Questions from Residents

11. Diana Andrew - I would love to see a breakdown for the EMO expenses as it's difficult to understand what this all accounts for. For instance, there is no emergency preparedness plan in place in Dawson and I don't see how that is covered within this budget. There should also be a level of training provided to staff to know how to respond in an emergency (e.g. incident command systems training, etc.) and this might also include training to the community and costs associated with emergency kits, etc. I am using Carcross and Mayo as example in my mind of communities that are taking this process seriously and have contracted with an outside agency at the cost of approx. \$100,000 to get themselves in order. Not advocating for that much extra cost but would like to see accountability and planning built into budgets in general.

- There is an Emergency Preparedness Plan, it is on the website and currently being updated
- Training is built into the budget in each department – we also ask for and receive specific emergency management training from YG EMO with the costs covered by YG EMO
- We have specifically budgeted in this year's capital budget specific items to be distributed as part of an emergency “kit”
- We would suggest that emergency Planning is taken very seriously

# 2024 Dawson Budget – Questions from Residents

13. Diana Andrew - Winter Roads—as costs escalate, can the City confirm whether there is a directive in place as to when roads will be cleared. Is there a standard to follow? If so, has this produced any cost saving?
- This was discussed last year - the contract identifies when the snow will be cleared – the level of service was not reduced – at the same time there is a wide winter variance in snowfall and road maintenance.

# 2024 Dawson Budget – Questions from Residents

14. Diana Andrew - Garbage collection and bringing services “in house” The numbers released on FB are
- 2018 - \$334,786
  - 2019 - \$298,300
  - 2020 - \$261,300 to Nov1st estimated for full year at \$312,340
  - 2021 - \$173,320
  - 2022 - \$223,704
  - 2023 - approx 250 - \$270,00

There was a disclaimer included that the numbers were “approximations”, *I believe this is not an “apples to apples” comparison,*

- 2018 to 2020 was an independent contract— “all in” cost (truck and back up truck, staff, bins, fuel, insurance etc)
- 2021 -2023 is City of Dawson service. 2 staff—\$150,000, cost of truck cost of back up trailer, insurance, fuel, repairs and maintenance, and yes, the \$45,000 -\$90,000 bin rental (depending whose figures one uses)
- **Thes figures are for collection. The Current Bins Cost \$45 /yr. If they are not included the Collection fees remain lower with the city or materially similar**



# 2024 Dawson Budget – Questions from Residents

15. Rick Riemer - Will Council increase the municipal mill rate with the proposed 2024 Budget?

- No. The proposed 2024 budget reduces the City of Dawson Mill Rates

16. Rick Riemer - When the provisional budget was being worked through did Mayor & council meet with the different department managers to work through the expenses, revenues and a direction moving forward when considering there is not enough money to operate within the existing funds without raising taxes?

- The provisional budget was prepared by staff using the following parameters:
  1. The existing levels of Service
  2. Known cost increases due to Collective Agreements, existing policies, inflation
  3. Identified Council policy / service Changes
  4. Identified legislative or regulatory changes
  5. Feedback from Council and the public through the first 3 budget meetings
  6. The initial drafts and provisional budget identified the projected needs
  7. The Provisional Budget was then adopted pending further discussions and 3 readings into the new year which include discussions with staff on revenues and expenses

# 2024 Dawson Budget – Questions from Residents

15. Rick Riemer - When Mayor and council realized they were short on funds for 2024 budget ,what cost cutting measures were looked at rather than raising taxes?
  - Council has walked through the budget line by line with feedback from staff on the service provided and the effect of reducing expenditure
16. Rick Riemer - Is Mayor and council giving Tax relief to developments occurring with in the city? Is there past tax relief programs that are still in effect?
  - Yes – there are development incentive grants. currently in effect. These programs provide relief of the incremental tax due to new or additional property development. When the relief period is complete these new or additional development will produce additional tax revenue to the municipality

# 2024 Dawson Budget – Questions from Residents

16. Rick Riemer - Will Mayor & Council hold a public meeting regarding the budget and one on the direction forward with all the projects that are scheduled to take place as citizens are concerned about cost going up which has driven Taxes up.
  - The City has now held 5 Public Budget meetings plus one radio call in show. The city has received delegations on the budget, Public questions on the budget and correspondence on the budget. The budget is currently between 1<sup>st</sup> and second reading and must pass 2 more readings prior to completion with each meeting where it is considered a public meeting.
  - City council must balance a desire among residents for services, regulatory requirements for services, and excessive inflation that affects the delivery of such services.
  - There are primarily two major projects that the City is dealing with which will have an effect on costs – The Rec Centre and Sewage Treatment Facilities
    - The Recreation centre has been and will continue to be the topic of discussion of many meetings over the next 2-3 years
    - Sewage Treatment facilities and a potential lagoon to replace the current Facilities has been and will continue to be a topic of discussions for many years to come

# 2024 Dawson Budget – Questions from Residents

16. Rick Riemer - Will Mayor & Council consider a hiring freeze? With possible lay offs ?

- The City currently hires replacement staff when there is a vacancy or when a new program has been adopted after a discussion and direction from Council. New programs generally have either a revenue to offset costs or a strategic goal that is publicly debated and deemed desirable.
- The municipality covers the current areas of service with a minimal staffing and service is often adversely affected by staff shortages with additional costs due to overtime.
- The vacancies currently being recruited for include :
  - Chief Financial officer, - a critical management position which is proving hard to fill
  - Seasonal staff at facilities
  - A Labour position to cover a vacancy.
- A lay off would require service changes.
- Cable is potentially an identified service reduction to save money and is under continuing review

# 2024 Dawson Budget – Questions from Residents

16. Simon Vincent - Will Council re-consider the cost allotted to members of the community who are in country residential areas and in flood risk?

- Property owners outside of the Downtown core areas of a community often feel that they pay taxes but don't receive services. They see that high density areas receive water, wastewater, Garbage Collection etc but they may not. In fact, these service areas – Water, Wastewater, Waste Collection, often have additional charges related to receiving these services.
- Property Taxes cover a wide range of services that enable a town to operate – Fire and emergency Services, Planning, Road repair and Maintenance, recreation services, Water Treatment, Sewage Treatment, Landfill sites, Recycling Facilities, local Governance, Bylaw Control. These services often impact a resident directly and indirectly – by facilitating the downtown core and enabling commercial and government services a wide range of services and jobs are made available which maintain a community.
- The city maintains one residential mill rate
- If a property is a high flood risk the property assessment should reflect this which would lower the property taxes paid

# 2024 Dawson Budget – Questions from Residents

17. Diana Andrew- Capital questions – AV \$60K was dropped from Budget - does council not feel communication is important ?
  - The AV upgrade for council chambers came in at double the originally budgeted \$35K . Council was uncomfortable with this figure and staff have been pursuing alternatives. When an alternative is adopted by council it will come forward at that time as a budget amendment
18. Diana Andrew – Verbal Question from meeting ( was missed from submitte list)
  - Must review minutes to identify question
19. Diana Andrew – Verbal Question from meeting ( was missed from submitte list)
  - Must review minutes to identify question
20. Diana Andrew – Verbal Question from meeting ( was missed from submitte list)
  - Must review minutes to identify question

# 2024 City of Dawson Budget Highlights

1. **Tipping Fees** are expected to be initiated at the Landfill site as per the Interim Regional Landfill Agreement and are in the budget along with the financial payments from YG associated with the agreement
2. Budget changes due to the implementation of other **solid waste** recommendations will require a budget amendment when they go into place.
3. **The mill rate** will be reduced by the current draft budget
4. The average Dawson Residential property will experience a **4.9% property tax increase**.
  - The actual increase on each property will vary depending on the assessment change.
  - Minimum Property Taxes have been increased by 5% to approx. match the average residential property Tax increase



# City of Dawson

## Report to Council

Agenda Item	Dawson City Cable Television Services
Prepared By	David Henderson CAO
Meeting Date	Jan 30, 2024
References (Bylaws, Policy, Leg.)	
Attachments	

	Council Decision
x	Council Direction
	Council Information
	Closed Meeting

### Recommendation

#### Option 1 –

That council authorize staff to adjust the Dawson Cable TV rates and rate structure within the following parameters prior to 3<sup>rd</sup> reading of the Rates and fees bylaw in order to recover costs to the extent possible.”

1. Increase Overall rates up to 35%
2. Continue phase out of senior rates.
3. Implement a seasonal service suspension monthly overhead charge.
4. Begin moving commercial winter rates to a common summer rate.
5. Increase reconnection fees.
6. Adjust bundle packages to bulk up revenues and eliminate unwanted channels.

And that staff continue to review exit and /or wind down options.

#### Option 2 -

1. Increase Overall rates by **10%** (currently in the Operating Budget)
2. Continue phase out of senior rates.
3. The cable deficit for the year be covered by the contingency reserve.

And that staff continue to review exit and /or wind down options.

### Executive Summary

The subscriber base for Dawson Cable TV (DCTV) has been trending downward for the past ten years and there is no reason to believe this trend will change. The Dawson trends reflect National trends for Cable/Satellite subscriptions and a general movement towards internet-based services.

DCTV rates have increased with overall DCTV revenues declining as subscriber numbers decline. Over the same period DCTV expenses are trending upward.

DCTV financial performance has consistently been insufficient to support the capital costs of the system with a typical lifespan for equipment in this sector being in the 10-year range. The telecom industry is Capital intensive and requires extensive technical skills and resources. These requirements lead to the industry being dominated by larger companies covering large markets with the scale necessary for access to capital and extensive technical and administration resources. DCTV serves a small market with a single, part time technical service provider and is administered by City administration staff who are not focussed on the telecom business.

The trends identified above are now producing operating losses and the need for rate increases which increase the loss of subscribers. Further Capital investments by the city must come at the expense of Capital investments in core City infrastructure with no real probability of a return on investment or a return sufficient to sustain the service.

Based on the trends in the Cable business in general and DCTV specifically and the fact that Cable TV is not a core municipal service it is advisable that the City exit the Cable TV Business and focus on core Municipal services.

If Dawson transitions out of the Cable business:

- Various business agreements will have to be reviewed. Some will be subject to in camera discussions.
- Approx. \$35,000 of administrative wages are allocated to DCTV annually. These charges will be absorbed by future administration budgets and these resources will be reallocated to other areas such as water metering.
- DCTV owns Fibre Optic Cables as part of its system and has agreements with TH and Parks Canada.

Both options presented will accelerate the current declining subscription base. Exiting the business will result in Write-offs



## Background

In 2001 construction was completed on the Dawson Television system upgrade at a cost of \$1,546,235 (Forensic Audit review). The system was a fibre optic backbone with coaxial cable connections to the door. The system was upgraded with urgency due the potential loss of an existing system, the perceived need to discourage growth of historically inaccurate satellite dishes and the perceived need to discourage Northwestel from providing cable TV service in Dawson (Forensic Audit review). The planning, constructions and financing of the project was plagued with mismanagement and a "Build it and they will come" attitude (Forensic Audit Report) The system was originally intended to provide 3 services.

- Cable TV
- ISP (Internet Service Provider) services
- Water metering services

The Cable TV service came online first and as of 2006 it was identified that the Cable TV service essentially covered its Operation and Maintenance costs but not the capital costs (Tr'ondek Informatics report 2006)

The city of Dawson acted as an Internet Service Provider from 2002 to 2005. Two reasons were cited in 2006 for the demise of the ISP services:

- Lack of technical support via the Whitehorse based technical service and inhouse.
- Unavailability of competitively priced wholesale telecom services for resale

Water metering services based on TCP/IP meters were investigated in 2003 but determined to be cost prohibitive.

-----  
In 2006 a proposal was put forward to partner with Trondek Infomatics to better utilize the installed infrastructure. It appears that this partnership did not move past the proposal stage.

-----  
In 2015 – 2016 several discussions on the future status of the Cable system were undertaken by the City of Dawson resulting in the City hiring a consulting firm specializing in telecoms / cable systems to review the Dawson Cable business and recommend options. A decision was made to review the possible sale of the business and assets. A request for Interest was issued with three parties expressing interest – Doug Cotter, an Inuvik Company, and an Ontario based company. A decision was then made to negotiate with a combined entity of Doug Cotter and the Inuvik company. The Sale did not happen.

-----  
In 2020 Notice to customers was given indicating that the system was transitioning to new technology due to legacy equipment no longer being supported or repairable – notice identified frustration among customers and technical challenges faced by the system.

-----  
In 2023 one of the two satellites the system sources channels from reached the end of its life and extensive equipment investments were required to maintain the service. Approx \$112,000 was utilized from the Cable reserve, emptying the reserve account. The transition was technically challenging and caused service disruptions resulting in the crediting of the entire month of September and significant customer unhappiness. Service Contract billing was approx. 50% higher than average and the year will show a significant operating loss.

-----  
The number of Cable TV subscribers across Canada is declining as customers move away from cable and increasingly access content via streaming services and the internet. Young people in particular are less likely to subscribe to cable.

Multiple commercial internet providers are now available in the city of Dawson which provide competing TV services via the Internet. These service providers are large corporations with the scale of operations to dedicate technical and administration staff to the business as well as the Capital funding and management necessary.

Dawson City Cable TV (DCTV) has faced financial and technical challenges since it was established in 2001. The capital costs of approx. \$1.5 Million required the city to take on debt of approx. \$1 million. In conjunction with other Capital projects taken on by the City at the same time the cumulative debt load and extensive operating costs pushed the City into insolvency and trusteeship.

The 2006 Report of Forensic Audit and Financial Review identified various areas of mismanagement and poor decisions in the establishment of the Service including the fact that technology and assets related to such services generally have a depreciation rate in the area of 10% or a 10-year lifespan. The annual financial performance of DCTV has generally covered operating and maintenance expenses but seldom contributed to capital reserves for capital reinvestment requirements.

**Percentage of Canadian households with cable or satellite television service  
(2012-2017, and 2019 data from Statistics Canada; 2018 and 2022 numbers from ARI)**

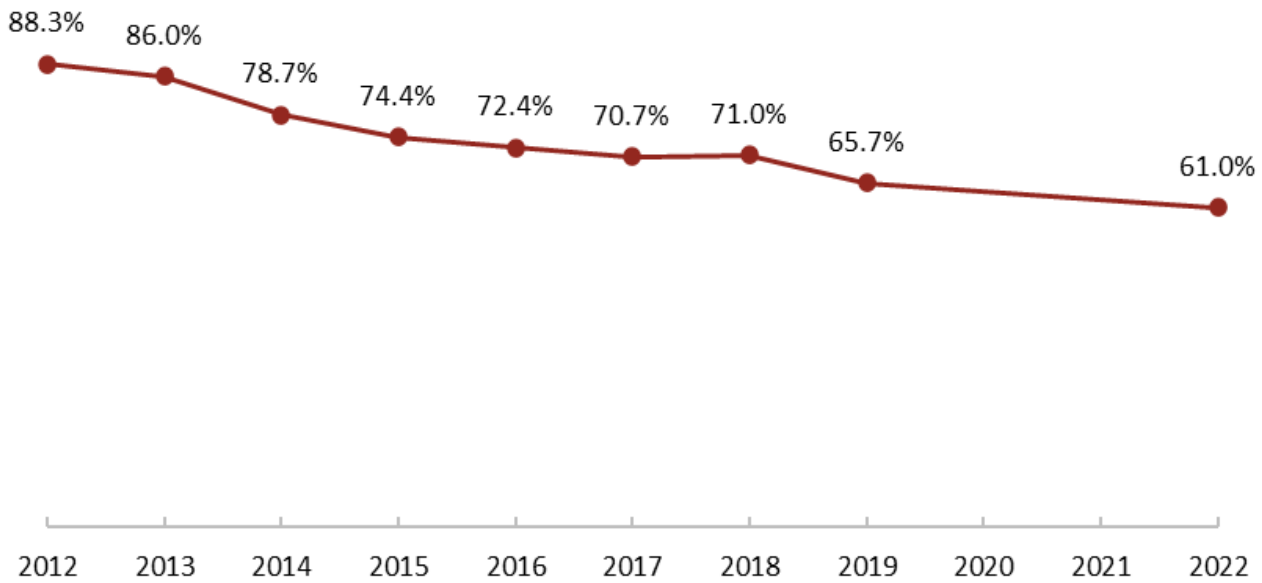


Figure 1 Angus Reid Institute – National Cable Trends

**The Canadian cable/satellite TV landscape  
2018 vs. 2022**

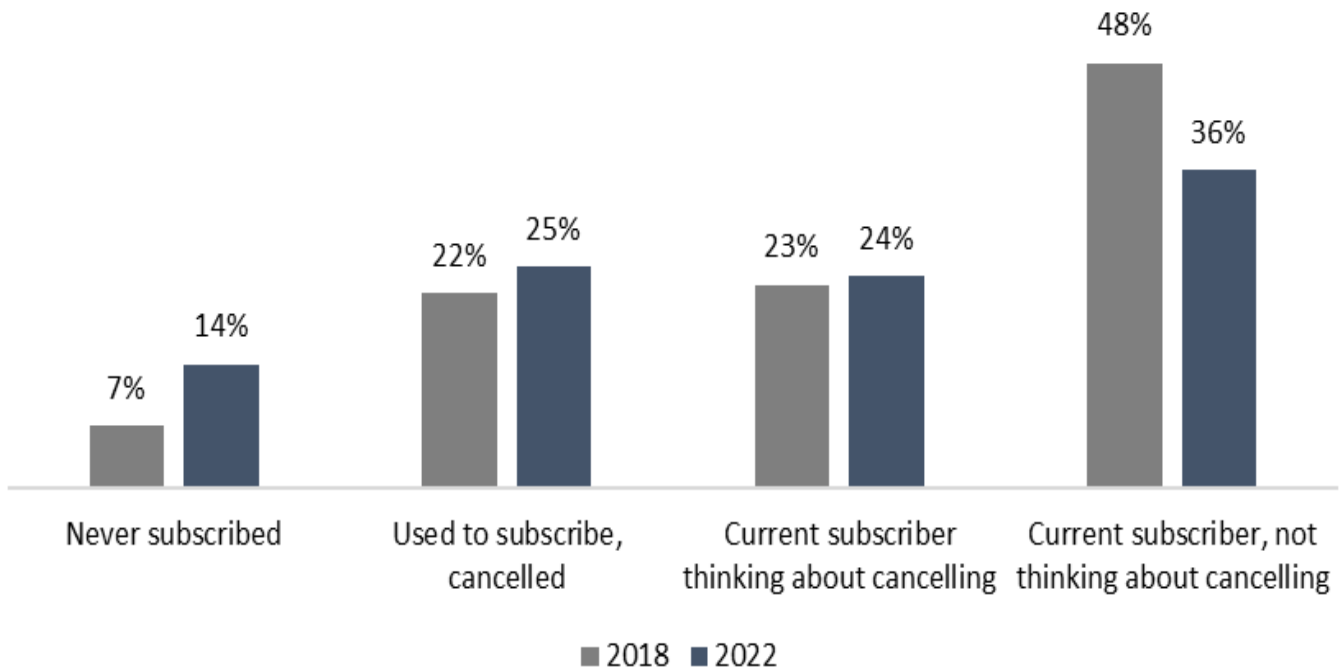
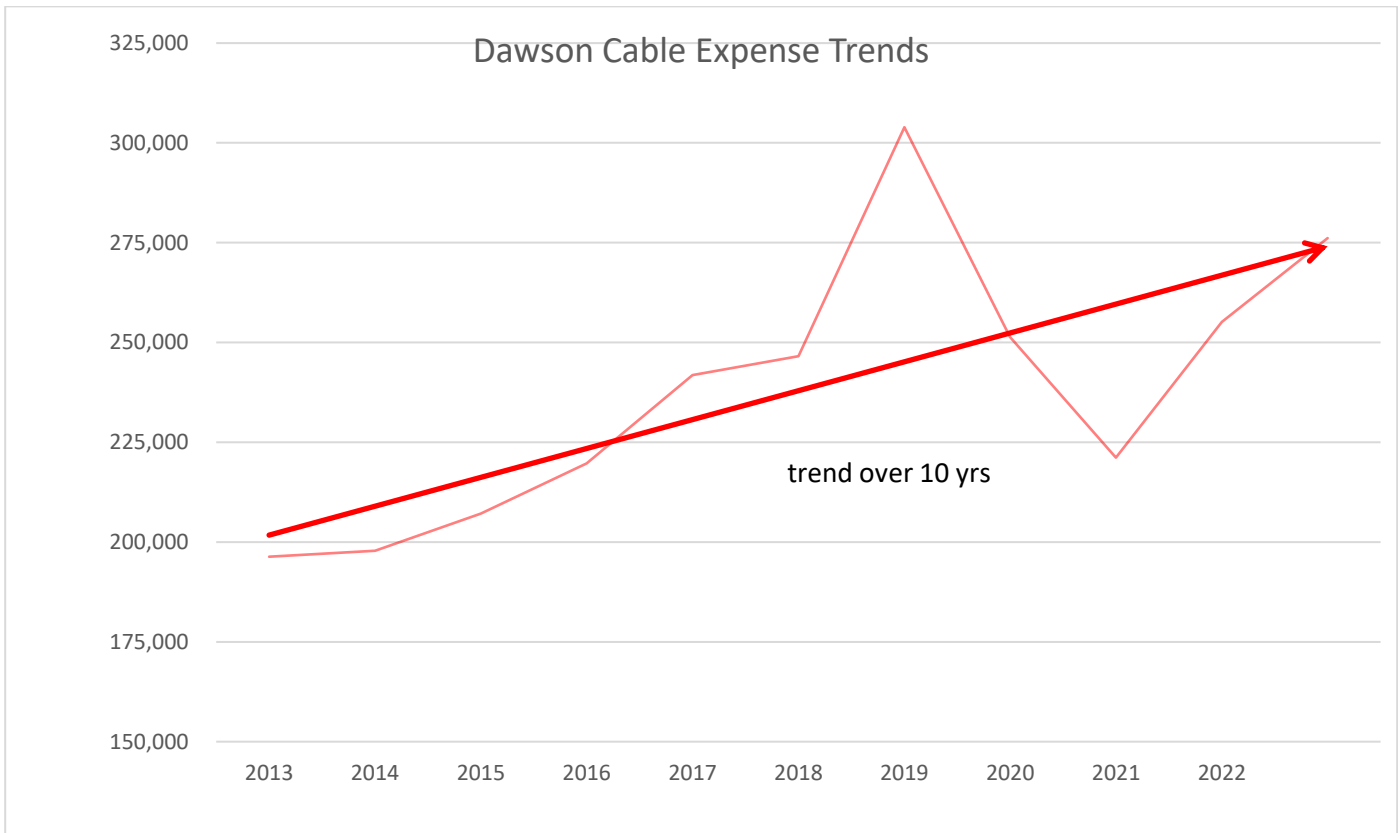
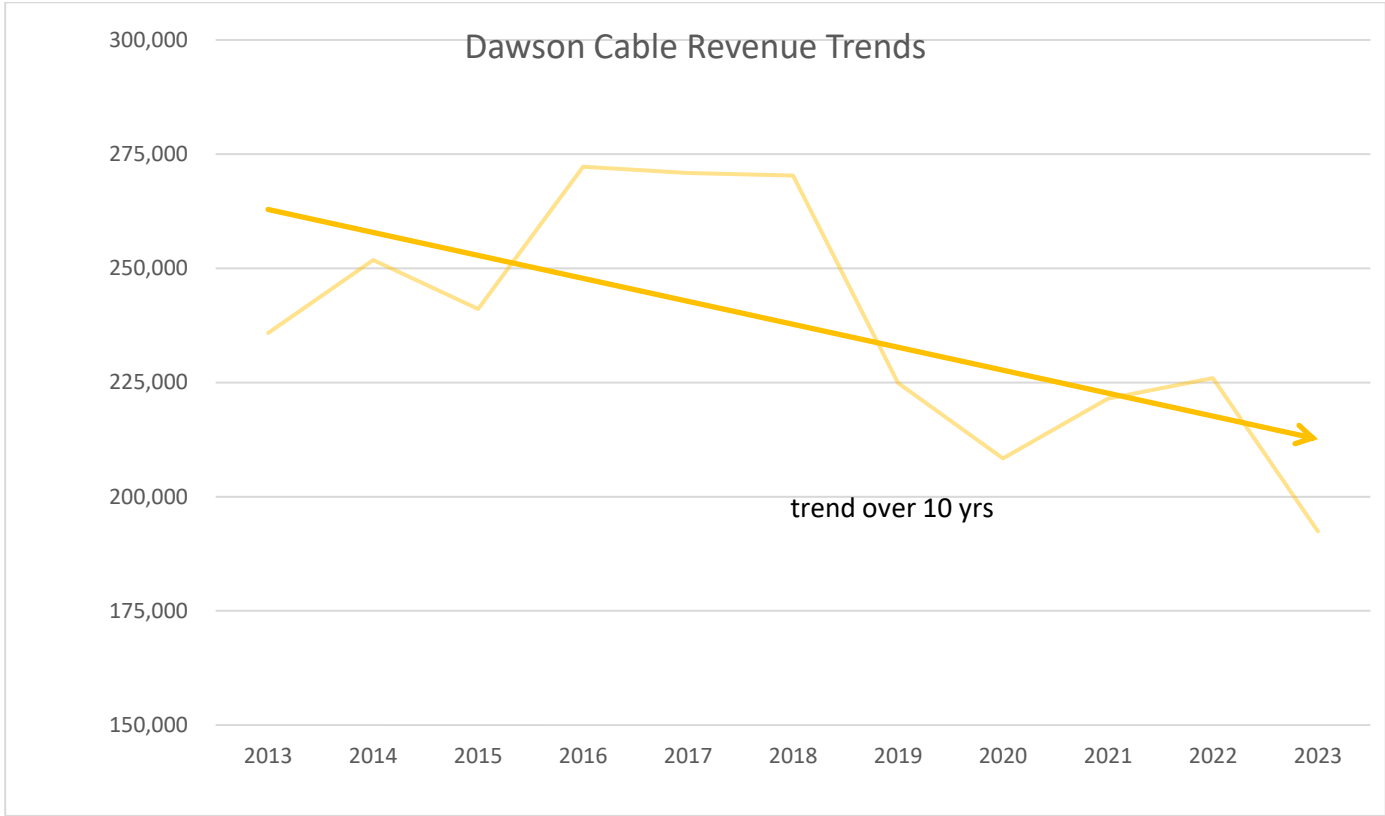
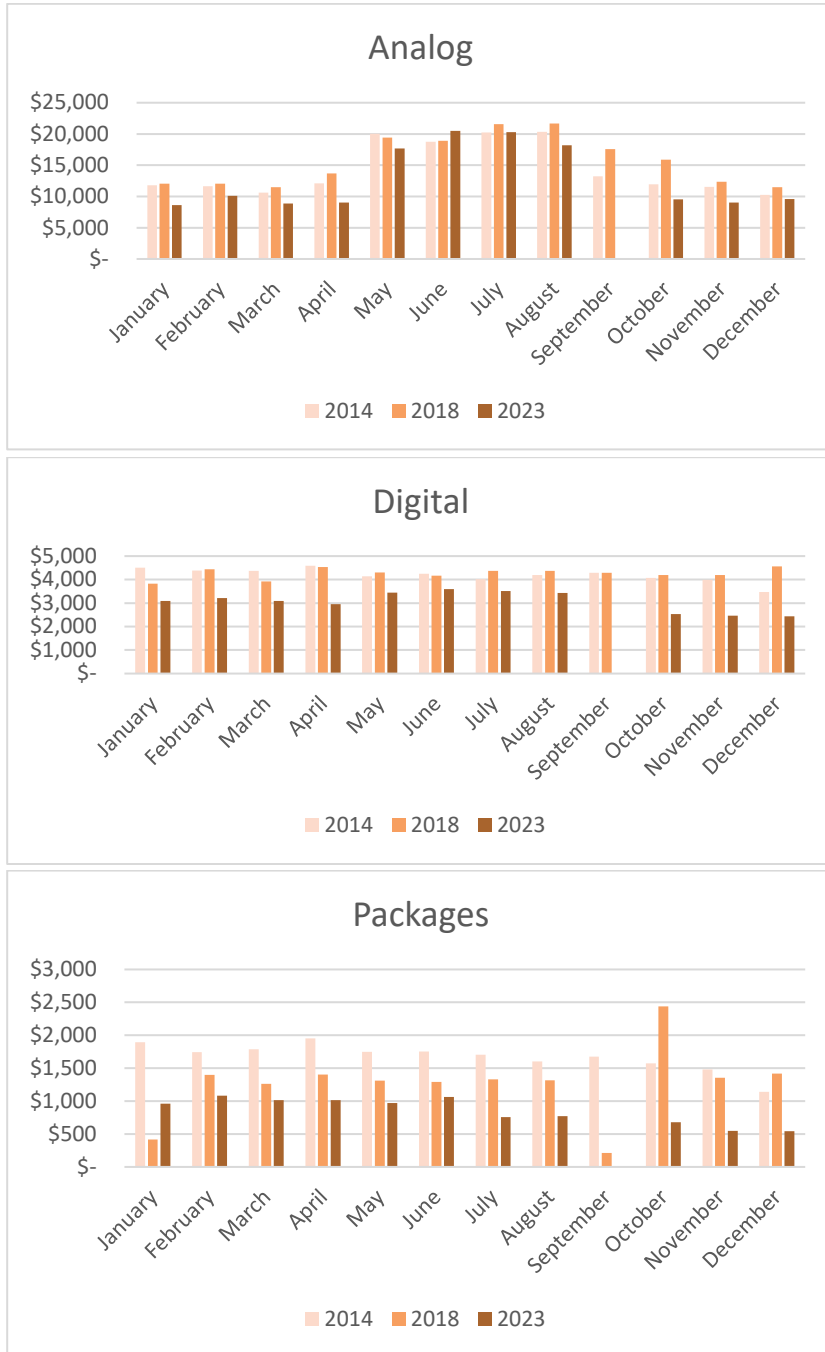


Figure 2 - Angus Reid Institute – National Age Subscriber Trends

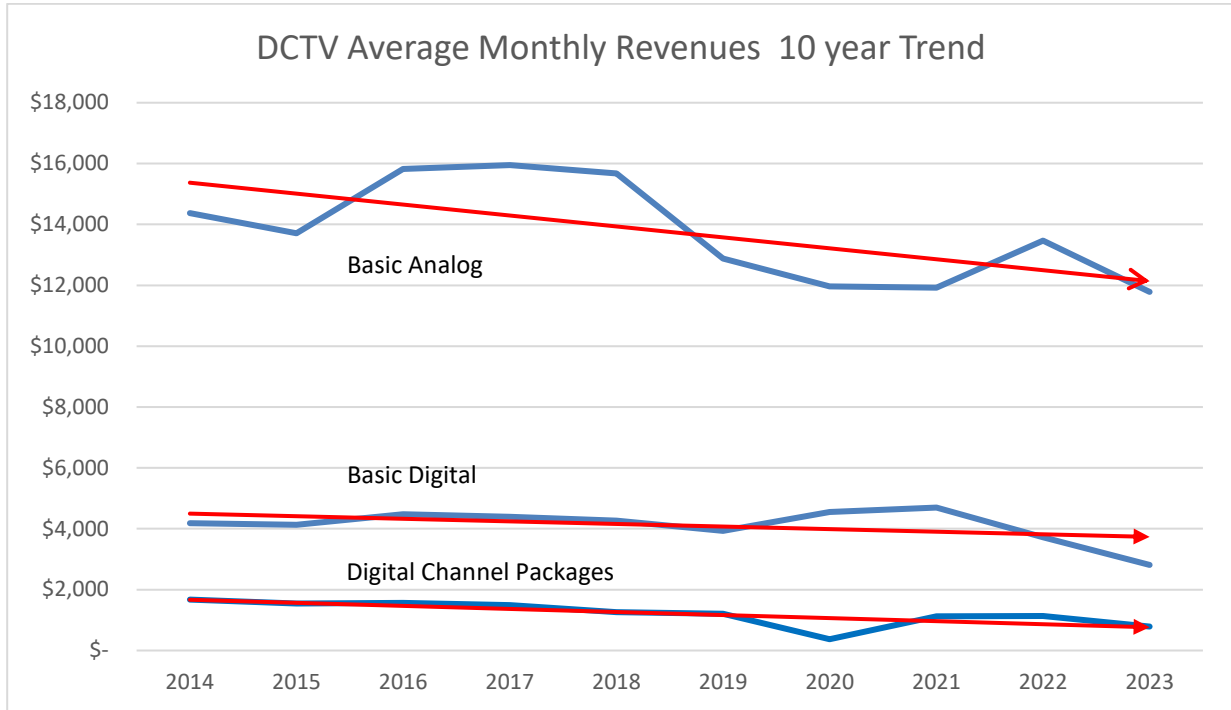


Trends in DCTV service sector revenues -



- Revenues from Analog services have declined slightly year over year (with rate increases compensating for subscriber decline)
- Digital services have seen a significant revenue drop.
- Channel package revenues have suffered the biggest decline.
- Analog services are the most price competitive versus commercial alternatives. Digital services can be competitively provided by internet service providers and TV Packages via streaming services are the fastest growing commercial sector.

Further review of Revenue trends DCTV



**Fiscal Impact**

Option 1 - will mitigate financial loss in the short run but accelerate subscriber loss the greatest and involve a great deal of resources to fully implement.

Option 2 - will marginally mitigate the loss in the short run with continuing subscriber loss and a deficit at year end..

The Cable Capital Reserve is empty so going forward capital investment will have to come at the expense of other Municipal capital needs and is not recommended. Lack of capital reinvestment leads to customer dissatisfaction and subscriber loss.

If the City moves forward with a transition or shutdown option the City Administration budget will increase by approx. 35,000 per year, and the City will have other wind down costs .

The city will likely have a capital write off but will reduce future operating losses.

**Alternatives Considered**

1. Maintain the status quo with fee increases in the 3-5 % range – estimated operating losses are in the 50 – 80,000 annually. The City can not provide adequate service or reinvestment.
2. Raise rates 10 % - Operating losses are estimated to be in the \$30 – 55,000 range. Pursue an exit strategy.
3. Shutdown the system - Admin will assume an increased cost allocation of \$35,000 , plus various interim shutdown costs.

**Next Steps**

Adjust Fees schedule prior to 3<sup>rd</sup> reading, communicate issues and path forward, continue review of exit and or wind down

Approved by	Name	Position	Date
	David Henderson	CAO	23-Feb-2024



# City of Dawson

## Report to Council

Agenda Item	2024 Budget Discussions overview
Prepared By	David Henderson CAO
Meeting Date	Feb 27, 2024
References (Bylaws, Policy, Leg.)	
Attachments	

	Council Decision
	Council Direction
x	Council Information
	Closed Meeting

### Recommendation

That council :

- review the Budget related items identified on the agenda and provided in the meeting package
- receive introductory comments from staff where noted.
- Identify questions council has on the information provided or clarification Council seeks.
- Introduce motions on areas that members want to see changed.
- Consider putting on the floor the 2<sup>nd</sup> reading of the associated bylaws for consideration

### Executive Summary

This meeting will mark the 5<sup>th</sup> special meeting of council for the purpose of discussing the 2024 Budgets and related items. 3 Budget meetings were held from October 2023 to December 2023. 2 Budget meetings have not been held in February 2024.

All budget meetings are open to the public, broadcast on CFYT and Zoom and open to delegations, public questions, and receipt of correspondence.

Early budget meetings identified primary cost drivers and discussions. Each budget draft included departmental reviews and feedback from department managers, input and discussion from council, key information on costs, comments from the public, property assessments, program changes etc as it became available.

Budget drafts represent compromises in containing costs and providing the levels of service that community residents require (in regulated areas) and desire. Budgets are a working tool that enables Council and Staff to operate the municipality in a fiscally responsible manner.

Prior to the current draft of the Budgets the CAO and CFO reviewed each department line by line with each department Manager and took a hard approach on reducing budgeted numbers while at the same time meeting obligations to reinvest in reserve accounts. This tightening raises the potential for mid year budget amendments in 2024 due to variances in actual numbers versus estimates.

The Current draft incorporates a decrease in the mill rate.

With significant assessment changes this year and a reduction in the mill rate, the average residential property will see a 4.9% property tax increase. Individual property taxes will experience a variation on this percentage based on their actual assessment change.

Cable – The Cable report included herein identifies that the Cable service is expected to continue its current trend of declining revenues, declining subscriber base, and increasing operation losses. Administration recommends that the City operate the system with continuing rate increases recognizing it will suffer operating losses, as the city reviews exit or wind-down options.

If council is comfortable that we are getting near a final set of Fees and Charges / Operating and Capital Budgets / and 2024 Tax levy then it is advisable to pass the associated bylaws at 2<sup>nd</sup> reading with a 3<sup>rd</sup> and final reading targeted for March. The deadline for adoption is mid April. As well, some of the revenues in the operating budgets are dependent on the timing of the implementation of the fees in the fees and charges amendment.

Approved by	Name	Position	Date
	David Henderson	CAO	23-Feb-2024



# THE CITY OF DAWSON

## *Fees and Charges 2024 Amendment Bylaw*

Bylaw No. 2024-03

**WHEREAS** section 265 of the *Municipal Act*, RSY 2002, c. 154, and amendments thereto, provides that a council may pass bylaws for municipal purposes, and

### **WHEREAS**

- (a) bylaw #13-05 establishes fees for certain services, and
- (b) council for the City of Dawson approved bylaw #13-05 being the *Fees and Charges Bylaw*, and
- (c) the City of Dawson is desirous of amending bylaw #13-05, 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 *Fees and Charges 2024 Amendment Bylaw*.

#### **2.00 Purpose**

2.01 The purpose of this bylaw is to amend bylaw #13-05 being the *Fees and Charges Bylaw*.

#### **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.



# THE CITY OF DAWSON

## Fees and Charges 2024 Amendment Bylaw

Bylaw No. 2024-03

### PART II – APPLICATION

#### 4.00 Amendment

Appendix “A” of bylaw #13-05 is hereby repealed and replaced with the attached Appendix “A”.

### PART III – FORCE AND EFFECT

#### 5.00 Severability

5.01 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.

#### 6.00 Bylaw Repealed

6.01 Bylaw #2023-03 is hereby repealed.

#### 7.00 Enactment

7.01 This bylaw shall come into force on the day of the passing by council of the third and final reading.

#### 8.00 Bylaw Readings

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

*William Kendrick, Mayor*

**Presiding Officer**

*David Henderson, CAO*

**Chief Administrative Officer**





# THE CITY OF DAWSON

## *Fees and Charges 2024 Amendment Bylaw*

Bylaw No. 2024-03

### **PART IV – APPENDIX**

#### Appendix A – Fees and Charges

Appendix A - 2024 Fees and Charges for Bylaw 2024-xx  
All rates are subject to GST when applicable

FEES AND CHARGES		2022	2023	2024	
Administration	Fee Description	Fee	Fee	Fee	Unit
	Certified Bylaw	25.00	25.00	30.00	per bylaw
	NSF Cheque Service Charge	40.00	40.00	50.00	each
	Stop Payment Fee	35.00	35.00	40.00	each
	Processing Fee (tax Liens, land registrations)	50.00	50.00	55.00	each
	Document Search		50.00	55.00	each
	Tax Certificate	50.00	50.00	55.00	per property
	Administration of Non-Municipal program	5.00%	5.00%	6.50%	value of program
<b>Animal Control</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	License Fee, Annual - Dangerous animal	250.00	250.00	255.00	per year
	License Fee, Annual - Unspayed/Un-neutered Dog	75.00	75.00	80.00	per year
	License Fee, Lifetime - Spayed or Neutered Dog	40.00	40.00	45.00	per dog
	Feed and Care While Impounded	25.00	25.00	30.00	per animal, per day
	Impound - First Occurrence	25.00	25.00	30.00	per animal
	Impound - Second Occurrence	75.00	75.00	80.00	per animal
	Impound - Third Occurrence	125.00	125.00	130.00	per animal
	Impound - Fourth Occurrence	300.00	300.00	310.00	per animal
	Impound - Fifth and Subsequent Occurrences	500.00	500.00	515.00	per animal
	Replacement Tag	15.00	15.00	15.00	per unit
	Special Needs Dog	No Fee	No Fee	No Fee	
<b>Business License</b>	<b>Fee Description</b>	<b>Fee</b>		<b>Fee</b>	<b>Unit</b>
	Local - Initial Business License Fee	125.00	125.00	130.00	per year
	Local - Additional Business License for same location	60.00	60.00	130.00	per year
	Regional - Business License Fee	210.00	210.00	225.00	per year
	Non-Local - Business License Fee	600.00	600.00	615.00	per year
<b>Cable System</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	Analog Service - Residential Regular Rate	48.00	56.16	62.00	per month
	Analog Service - Residential Senior Rate	44.00	52.65	58.00	per month
	Analog Service - Single Unit Commercial Rate	48.00	56.16	62.00	per month
	Analog Service - Multi Unit Commercial / Institution:				
	Base Rate, plus	150.00	175.50	195.00	per month, plus room/site rate
	Room/Site Rate from May 1st to September 30th Inclusive	20.00	23.40	26.00	per room per month
	Room/Site Rate from October 1st to April 30th Inclusive	10.00	11.70	15.00	per room per month
	Digital Service - Residential Regular Rate	80.00	93.60	105.00	per month
	Digital Service - Residential Senior Rate	68.00	83.07	95.00	per month
	Digital Service - Programming Fee for Additional Digital Receiver	8.00	9.36	10.50	per month
	Digital Additional Programming:				
	Digital Specialty Packages #10 Educational, #5 Business & Info, #8 Variety & Special Int, #7 Lifestyle, #4 Primetime, #12 Family & Kids	6.00	7.02	8.00	per package per month
	Digital Specialty Package #6 - Premium Movies	22.00	25.74	29.00	per package per month
	Digital Specialty Package - Entertainment HD	9.00	10.53	12.00	per package per month
	Digital Sports HD	8.00	9.36	11.00	per package per month
	Digital Sportnet World HD	35.00	40.95	45.00	per package per month
	Digital Network HD	10.00	11.70	13.00	per package per month
	Digital Hollywood Suites HD	10.00	11.70	12.00	per package per month
	Commercial Sportsnet (distribution in Lounges/Bars/Restaurants)	75.00	87.75	97.00	Seating capacity 51-100, per month
	Commercial Sportsnet (distribution in Lounges/Bars/Restaurants)	85.00	99.45	110.00	Seating capacity 101-150, per month
	High Definition Additional Programming:				
	Connection for new service:				
	Administration/Connection Fee (Connection already exists)	75.00	87.75	100.00	per connection
	Connection prior to the 15th of the month	1 month Levy	1 month Levy	2 month Levy	
	Connection after 15th of the month	50% of Monthly Levy	50% of Monthly Levy	50% of Monthly Levy	
	Service Charge - New Installation	Cost+15%	Cost+15%	Cost+15%	per installation
	Service Charge - Late Penalty & Disconnection	10% of outstanding balance	10% of outstanding balance	10% of outstanding balance	per month
	Service Charge - Re-connection for Arrears	\$100.00 + one month service	\$100.00 + one month service	\$100.00 + one month service	per re-connection
	Service Charge - Transfer (Name change only, same location)	25.00	29.25	30.00	per transfer
	Fibre Optic Rental	350.00	409.50	450.00	per month per 1 pair of fibre
	Additional Fibre Optic Rental	75.00	87.75	100.00	fibre
<b>Camping Bylaw</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	Fee to remove a tent	75.00	75.00	80.00	per tent
	Storage fee for tent	10.00	10.00	15.00	per tent per day
<b>Cemetery</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	Disinterment or Reinterment of any Cadaver	actual costs	actual costs	actual costs	each
	Interment of a Cadaver - Normal Business Hours	625.00	625.00	650.00	each
	Interment of a Cadaver - Outside Normal Business Hours	actual costs	actual costs	actual costs	each

Appendix A - 2024 Fees and Charges for Bylaw 2024-xx  
All rates are subject to GST when applicable

FEES AND CHARGES		2022	2023	2024	
	Interment of Ashes - Normal Business Hours	425.00	425.00	450.00	each
	Interment of Ashes - Outside Normal Business Hours	\$210 plus costs	\$210 plus costs	\$250 plus costs	each
	Plot and Perpetual Care - Ashes	500.00	500.00	525.00	each
	Plot and Perpetual Care - Cadaver	750.00	750.00	800.00	each
<b>Development &amp; Planning</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	<b>General</b>				
	Appeal to Council		120.00	250.00	
	Cash in Lieu of on-site parking	3,100.00	3,300.00		per space
	Cash in Lieu of on-site parking (C1 and P2 Zones)	3,100.00	3,300.00	4,500.00	
	Cash in Lieu of on-site parking (R1,R2,R3,C2,M1,P1,A1,FP zones)	3,100.00	3,300.00	3,400.00	
	Extension of Approval (excluding subdivision applications)	105.00	120.00	100.00	per application
	Development Permit Search			50.00	per lot
	Advertising - Required Advertising associated with any application	80.00	85.00	90.00	signage replacement fee
	<b>Development Permits</b>				
	New Build (single detached or duplex)	155.00	165.00	175.00	per application
	New Build (single detached or duplex + secondary/garden suite)			200.00	
	New Build (secondary/garden suite)			100.00	
	New Build (Multi-unit residential, apartment, townhouse)	260+.25 / sq ft dev	275+.3/sq ft dev	275 + \$0.1/ft2 of floor area	
	New Build (Commercial, institutional, industrial, lodging facility)	260+.25 / sq ft dev	275+.3/sq ft dev	275 + \$0.15/ft2 of floor area	
	New Build (non-dwelling accessory structure)			75.00	
	Major Alteration (addition to the building, structural or exterior change)	105.00	120.00	100.00	
	Minor Alteration (fence, solar panel/culvert/pole installation)	25.00	30.00	50.00	
	Sign Application	25.00	30.00	50.00	
	Temporary (less than 7 days)	25.00	30.00	50.00	
	Temporary ( more than 7 days)	105.00	120.00	150.00	
	Amendment to Approved Development Permits			50.00	
	Change of Use (Without new zoning requirement)			50.00	
	Conditional Use			250.00	
	<b>Amendments and Variance</b>				
	OCP Amendment application	1,030.00	1,100.00	1,200.00	per application
	Zoning Amendment Application Fee	410.00	450.00	600.00	per application
	Combined OCP and Zoning Bylaw Amendment			1,500.00	
	Variance Application	105.00	120.00	250.00	per application
	<b>Subdivision</b>				
	Subdivision	105.00	120.00	125.00	per lot created- Max. \$1,000
	Consolidation	105.00	120.00	125.00	per lot consolidated - Max \$1,000
	Extension of Approval (subdivision apps only)	105.00	120.00	125.00	
	Boundary Adjustment	105.00	120.00	125.00	Per lots adjusted - Max \$1,000
	Land application			450.00	
	<b>Move and Demolition</b>				
	Move Application			250.00	per application
	Demolition (structures on Yukon Historic Sites Inventory)	210.00	225.00	350+Redevelopment Security Dep 1/sq ft of lot)	per application
	Demolition (structures <b>NOT</b> on Yukon Historic Sites Inventory)			200+Redevelopment Security Dep 1/sq ft of lot)	per application
	<b>Traffic Control</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	Erection of Barriers for Public Utility	350.00	350.00	360.00	occasion
	Road Closure - Daily Fee	50.00	50.00	55.00	For each day over three days
	Temporary Road Closure Application Fee	75.00	75.00	85.00	occasion
	Permanent Road Closure Application	210.00	225.00	240.00	per application
<b>Fire Protection</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	Inspection Service: Third Party Requests for Business Premises	75.00	75.00	80.00	per hour
	Inspection Service: File Search	75.00	75.00	80.00	per hour
	Inspection Service: Request for on-site inspection	75.00	75.00	80.00	per hour
	Inspection Service: Non-routine inspection	75.00	75.00	80.00	per hour
	Burning Permit Application	-	-		per application
	False Alarm Responses:				
	1-2 responses per calendar year				
	3-5 responses per calendar year	250.00	250.00	260.00	per response
	greater than five responses per calendar year	500.00	500.00	515.00	per response
	<b>Emergency Response</b>				
	Base Rate, plus	500.00	500.00	520.00	per hour, per unit
	Disposable materials	Costs + 21.5% Markup	Costs + 21.5% Markup	Costs + 21.5% Markup	
	Contracted Services	\$500 + actual costs	\$500 + actual costs	\$520 + actual costs	
	Confined Space Rescue Stand-by	500.00	500.00	520.00	per request

Appendix A - 2024 Fees and Charges for Bylaw 2024-xx  
All rates are subject to GST when applicable

FEES AND CHARGES		2022	2023	2024	
	Confined Space Rescue Response	\$500 + actual costs	\$500 + actual costs	\$520 + actual costs	per response
<b>Public Works</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	Equipment Rental including operator:				
	Backhoe	150.00	159.75	165.00	per hour (one hour min.)
	Dump Truck	150.00	159.75	165.00	per hour (one hour min.)
	<b>Labour:</b>				
	Service Call / double time	150.00	159.75	165.00	per employee per hour (min 4 hrs)
	Service Call / time and half	120.00	128.00	131.00	per employee per hour (min 4 hrs)
	Service Call / normal business hours	80.00	85.00	90.00	per employee per hour (min 1 hr)
	Other:				
	External contractor and material mark-up	21.5%	21.5%	21.5%	
	Municipal Dock Rental	105.00	112.00	115.00	per foot per season
<b>Parks</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	<b>Recreation Centre</b>				
	Arena Ice Rental - Adult	120.00	130.00	132.50	hour
	Arena Ice Rental - Youth	60.00	65.00	67.50	hour
	Arena Ice Rental - Tournament*	1,500.00	1,600.00	1,650.00	per tournament
	Arena Ice Rental Tournament - Daily	<b>new</b>	700.00	725.00	daily
	Arena Ice Rental - Tournament additional hours*	50.00	55.00	57.50	hour
	Change fee	100.00	110.00	115.00	
	Locker Rental Fee	50.00	60.00	62.50	per season
	Arena Dry Floor	550.00	600.00	615.00	per day or part thereof
	Arena Dry Floor - Non-profit	400.00	450.00	460.00	per day or part thereof
	Arena Kitchen	175.00	190.00	190.00	per day or part thereof
	Arena Kitchen - Non-profit	110.00	120.00	125.00	per day or part thereof
	Arena Concession Area	45.00	50.00	52.50	per day or part thereof
	Arena - Child Day Pass (3-12 years)	4.00	4.50	4.50	day
	Arena - Child 10 Punch Pass (3-12 years)	34.00	37.50	37.50	10 times
	Arena - Child Season Pass (3-12 years)	150.00	160.00	160.00	season
	Arena - Youth/Senior Day Pass (13-18 years; 60+)	5.50	5.50	5.50	day
	Arena - Youth/Senior 10 Punch Pass (13-18 years; 60+)	42.00	45.00	45.00	10 times
	Arena - Youth/Senior Season Pass (13-18 years; 60+)	185.00	200.00	200.00	season
	Arena - Adult Day Pass (19-59 years)	6.00	6.50	6.50	day
	Arena - Adult 10 Punch Pass (19-59 years)	48.00	52.50	52.50	10 times
	Arena - Adult Season Pass (19-59 years)	210.00	225.00	225.00	season
	Arena - Family Day Pass (related & living in one household)	13.00	14.00	14.00	day
	Arena - Family 10 Punch Pass (related & living in one household)	108.00	115.00	115.00	10 times
	Arena - Family Season Pass (related & living in one household)	470.00	500.00	510.00	season
	Skate Sharpening	<b>new</b>	5.00	6.00	
	Skate Sharpening - 10 Punch Pass	<b>new</b>	40.00	45.00	
	<b>Parks &amp; Greenspace</b>				
	Minto or Crocus - Ball Diamond	120.00	130.00	132.50	per day or part thereof
	Minto or Crocus - Ball Diamond*	850.00	910.00	925.00	season
	Crocus - Day Camp	1,200.00	1,300.00	1,325.00	season
	Crocus - Concession	110.00	120.00	122.50	per day or part thereof
	Minto - Concession - Entire Building	150.00	160.00	165.00	per day or part thereof
	Minto - Kitchen or Program Room	75.00	80.00	82.00	per day or part thereof
	Minto - Program Room - program	15.00	16.00	16.50	hour
	Minto - Program Room - private event	40.00	45.00	46.00	first hour
	Minto - Program Room - private event	15.00	16.00	16.50	each additional hour
	Parks or Greenspace*	52.00	56.00	57.00	per day or part thereof
	Gazebo*	52.00	56.00	57.00	per day or part thereof
	Picnic Shelter*	52.00	56.00	57.00	per day or part thereof
	Community Garden Plot	30.00	40.00	42.50	season
	<b>Dawson City Swimming Pool</b>				
	Swimming Pool Rental* - under 25 swimmers	120.00	130.00	135.00	hour
	Swimming Pool Rental* - additional fee for 25+ swimmers	32.00	35.00	40.00	hour
	Swimming Pool - Child Day Pass (3-12 years)	4.50	4.50	4.50	day
	Swimming Pool - Child 10 Punch Pass (3-12 years)	34.00	37.50	37.50	10 times
	Swimming Pool - Child Season Pass (3-12 years)	140.00	160.00	160.00	season
	Swimming Pool - Youth/Senior Day Pass (13-18 years; 60+)	5.00	5.50	5.50	day
	Swimming Pool - Youth/Senior 10 Punch Pass (13-18 years; 60+)	40.00	45.00	45.00	10 times
	Swimming Pool - Youth/Senior Season Pass (13-18 years; 60+)	180.00	200.00	200.00	season
	Swimming Pool - Adult Day Pass (19-59 years)	6.00	6.50	6.50	day
	Swimming Pool - Adult 10 Punch Pass (19-59 years)	48.00	52.50	52.50	10 times
	Swimming Pool - Adult Season Pass (19-59 years)	210.00	225.00	225.00	season
	Swimming Pool - Family Day Pass (related & living in one household)	13.00	14.00	14.00	day
	Swimming Pool - Family 10 Punch Pass (related & living in one household)	108.00	115.00	115.00	10 times
	Swimming Pool - Family Season Pass (related & living in one household)	470.00	500.00	510.00	season
	<b>Equipment Rental</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	
	Cross Country Ski , Snowshoe, or Kicksled Package*		10.00	10.00	per day
	Cross Country Ski , Snowshoe, or Kicksled Package*		20.00	20.00	3 days

Appendix A - 2024 Fees and Charges for Bylaw 2024-xx  
All rates are subject to GST when applicable

FEES AND CHARGES		2022	2023	2024	
	Cross Country Ski , Snowshoe, or Kicksled Package*		40.00	42.00	7 days
	Cross Country Ski , Snowshoe, or Kicksled Package - Child (3-12)		5.00	5.00	per day
	Cross Country Ski , Snowshoe, or Kicksled Package - Child (3-12)		10.00	10.00	3 days
	Cross Country Ski , Snowshoe, or Kicksled Package - Child (3-12)		20.00	22.00	7 days
	Coffee Urns	10.50	11.00	11.25	per day or part thereof
	Picnic Table	12.00	13.00	13.25	per day or part thereof
	<b>Fitness Centre</b>				
	Fitness Centre	7.00	8.00	8.00	day
	Fitness Centre	35.00	37.50	38.25	month
	Fitness Centre	88.00	95.00	97.00	3 months
	Fitness Centre	165.00	175.00	178.50	6 months
	Fitness Centre	319.00	340.00	347.00	year
	<b>Deposits</b>				
	Damage Deposit - Facility	350.00	350.00	350.00	fully refundable if conditions met
	Damage Deposit - Parks or Greenspace	100.00	100.00	100.00	fully refundable if conditions met
	Deposit - Key	40.00	40.00	40.00	fully refundable if conditions met
	Program Cancellation	10.00	10.00	10.25	
<b>Vehicle for Hire</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	Vehicle for Hire License or Renewal	100.00	100.00	105.00	per application
	Vehicle for Hire Operator's permit	30.00	30.00	35.00	per application
<b>Waste Manager</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	Waste Management Fee - Commerical Space	300.00	319.50	330.00	year
	Waste Management Fee - Institutional Residential	300.00	319.50	327.00	year
	Waste Management Fee - Non-vacant Institutional Space	300.00	319.50	327.00	year
	Waste Management Fee - Residential Unit (including B&B)	195.00	208.00	213.00	year
	Waste Management Fee - Mobile Refreshment Stands	20.80	22.00	23.00	week or portion thereof
	Waste Management Fee - Mobile Refreshment Stands	50.70	54.00	55.00	month
	Waste Management Fee - Mobile Refreshment Stands	152.10	162.00	166.00	season
	Waste Management Fee - Vacant Institutional Commercial Lot	150.00	319.50	327.00	year
	Waste Management Fee - Vacant Institutional Residential Lot	150.00	319.50	327.00	year
	Waste Management Fee - Vacant Non-Institutional Commercial Lot	120.00	319.50	327.00	year
	Waste Management Fee - Vacant Non-Institutional Residential Lot	120.00	208.00	213.00	year
<b>Tipping Fees</b>	<b>under review - will apply to all drop offs</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	
	White metals (non-refrigerant)	new	new	17.00	
	White metals (refrigerant)	new	new	50.00	
	Commercial by volume				
	Pickup partial	new	new	5.00	
	Pickup full	new	new	10.00	
	Dumptruck	new	new	35.00	
	Other (measured)	new	new	2.50	per cubic meter
	E-Waste	new	new	5.00	per piece
	Metals				
	Half pickup load	new	new	75.00	
	Full pickup load	new	new	150.00	
	Dumptruck	new	new	600.00	
	Other (measured)	new	new	35.00	per cubic meter
	Standard vehicle	new	new	250.00	
<b>Water Delivery</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	One delivery every two weeks	1,166.88	1,248.00	1,279.00	per year
	One delivery every two weeks - senior	700.13	892.80	1,085.00	per year - paid monthly
	One delivery per week	2,333.76	2,496.00	2,558.00	per year
	One delivery per week - senior	1,400.26	1,785.60	2,170.00	per year - paid monthly
<b>Water Services</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	Private owned/occupied Residential/ Trondek Hwechin residential	635.59	677.00	694.00	per year - paid quarterly
	Privately owned/rental Residential - Senior Discounted	370.03	394.00	404.00	per year - paid quarterly
	Commercial Residential	974.40	1,038.00	1,065.00	per year
	Hotel, motel, Inn, Hostel, Boarding Houses, Bed and Breakfast	103.66	130.00	135.00	per rentable room per year
	Non-Residential Cooking Facility - Commercial/Institutional Kitchens	512.58	546.00	560.00	per kitchen per year
	Non-Residential Cooking Facility - Community Halls	309.58	330.00	340.00	per kitchen per year
	Non-Residential Cooking Facility - Staff Kitchens	157.33	168.00	175.00	per kitchen per year
	Non-Residential Washroom - Restaurant, Lounge, Bar, Tavern, Casino		-	-	
	First (2) Units (Refer to Table "A" for unit calculation)	426.30	454.00	475.00	per unit per year

Appendix A - 2024 Fees and Charges for Bylaw 2024-xx  
All rates are subject to GST when applicable

FEES AND CHARGES		2022	2023	2024	
	Additional per unit rate for over (2) units (Refer to Table "A" for unit calculation)	137.03	146.00	150.00	per unit per year
	Non-Residential Washroom - Institutional	1,141.88	1,216.00	1,250.00	per washroom per year
	Non-Residential Washroom - Commercial and all other Non-Residential	182.70	195.00	200.00	per toilet / urinal per year
	Non-Residential Laundry Washing Machine - Institutional Washing Machine	1,141.88	1,216.00	1,250.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Washing Machine	938.88	1,000.00	1,025.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Guest Washing Machine	466.90	497.00	510.00	per machine per year
	Non-Residential Laundry Washing Machine - other Non-Residential Washing Machine	466.90	497.00	510.00	per machine per year
	Janitor Room - equipped with water outlet - Institutional	1,141.88	1,216.00	1,250.00	per janitorial room per year
	Janitor Room - equipped with water outlet - Commercial and all other Non-Residential	182.70	195.00	200.00	per janitorial room per year
	R.V. Park/Campground	86.28	92.00	95.00	per serviced space per year
	School	1,020.20	1,087.00	1,115.00	per classroom per year
	Car Wash	938.88	1,000.00	1,025.00	per year
	Sewage Disposal Facility	340.03	362.00	375.00	per year
	Public Shower & Staff Shower	294.35	313.00	320.00	per shower per year
	Stand Alone Sink	157.33	168.00	175.00	per sink per year
	Water-Cooled Air Condition, refrigeration or freezer unit and ice machines	106.58	114.00	120.00	per horsepower, per year
	Bulk water pick up at pumphouse	4.00	4.25	4.50	per cubic metre
	Disconnection or reconnection of private water service	1 hr labour + 1 hrs equip. rental including operator + materials OR actual costs, whichever is greater	1 hr labour + 1 hrs equip. rental including operator + materials OR actual costs, whichever is greater	2 hr labour + 1 hrs equip. rental including operator + materials OR actual costs, whichever is greater	
<b>Sewer Services</b>	<b>Fee Description</b>	<b>Fee</b>	<b>Fee</b>	<b>Fee</b>	<b>Unit</b>
	Private owned/occupied Residential /Trondek Hwechin residential	481.82	513.00	530.00	per year - paid quarterly
	Private owned/occupied Residential - Seignor Discounted	280.51	299.00	310.00	per year - paid quarterly
	Privately owned/rental Residential /Trondek Hwechin residential	481.82	513.00	530.00	per year - paid quarterly
	Commercial Residential	741.76	790.00	810.00	per year
	Hotel, motel, Inn, Hostel, Boarding Houses, Bed and Breakfast	77.52	96.90	100.00	per rentable room per year
	Non-Residential Cooking Facility - Commercial/Institutional Kitchens	391.49	417.00	430.00	per kitchen per year
	Non-Residential Cooking Facility - Community Halls	236.95	252.00	260.00	per kitchen per year
	Non-Residential Cooking Facility - Staff Kitchens	118.48	126.00	130.00	per kitchen per year
	Non-Residential Washroom - Restaurant, Lounge, Bar, Tavern, Casino			-	
	First (2) Units (Refer to Table "A" for unit calculation)	324.52	345.00	355.00	per unit per year
	Additional per unit rate for over (2) units (Refer to Table "A" for unit calculation)	103.02	110.00	115.00	per unit per year
	Non-Residential Washroom - Institutional	870.54	927.00	950.00	per washroom per year
	Non-Residential Washroom - Commercial and all other Non-Residential	130.08	140.00	145.00	per toilet / urinal per year
	Non-Residential Laundry Washing Machine - Institutional Washing Machine	870.54	927.00	950.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Washing Machine	716.01	763.00	785.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Guest Washing Machine	355.43	379.00	390.00	per machine per year
	Non-Residential Laundry Washing Machine - other Non-Residential Washing Machine	355.43	379.00	390.00	per machine per year
	Janitor Room - equipped with water outlet - Institutional	870.54	927.00	950.00	per janitorial room per year
	Janitor Room - equipped with water outlet - Commercial and all other Non-Residential	139.08	148.00	155.00	per janitorial room per year
	R.V. Park/Campground	48.94	52.00	55.00	per serviced space per year
	School	775.24	826.00	850.00	per classroom per year
	Car Wash	716.01	763.00	785.00	per year
	Sewage Disposal Facility	257.56	274.00	280.00	per year
	Public Shower & Staff Shower	226.65	241.00	250.00	per shower per year
	Stand Alone Sink	118.48	126.00	130.00	per sink per year
	Disconnection or reconnection of private sewer service	2 hrs labour+2 hrs equip. rental including operator +material costs OR actual costs, whichever is greater	2 hrs labour+2 hrs equip. rental including operator +material costs OR actual costs, whichever is greater	3 hrs labour+2 hrs equip. rental including operator +material costs OR actual costs, whichever is greater	
<b>W&amp;S - Load Cap</b>	<b>Load Capacity Charge-single family residential</b>				
	Single family residential	1,550.00	1,650.75	1,700.00	per unit (includes 2 bathrooms)
	Single family residential	415.00	442.00	455.00	per additional bathroom
	Multi-family or commercial property	415.00	442.00	455.00	per water outlet
<b>TABLE A:</b>					
151 - 200 = 8 units					
201 - 250 = 10 units					
251 - 300 = 12 units					
301 - 350 = 14 units					
351 - max = 16 units					
Plus 2 units for each additional 50 seating capacity					



# 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.



# THE CITY OF DAWSON

## 2024 Annual Operating Budget and the Capital Expenditure Program

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.





# THE CITY OF DAWSON

## 2024 Annual Operating Budget and the Capital Expenditure Program

Bylaw No. 2024-01

### 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	

---

*William Kendrick, Mayor*  
**Presiding Officer**

---

*David Henderson, CAO*  
**Chief Administrative Officer**



# THE CITY OF DAWSON

*2024 Annual Operating Budget and the Capital Expenditure Program*

Bylaw No. 2024-01

## **PART IV – APPENDIX**

Appendix A – 2024 Annual Operating Budget

Appendix B - 2024 to 2026 Capital Expenditure Program

Second Reading Budget 2024

Summary A	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget Jan 30	2024 Budget Feb 27	
Property Taxes / Pmt in Lieu	3,246,103	3,449,210	3,661,329	3,656,320	4,029,820	3,887,292	
Comprehensive Municipal Grant	2,562,359	2,600,592	2,620,997	2,705,851	2,922,102	2,922,102	
	5,808,462	6,049,802	6,282,326	6,362,171	6,951,922	6,809,394	
<b>Departmental Expenses Net of Department Revenue</b>							
Gen Gov	(1,517,742)	(1,631,169)	(1,817,254)	(1,628,136)	(1,931,081)	(1,903,100)	(27,981)
Public Works	(1,366,026)	(1,728,291)	(2,282,214)	(1,508,766)	(2,514,330)	(2,202,678)	(311,652)
Planning	(124,810)	(264,237)	(269,650)	(272,218)	(374,600)	(358,100)	(16,500)
Fire	(311,627)	(294,317)	(400,243)	(303,931)	(419,309)	(408,772)	(10,537)
Recreation	(1,340,188)	(1,384,618)	(1,450,478)	(1,503,749)	(1,495,432)	(1,512,636)	17,204
Cable	314	(29,183)	(0)	(79,171)	(29,623)	(40,738)	11,114
Unallocated (outstanding 2023 invoices)				(850,000)			
							1
Net Expenses	(4,660,079)	(5,331,816)	(6,219,839)	(6,145,971)	(6,764,376)	(6,426,023)	
<b>Net Operating Surplus</b>	<b>1,148,383</b>	<b>717,986</b>	<b>62,487</b>	<b>216,200</b>	<b>187,546</b>	<b>383,371</b>	
<b>Transfers To (from) Reserves</b>							
Contingency reserve (to cover anticipated Cable shortfall)						(40,738)	
Facility Reserve	350,000	231,208	250,000	250,000	250,000	390,000	
Total Transfers to Reserves	929,652	446,361	259,300	259,300	250,000	349,262	
<b>Transfer From Unrestricted to cover deficit</b>							
From Unrestricted Surplus			(196,813)	(196,813)	(62,454)	-	2
Net Surplus/Deficit	218,731	271,625	0.00	153,713	0.00	34,108	
<b>Total Wages &amp; Benefits</b>	<b>3,474,907</b>	<b>3,923,846</b>	<b>4,083,552</b>	<b>4,133,003</b>	<b>4,268,855</b>		

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 manager changes based on updated information

Yellow highlights - added clarification appears in a note

Second Reading Budget 2024

GENERAL MUNICIPAL	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget Jan 30	2024 Budget Feb 27
<b>Property Tax</b>						<b>1 MIL rate</b>
Property Taxes - Residential	1,119,233	1,208,563	1,278,635	1,287,076	1,399,162	1,318,135
Property Taxes - Non-Residential	1,115,590	1,165,112	1,236,711	1,219,974	1,382,292	1,354,228
<b>Total Property Tax</b>	<b>2,234,823</b>	<b>2,373,675</b>	<b>2,515,346</b>	<b>2,507,050</b>	<b>2,781,454</b>	<b>2,672,363</b>
<b>Grants in Lieu of Taxes</b>						
Federal Grants in Lieu - Residential	27,697	29,383	30,702	30,702	32,927	31,744
Territorial Grants in Lieu - Residential	13,589	15,580	16,279	16,279	18,800	18,124
Federal Grants in Lieu - Non-Residential	159,215	166,847	174,061	174,963	190,438	183,739
Territorial Grants in Lieu - Non-Residential	416,170	434,691	460,316	462,701	496,111	488,479
Tr'ondek Hwech'in Grants In Lieu	394,609	429,034	464,625	464,625	510,090	492,843
<b>Total Grants in Lieu of Taxes</b>	<b>1,011,280</b>	<b>1,075,535</b>	<b>1,145,983</b>	<b>1,149,270</b>	<b>1,248,366</b>	<b>1,214,929</b>
<b>Comprehensive Municipal Grant</b>	<b>2,562,359</b>	<b>2,600,592</b>	<b>2,620,997</b>	<b>2,705,851</b>	<b>2,922,102</b>	<b>2,922,102</b>
<b>1. Property tax mil rate reduced (revenue decrease is offset by the 2024 assessment increase)</b>						

**Second Reading Budget 2024**

<b>GENERAL MUNICIPAL</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 YTD</b>	<b>2024 Budget Jan 30</b>	<b>2024 Budget Feb 27</b>
<b>REVENUES</b>						
<b>Grants</b>						
Training Grant	2,590	2,500	4,000	4,000	4,000	4,000
Carbon Rebate	35,275	65,153	65,153	76,322	76,000	76,000
<b>Total Grants</b>	<b>37,865</b>	<b>67,653</b>	<b>69,153</b>	<b>80,322</b>	<b>80,000</b>	<b>80,000</b>
<b>Penalties &amp; Interest</b>						
Penalties & Interest - Property Taxes	14,926	15,310	10,000	17,161	13,412	15,000
Penalties & Interest - Water & Sewer	8,991	13,632	6,000	9,821	9,541	10,000
Administration Fee - Tax Liens	-	-	600		600	600
<b>Total Penalties &amp; Interest</b>	<b>23,917</b>	<b>28,942</b>	<b>16,600</b>	<b>26,982</b>	<b>23,553</b>	<b>25,600</b>
<b>Other Revenue</b>						
Bank Interest			6,000	37,550	10,000	20,000
Interest on Investments	23,976	45,290	45,000	79,343	100,000	100,000
Less Interest Transferred to Reserves	(22,773)	(41,763)	(40,000)	(70,527)	(75,000)	(75,000)
Bad Debt Recovery/NSF charges	80	-	1,000		-	-
<b>Total Other Revenue</b>	<b>29,634</b>	<b>10,771</b>	<b>12,000</b>	<b>46,366</b>	<b>35,000</b>	<b>45,000</b>
<b>Sales of Services</b>						
Business Licence	34,099	40,838	40,000	32,914	38,312	40,000
Intermunicipal Business Licence	4,457	2,487	1,500	575	2,815	1,500
Certificate and Searches	1,473	2,550	1,475	1,900	1,833	2,000
Building Lease/Rental Income	116,125	84,077	85,071	86,543	85,071	86,500
<b>Total Sales of Services</b>	<b>156,154</b>	<b>129,952</b>	<b>128,046</b>	<b>121,932</b>	<b>128,031</b>	<b>130,000</b>
<b>TOTAL GENERAL MUNICIPAL REVENUE</b>	<b>247,570</b>	<b>237,318</b>	<b>225,799</b>	<b>275,602</b>	<b>266,584</b>	<b>280,600</b>
<b>EXPENDITURES: MAYOR AND COUNCIL</b>						
Wages & Honoraria - Mayor/Council	60,712	67,680	70,000	70,769	71,750	71,750
Benefits - Mayor/Council	3,057	3,778	4,200	4,006	4,305	4,305
Employee Wages - Council Services Admin.	47,977	50,056	51,307	55,020	52,590	52,590
Employee Benefits - Council Services Admin.	7,234	7,819	7,696	7,314	7,889	7,889
Membership	26,750	26,606	27,000	31,593	29,814	29,814
Training/Conferences - Mayor and Council	5,015	4,728	5,000	2,900	5,125	5,125
Travel - Accommodation and Meals		4,916	11,500	9,583	11,788	11,788
Travel - Transportation	5,057	1,664	9,000	5,253	9,225	9,225
Special events/sponsorship	1,113	2,634	6,000	456	6,150	4,000
Non Capital Equipment/Office Furniture	308	1,500	1,500	-	1,538	1,000
<b>TOTAL MAYOR AND COUNCIL EXPENSES</b>	<b>157,223</b>	<b>171,381</b>	<b>193,204</b>	<b>186,894</b>	<b>200,173</b>	<b>197,485</b>
<b>Elections</b>	<b>8,370</b>	<b>8,492</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>20,000</b>
<b>Total Elections</b>	<b>8,370</b>	<b>8,492</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>20,000</b>
<b>Grant Expenses</b>						
Homeowner Senior Tax Grants	24,964	28,330	21,248	20,475	14,165	14,165
Development Incentive Grant	25,730	29,220	64,610	29,749	100,000	75,000
Water and Sewer - Senior Discount	51,173	54,357	43,665	32,286	30,076	30,076
Community Grants	40,465	16,250	30,000	31,860	30,000	30,000
Dawson Ski Hill Grants	8,131	5,871	6,000	6,157	6,000	6,000
KDO Funding	35,000	35,000	35,000	35,000	35,000	35,000
<b>Total Grants / Subsidies</b>	<b>185,463</b>	<b>169,028</b>	<b>200,523</b>	<b>155,527</b>	<b>215,241</b>	<b>215,241</b>
<b>Administration</b>						
Wages - Administration	501,646	542,709	555,000	592,008	568,875	568,875
Benefits - Administration	100,182	127,235	83,250	107,878	85,331	85,331
Professional Fees	24,294	1,331	2,000	5,333	2,000	2,000
Audit	22,000	22,000	22,000	22,000	22,000	22,000
Legal	64,798	66,180	100,000	58,479	100,000	100,000

**Second Reading Budget 2024**

<b>GENERAL MUNICIPAL</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 YTD</b>	<b>2024 Budget Jan 30</b>	<b>2024 Budget Feb 27</b>
Human Resource	14,329	14,732	15,000	12,524	15,375	15,375
Membership/Conference	290	1,295	2,500	1,183	2,563	2,563
Training	2,792	4,760	7,000	-	7,500	6,500
Travel - Accommodation and Meals	1,014	1,731	6,000	3,819	8,000	8,000
Travel - Transportation	2,526	2,452	10,000	5,345	10,250	10,250
Promotional Material/Hosting Events	1,960	7,479	3,000	398	20,000	30,000
Subscriptions & Publications	3,890	-	2,000	425	2,000	-
Postage ALL DEPTS	8,691	13,596	13,500	11,869	13,500	13,500
Freight	1,583	1,219	2,000	783	1,700	1,700
Supplies - Office ALL DEPTS	28,143	19,616	30,000	25,364	25,920	25,920
Non Capital Equipment	1,994	3,202	4,000	3,981	4,000	4,000
Photocopier Expense - ALL DEPTS	8,800	13,205	9,000	9,179	9,000	9,000
Building Repairs and Maintenance	34,021	15,449	15,000	4,092	21,490	15,000
Electrical	11,307	11,064	19,500	10,385	19,988	12,000
Heating	15,825	21,995	27,000	14,496	27,675	27,675
Insurance - ALL DEPTS	267,765	266,914	308,544	311,213	374,268	374,268
Telephone and Fax	31,190	31,442	33,000	37,874	33,825	33,825
Bank Charges	3,903	3,424	8,100	5,244	4,300	4,300
Payroll Fees	4,420	5,498	3,360	6,638	5,000	7,000
Bad Debt Expense	500	65	4,796	-	4,000	500
Assessment Fees	37,932	40,318	38,500	40,756	39,463	40,000
Tax Liens/Title Searches (now in planning)	-	150	200	-	200	-
Partnerships	-	-	-	-	15,000	15,000
Intermunicipal Business Licence	-	680	1,000	595	1,000	1,500
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>1,195,795</b>	<b>1,239,741</b>	<b>1,325,250</b>	<b>1,291,861</b>	<b>1,444,221</b>	<b>1,436,081</b>
<b>Cemetery Revenues</b>						
Sale of Cemetery Plots	2,400	4,300	4,300	7,800	4,300	4,300
<b>Total Cemetery Revenues</b>	<b>2,400</b>	<b>4,300</b>	<b>4,300</b>	<b>7,800</b>	<b>4,300</b>	<b>4,300</b>
<b>Cemetery Expense</b>						
Contracted Services	-	3,265	8,000	1,250	8,000	5,000
Landscaping/ Maintenance	-	-	5,000	-	5,000	3,000
<b>Total Cemetery Expense</b>	<b>-</b>	<b>3,265</b>	<b>13,000</b>	<b>1,250</b>	<b>13,000</b>	<b>8,000</b>
<b>Other Property Expenses</b>						
Repairs and Maintenance - 8th Residence	1,911	679	7,000	3,258	7,000	7,000
Repairs and Maintenance - 6th Ave. Rental	757	523	5,000	5,679	5,000	5,000
Property Lease /staff housing	-	8,709	12,100	8,794	12,100	9,000
<b>Total Other property Expenses</b>	<b>2,668</b>	<b>9,911</b>	<b>24,100</b>	<b>17,731</b>	<b>24,100</b>	<b>21,000</b>
<b>Computer Information Systems</b>						
Accounting System Support Plan	27,918	23,389	30,000	38,625	30,750	30,750
Network Workstation Support Plan & Updates	56,214	42,033	45,000	48,754	46,125	46,125
Network Software and Accessories	30,760	18,176	25,000	21,448	25,625	25,625
Repairs, Maintenance & Non Capital Replaceme	697	7,929	4,000	3,417	4,100	4,100
Additional Licensing	-	-	-	-	-	-
<b>TOTAL COMPUTER IT EXPENSES</b>	<b>115,589</b>	<b>91,527</b>	<b>104,000</b>	<b>112,244</b>	<b>106,600</b>	<b>106,600</b>
<b>Communications</b>						
Communications - Wages	-	29,338	-	-	-	-
Communications - Benefits	-	4,408	-	-	-	-
Communications - Advertising ALL DEPTS	22,403	26,473	18,200	20,360	22,655	22,655
Licence Fees	1,993	1,963	2,500	2,201	2,563	2,300
Contracted Services	145	5,995	9,000	-	9,225	19,225
<b>TOTAL COMMUNICATIONS EXPENSES</b>	<b>2,138</b>	<b>68,177</b>	<b>29,700</b>	<b>22,561</b>	<b>34,443</b>	<b>44,180</b>
<b>1. \$10,000 increase for consultant</b>						

**Second Reading Budget 2024**

<b>GENERAL MUNICIPAL</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 YTD</b>	<b>2024 Budget Jan 30</b>	<b>2024 Budget Feb 27</b>
<b>Bylaw Enforcement</b>						
<b>Revenues</b>						
Bylaw Revenue	-	2,751	3,000	1,750	3,075	3,000
Animal Control Fees	3,025	1,850	3,000	1,430	3,075	2,000
Grants		3,000			-	1,000
<b>Total Expenses</b>	<b>3,025</b>	<b>7,601</b>	<b>6,000</b>	<b>3,180</b>	<b>6,150</b>	<b>6,000</b>
<b>Expenses</b>						
Wages - Bylaw	73,332	79,179	81,000	84,235	83,025	83,025
Benefits - Bylaw	1,919	11,963	12,150	11,385	12,454	12,454
Legal Fees / Professional Fees	-	-	30,000	1,554	20,000	10,000
Training	473	3,399	4,000	1,427	4,000	4,000
Travel - Accommodation and Meals	96	1,782	2,250	1,289	2,250	2,250
Travel - Transportation	-	1,309	1,750	-	1,750	1,750
Educational Material/Special Events	6	28	3,750	834	3,000	2,000
Freight	-	-	300	35	300	-
Non Capital Equipment	126	-	500	500	500	500
Contracted Services	4,059	195	2,000	570	2,000	2,000
Animal Control - Humane Society	14,600	14,694	14,600	14,600	14,600	14,600
Operating Supplies/Signs/Animal control	605	1,445	3,000	81	3,000	3,900
Specialty Clothing	338	787	1,000	496	1,000	1,000
Vehicle Fuel	1,505	1,451	1,800	1,553	1,845	1,845
Vehicle Repairs and Maintenance	942	1,911	1,000	1,449	1,025	1,500
<b>Total Expenses</b>	<b>98,001</b>	<b>118,143</b>	<b>159,100</b>	<b>120,008</b>	<b>150,749</b>	<b>140,824</b>
<b>Health &amp; Safety</b>						
Wages - Safety	4,818	-	3,927	5,974	4,025	4,025
Benefits - Safety	672	724	550	668	564	564
<b>Total Health &amp; Safety</b>	<b>5,490</b>	<b>724</b>	<b>4,477</b>	<b>6,642</b>	<b>4,589</b>	<b>4,589</b>
<b>TOTAL GENERAL MUNICIPAL EXPENSES</b>	<b>1,770,737</b>	<b>1,880,388</b>	<b>2,053,353</b>	<b>1,914,718</b>	<b>2,208,115</b>	<b>2,194,000</b>
<b>TOTAL GENERAL MUNICIPALITY REVENUES:</b>	<b>252,995</b>	<b>249,219</b>	<b>236,099</b>	<b>286,582</b>	<b>277,034</b>	<b>290,900</b>
<b>TOTAL GENERAL MUNICIPALITY EXPENSES:</b>	<b>1,770,737</b>	<b>1,880,388</b>	<b>2,053,353</b>	<b>1,914,718</b>	<b>2,208,115</b>	<b>2,194,000</b>
<b>NET GENERAL MUNICIPALITY</b>	<b>(1,517,742)</b>	<b>(1,631,169)</b>	<b>(1,817,254)</b>	<b>(1,628,136)</b>	<b>(1,931,081)</b>	<b>(1,903,100)</b>
<b>DEPARTMENTAL WAGES AND BENEFITS</b>	<b>746,338</b>	<b>867,014</b>	<b>810,077</b>	<b>876,923</b>	<b>830,329</b>	<b>830,329</b>

Second Reading Budget 2024

Public Works	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget Jan 30	2024 Budget Feb 27
<b>Water Service</b>						
Water Utility Fee	829,871	835,087	898,115	900,004	920,568	920,568
Bulk Water Sales - Fill Station	16,099	19,014	20,250	17,398	20,756	20,756
Water Delivery	60,213	64,422	74,109	74,840	75,962	75,962
Disconnect/Reconnect Water Services	8,690	12,190	9,585	15,488	9,825	10,000
<b>Total Water Service</b>	<b>914,873</b>	<b>930,713</b>	<b>1,002,059</b>	<b>1,007,730</b>	<b>1,027,110</b>	<b>1,027,286</b>
<b>Sewer Service</b>						
Sewer Utility Fee	622,012	624,559	679,948	673,275	696,947	696,947
<b>Total Sewer Service</b>	<b>622,012</b>	<b>624,559</b>	<b>679,948</b>	<b>673,275</b>	<b>696,947</b>	<b>696,947</b>
<b>Waste Management</b>						
Waste Management Fees	256,307	259,273	270,884	291,338	277,656	1 298,621
YG Funding for Waste Management	75,000	75,000	75,000	72,000	75,000	2 145,000
Ground Water Monitoring	32,589	35,000	35,000	17,500	35,000	35,000
Tipping Fees		-	50,000	-	50,000	3 50,000
YG Funding for Recycling Depot		38,556	42,840	38,046	42,840	42,840
Recycling Revenue (Raven Recycling)		18,201	50,000	28,142	30,000	30,000
<b>Total Waste Management</b>	<b>363,896</b>	<b>426,030</b>	<b>523,724</b>	<b>447,026</b>	<b>510,496</b>	4 <b>601,461</b>
1. Fees if services remain as status quo						
2. YG Agreement - additional \$70,000 contingent on introducing tipping fees						
3. Estimated start date for tipping fees mid-year						
4. Transition Plan approval will require a budget amendment						
<b>Other</b>						
New Installation Fee - Labour	39,850	28,745	45,000	43,553	46,125	46,125
Sale of Gravel	1,430	2,143	1,500	2,927	1,500	1,500
New Installation Fee - Sale of Inventory	3,740	25,727	35,000	40,705	35,000	35,000
Load Capacity	1,550	10,850	20,000	9,803	10,000	10,000
Grant - Training	5,154	2,940	5,000	4,559	5,000	5,000
Lease Income - Dock		-	5,000	-	5,000	-
<b>Total Other</b>	<b>51,724</b>	<b>70,405</b>	<b>111,500</b>	<b>101,547</b>	<b>102,625</b>	<b>97,625</b>
<b>Total Revenue - Public Works</b>	<b>1,952,505</b>	<b>2,051,707</b>	<b>2,317,231</b>	<b>2,229,578</b>	<b>2,337,178</b>	<b>2,423,319</b>
<b>EXPENDITURES - PUBLIC WORKS:</b>						
<b>COMMON:</b>						
Wages - PW Common	136,844	144,911	148,000	182,757	151,700	151,700
Benefits - PW Common	17,732	26,331	22,200	37,934	22,755	22,755
Professional Fees	-	105	1,000	-	1,000	1,000
Membership/Conference/Meetings	177	6	3,000	1,220	3,075	1,500
Training	7,180	9,596	8,000	3,796	8,200	5,000
Travel - Accommodation and Meals	1,365	486	5,000	876	3,125	3,125
Travel - Transportation	-	105	2,000	783	2,050	2,050
Promotional Material/Special Events	283	-	500	500	513	513
Subscriptions & Publications	143	362	500	200	513	513
Freight	3,657	14,136	2,000	9,012	9,000	9,000
Non Capital Equipment	2,873	13,514	15,000	5,986	15,375	10,000
Photocopier Expense (lease)	1,394	1,388	1,395	621	1,430	1,430
Building Repairs and Maintenance	15,748	13,768	10,000	9,125	10,250	10,250



Second Reading Budget 2024

	2021	2022	2023	2023	2024 Budget	2024 Budget
Public Works	Actual	Actual	Budget	YTD	Jan 30	Feb 27
Electrical	6,367	7,066	8,450	8,781	8,661	8,661
Heating	13,646	25,582	22,500	27,810	32,000	32,000
Telephone and Fax	16,957	15,423	15,000	17,697	15,375	15,375
Contract Services - Common	9,165	3,333	5,000	10,102	5,125	8,000
Supplies - Common Operating	9,165	12,664	20,000	24,623	20,500	20,500
Supplies - Safety	17,176	18,512	15,000	11,471	15,375	15,375
Vehicle Fuel	22,294	41,164	33,000	38,739	40,000	40,000
Vehicle Repairs and Maintenance	33,156	23,651	35,000	30,829	35,875	35,875
Heavy Equipment Fuel	11,163	26,634	15,000	27,778	30,000	30,000
Heavy Equipment R&M	27,960	74,683	75,000	73,930	76,875	76,875
Mosquito Control	16,570	17,672	18,000	-	18,450	18,450
<b>TOTAL COMMON EXPENDITURES:</b>	<b>371,015</b>	<b>491,092</b>	<b>480,545</b>	<b>524,570</b>	<b>527,221</b>	<b>519,946</b>
<b>Transportation</b>						
<b>Roads - Summer</b>						
Wages - PW Roads Summer	24,468	12,694	13,000	16,032	13,325	13,325
Benefits - PW Roads Summer	8,165	7,941	1,950	1,925	1,999	1,999
Freight	-	-	500	-	513	513
Contracted Services	55,170	71,930	60,000	57,043	61,500	61,500
Supplies - Operating	526	2,109	1,000	-	1,025	1,025
Chemicals	20,397	-	10,000	-	10,250	10,250
Cold Mix	-	-	3,000	-	3,075	3,075
Gravel	410	955	10,000	3,075	10,250	10,250
Signs	12	7,242	7,000	-	7,175	7,175
Street Lights	18,312	18,498	20,000	22,121	20,500	20,500
<b>Total Roads - Summer</b>	<b>127,460</b>	<b>121,369</b>	<b>126,450</b>	<b>100,196</b>	<b>129,611</b>	<b>129,611</b>
<b>Roads - Winter</b>						
Wages - PW Roads Winter	66,247	60,704	62,000	66,613	63,550	63,550
Benefits - PW Roads Winter	12,743	13,185	9,300	13,504	9,533	9,533
Freight	317	-	2,500	-	2,563	2,563
Contracted Services	179,211	245,568	250,000	192,770	256,250	256,250
Supplies	17	151	500	499	513	-
3/8 Minus Sand Mix	16,869	18,190	20,000	-	20,500	-
Winter Chemical	-	-	65,000	-	66,625	66,625
Signs	-	949	500	66	513	-
Street Lights	17,972	18,370	19,000	15,097	19,475	19,475
<b>Total Roads - Winter</b>	<b>293,376</b>	<b>357,117</b>	<b>428,800</b>	<b>288,549</b>	<b>439,520</b>	<b>417,995</b>
<b>Sidewalks</b>						
Wages - PW Sidewalks	15,082	10,518	11,000	15,117	11,275	11,275
Benefits - PW Sidewalks	1,651	1,165	1,650	1,639	1,691	1,691
Freight	-	-	500	-	513	513
Contracted Services	-	-	5,000	52	5,125	1,000
Supplies - Material	19,042	701	2,000	1,088	2,050	4,000
<b>TOTAL SIDEWALKS:</b>	<b>35,775</b>	<b>12,384</b>	<b>20,150</b>	<b>17,896</b>	<b>20,654</b>	<b>18,479</b>

Second Reading Budget 2024

Public Works	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget Jan 30	2024 Budget Feb 27
<b>Dock</b>						
Repair and Maintenance	108	1,159	3,000	3,224	3,075	-
Contracted Services	-	-	2,000	-	2,050	-
Marine Lease	150	150	150	150	150	150
<b>Total Dock</b>	<b>258</b>	<b>1,309</b>	<b>5,150</b>	<b>3,374</b>	<b>5,275</b>	<b>150</b>
<b>Surface Drainage</b>						
Wages - PW Surface Drainage	19,297	52,577	54,000	50,763	55,350	55,350
Benefits - PW Surface Drainage	2,061	5,725	8,100	5,855	8,303	8,303
Freight	271	-	500	-	513	513
General Operat-Non Capital Equipment	461	2,028	2,500	-	2,563	-
Electrical	2,009	2,273	2,250	658	2,306	1,000
Contracted Services	7,290	15,830	12,000	807	12,300	10,000
Supplies	772	3,437	5,000	1,241	5,125	5,125
<b>Total Surface Drainage</b>	<b>32,161</b>	<b>81,870</b>	<b>84,350</b>	<b>59,324</b>	<b>86,459</b>	<b>80,290</b>
<b>ENVIRONMENTAL USE AND PROTECTIONS:</b>						
<b>Water</b>						
Wages - PW Water Services	404,134	451,290	460,000	440,722	471,500	471,500
Benefits - PW Water Services	55,721	54,519	69,000	54,034	70,725	70,725
Professional Fees	14,643	1,104	10,000	-	10,250	10,250
Professional Fees - Water Licence	1,794	5,063	20,000	3,616	20,500	5,000
Membership/Conference/Certificates	446	1,101	4,000	588	4,100	4,100
Training	9,462	1,742	10,000	1,202	10,250	5,000
Travel - Accommodation and Meals	36	2,974	5,000	3,611	5,125	5,125
Travel - Transportation	-	-	2,500	1,872	2,563	2,563
Freight	17,112	26,077	22,000	26,375	22,550	26,000
Non Capital Equipment	5,238	3,921	5,000	3,091	5,125	5,125
Repairs and Maintenance	74,376	29,338	75,000	76,436	76,875	76,875
Electrical	135,706	142,270	195,000	132,188	199,875	145,000
Heating	174,614	210,507	300,000	92,884	307,500	307,500
Telephone	14,568	14,581	15,000	22,800	15,375	18,700
Contract Services	50,174	38,969	50,000	34,118	51,250	51,250
Supplies - Operating	61,537	91,416	100,000	113,036	120,000	115,000
Supplies - Safety	2,687	1,927	5,000	7,029	5,125	5,125
Chemicals	11,117	7,873	20,000	9,169	20,500	15,000
Water Sampling/Testing	8,425	14,027	12,000	5,858	12,300	12,300
Water Delivery	108,609	115,258	116,000	96,024	118,900	118,900
<b>Total Water</b>	<b>1,150,399</b>	<b>1,213,957</b>	<b>1,495,500</b>	<b>1,124,653</b>	<b>1,550,388</b>	<b>1,471,038</b>

Second Reading Budget 2024

Public Works	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget Jan 30	2024 Budget Feb 27
<b>Sewer</b>						
Wages - PW Sewer Services	184,571	149,505	153,000	177,246	156,825	156,825
Benefits - PW Sewer Services	20,444	22,567	22,950	25,289	23,524	23,524
Membership/Conference/Dues	200	-	1,000	-	1,025	-
Training	90	-	5,000	-	5,125	-
Travel - Accommodation and Meals	-	-	3,000	-	3,075	-
Travel - Transportation	-	-	1,500	-	1,538	-
Freight	1,434	2,160	1,500	364	1,538	1,538
Non Capital Equipment	16	-	3,000	-	3,075	3,075
Electrical	23,477	26,667	32,500	24,643	33,313	26,000
Contracted Services	2,151	8,127	60,000	23,070	61,500	40,000
Supplies	7,448	6,605	8,000	5,136	8,200	8,200
Supplies - Safety	29	3,358	5,000	-	5,125	3,000
Chemicals	-	-	3,000	-	3,075	-
<b>Total Sewer</b>	<b>239,860</b>	<b>218,989</b>	<b>299,450</b>	<b>255,748</b>	<b>306,936</b>	<b>262,161</b>
<b>Waste Water Treatment plant</b>						
YG Payment towards Operating WWTP	221,031	221,534	232,000	218,897	232,000	232,000
<b>Total Wastewater Treatment Plant</b>	<b>221,031</b>	<b>221,534</b>	<b>232,000</b>	<b>218,897</b>	<b>232,000</b>	<b>232,000</b>
<b>Solid Waste Management</b>						
Wages - PW Waste Management	257,960	262,486	338,000	234,410	346,450	346,450
Benefits - PW Waste Management	31,591	38,826	50,700	35,045	51,968	51,968
Professional Fees		-	10,000	-	10,250	-
Training	573	1,723	5,000	-	5,125	5,125
Travel - Accommodation and Meals	542	783	5,000	693	5,125	5,125
Travel - Transportation	1,246	484	2,500	230	2,563	2,563
Freight	209	61	500	7,061	513	513
Non-Capital Equipment	9,211	923	40,000	482	20,000	20,000
Building Repairs and Maintenance	1,783	676	7,000	73	7,175	7,175
Electrical	477	3,164	11,700	2,241	11,993	3,500
Heating	3,537	3,762	4,500	927	4,613	4,613
Contracted Services	117,315	117,580	150,000	130,262	153,750	145,000
Supplies	633	1,832	1,500	2,277	1,538	1,538
Supplies - Safety	3,888	2,229	3,000	925	3,075	3,075
Sampling/Testing	34,678	12,098	40,000	35,000	41,000	41,000
Vehicle Fuel (including garbage truck)	8,967	16,918	15,000	18,094	20,000	20,000
Vehicle Repairs and Maintenance	12,390	12,098	15,000	20	15,375	5,000
Water Delivery/Septic	72	407	1,000	1,358	1,500	1,500
Heavy Equipment Fuel	2,088	7,824	5,250	6,899	7,000	7,000
Heavy Equipment Repairs & Maintenance	7,249	4,763	20,000	13,171	20,500	20,500
<b>Total Solid Waste Management</b>	<b>494,409</b>	<b>488,637</b>	<b>725,650</b>	<b>489,168</b>	<b>729,510</b>	<b>691,643</b>

Second Reading Budget 2024

Public Works	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget Jan 30	2024 Budget Feb 27
<b>Solid Waste Diversion</b>						
Wages - PW Diversion		147,318	200,000	189,033	240,000	240,000
Benefits - PW Diversion		19,194	30,000	24,037	30,750	30,750
Curbside Pickup					70,000	70,000
Non-Capital Equipment		3,953	10,000	7,094	10,250	10,250
Electrical		6,636	50,000	11,586	51,250	30,000
Building Repairs and Maintenance		1,094	3,000	723	3,075	3,075
Contracted Services		12,410	5,000	7,620	5,125	5,125
Recycling Depot - Supplies		2,804	10,000	1,575	10,250	10,250
Supplies - Safety		3,921	5,000	6,044	5,125	5,125
<b>Total Solid Waste Diversion</b>		<b>197,330</b>	<b>313,000</b>	<b>247,712</b>	<b>425,825</b>	<b>404,575</b>
<b>Building Maintenance</b>						
Wages - PW Other	284,821	308,915	316,000	325,084	323,900	323,900
Benefits - PW Other	40,142	42,949	47,400	46,625	48,585	48,585
Janitorial Supplies - ALL DEPTS	27,825	22,546	25,000	36,548	25,625	25,625
<b>Total Building Maintenance:</b>	<b>352,788</b>	<b>374,410</b>	<b>388,400</b>	<b>408,257</b>	<b>398,110</b>	<b>398,110</b>
<b>TOTAL PUBLIC WORKS REVENUE</b>	<b>1,952,505</b>	<b>2,051,707</b>	<b>2,317,231</b>	<b>2,229,578</b>	<b>2,337,178</b>	<b>2,423,319</b>
<b>TOTAL PUBLIC WORKS EXPENDITURES</b>	<b>3,318,531</b>	<b>3,779,998</b>	<b>4,599,445</b>	<b>3,738,344</b>	<b>4,851,509</b>	<b>4,625,997</b>
<b>NET PUBLIC WORKS EXPENDITURES</b>	<b>(1,366,026)</b>	<b>(1,728,291)</b>	<b>(2,282,214)</b>	<b>(1,508,766)</b>	<b>(2,514,330)</b>	<b>(2,202,678)</b>
<b>DEPARTMENTAL WAGES AND BENEFITS</b>	<b>1,583,674</b>	<b>1,833,321</b>	<b>2,018,250</b>	<b>1,943,664</b>	<b>2,103,706</b>	<b>2,103,706</b>

Second Reading Budget 2024

	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget Jan 30	2024 Budget Feb 27
<b>PLANNING &amp; DEVELOPMENT:</b>						
<b>REVENUES - PLANNING:</b>						
Development Permits	12,605	2,796	10,000	25,371	15,000	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	25,000
Cash in Lieu (parking)	58,900	9,300	9,300	-	6,400	6,400
Transfer in from Reserves (Heritage)		10,000	10,000	10,000	10,000	10,000
<b>TOTAL REVENUE - PLANNING:</b>	<b>71,715</b>	<b>22,516</b>	<b>94,300</b>	<b>44,665</b>	<b>56,400</b>	<b>56,400</b>
<b>EXPENDITURES - PLANNING:</b>						
Wages - Planning	127,334	195,643	203,000	200,271	250,000	250,000
Benefits - Planning	17,306	28,639	30,450	27,938	37,500	37,500
Honoraria	8,400	9,969	12,000	9,231	12,000	12,000
Legal	1,690	26,029	30,000	41,216	50,000	50,000
Training	1,007	5,166	6,000	1,647	6,000	6,000
Travel - Accommodation and Meals	-	-	3,000	1,165	3,000	3,000
Travel - Transportation	-	-	4,000	447	4,000	4,000
Subscriptions & Publications	-	143	500	-	500	-
Non Capital Equipment/Office Furniture	718	-	3,000	-	3,000	2,000
Downtown Revitalization	-	10,600	30,000	24,258	30,000	20,000
Heritage Incentive		10,000	10,000	-	10,000	10,000
Contracted services	717	564	2,000	-	10,000	5,000
Survey and Title Costs	39,353	-	30,000	10,710	15,000	15,000
<b>TOTAL EXPENDITURES - PLANNING:</b>	<b>196,525</b>	<b>286,753</b>	<b>363,950</b>	<b>316,883</b>	<b>431,000</b>	<b>414,500</b>
<b>TOTAL PLANNING REVENUES:</b>	<b>71,715</b>	<b>22,516</b>	<b>94,300</b>	<b>44,665</b>	<b>56,400</b>	<b>56,400</b>
<b>TOTAL PLANNING EXPENSES:</b>	<b>196,525</b>	<b>286,753</b>	<b>363,950</b>	<b>316,883</b>	<b>431,000</b>	<b>414,500</b>
<b>NET PLANNING EXPENSES</b>	<b>(124,810)</b>	<b>(264,237)</b>	<b>(269,650)</b>	<b>(272,218)</b>	<b>(374,600)</b>	<b>(358,100)</b>
<b>DEPARTMENTAL WAGES AND BENEFITS</b>	<b>144,640</b>	<b>224,282</b>	<b>233,450</b>	<b>228,209</b>	<b>287,500</b>	<b>287,500</b>

Second Reading Budget 2024

	2021	2022	2023		2024	
Protective Services	Actual	Actual	Budget	2023 YTD	Budget Jan 30	2024 Budget Feb 27
<b>Fire Protection Revenues</b>						
Fire Alarm Monitoring	14,380	13,150	9,955	12,930	10,204	10,204
Inspection Services	-	-	2,000	-	2,050	2,050
Fire & Alarm Response	-	9,500	5,000	-	5,125	5,125
Miscellaneous Protective Services	7,000	8,000	15,000	1,903	8,000	8,000
<b>Total Fire Protection Revenues</b>	<b>21,380</b>	<b>30,650</b>	<b>31,955</b>	<b>14,833</b>	<b>25,379</b>	<b>25,379</b>
<b>Fire Protection Expenses</b>						
Wages - Fire Protection	81,143	105,228	109,000	107,735	111,725	111,725
Benefits - Fire Protection	29,192	12,099	16,350	15,485	16,759	16,759
Fire Fighter Call Outs	35,760	24,655	30,000	30,640	30,750	30,750
Benefits - Fire Fighter WCB	18,509	25,868	24,000	28,493	30,000	30,000
Professional Fees (medical fees)	522	234	2,000	1,066	2,050	2,050
Membership	150	590	1,000	755	1,025	1,000
Training/Certificates	40,502	25,584	35,000	37,530	35,875	35,875
Travel - Accommodation and Meals	5,582	1,170	6,000	4,781	6,150	5,000
Travel - Transportation	211	-	5,000	4,095	5,125	4,000
Promotional Material	5,085	3,044	2,000	343	2,050	2,050
Special Events		2,984	8,000	2,944	3,000	3,000
Subscriptions & Publications	236	765	2,000	-	2,050	-
Freight	1,462	2,453	5,000	748	2,500	1,000
Non Capital Equipment	2,332	5,159	8,000	800	8,200	2,000
Building Repairs and Maintenance	3,184	1,859	4,000	2,117	2,000	2,000
Electrical	5,492	5,799	6,500	4,434	6,663	5,000
Heating	6,967	8,666	9,750	6,212	9,994	9,994
Insurance (FF additional)	4,262	4,716	5,000	-	5,125	5,125
Telephone and Fax	7,613	5,641	6,500	5,818	6,663	6,663
Contracted Services	22,388	14,155	42,000	6,915	43,050	53,050
Supplies - Operating and safety	19,245	28,878	30,000	17,076	30,750	25,000
Supplies - Specialty Clothing/other	12,600	15,292	20,000	6,166	20,500	20,500
Smoke/CO Detector Campaign	323	-	5,000		5,125	5,125
Training facility	-	-	5,000		5,125	2,000
Vehicle Fuel	2,586	4,267	4,500	4,111	4,613	4,613
Vehicle Repairs and Maintenance	1,902	993	2,500	349	2,563	2,563
Heavy Equipment Fuel	873	1,494	1,500	992	1,538	1,538
Heavy Equipment Repairs and Maintenance	2,585	280	7,500	3,883	7,688	7,688
<b>Total Fire Protection Expenses</b>	<b>310,706</b>	<b>301,873</b>	<b>403,100</b>	<b>293,488</b>	<b>408,653</b>	<b>396,065</b>
<b>Net Fire Protection</b>	<b>(289,326)</b>	<b>(271,223)</b>	<b>(371,145)</b>	<b>(278,655)</b>	<b>(383,274)</b>	<b>(370,686)</b>
<b>Emergency Measures (EMO)</b>						
Service Fees		1,184				
<b>EMO Expenses</b>						
Wages - EMO	17,943	20,690	21,000	21,478	21,525	21,525
Benefits - EMO	2,573	2,832	3,150	2,625	3,229	3,229
Promotional Material/Special Events	-	-	-	-	2,000	2,000
Emergency Messaging system					2,900	2,900
Supplies (includes Infosat communication)	861	1,185	1,948	225	1,997	1,997
Non Capital Equipment	924	755	1,000	857	1,025	1,025
Contract Services					3,360	3,360
Safety Kits and Supplies	-	-	2,000	91	-	2,050
<b>Total EMO Expenses</b>	<b>22,301</b>	<b>24,278</b>	<b>29,098</b>	<b>25,276</b>	<b>36,035</b>	<b>38,085</b>
<b>TOTAL Fire/Emergency REVENUE</b>	<b>21,380</b>	<b>31,834</b>	<b>31,955</b>	<b>14,833</b>	<b>25,379</b>	<b>25,379</b>
<b>TOTAL Fire/Emergency EXPENDITURES</b>	<b>333,007</b>	<b>326,151</b>	<b>432,198</b>	<b>318,764</b>	<b>444,688</b>	<b>434,150</b>
<b>NET Fire/Emergency EXPENDITURES</b>	<b>(311,627)</b>	<b>(294,317)</b>	<b>(400,243)</b>	<b>(303,931)</b>	<b>(419,309)</b>	<b>(408,772)</b>
<b>DEPARTMENTAL WAGES AND BENEFITS</b>	<b>130,851</b>	<b>140,849</b>	<b>149,500</b>	<b>147,323</b>	<b>153,238</b>	<b>153,238</b>

Second Reading Budget 2024

Recreation	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget Jan 30	2024 Budget Feb 27
<b>Recreation Revenues - Common</b>						
Lotteries - Yukon	39,156	43,051	43,051	45,978	45,000	45,978
Equipment Rental	2,523	6,296	6,000	3,593	6,150	4,000
Misc Revenue (includes misc grant)	5,580	5,772	7,500	7,515	7,688	7,688
Sponsored Initiatives	7,500	7,500	7,500	-	7,500	7,500
<b>Total Recreation Revenues - Common</b>	<b>54,759</b>	<b>62,619</b>	<b>64,051</b>	<b>57,086</b>	<b>66,338</b>	<b>65,166</b>
<b>Recreation Expenses - Common</b>						
Wages - Recreation	150,697	114,840	118,000	197,725	120,950	120,950
Benefits - Recreation	5,276	21,433	17,700	22,504	18,143	18,143
Professional Fees	2,374	2,000	8,000	4,033	8,000	6,000
Training	4,875	4,848	5,000	3,696	7,500	4,500
Travel - Accommodation and Meals	2,282	720	3,000	1,844	4,000	4,000
Travel - Transportation	-	-	3,000	4,000	3,075	3,075
Freight	3,543	13,964	13,000	4,868	13,325	7,000
Non Capital Equipment/Office Furniture	3,400	4,069	4,000	1,687	4,100	3,000
Photocopier Expense (lease)	1,780	1,998	2,136	2,332	2,189	2,189
Telephone and Fax	5,311	10,687	10,000	17,026	10,250	18,100
Bank Service Charges/Debit Machine	6,105	6,547	6,300	5,626	6,458	6,458
Contracted Services	3,036	16,262	10,000	16,386	10,250	10,250
Supplies - Safety	11,271	6,472	6,000	5,645	6,150	6,150
Lottery Grants	20,650	15,607	43,051	41,249	45,000	45,000
Vehicle Fuel	4,581	7,376	7,250	7,312	7,431	7,431
Vehicle Repairs and Maintenance	2,564	7,399	7,000	4,575	7,175	6,000
Sponsored Initiatives	2,000	9,622	10,000	1,857	7,500	7,500
<b>Total Recreation Expenses - Common</b>	<b>229,745</b>	<b>243,844</b>	<b>273,437</b>	<b>342,365</b>	<b>281,496</b>	<b>275,746</b>
<b>Programs &amp; Events Revenue</b>						
YLAP Grant/Youth Activity Grant	15,900	13,000	12,500	12,500	12,500	12,500
Programs - combined after 2021	50,553	41,140	43,079	49,194	48,079	48,079
Grants	-	-	10,000	5,000	6,000	6,000
<b>Total Programs &amp; Events Revenue</b>	<b>66,453</b>	<b>54,140</b>	<b>65,579</b>	<b>66,694</b>	<b>66,579</b>	<b>66,579</b>
<b>Programs &amp; Events Expenses</b>						
Wages - Programs and Events	184,192	168,131	172,000	178,421	176,300	176,300
Benefits - Programs and Events	31,308	23,853	25,800	34,208	26,445	26,445
Membership/Conference Fees	143	-	300	-	300	-
Training	1,331	48	2,000	1,384	2,050	2,050
Travel - Accom & Transportation	1,618	-	2,000	5,677	2,050	2,050
Non Capital Equipment	4,583	4,656	5,000	4,742	5,125	5,125
Contracted Services - Instructors	28,580	24,881	25,000	34,983	35,000	35,000
Supplies Programming	13,413	10,360	11,500	14,644	11,788	11,788
Supplies - YLAP	13,401	10,036	12,500	12,445	12,813	12,500
Canada Day	2,500	3,046	5,000	6,397	5,125	5,125
Discovery Day	1,687	2,275	2,500	3,630	2,563	2,563
Celebration of Lights	8,360	7,396	7,500	10,852	7,688	7,688
<b>Total Programs &amp; Events Expenses</b>	<b>291,116</b>	<b>254,682</b>	<b>271,100</b>	<b>307,383</b>	<b>287,245</b>	<b>286,633</b>
<b>Rec Center Revenue</b>						
Merchandise/skate sharpening	2,460	1,728	1,331	1,322	3,364	3,500
Public Skating	6,848	9,391	10,001	5,285	10,251	9,000
Ice Fees	62,350	32,609	41,973	44,048	43,022	46,000
Curling Club Lease	4,000	4,000	5,000	5,000	5,125	5,000
Recreation Facility Rental & Kitchen lease	4,447	767	1,500	6,766	7,200	9,000
<b>Total Rec Centre Revenue</b>	<b>77,645</b>	<b>48,495</b>	<b>59,805</b>	<b>62,421</b>	<b>68,962</b>	<b>72,500</b>

Second Reading Budget 2024

Recreation	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget Jan 30	2024 Budget Feb 27
<b>Rec Centre Expenses</b>						
Wages	195,246	207,038	212,000	200,072	217,300	217,300
Benefits	22,332	32,004	31,800	28,769	32,595	32,595
Building R & M	99,654	143,986	145,000	119,363	125,000	125,000
Equipment R & M	9,625	6,386	8,000	12,211	12,500	12,500
Electrical	129,939	85,587	125,000	175,753	120,000	175,000
Propane	40,662	2,901	2,000	8,826	2,050	-
Heating	77,389	98,551	105,000	71,274	107,625	107,625
Contracted Services	14,476	10,844	10,000	4,463	10,250	6,000
Supplies Operating	6,872	8,148	6,000	4,602	8,150	6,000
Equip Fuel	660	530	250	-	256	-
<b>Total Rec Centre Expenses</b>	<b>596,855</b>	<b>595,975</b>	<b>645,050</b>	<b>625,333</b>	<b>635,726</b>	<b>682,020</b>
<b>Waterfront Building Revenues</b>						
Fitness Passes	42,279	62,230	50,150	60,535	62,232	62,232
<b>Total Revenues - Waterfront Building</b>	<b>42,279</b>	<b>62,230</b>	<b>50,150</b>	<b>60,535</b>	<b>62,232</b>	<b>62,232</b>
<b>Waterfront Building Expenses</b>						
Wages - Waterfront	9,727	9,423	9,500	5,531	9,738	9,738
Benefits - Waterfront	7,589	713	1,425	733	1,461	1,461
Building R & M	6,995	8,500	10,000	4,397	10,250	7,000
Equipment R & M	2,224	652	5,000	161	5,125	5,125
Electrical	5,670	7,468	7,500	6,002	7,688	6,500
Heating	11,788	6,760	7,500	3,770	7,688	7,688
Supplies Operating	1,502	2,399	3,000	3,088	2,401	2,400
<b>Total Waterfront Building Expenses</b>	<b>45,495</b>	<b>35,915</b>	<b>43,925</b>	<b>23,682</b>	<b>44,349</b>	<b>39,911</b>
<b>Pool Revenue</b>						
Public Swim	9,790	13,053	14,901	20,880	15,274	16,000
Swimming Lessons	200	4,917	5,237	4,698	5,368	5,368
Rentals	97	-	250	370	256	256
<b>Total Pool Revenues</b>	<b>10,087</b>	<b>17,970</b>	<b>20,388</b>	<b>25,948</b>	<b>20,898</b>	<b>21,624</b>
<b>Pool Expenses</b>						
Wages - Pool	102,069	109,740	100,000	118,588	102,500	102,500
Benefits - Pool	17,409	11,120	15,000	12,221	15,375	15,375
Membership/Conference	250	120	200	-	205	205
Training	2,243	5,996	6,000	5,059	6,150	6,150
Travel - Accommodation and Meals	358	1,019	1,250	2,381	1,281	1,281
Travel - Transportation	437	582	750	-	769	769
Building Repairs and Maintenance	19,601	35,112	32,500	20,627	33,313	25,000
Electrical	11,686	20,497	17,500	17,796	17,938	17,938
Heating	21,676	42,219	42,500	47,312	46,500	46,500
Supplies - Operational	6,210	2,570	4,000	3,046	4,100	3,588
Swim Club Expenditures	377	208	500	505	513	513
Supplies - Lesson Material	-	329	500	457	513	513
Chemicals	2,311	4,384	4,500	1,320	6,500	5,000
<b>Total Pool Expenses</b>	<b>184,627</b>	<b>233,896</b>	<b>225,200</b>	<b>229,312</b>	<b>235,655</b>	<b>225,330</b>



Second Reading Budget 2024

Recreation	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget Jan 30	2024 Budget Feb 27
<b>Green Space Revenue</b>						
Rentals - Minto	3,319	8,333	8,500	2,423	8,713	3,000
Farmers Market Lease	-	1,000	1,000	-	1,025	1,000
Commemorative Parks Donations	350	-	4,500	1,200	4,613	3,000
Misc Grant			20,000	4,342	5,000	5,000
Rentals - Parks & Greenspaces	2,456	3,062	3,261	642	3,343	3,000
Miscellaneous Revenue	2,158	8,335	2,500	2,040	2,563	2,040
<b>Total Green Space Revenue</b>	<b>6,125</b>	<b>20,730</b>	<b>39,761</b>	<b>10,647</b>	<b>25,255</b>	<b>17,040</b>
<b>Green Space expenses</b>						
Wages	102,582	117,768	120,000	95,672	123,000	123,000
Benefits	10,095	11,675	18,000	9,175	18,450	18,450
Training	-	-	2,000	1,200	2,050	2,050
Non Capital Equipment	6,739	9,774	10,000	7,062	10,250	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	6,150	2,000
Equipment Repairs & Maintenance	1,753	1,303	2,000	935	2,050	2,050
Electric - Minto	6,031	6,334	7,500	5,579	7,688	6,000
Electric - Other	3,656	-	3,500	5,501	3,588	3,588
Contracted Services	30,231	47,688	35,000	28,893	40,000	35,000
Parks & Greenspace Maintenance	17,257	18,364	20,000	35,500	23,000	23,000
Trail Maintenance - Green Space	2,073	121				
Land Lease	300	400	500	399	500	500
Golf Course - Operating Lease	45,000	45,000	45,000	49,000	65,000	65,000
DC Minor Soccer Lease	6,851	6,960	7,000	5,454	7,000	7,000
Community Garden	9,288	8,511	15,000	14,490	12,500	12,500
<b>Total Green Spaces Expenses</b>	<b>249,698</b>	<b>286,491</b>	<b>291,500</b>	<b>259,005</b>	<b>321,225</b>	<b>308,138</b>
<b>Net Green Spaces</b>	<b>(243,574)</b>	<b>(265,761)</b>	<b>(251,739)</b>	<b>(248,358)</b>	<b>(295,970)</b>	<b>(291,098)</b>
<b>TOTAL RECREATION REVENUES:</b>	<b>257,348</b>	<b>266,184</b>	<b>299,734</b>	<b>283,331</b>	<b>310,264</b>	<b>305,140</b>
<b>TOTAL RECREATION EXPENSES:</b>	<b>1,597,536</b>	<b>1,650,802</b>	<b>1,750,212</b>	<b>1,787,080</b>	<b>1,805,696</b>	<b>1,817,776</b>
<b>NET RECREATION EXPENSES</b>	<b>(1,340,188)</b>	<b>(1,384,618)</b>	<b>(1,450,478)</b>	<b>(1,503,749)</b>	<b>(1,495,432)</b>	<b>(1,512,636)</b>
<b>DEPARTMENTAL WAGES AND BENEFITS</b>	<b>838,522</b>	<b>827,737</b>	<b>841,225</b>	<b>903,619</b>	<b>862,256</b>	<b>862,256</b>

Second Reading Budget 2024

	2021 Actual	2022 Actual	2023 Budget	2023 YTD	2024 Budget Jan 30		2024 Budget Feb 27
<b>Cable Television:</b>							
<b>Revenues</b>							
Analog Basic	143,020	161,566	188,429	141,408	167,114		156,000
Digital Basic	56,356	44,644	48,941	33,734	33,845		33,845
Packages	13,431	13,573	15,304	9,403	7,537		7,537
New Installations/Reconnects	2,288	2,080	2,345	2,088	1,000		1,000
Fibre Optic Rental	4,440	4,070	4,589	4,440	4,704		4,704
Estimated loss of customer base			(2,500)		(2,500)		(2,500)
<b>Total Revenues</b>	<b>221,460</b>	<b>225,933</b>	<b>257,108</b>	<b>191,073</b>	<b>211,700</b>		<b>200,586</b>
<b>Expenses</b>							
Wages	27,024	26,590	27,000	29,076	27,675		27,675
Benefits	3,858	4,054	4,050	4,189	4,151		4,151
Advertising/Analog Channel Guide	6,920	9,591	2,358	2,560	-		-
Supplies - Office	1,586	811	2,500	983	2,500		2,500
Non-capital Equipment/Office Furniture	-	-	2,000	-	2,000		2,000
Tower/Equipment Repairs and Mtnce.	2,276	7,565	7,000	3,330	5,000		5,000
Electrical	12,776	11,711	13,000	13,244	13,325		13,325
Telephone and Fax	2,083	2,270	2,200	2,917	2,255		2,255
Contracted Services	37,120	37,760	40,000	65,171	54,000		54,000
Supplies - Operating		1,314	2,000	6,811	2,050		2,050
Cable Pole Rental/Site Lease	34,953	36,720	35,000	38,151	35,000		35,000
Television Stations	92,550	116,730	120,000	103,812	93,367		<b>93,367</b>
<b>Total Expenses</b>	<b>221,146</b>	<b>255,116</b>	<b>257,108</b>	<b>270,244</b>	<b>241,323</b>		<b>241,323</b>
<b>Net Cable</b>	<b>314</b>	<b>(29,183)</b>	<b>(0)</b>	<b>(79,171)</b>	<b>(29,623)</b>	<b>2</b>	<b>(40,738)</b>
1. Adjusted for lower number of subscribers; 10% increase in prices							
2. To be funded from the Contingency Reserve							
Note: On the adoption of a transition plan, a budget amendment will be required.							
<b>DEPARTMENTAL WAGES AND BENEFITS</b>	<b>30,882</b>	<b>30,644</b>	<b>31,050</b>	<b>33,265</b>	<b>31,826</b>		<b>31,826</b>

Capital Budget	2024	Source of Funds						2025	2026
		Facilities Reserve	Equipment Reserve	Unexpended 2023 approved budget	CCBF (formerly Gas Tax)	Grants (dependent on funding source)	YG TPA		
PW Van (2016)	-	-	-	-	-	-	-	-	50,000
Bylaw Vehicle	-	-	-	-	-	-	-	-	60,000
Recreation Ford F150	-	-	-	-	-	-	-	40,000	-
	-	-	-	-	-	-	-	92,000	110,000
<b>Public Works</b>									
Baler	300,000	-	-	-	300,000	-	-	-	-
PW Truck	45,000	-	-	-	-	-	-	-	-
Weigh Scales (COF)	400,000	-	-	-	-	-	400,000	-	-
Household Collection Bins	150,511	-	-	-	150,511	-	-	-	-
Metal removal (landfill)	200,000	-	-	-	200,000	-	-	-	-
Hydrological Assessment	50,000	-	-	-	50,000	-	-	-	-
In-Town Backhoe (Caterpillar)	-	-	-	-	-	-	-	-	175,000
Solid Waste Management	-	-	-	-	-	-	-	40,000	-
Foodcycle Pilot Project	35,000	-	-	-	-	-	-	-	-
	1,180,511	-	-	-	700,511	-	400,000	40,000	175,000
<b>Water and Wastewater</b>									
Lift Station Upgrade	15,000	-	-	-	-	-	-	-	-
Phase 2 - Reservoir Construction (COF)	4,000,000	-	-	-	-	-	4,000,000	-	-
North End Service Construction	2,808,426	-	-	-	-	-	2,808,426	-	-
In House Upgrades to Water/Sewer/Drainage	200,000	-	-	-	-	-	-	-	-
	7,023,426	-	-	-	-	-	6,808,426	2,825,000	150,000
<b>Administration</b>									
Phone System	40,000	-	40,000	-	-	-	-	-	-
Propane City Hall	1 660,000	140,000	30,000	-	-	490,000	-	-	-
CBC Restoration Design Phase 2	96,534	-	-	-	96,534	-	-	-	-
CBC Restoration Phase 2	1,120,000	-	-	-	1,120,000	-	-	-	-
	1,916,534	140,000	70,000	-	1,216,534	490,000	-	-	-
<b>Recreation</b>									
Riding Mower	16,500	-	16,500	-	-	-	-	-	-
Waterfront Interpretive Panels	-	-	-	-	-	-	-	15,000	-
Bike Racks	11,000	-	11,000	-	-	-	-	-	-
Precor Treadmill	10,000	-	10,000	-	-	-	-	-	-
Precor Recumbent Bike	5,000	-	5,000	-	-	-	-	-	-
NRC Planning	10,000	10,000	-	-	-	-	-	-	-
NRC Planning	-	-	-	-	-	-	-	-	100,000
Pool Extended Season Feasibility Study	40,000	-	-	-	-	40,000	-	-	-
Rec Centre - Structural Upgrades	250,000	-	-	-	250,000	-	-	-	-
Minto - Field Upgrades / storage shed	100,000	-	-	-	-	100,000	-	-	-
Waterfront Building - Exterior Painting	15,000	-	-	15,000	-	-	-	-	-
Crocus Bluff - Storage Shed renovations	15,000	-	-	15,000	-	-	-	-	-
Trail - 9th ave extension/improvement	40,000	-	-	25,000	-	-	15,000	-	-
trail - bike exits Nankak Zhu to Judge St / Crocus	60,000	-	-	-	60,000	-	-	-	-
Trail Map Signage	12,500	-	-	-	-	12,500	-	-	-
Trail - Uptrack to top of Dome	120,000	-	-	-	120,000	-	-	-	-
	705,000	10,000	42,500	55,000	430,000	152,500	15,000	15,000	100,000
<b>Planning</b>									
GIS system (COF)	1,000,000	-	-	-	-	1,000,000	-	-	-
Surveying "parts" and "roads" (COF)	1,000,000	-	-	-	-	1,000,000	-	-	-
Surveying "parts" and "roads" (COF)	-	-	-	-	-	-	-	-	500,000
	2,000,000	-	-	-	-	2,000,000	-	-	500,000
<b>Fire / Emergency Services</b>									
Rescue Trailer	-	-	-	-	-	-	-	9,000	-
Fire Engine	-	-	-	-	-	-	-	450,000	-
Ladder Truck Upgrades	25,000	-	25,000	-	-	-	-	-	-
Generator for EOC	65,000	-	-	-	65,000	-	-	-	-
Upgrades to Training Facility	50,000	-	-	-	50,000	-	-	-	-
Space Needs assessment PW & Fire)	40,000	-	-	-	40,000	-	-	-	-
Drone Equipment & Training	50,000	-	50,000	-	-	-	-	-	-
Jordair Air Compressor	75,000	-	75,000	-	-	-	-	-	-
SCBA Gear	50,000	-	50,000	-	-	-	-	-	-
FM Emergency Radios	20,000	-	20,000	-	-	-	-	-	-
	375,000	-	220,000	-	155,000	-	-	459,000	-
<b>Minor Equipment Plan</b>									
Council Computers	-	-	-	-	-	-	-	-	15,000
Phone System	50,000	-	50,000	-	-	-	-	-	-
<b>Server System</b>									
General Server	-	-	-	-	-	-	-	-	25,000
Backup Server	-	-	-	-	-	-	-	-	25,000
Other required Hardware	-	-	-	-	-	-	-	-	10,000
<b>Protective Services (Fire Alarm/trucks)</b>									
PS Equipment (electronic)	-	-	-	-	-	-	-	7,000	-
<b>Fire - Other Equipment</b>									
Positive Pressure Fans	-	-	-	-	-	-	-	8,000	-
Confined Space Equipment	10,000	-	10,000	-	-	-	-	-	-
Helmets	10,000	-	10,000	-	-	-	-	-	-
<b>PW Equipment</b>									
Electrofusion Machine	-	-	-	-	-	-	-	6,000	-
<b>Recreation</b>									
Rowing Machine	-	-	-	-	-	-	-	-	5,000
Precor Bike	-	-	-	-	-	-	-	-	5,000
Spin Bike	-	-	-	-	-	-	-	-	3,000
Benches	-	-	-	-	-	-	-	-	5,000
	70,000	-	70,000	-	-	-	-	21,000	93,000
<b>total</b>	13,270,471	150,000	402,500	55,000	2,502,045	2,642,500	7,223,426	3,452,000	1,128,000
1. Currently funded by Contingency Reserve - request to transfer (and funded) by Facility Reserve									



# THE CITY OF DAWSON

## 2024 Tax Levy Bylaw

Bylaw No. 2024-02

**WHEREAS** section 265 of the *Municipal Act*, RSY 2002, c. 154, and amendments thereto, provides that a council may pass bylaws for municipal purposes; and

**WHEREAS** section 55(2) of the *Assessment and Taxation Act* requires that each municipality shall levy taxes upon all taxable real property within its jurisdiction; and

**WHEREAS** section 55(3) of the *Assessment and Taxation Act* provides for the establishment of different classes of real property, and varied tax rates according to the class of real property to be taxed; 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 Tax Levy Bylaw**.

#### 2.00 Purpose

The purpose of this bylaw is to levy taxes for the year 2024.

#### 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;
- (d) “residential” means all property used primarily for residential purposes and designated one of the following assessment codes on the “City of Dawson Assessment Roll”: REC, RMH, RS1, RS2, RSC, or RSM.
- (e) “non-Residential” means all property used primarily for commercial, industrial and public purposes and designated one of the following assessment codes on the “City of Dawson Assessment Roll”: CG, CMC, CMH, CML, CMS, INS, MHI, MSI, NOZ, OSP, PI, PLM, PRC, or QRY.



# THE CITY OF DAWSON

## 2024 Tax Levy Bylaw

Bylaw No. 2024-02

- (f) “vacant residential” means all property classified as “Vacant” as defined in section 2.01 (g)(a) of the Taxation of Vacant Lands Policy (2022-02).

### PART II – APPLICATION

#### 4.00 Tax Rates Established

4.01 A general tax for the year 2024 shall be levied upon all taxable real property in the City of Dawson classified “non-residential” at the rate of 1.92 percent. (2023 - 1.94)

4.02 A general tax for the year 2024 shall be levied upon all taxable real property in the City of Dawson classified “residential” at the rate 1.61 percent. (2023 - 1.63)

#### 5.00 Minimum Tax

5.01 The minimum tax for the year 2024 on any real property classified “residential” shall be eight hundred and eighty dollars (\$880.00) (2023 - \$840) except for real property with a legal address in West Dawson where the minimum tax shall be three hundred and seventy dollars (\$370.00) (2023 - \$350.00).

5.02 The minimum tax for the year 2024 on any real property classified “non-residential” shall be one thousand two hundred and fifteen dollars (\$1,215.00). (2023 - \$1,155)

#### 6.00 Minimum Vacant Residential Land Tax

6.01 The minimum tax for the year 2024 on any real property classified as “vacant residential” shall be one thousand seven hundred dollars (\$1,700.00). (2023 - \$1,640)

### 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.



# THE CITY OF DAWSON

## 2024 Tax Levy Bylaw

Bylaw No. 2024-02

### 8.00 Bylaw Repealed

8.01 Bylaw 2023-02, and amendments thereto, are hereby repealed.

8.02 All previous year's tax levies as presented in property tax notices from the City of Dawson shall continue to apply.

### 9.00 Enactment

9.01 This bylaw shall be deemed to have been in full force and effect on January 1, 2024.

### 10.00 Bylaw Readings

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

\_\_\_\_\_  
*William Kendrick, Mayor*

**Presiding Officer**

\_\_\_\_\_  
*David Henderson, CAO*

**Chief Administrative Officer**

Cud Eastbound  
Lot 1086 West Dawson (within Dawson City Municipal Boundaries)  
Dawson City, Yukon, Canada, Y0B1G0  
867 689-8905  
February 7th 2024

William Kendrick  
Julia Spriggs, Alexander Somerville, Patrik Pikálek, Brennan Lister  
Dawson City  
1336 Front Street  
Dawson City, YT Y0B 1G0

Dear Mayor Kendrick and Esteemed Members of the Dawson City Town Council,

I am writing to express my deep concern regarding the proposed increase in the Mill rate tax for the citizens of Dawson City. As a resident who cares deeply about the welfare and prosperity of our community, I urge you to reconsider this decision and explore alternative avenues for managing the city's finances.

The primary responsibility of any city is to ensure the well-being of its citizens by providing essential services and fostering an environment where individuals and families can thrive. While I understand the need to generate revenue to support various municipal projects and initiatives, I believe that burdening our residents with higher taxes should not be the default solution.

Allow me to illustrate my point with a couple of real-life examples. I am aware of two young couples who were eagerly anticipating making Dawson City their permanent home and putting down roots here. Unfortunately, due to the rising cost of living and the prospect of increased taxes, they have been compelled to seek more affordable alternatives elsewhere.

One of these couples had their sights set on purchasing a home in the Dredge area. Both individuals are high-earning professionals, and yet, after careful consideration of their finances, they realized that even with their combined incomes, they would struggle to afford a mortgage, taxes, basic necessities, and the upkeep of a vehicle. The looming threat of higher taxes has only exacerbated their financial concerns and forced them to reconsider their plans of settling in Dawson City.

As custodians of our community's well-being, it is incumbent upon us to prioritize the needs of our residents and ensure that Dawson City remains an accessible and desirable place to live for individuals and families from all walks of life. Instead of placing additional financial burdens on our citizens, I implore you to explore alternative measures to balance the city's budget without resorting to tax hikes.

I understand that budgetary decisions are complex and multifaceted, but I believe that with prudent fiscal management and a commitment to prioritizing the interests of our residents, we can find viable solutions that uphold the integrity and vitality of our community.

In closing, I respectfully urge you to reconsider the proposed increase in the Mill rate tax and to explore alternative avenues for achieving fiscal stability while safeguarding the affordability and livability of Dawson City for all its residents.

Thank you for considering my concerns, and I look forward to a constructive dialogue on this matter.

Sincerely,

Cud Eastbound

--

Cud Eastbound  
Dire Wolf Media | Marketing & Design  
Dawson City, Yukon, Canada,  
BOX 873, Y0B1G0

**From:** Rick Riemer <[rjr5@icloud.com](mailto:rjr5@icloud.com)>  
**Subject:** Fwd: 2024 budget & things  
**Date:** January 29, 2024 at 10:10:58 PM GMT-7  
**To:** Executive Assistant <[ea@cityofdawson.ca](mailto:ea@cityofdawson.ca)>

TO: MAYOR AND COUNCIL

I am writing to Mayor & council due to concerns I have regarding the 2024 budget as this is the second year of raised taxes. I have questions and comments.

- 1) When the provisional budget was being worked through did Mayor & council meet with the different department managers to work through the expenses, revenues and a direction moving forward when considering there is not enough money to operate with in the existing funds without raising taxes?
- 2) When Mayor and council realized they were short on funds for 2024 budget ,what cost cutting measures were looked at rather than raising taxes?
- 3) Is Mayor and council giving Tax relief to developments occurring with in the city? Is there past tax relief programs that are still in effect?
- 4) Will Mayor & Council hold a public meeting in regard to the budget and also one on the direction forward with all the projects that are scheduled to take place as citizens are concerned about cost going up which has driven Taxes up.
- 5) Will Mayor & Council consider a hiring freeze? With possible lay offs ?
- 6) Will Mayor & Council make the legal opinion that they requested available to the public?

Mayor & council I have bin to a few meetings and find them not a venue to get answers from questions I have and questions the average folks have. This city council has had a few people come and present well researched options for Council to consider. As I sat there listening to The speaker rave about the presentation it seemed to me the speaker was there to hear himself talk and present himself for the TV camera.

I really hope mayor & council can absorb these presentations that are brought to them and make use of them in some way. I have heard several citizens asking for a public meeting regarding the budget before it gets pushed through. I hope discussion can happen before the next meeting on Feb 16th.

It also has bin mentioned at the council table , "Oh you are the first to bring up cuts and no one wants cuts in services". Well, people are tired taxes of all kinds too. This statement shows me that this council has a disconnect with a-lot of the citizens of Dawson.

Mayor and council seriously have to look at cutting or taking some operations public. Maybe a public meeting or a mail out explaining why we need 40 + people to operate a town this size would clear up the town chatter. Maybe meeting with managers and staff to see if we can do more with less before drastic changes are needed.

Myself and alot of others have concerns & questions regarding recycling and curb-side pick up. Another reason to meet with the affected citizens. You may be relying on that questionnaire that was floating around last year regarding this topic. Well, it didn't ask the correct questions for the different subdivisions we have in Dawson. It's my opinion if you are going to govern based on surveys you will get it wrong every time.

One more item that personally bothers me is the councils take over of the chair position. Now I believe from what I hear and can find in the minutes there was legal opinion sought maybe more than one. This should be public info, this is not an in camera issue. Council used tax payers money to get an opinion for them. The public should have access to the opinion on removing the mayor from the chair and not just the CAO's interpretation of the lawyers legal opinion. With holding this from the citizens of Dawson make every one nervous and ask what are they hiding. Some of us have lived through this type of behaviour before and it all started with the little things.

I hope Mayor and council will seek more public input into the 2024 budget by actually connecting with the people of Dawson. I also hope my questions can also be answered in a timely manner.

Thanks Rick Riemer



From: Simon Vincent <simonvincent84@gmail.com>

Sent: February 6, 2024 12:32 PM

To: Bill Kendrick; Julia Spriggs; Alexander Somerville; Patrik Pikalek; Brennan Lister

Subject: Community member concern

Good Morning Mayor and Council,

This e-mail is being sent voicing my opinion with the un-fairness and discouragement I am receiving in my allotted tax amount I am being charged on my property.

Currently I am residing on Prospector Road, where I am expected to pay "within city limits" taxes. However, within these "city limits" as a categorized Country Residential, I do not receive ANY services for which I pay taxes for.

We do not have garbage pickup, we do not have water, we do not have sewer, we do not have our driveways plowed. I am expected to pay for these myself but then am also expected to pay taxes for services I do not receive.

I strongly feel that I am outside of city limits with this and that we should be re-categorized. I do not have an issue paying taxes on my property, but I do have an issue with the cost of these taxes constantly increasing with absolutely zero benefit to me as a community member.

I am graciously asking that the Mayor and Council re-consider the cost allotted to members of the community who are in country residential areas and in flood zone risk. It feels as though we are getting hit from both sides in this.

Thank you for your time and I am very open to conversation if willing.

Simon Vincent  
867-336-0284

---

Dear Mayor & Council,

I am writing to express my opposition to the proposed steps to phase out (leading to a shutdown of) the City's cable TV system.

One of the key services that the cable TV system provides to our community is a television service for those who cannot access satellite TV due to their location and/or who cannot afford Fibre to the Home (FTTH). If the City shuts down the cable TV system, these residents will be left without a feasible alternative for accessing television services.

The cable TV system provides four local channels, including the weather channel, special event broadcasts, and council meetings, which are not available through other means. If the City shuts down the cable TV system, these vital services will no longer be available to our residents. This will effectively put an end to our local Radio Station's primary source of revenue (the Rolling Advertisements) which will jeopardize an integral community communication network and put the organization's viability at risk. It is also important to note that Northwestel, the provider of the FTTH project, will not offer these local channels which means that our community will lose permanent access to important local content that is not available through other means.

The introduction of the FTTH project, funded by taxpayers' dollars, has already had a significant impact on the local cable TV system. The inequity associated with allowing government-funded initiatives to undermine a local service, that has been a pillar of our community for years, is concerning and has the potential to deeply impact our resident's quality of life.

The recent upgrade of the cable TV system, for which the city spent over \$100,000.00, demonstrates a commitment to maintaining and improving this essential service. However, to now move towards shutting down the system and disregarding this investment is both wasteful and lacks accountability to taxpayers and constituents. In actuality, the City should consider cutting some of its own costs to help offset the financial challenges. By reviewing and reducing unnecessary expenditures, the city can potentially free up resources to maintain essential services like the cable TV system.

Rather than taking steps towards shutting down the cable TV system, I recommend the City Council explore innovative solutions to address the revenue challenges. One such solution could be to reintroduce cable internet services, which would not only increase revenue but also solve existing problems that some hotels have with providing internet to their customers. It is understandable that the municipality has no real first-hand knowledge about how the cable TV system works and what it offers. However, this lack of perspective and movement towards shutting down and giving up on the system, does not consider the impact on residents and businesses.

It is important to remember that Dawson City is a unique community with its own needs and challenges. Just because cable TV is a declining service across Canada does not mean that Dawson City must follow suit. Cable TV used to be considered a core service, and it is unclear why it is no longer given that designation. It would certainly be worthwhile to collect more local data to assess the system today and how residents feel about the service. It is important that the Council prioritize the needs of residents and businesses that rely on the cable TV system and work to find a solution that ensures the continued viability of this vital service.

I have served as a technician for the cable system for over a decade but have not been a part of meaningful discussion or consultation with Council and administration regarding this proposed direction to eliminate the cable TV service. I appreciate your consideration of my concerns at this time and hope you will slow down your movement towards shutting down the cable TV system and take the necessary opportunity to consult with myself and other community users to properly assess the merits associated with sustaining an ongoing essential service for our community.

Please feel free to reach out to me directly to follow up further. I would welcome a chance to share my knowledge and experience with you.

Sincerely,

Doug Cotter  
DCTV Cable Technician  
867-993-3500