

CITY OF DAWSON
AGENDA-BUDGET MEETING #C25-05
DATE: Tuesday March 11, 2025
TIME: 7:00 PM
LOCATION: City of Dawson Council Chambers

Join Zoom Meeting

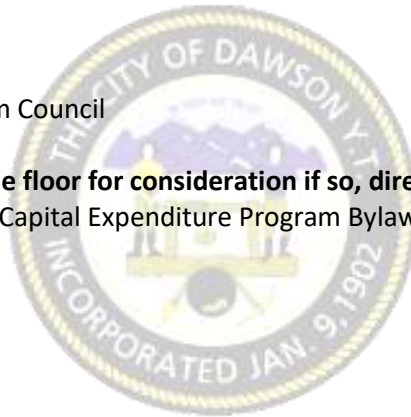
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Meeting ID: 810 2383 6242

Passcode: 002819

- 1. CALL TO ORDER**
- 2. ACCEPTANCE OF ADDENDUM & ADOPTION OF AGENDA**
 - 2.1. Budget Meeting C25-05
- 3. DELEGATIONS, GUEST PRESENTATIONS, PUBLIC QUESTIONS & COMMENTS**

(Delegation by pre-notice, Guest Presentation by Invitation, Public Q & Comment 2 min ea. with max limit at discretion of Chair (testing...))
- 4. BUDGET & FINANCIAL REPORTS**
 - 4.1. Budget Presentation
 - 4.2. Questions From Council
 - 4.3. Directions and/or amendments from Council
- 5. BYLAWS & POLICIES (to be placed on the floor for consideration if so, directed by Council)**
 - 5.1. 2025 Annual Operating Budget and Capital Expenditure Program Bylaw (2025-01) - 3rd & Final Reading
 - 5.2. 2025 Tax Levy Bylaw (2025-02) - 3rd & Final Reading
 - 5.3. Fees and Charges Bylaw (2025-03) - 3rd & Final Reading
- 6. PUBLIC QUESTIONS**
- 7. ADJOURNMENT**



City of Dawson – 2025 Budget Package - Summary and Key information

Introduction

Each year, the City of Dawson is mandated to adopt the following:

1. **Operating and Capital Budgets**
2. **Fees and Charges Schedule**
3. **Property Tax Rate** for the year.

Operating Budget: The operating budget presents a financial plan for daily operations for the year. It details estimated expenditures for essential services, including water, wastewater, solid waste management, roads, recreation facilities, community planning, bylaw enforcement, fire and emergency services, administration. The budget also specifies the planned contributions to reserves for the year.

The estimated costs of these expenses are balanced with revenues from:

- **Property Taxes**
- **Upper Government Transfers**
- **Fees and Charges**

Capital Budget: A multi-year capital budget lays out a strategic framework for significant, long-term investments in the community's infrastructure and assets. This budget projects expenditures for major projects such as the construction and upgrading of facilities, roads, and utilities, as well as the acquisition of new equipment and technology. It identifies funding sources, including grants and reserve funds, to finance these investments.

Fees and Charges Schedule: Delineates services for which the city recovers a portion of the associated costs directly from users. This approach helps allocate costs more proportionately to those who utilize the services.

Property Tax Rates: When multiplied by a property's assessed value, these rates determine the property taxes payable by the owner. Establishing the property tax rate is crucial to ensure that the budgeted expenditures are covered in the annual budget.

The Annual Budget process starts with Department managers preparing budget estimates in the fall based on known costs (contracts, collective agreement, price quotes), current level of service established by Council, additional levels of service identified by Council, estimated cost increases due to inflation or regulatory changes.

These numbers are tabulated and compared to:

- Actual no.'s from 2 previous yrs.
- Budget no.'s for the most recent yr.
- Year-to-date no.'s for most recent yr

To establish the best estimate for the coming year.

These estimates are presented to City Council as the 1st draft of the budget for consideration over a series of public budget meetings. In November, December, January, February and March – Council asks questions, takes questions and feedback from the public, makes changes to the draft until they reach majority agreement.

The budget bylaw must pass 3 readings and be adopted by April 15th each year at the latest.

Reserves – The City Maintains reserve funds to assist in funding capital purchases, projects and as a hedge against unexpected financial need. These funds have approx. \$6 million currently and Council discussions have indicated a desire to increase the total reserves held by the City.

Annual Surplus - ideally the City finishes each year with an operating surplus which is deposited into reserve accounts, left in the unallocated surplus, or assigned to capital purchases or projects

Unallocated Surplus – the City maintains an unallocated surplus of approx. \$1.2 million as the City's operating capital.

2025 Estimates

(rounded figures focusing on largest areas)

Here are a few key numbers that residents have asked about. **These Numbers are rounded and identify primary numbers only** - for actual current figures please refer to the attached spreadsheets

Dawson 2025 Revenues

Property Taxes	3,969,000	37 %
Upper Gov Transfers	3,260,000	30 %
Fees and Charges	3,571,000	33 %
Other	<u>22,000</u>	<u>0.2%</u>
Revenues	10,822,000	

Dawson 2025 Operating expenses

Allocation to reserves (739,000)	7 %
General Municipal (2,245,000)	21 %
Cable (400,000)	4 %
Protective services (439,000)	4 %
Public Works (4,696,000)	43 %
Planning (421,000)	4 %
Recreation (1,873,000)	17 %
Other (9,000)	<u>0.1%</u>
Expenses	(\$10,822,000)

(Cable includes a 1-time pole expense estimate of 150K which is separated out in the attached documents)

Property Taxes

Property taxes are determined by multiplying the assessed property value by the Municipal tax rate. Property assessments are revised by the Yukon Government every two years or when changes are made to the property. Property Tax rates are set by the municipality to meet program funding requirements

Tax rates	2024	2025	Increase
Residential	1.61	1.6261	1.0%
Non-Res	1.92	1.9392	1.0%

Average Residential Property Taxes and proposed increase for 2025

	2024	2025	inc.
Single Residential	\$2,172	\$2,194	\$22
Duplex or 2 Family	\$3,692	\$3,729	\$37
Country Residential	\$2,778	\$2,806	\$28

City of Dawson – 2025 Budget Package - Summary and Key information

The following numbers do not include excluding depreciation, common Department costs or General Municipal expenses

Water / Wastewater

Revenues	
Water/wastewater	1,774,088
Expense	
Water	1,471,267
Sewer	319,171
Wastewater	247,071
Total Expenses	<u>2,037,509</u>
Net costs	\$263,421

Solid Waste Management

Revenue	
Waste Management	607,293
Expense	
Waste Management	721,771
Waste Diversion	<u>314,583</u>
Total Expenses	<u>1,036,354</u>
Net Waste Mgt. Cost	\$429,061

Recreation Centre

Revenue	90,564
Expense	<u>572,691</u>
Rec Center Cost	\$ 482,127

Pool

Revenue	43,400
Expense	<u>233,234</u>
Net Pool Cost	\$189,834

Dawson City Cable

Revenue	169,921
Expense	<u>400,798</u>
Net Cable System Cost	\$230,877

(includes a 1-time charge for line changes of \$150,00 for a normalized cost of **\$80,877**)

Total Municipal Wages \$4,403,287
and benefits

Key Cost Drivers and / Variables

Recreation Centre

The new Recreation Centre will be opening in either the summer of 2026 or the summer of 2027. The project is a **\$65,000,000 Capital project** with capital funding provided by the Yukon and Canadian Governments.

Some capital funding will be budgeted by the City of Dawson for equipment and furnishings within the new building,

Pro Forma operational budgeting currently available indicates minor operating cost effect due to additional transfers from upper government.

Wastewater Treatment

The Yukon Government currently operates the Dawson Wastewater Treatment facility and bills the City of Dawson approx. \$240,000 annually for operations. The Yukon Government is increasing this amount annually to recover a greater portion of the operating costs .

The current facility is hitting its maximum capacity in the summer - A project team made up of Yukon Government , Tr'ondëk Hwëch'in, and City of Dawson Staff are working to identify a possible location within the municipality for a wastewater treatment lagoon to replace the current wastewater treatment facility – it is likely that when the new facility is operating the Yukon Government will transfer operating management and costs to the City. This project will realistically be built in 5 to 10 years

Solid Waste Management

The Yukon Government is setting up regional waste agreements with Yukon Municipalities to assist in covering the costs associated with non-municipal residential users. Part of this process is the recommendation to adopt tipping fees at landfill sites which has not been adopted in Dawson.

The city is considering adopting tipping fees for Construction /Demolition waste.

EPR – Extended Producer Responsibility

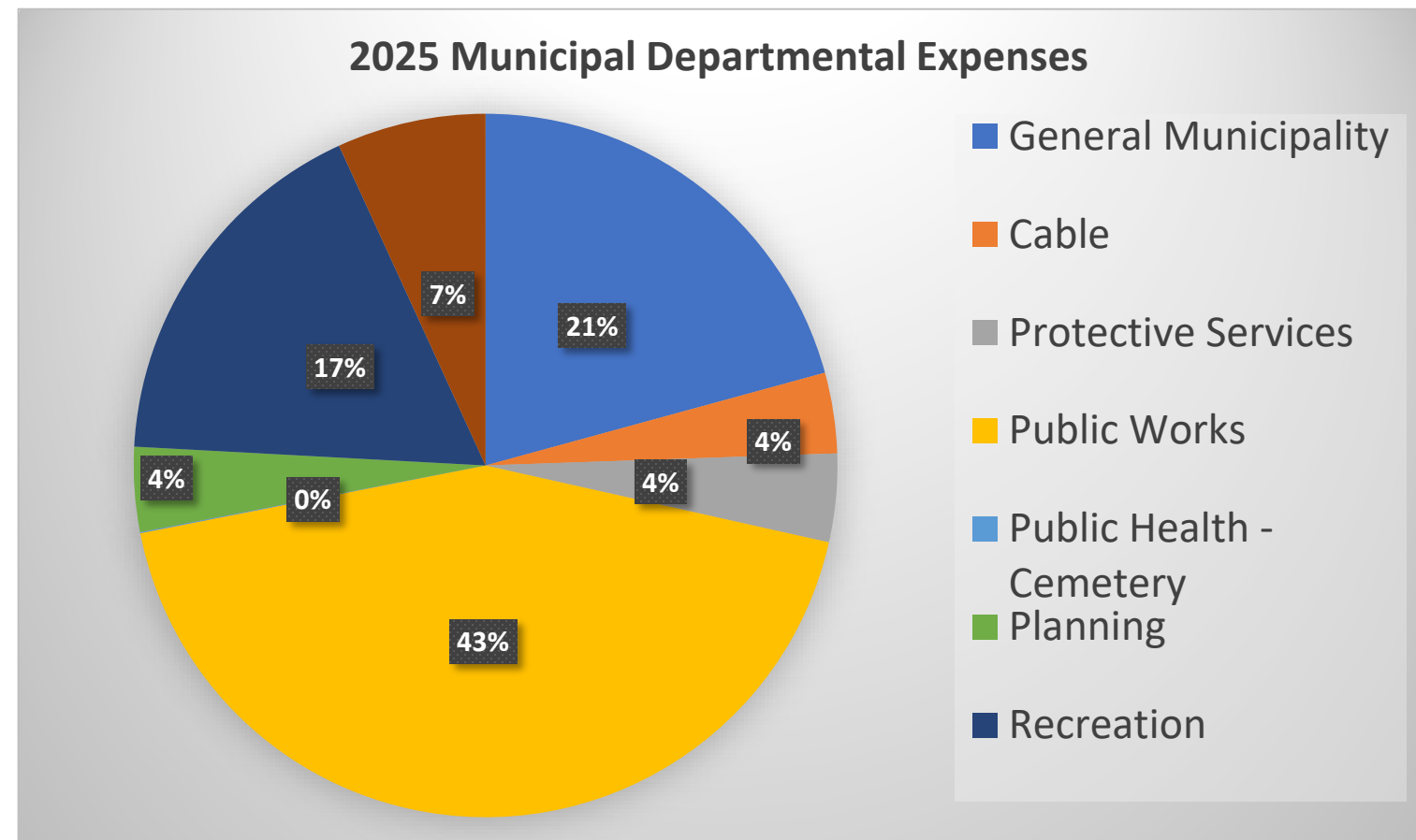
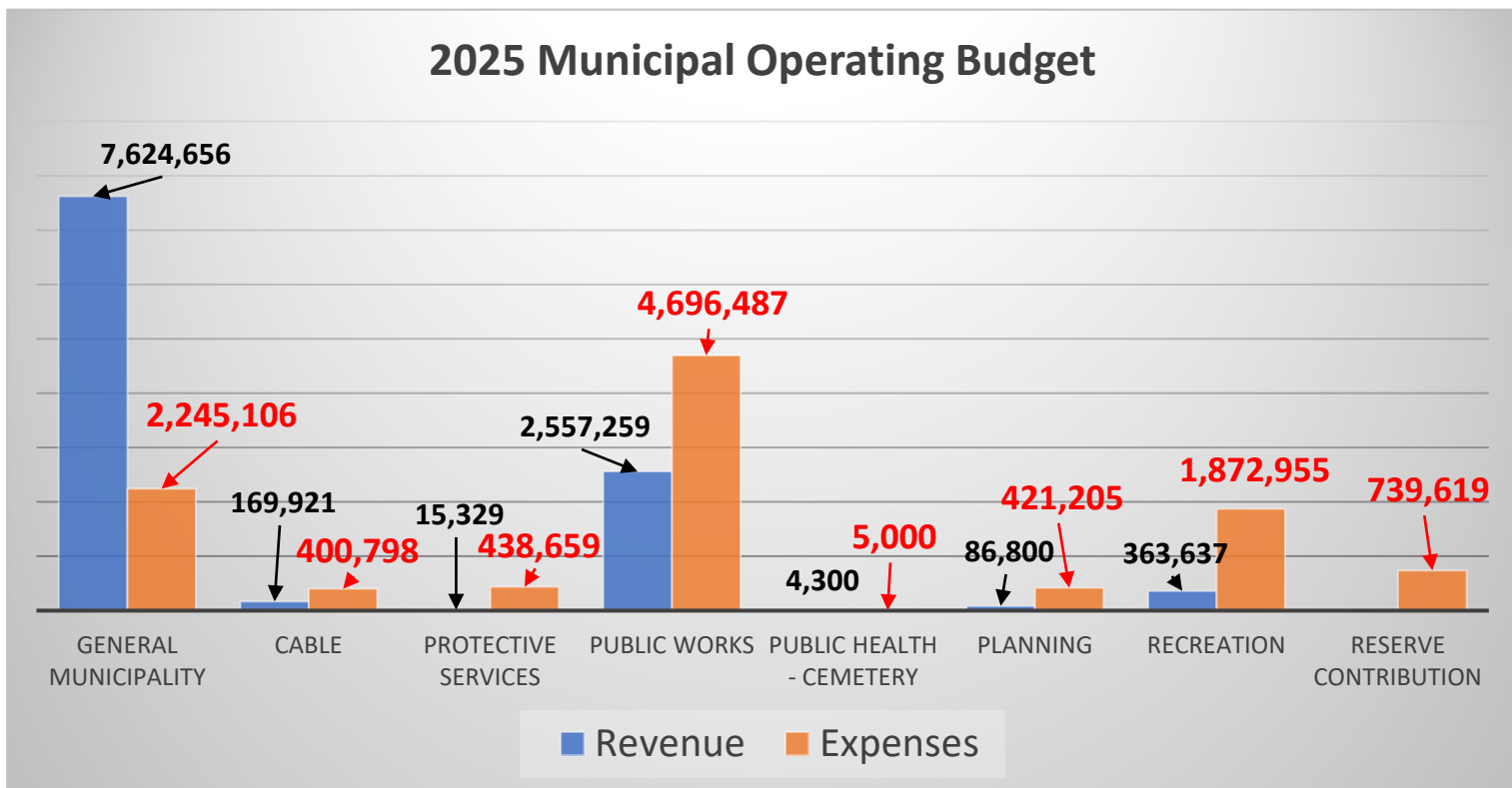
Producers of recyclable solid waste have been collecting fees to assist in collecting and recycling of the recyclable waste they produce for packaging . Discussions are underway to determine what portion of the City's recycling programs might be funded by the EPR program. Some current Yukon Government recycling funding may be withdrawn with the introduction of EPR so it is unclear at the current time what the net advantage may be for the City.

Dawson City Cable

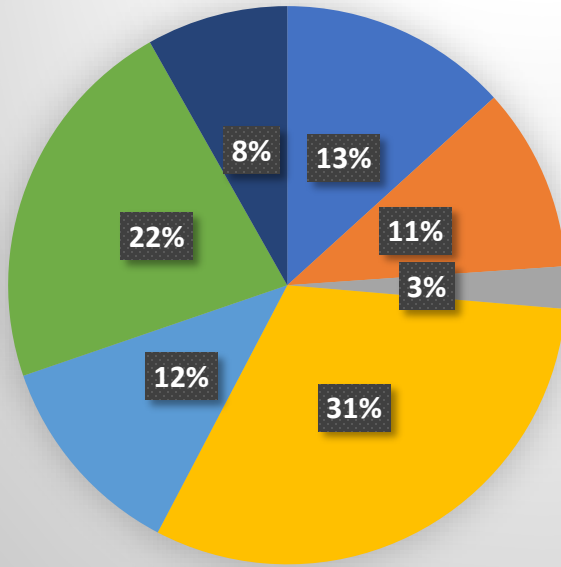
The Cable system will require cable lines to be moved from approx. 100 poles onto new poles. The City is seeking price quotes to do so .

City of Dawson – 2025 Budget Package - Summary and Key information

Graphics – These graphics were presented in Budget Meetings to give a visualization of key Budget areas

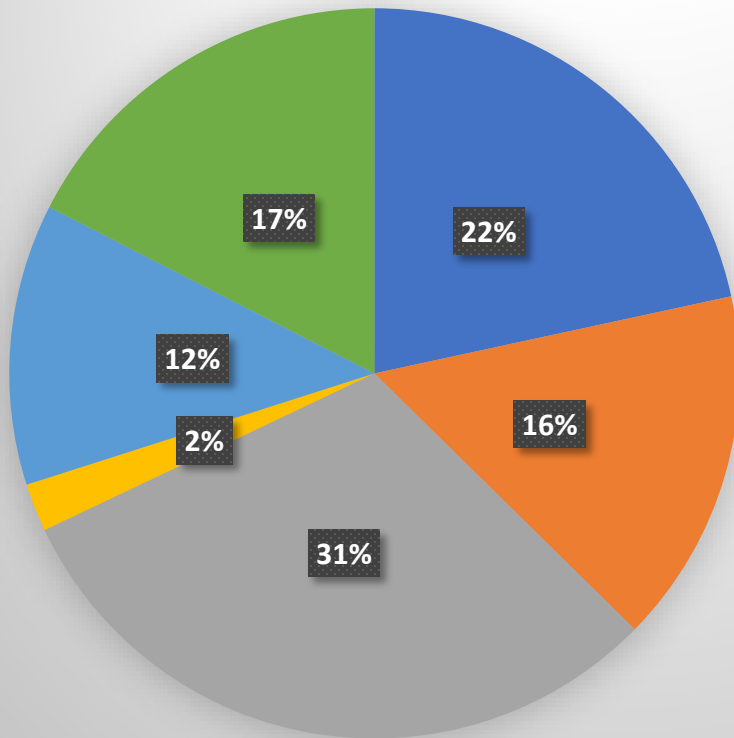


2025 Public Works Expenses



- PWS Common
- Roads and Streets
- Sidewalks Dock & Surface Drainage
- Water Services

2025 Park & Recreation Expenses



- Recreation Common
- Programing & Events
- AMFRC
- Water Front
- Pool
- Green Space

2025 Budget package

City of Dawson

2025 Taxation Projection

	2024	Propose Increase/decrease	2025 Proposed tax rate	2024 Minimum Tax	Propose Increase/d	2025 Purposed Minimum Tax
Residential	1.61	1.00%	1.626	880.00		880.00
Non Residential	1.92	1.00%	1.939	1,215.00		1,215.00

Asset Class	Description	Assets value	Total rate	Tax \$
Residence			1.6261	880.00
REC	RECREATIONAL COTTAGE	11,370.00	1.6261	370.00
RMH	RESIDENTAIL MOBILE HOME	1,882,280.00	1.6261	31,206.19
RS1	SINGLE RESIDENT	47,547,960.00	1.6261	799,920.62
RS2	DUPLEX OR 2 FAMILY RESIDENTIAL	1,146,760.00	1.6261	18,647.46
RSC	COUNTRY RESIDENTIAL	21,211,900.00	1.6261	351,667.58
RSM	MULTI RESIDENTIAL, ROW HOUSING	10,861,940.00	1.6261	177,286.48
RSU		89,200.00	1.6261	1,729.77
OSP	OPEN SPACE, HINTERLAND (Cemete	-	1.6261	-
NOZ	NO ZONING, NO USE	-	1.6261	-
Total Residential		82,751,410.00		1,380,828.10
Non-Residential			1.9392	1,215.00
CG	GENERAL/TOURIST COMMERCIAL	-	1.9392	-
CMC	COMMERCIAL CENTRAL OR COMPR	25,501,200.00	1.9392	497,690.32
CMH	COMMERCIAL HIGHWAY OR TOURI	4,274,980.00	1.9392	91,011.15
CML	COMMERCIAL LOCAL, NEIGHBORHC	10,710,270.00	1.9392	211,856.60
CMS	COMMERCIAL SERVICE, GENERAL C	249,620.00	1.9392	4,840.63
INS	INSTITUTIONAL, SCHOOLS, CHURCH	14,494,940.00	1.9392	262,641.18
MHI	INDUSTRIAL,HEAVY, RESOURCE, OR	170,300.00	1.9392	4,474.89
MSI	INDUSTRIAL, SERVICE OR LIGHT (W:	11,523,750.00	1.9392	240,504.66
PI	PUBLIC/INSTITUTIONAL	-	1.9392	-
PLM	PLACER MINING	213,830.00	1.9392	7,290.00
PRC	PARKS, RECREATIONAL OR CULTUR.	338,310.00	1.9392	6,560.51
QRY	QUARRY (Gravel Pit)	38,700.00	1.9392	2,430.00
Total Non- residential		67,515,900.00		1,329,299.92
Total Taxes		150,267,310.00		2,710,128.02

YG

Residence	1,639,440.00	1.6261	18,882.92
Non-Residence	38,727,720.00	1.9392	496,086.73
Total	40,367,160.00		514,969.65

Federal

Residence	1,971,670.00	1.6261	32,061.33
Non-Residence	9,569,750.00	1.9392	185,576.59
Total	11,541,420.00		217,637.92

TH

Residence	23,802,730.00	1.6261	389,026.06
Non-Residence	6,725,710.00	1.9392	137,020.04
Total	30,528,440.00		526,046.10

City

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

Total Grants in Lieu of Taxes

Residence	28,790,060.00		439,970.31
Non-Residence	74,561,540.00		818,683.36
Total	103,351,600.00		1,258,653.66

Total 2025

Residence	111,541,470.00		1,820,798.41
Non-Residence	142,077,440.00		2,147,983.28
Total	253,618,910.00		3,968,781.69

2025 Operating Budget

2025 Operating Budget Summary Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
REVENUE						
General Municipality:						
General Taxation	2,234,823	2,373,675	2,507,050	2,672,363	2,656,526	2,710,128
Grants in Lieu of Taxes	1,011,280	1,075,535	1,149,270	1,214,929	1,211,667	1,258,654
Grants	2,600,224	2,668,245	2,732,173	3,002,102	2,932,102	3,373,524
Penalties and Interest	23,917	28,942	27,610	25,600	42,209	30,600
Other Revenue	29,634	10,771	84,222	45,000	92,559	121,250
Sale of Services	156,154	129,952	115,932	130,000	88,143	125,000
General Municipality:	6,059,057	6,294,721	6,619,438	7,095,994	7,025,689	7,624,656
Cable	221,460	225,933	192,034	200,586	177,380	169,921
Protective Services:						
Fire Protection	21,380	30,650	66,109	25,379	9,737	15,329
Emergency Measures	-	1,184	-	-	-	-
Protective Services:	21,380	31,834	66,109	25,379	9,737	15,329
Public Works:						
Water Services	914,873	930,713	1,012,027	1,027,286	1,057,868	1,063,202
Sewer Services	622,012	624,559	673,340	696,947	704,081	710,886
Waste Management	363,896	426,030	424,791	601,461	581,568	607,293
Other Revenue	51,724	70,405	102,535	97,625	186,362	175,879
Public Works:	1,952,505	2,051,707	2,212,692	2,423,319	2,529,879	2,557,259
Public Health - Cemetery	2,400	4,300	7,800	4,300	1,325	4,300
Planning	71,715	22,516	34,166	56,400	205,044	86,800
Recreation:						
Recreation Common	54,759	62,619	61,480	65,166	104,672	61,937
Programing & Events	66,453	54,140	71,694	66,579	56,413	72,936
AMFRC	77,645	48,495	87,460	72,500	103,757	90,564
Water Front	42,279	62,230	64,636	62,232	70,761	72,600
Pool	10,087	17,970	26,147	21,624	48,179	43,400
Green Space	6,125	20,730	6,305	17,040	46,902	22,200
Recreation:	257,348	266,184	317,722	305,140	430,684	363,637
TOTAL REVENUE:	8,585,865	8,897,195	9,449,961	10,111,118	10,379,739	10,821,902

2025 Operating Budget Summary Third Reading

EXPENDITURES:	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
General Municipality:						
Mayor and Council	157,223	171,381	186,897	197,485	197,064	212,629
Council Election	8,370	8,492	-	20,000	11,700	5,000
Grants/Subsidies	185,463	169,028	159,499	215,241	153,486	191,037
Administration	1,195,795	1,239,741	1,343,946	1,436,081	1,298,112	1,450,984
Other Property Expenses	2,668	9,911	19,018	21,000	16,680	33,000
Computer information Sy	115,589	91,527	117,732	106,600	138,947	151,739
Communications	24,541	68,177	22,560	44,180	13,355	44,180
Bylaw Enforcement	103,491	118,867	125,850	145,413	139,864	156,537
General Municipality:	1,793,140	1,877,123	1,975,502	2,186,000	1,969,208	2,245,106
Cable	221,146	255,116	303,411	241,323	225,770	400,798
Protective Services:						
Fire Protection	310,706	301,873	291,282	396,065	377,282	394,634
Emergency Measures	22,301	24,278	25,276	38,085	30,787	44,025
Protective Services:	333,007	326,151	316,559	434,150	408,069	438,659
Public Works:						
Common	371,015	491,092	607,093	519,946	625,660	623,242
Roads and Streets - Sumr	127,460	121,369	131,950	129,611	170,661	141,662
Roads and Streets - winte	293,376	357,117	267,984	417,995	206,116	358,141
Sidewalks	35,775	12,384	17,897	18,479	42,622	71,116
Dock	258	1,309	3,374	150	150	150
Surface Drainage	32,161	81,870	59,710	80,290	24,486	43,599
Water Services	1,150,399	1,213,957	1,589,868	1,471,038	1,182,912	1,471,267
Sewer Services	239,860	218,989	262,793	262,161	227,069	319,171
Waste Water Treatment	221,031	221,534	218,897	232,000	55,482	247,071
Waste Management	494,409	488,637	1,238,468	691,643	599,700	721,771
Building Maintenance	352,788	374,410	389,263	398,110	348,952	384,712
Waste Diversion	-	197,330	263,083	404,575	457,818	314,583
Public Works:	3,318,531	3,779,998	5,050,381	4,625,997	3,941,626	4,696,487
Public Health - Cemetery	-	3,265	1,250	8,000	-	5,000
Planning	196,525	286,753	375,325	414,500	499,063	421,205
Recreation:						
Recreation Common	229,745	243,844	352,439	275,746	410,354	404,797
Programing & Events	291,116	254,682	309,189	286,633	286,302	294,977
AMFRC	596,855	595,975	675,960	682,020	615,376	572,691
Water Front	45,495	35,915	26,237	39,911	20,489	39,966
Pool	184,627	233,896	240,238	225,330	201,451	233,234
Green Space	249,698	286,491	447,090	308,138	358,973	327,290
Recreation:	1,597,536	1,650,802	2,051,153	1,817,776	1,892,945	1,872,955
Contribution to Reserves			259,300		363,802	739,619
TOTAL EXPENDITURES:	7,459,885	8,179,209	10,332,881	9,727,747	9,300,484	10,819,829
OPERATING SURPLUS (DEFICIT)	1,125,980	717,986	(882,920)	383,370	1,079,255	2,072
TOTAL WAGES AND BENEFITS	3,474,907	3,923,846	4,180,289	4,268,855	4,200,905	4,403,287

2025 Operating Budget Net Revenue Summary Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Property Taxes / Pmt in Lieu	3,246,103	3,449,210	3,656,320	3,887,292	3,868,192	3,968,782
Comprehensive Municipal Grant	2,562,359	2,600,592	2,655,851	2,922,102	2,922,102	3,259,922
	5,808,462	6,049,802	6,312,171	6,809,394	6,790,294	7,228,704
Departmental Expenses Net of Department Revenue						
Gen Gov	(1,540,145)	(1,631,169)	(1,661,685)	(1,903,100)	(1,732,488)	(1,849,854)
Public Works	(1,366,026)	(1,728,291)	(2,837,689)	(2,202,678)	(1,411,747)	(2,139,227)
Planning	(124,810)	(264,237)	(341,159)	(358,100)	(294,019)	(334,405)
Fire	(311,627)	(294,317)	(250,450)	(408,772)	(398,332)	(423,331)
Recreation	(1,340,188)	(1,384,618)	(1,733,430)	(1,512,636)	(1,462,261)	(1,509,317)
Cable	314	(29,183)	(111,377)	(40,738)	(48,390)	(230,877)
Contribution to Reserves			(259,300)		(363,802)	(739,619)
Net Expenses	(4,682,482)	(5,331,816)	(7,195,091)	(6,426,024)	(5,711,039)	(7,226,631)
Net Operating Surplus	1,125,980	717,986	(882,920)	383,370	1,079,255	2,072

2025 Operating Budget Third Reading

GENERAL MUNICIPAL	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Property Tax						
Property Taxes - Residential	1,119,233	1,208,563	1,287,076	1,318,135	1,364,669	1,380,828
Property Taxes - Non-Residential	1,115,590	1,165,112	1,219,974	1,354,228	1,291,857	1,329,300
Total Property Tax	2,234,823	2,373,675	2,507,050	2,672,363	2,656,526	2,710,128
Grants in Lieu of Taxes						
Federal Grants in Lieu - Residential	27,697	29,383	30,702	31,744	31,744	32,061
Territorial Grants in Lieu - Residential	13,589	15,580	16,279	18,124	24,082	18,883
Federal Grants in Lieu - Non-Residential	159,215	166,847	174,963	183,739	171,340	185,577
Territorial Grants in Lieu - Non-Residential	416,170	434,691	462,701	488,479	491,657	496,087
Tr'ondek Hwech'in Grants In Lieu	394,609	429,034	464,625	492,843	492,843	526,046
Total Grants in Lieu of Taxes	1,011,280	1,075,535	1,149,270	1,214,929	1,211,667	1,258,654
Taxes & Payments in lieu of Taxes	3,246,103	3,449,210	3,656,320	3,887,292	3,868,192	3,968,782
00-020-40210	2,512,359	2,550,592	2,570,997	2,605,851	2,922,102	
00-310-43290	50,000	50,000	50,000	50,000	-	
Comprehensive Municipal Grant	2,562,359	2,600,592	2,655,851	2,922,102	2,922,102	3,259,922

2025 Operating Budget Third Reading

	2021	2022	2023	2024	2024 YTD	2025
GENERAL MUNICIPAL	Actual	Actual	Actual	Budget	Actual	Budget
REVENUES						
Grants						
Gas Tax for Non Capital Projects					-	-
Non Capital Grants/Funding					10,000	10,000
Training Grant	2,590	2,500	-	4,000	-	-
Carbon Rebate	35,275	65,153	76,322	76,000	-	103,602
Total Grants	37,865	67,653	76,322	80,000	10,000	113,602
Penalties & Interest						
Penalties & Interest - Property Taxes	14,926	15,310	17,091	15,000	17,276	20,000
Penalties & Interest - Water & Sewer	8,991	13,632	10,519	10,000	24,933	10,000
Administration Fee - Tax Liens	-	-	-	600	-	600
Total Penalties & Interest	23,917	28,942	27,610	25,600	42,209	30,600
Other Revenue						
Bank Interest			74,695	20,000	81,963	20,000
NSF Charges		-	-	-	-	-
Interest on Investments	23,976	45,290	154,090	100,000	10,596	85,000
Less Interest Transferred to Reserves	(22,773)	(41,763)	(144,564)	(75,000)	-	(63,750)
Bad Debt Recovery/NSF charges	80	-	-	-	-	-
Miscellaneous Revenue	22,351	7,244	-	-	0	80,000
WCB Choice Reward Program	6,000	-	-	-	-	-
Total Other Revenue	29,634	10,771	84,222	45,000	92,559	121,250
Sales of Services						
Business Licence	34,099	40,838	32,914	40,000	33,210	40,000
Intermunicipal Business Licence	4,457	2,487	575	1,500	1,928	2,000
Certificate and Searches	1,473	2,550	1,900	2,000	2,500	2,000
Building Lease/Rental Income	116,125	84,077	80,543	86,500	50,505	81,000
Total Sales of Services	156,154	129,952	115,932	130,000	88,143	125,000
TOTAL GENERAL MUNICIPAL REVENUE	247,570	237,318	304,086	280,600	232,910	390,452
EXPENDITURES: MAYOR AND COUNCIL						
Wages & Honoraria - Mayor/Council	60,712	67,680	70,169	71,750	77,603	80,000
Benefits - Mayor/Council	3,057	3,778	4,606	4,305	4,554	5,412
Employee Wages - Council Services Admin.	47,977	50,056	55,020	52,590	58,913	53,905
Employee Benefits - Council Services Admin.	7,234	7,819	7,317	7,889	8,435	8,086
Professional Fees			-	-	2,138	2,181
Membership	26,750	26,606	31,593	29,814	29,221	31,285
Training/Conferences - Mayor and Council	5,015	4,728	2,900	5,125	2,243	5,228
Travel - Accommodation and Meals		4,916	9,583	11,788	6,906	12,023
Travel - Transportation	5,057	1,664	5,253	9,225	4,960	9,410
Special events/sponsorship	1,113	2,634	456	4,000	1,988	4,080
Non Capital Equipment/Office Furniture	308	1,500	-	1,000	103	1,020
TOTAL MAYOR AND COUNCIL EXPENSES	157,223	171,381	186,897	197,485	197,064	212,629
Elections	8,370	8,492	-	20,000	11,419	5,000
Supplies Office - Elections--Supplies Office					281	
Building Rental					-	
Total Elections	8,370	8,492	-	20,000	11,700	5,000
Grant Expenses						
Homeowner Senior Tax Grants	24,964	28,330	20,474	14,165	26,959	8,499
Development Incentive Grant	25,730	29,220	29,749	75,000	36,397	130,000
Water and Sewer - Senior Discount	51,173	54,357	32,650	30,076	22,508	30,677
Community Grants	40,465	16,250	35,470	30,000	26,126	30,000
Dawson Ski Hill Grants	8,131	5,871	6,157	6,000	6,496	6,500
KDO Funding	35,000	35,000	35,000	35,000	35,000	35,000
Total Grants / Subsidies	185,463	169,028	159,499	215,241	153,486	241,037

2025 Operating Budget Third Reading

GENERAL MUNICIPAL	2021	2022	2023	2024	2024 YTD	2025
	Actual	Actual	Actual	Budget	Actual	Budget
Administration						
Wages - Administration	501,646	542,709	592,008	568,875	584,745	588,547
Benefits - Administration	100,182	127,235	80,287	85,331	83,092	90,189
Professional Fees	24,294	1,331	4,000	2,000	1,180	4,000
Audit	22,000	22,000	22,000	22,000	2,684	22,440
Legal	64,798	66,180	60,168	100,000	39,731	72,000
Human Resource	14,329	14,732	13,019	15,375	17,423	18,000
Membership/Conference	290	1,295	1,183	2,563	1,082	2,614
Training	2,792	4,760	-	6,500	4,941	6,630
Travel - Accommodation and Meals	1,014	1,731	3,819	8,000	2,370	8,160
Travel - Transportation	2,526	2,452	6,007	10,250	5,686	10,455
Advertising - Administration--Advertising					9,280	-
Promotional Material/Hosting Events	1,960	7,479	398	30,000	24,070	15,000
Subscriptions & Publications	3,890	-	425	-	263	-
Postage ALL DEPTS	8,691	13,596	11,948	13,500	6,647	13,770
Freight	1,583	1,219	783	1,700	900	1,734
Supplies - Office ALL DEPTS	28,143	19,616	23,869	25,920	19,767	26,438
Non Capital Equipment	1,994	3,202	5,481	4,000	1,060	4,080
Photocopier Expense - ALL DEPTS	8,800	13,205	9,179	9,000	10,201	9,180
Building Repairs and Maintenance	34,021	15,449	94,532	15,000	2,836	15,300
Electrical	11,307	11,064	11,446	12,000	14,563	12,240
Heating	15,825	21,995	23,552	27,675	20,988	28,229
Insurance - ALL DEPTS	267,765	266,914	311,213	374,268	356,544	394,697
Telephone and Fax	31,190	31,442	33,242	33,825	32,163	34,502
Bank Charges	3,903	3,424	5,618	4,300	5,252	4,386
Payroll Fees	4,420	5,498	6,638	7,000	7,265	7,140
Bad Debt Expense	500	65	(18,219)	500	-	510
Assessment Fees	37,932	40,318	40,756	40,000	43,377	44,245
Tax Liens/Title Searches (now in planning)	-	150	-	-	-	-
Partnerships			-	15,000	-	15,000
Intermunicipal Business Licence	-	680	595	1,500	-	1,500
Contribution to Reserve	-				250,000	632,819
TOTAL ADMINISTRATION EXPENSES	1,195,795	1,239,741	1,343,946	1,436,081	1,548,112	2,083,803
Cemetery						
Cemetery Revenues						
Sale of Cemetery Plots	2,400	4,300	7,800	4,300	1,325	4,300
Transfer in from Reserves						-
Total Cemetery Revenues	2,400	4,300	7,800	4,300	1,325	4,300
Cemetery Expense						
Contracted Services	-	3,265	1,250	5,000	-	3,000
Landscaping/ Maintenance	-	-	-	3,000	-	2,000
Total Cemetery Expense	-	3,265	1,250	8,000	-	5,000
Net Cemetery Expenses	2,400	1,035	6,550	(3,700)	-	(700)
Other Property Expenses						
Utility - 8th Ave Residence	1,911	679	5,308	7,000	-	-
Heating - 8th Residence					-	-
R&M - 8th Residence					4,598	7,000
Utility - 6th Ave. Rental					-	-
Heating - 6th Ave. Rental					(0)	-
Repairs and Maintenance - 6th Ave. Rental	757	523	6,117	5,000	446	5,000
Land Lease/Property Taxes		8,709	7,593	9,000	11,636	21,000
Total Other property Expenses	2,668	9,911	19,018	21,000	16,680	33,000

2025 Operating Budget Third Reading

GENERAL MUNICIPAL	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Computer Information Systems						
Accounting System Support Plan	27,918	23,389	39,321	30,750	32,211	48,376
Network Workstation Support Plan & Update	56,214	42,033	58,038	46,125	75,967	63,100
Network Software and Accessories	30,760	18,176	11,470	25,625	21,234	28,242
Repairs, Maintenance & Non Capital Replace	697	7,929	8,903	4,100	9,535	12,021
TOTAL COMPUTER IT EXPENSES	115,589	91,527	117,732	106,600	138,947	151,739
Communications						
Communications - Wages	-	29,338	-	-	-	-
Communications - Benefits	-	4,408	-	-	-	-
Communications - Advertising ALL DEPTS	22,403	26,473	20,359	22,655	7,150	22,655
Licence Fees	1,993	1,963	2,201	2,300	2,298	2,300
Contracted Services	145	5,995	-	19,225	3,908	19,225
TOTAL COMMUNICATIONS EXPENSES	24,541	68,177	22,560	44,180	13,355	44,180
Bylaw Enforcement						
Revenues						
Bylaw Revenue	-	2,751	1,750	3,000	1,480	3,000
Animal Control Fees	3,025	1,850	1,430	2,000	1,005	1,500
Grants		3,000	-	1,000	-	1,000
Total Expenses	3,025	7,601	3,180	6,000	2,485	5,500
Expenses						
Wages - Bylaw	73,332	79,179	84,235	83,025	93,195	85,101
Benefits - Bylaw	1,919	11,963	10,947	12,454	11,054	12,765
Legal Fees / Professional Fees	-	-	1,554	10,000	-	10,200
Training	473	3,399	1,427	4,000	600	3,876
Travel - Accommodation and Meals	96	1,782	1,289	2,250	1,331	2,378
Travel - Transportation	-	1,309	-	1,750	-	1,785
Educational Material/Special Events	6	28	834	2,000	771	2,113
Signs/Supplies	-	-	535	-	-	-
Non Capital Equipment	126	-	-	500	-	500
Contracted Services	4,059	195	570	2,000	140	7,000
Animal Control - Humane Society	14,600	14,694	14,600	14,600	18,250	18,972
Operating Supplies/Signs/Animal control	605	1,445	81	3,900	3,431	948
Specialty Clothing	338	787	496	1,000	315	1,035
Vehicle Fuel	1,505	1,451	1,216	1,845	1,336	1,865
Vehicle Repairs and Maintenance	942	1,911	1,425	1,500	1,971	1,619
Total Expenses	98,001	118,143	119,208	140,824	132,396	150,157
NET BYLAW ENFORCEMENT EXPENDITURES	(94,976)	(110,542)	(116,028)	(134,824)	(129,911)	(144,657)
Health & Safety						
Wages - Safety	4,818	-	5,974	4,025	6,640	5,615
Benefits - Safety	672	724	668	564	828	765
Total Health & Safety	5,490	724	6,641	4,589	7,468	6,380
TOTAL GENERAL MUNICIPAL EXPENSES	1,793,140	1,880,388	1,976,752	2,194,000	2,219,208	2,932,925
TOTAL GENERAL MUNICIPALITY REVENUES:	252,995	249,219	315,066	290,900	236,720	400,252
TOTAL GENERAL MUNICIPALITY EXPENSES:	1,793,140	1,880,388	1,976,752	2,194,000	2,219,208	2,932,925
NET GENERAL MUNICIPALITY	(1,540,145)	(1,631,169)	(1,661,685)	(1,903,100)	(1,982,488)	(2,532,673)
DEPARTMENTAL WAGES AND BENEFITS	746,338	867,014	848,893	830,329	861,712	868,393

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Public Works						
Revenue						
Water Service						
Water Utility Fee	829,871	835,087	900,089	920,568	941,015	938,979
Bulk Water Sales - Fill Station	16,099	19,014	22,070	20,756	16,718	21,000
Water Delivery	60,213	64,422	74,840	75,962	77,125	79,981
Disconnect/Reconnect Water Services	8,690	12,190	15,028	10,000	23,010	23,241
Total Water Service	914,873	930,713	1,012,027	1,027,286	1,057,868	1,063,202
Sewer Service						
Sewer Utility Fee	622,012	624,559	673,340	696,947	704,081	710,886
Total Sewer Service	622,012	624,559	673,340	696,947	704,081	710,886
Waste Management						
Waste Management Fees	256,307	259,273	291,364	298,621	302,145	304,594
YG Funding for Waste Management	75,000	75,000	70,000	145,000	75,000	75,000
Ground Water Monitoring	32,589	35,000	26,825	35,000	17,500	35,700
Tipping Fees		-	-	50,000	-	75,000
YG Funding for Recycling Depot		38,556	38,046	42,840	46,077	46,999
Composting Program					19,243	-
Recycling Revenue		18,201	(1,443)	30,000	121,602	70,000
Total Waste Management	363,896	426,030	424,791	601,461	581,568	607,293
Other						
New Installation Fee - Labour	39,850	28,745	43,554	46,125	46,827	63,314
Sale of Gravel	1,430	2,143	2,927	1,500	914	1,530
New Installation Fee - Sale of Inventor	3,740	25,727	40,706	35,000	107,372	91,049
Load Capacity	1,550	10,850	9,803	10,000	30,241	19,986
Development Charge/Frontage Charge			-		-	-
					-	
Misc Services			-		20	
Grant - Training	5,154	2,940	5,545	5,000	988	-
Total Other	51,724	70,405	102,535	97,625	186,362	175,879
Total Revenue - Public Works	1,952,505	2,051,707	2,212,692	2,423,319	2,529,879	2,557,259
EXPENDITURES - PUBLIC WORKS: COMMON:						
Wages - PW Common	136,844	144,911	182,374	151,700	201,464	204,320
Benefits - PW Common	17,732	26,331	68,565	22,755	25,765	26,929
Professional Fees	-	105	-	1,000	-	1,000
Membership/Conference/Meetings	177	6	1,220	1,500	658	1,250
Training	7,180	9,596	3,796	5,000	13,199	10,000
Travel - Accommodation and Meals	1,365	486	876	3,125	2,419	3,000
Travel - Transportation	-	105	783	2,050	1,028	1,500
Promotional Material/Special Events	283	-	500	513	-	500
Subscriptions & Publications	143	362	200	513	644	700
Freight	3,657	14,136	9,012	9,000	27,640	14,500
Supplies Office - PW Common--Supplies Office					72	-
Non Capital Equipment	2,873	13,514	5,966	10,000	4,357	6,750

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Public Works						
Photocopier Expense (lease)	1,394	1,388	8,492	1,430	748	1,145
Building Repairs and Maintenance	15,748	13,768	9,595	10,250	6,206	9,500
Electrical	6,367	7,066	9,443	8,661	5,292	7,652
Heating	13,646	25,582	37,758	32,000	33,640	34,523
Insurance/Licensing - PW Common--Insurance					245	
Telephone and Fax	16,957	15,423	14,096	15,375	14,849	16,767
Contract Services - Common	9,165	3,333	29,632	8,000	22,837	23,751
Supplies - Common Operating	9,165	12,664	24,657	20,500	102,410	40,000
Supplies - Safety	17,176	18,512	11,471	15,375	12,430	15,375
Vehicle Fuel	22,294	41,164	31,470	40,000	22,874	34,256
Vehicle Repairs and Maintenance	33,156	23,651	30,068	35,875	29,239	35,974
Heavy Equipment Fuel	11,163	26,634	22,295	30,000	11,330	28,499
Heavy Equipment R&M	27,960	74,683	85,830	76,875	58,376	77,413
Mosquito Control	16,570	17,672	18,995	18,450	27,939	27,939
TOTAL COMMON EXPENDITURES:	371,015	491,092	607,093	519,946	625,660	623,242
Transportation						
Roads - Summer						
Wages - PW Roads Summer	24,468	12,694	16,032	13,325	19,297	21,542
Benefits - PW Roads Summer	8,165	7,941	10,699	1,999	2,558	3,313
Freight	-	-	-	513	179	323
Non Capital Equipment/Office Furniture						
Contracted Services	55,170	71,930	77,043	61,500	117,903	61,500
Supplies - Operating	526	2,109	-	1,025	498	695
Chemicals	20,397	-	-	10,250	-	10,000
Cold Mix	-	-	-	3,075	-	3,137
Gravel	410	955	3,075	10,250	6,182	10,408
Signs	12	7,242	-	7,175	6,585	7,000
Street Lights	18,312	18,498	25,102	20,500	17,459	23,745
Total Roads - Summer	127,460	121,369	131,950	129,611	170,661	141,662
Roads - Winter						
Wages - PW Roads Winter	66,247	60,704	66,613	63,550	28,980	35,853
Benefits - PW Roads Winter	12,743	13,185	13,505	9,533	3,253	4,053
Freight	317	-	-	2,563	59	560
Contracted Services	179,211	245,568	172,253	256,250	137,541	230,000
Supplies	17	151	450	-	-	-
3/8 Minus Sand Mix	16,869	18,190	-	-	-	-
Winter Chemical	-	-	-	66,625	14,163	66,625
Signs	-	949	66	-	-	-
Street Lights	17,972	18,370	15,097	19,475	20,934	19,865
Heavy Equipment R & M - PW Trans Winter--Heavy Equ					1,185	1,185
Total Roads - Winter	293,376	357,117	267,984	417,995	206,116	358,141
Sidewalks						
Wages - PW Sidewalks	15,082	10,518	15,118	11,275	31,693	37,385
Benefits - PW Sidewalks	1,651	1,165	1,639	1,691	4,385	5,272
Freight				513		255
Contracted Services			52	1,000		20,510
Supplies - Material	19,042	701	1,088	4,000	6,544	7,694
TOTAL SIDEWALKS:	35,775	12,384	17,897	18,479	42,622	71,116

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Public Works						
Dock						
Repair and Maintenance	108	1,159	3,224	-	-	-
Marine Lease	150	150	150	150	150	150
Total Dock	258	1,309	3,374	150	150	150
Surface Drainage						
Wages - PW Surface Drainage	19,297	52,577	50,763	55,350	14,491	25,591
Benefits - PW Surface Drainage	2,061	5,725	5,856	8,303	1,531	3,305
Freight	271	-	-	513	-	306
General Operat-Non Capital Equipmen	461	2,028	-	-	-	-
Electrical	2,009	2,273	1,043	1,000	1,476	1,397
Contracted Services	7,290	15,830	808	10,000	6,258	9,510
Supplies	772	3,437	1,241	5,125	731	3,490
Total Surface Drainage	32,161	81,870	59,710	80,290	24,486	43,599
ENVIRONMENTAL USE AND PROTECTIONS:						
Water						
Wages - PW Water Services	404,134	451,290	440,723	471,500	460,790	486,486
Benefits - PW Water Services	55,721	54,519	55,771	70,725	54,194	59,104
Professional Fees	14,643	1,104	-	10,250	-	7,000
Professional Fees - Water Licence	1,794	5,063	3,616	5,000	6,130	6,252
Membership/Conference/Certificates	446	1,101	588	4,100	845	2,172
Training	9,462	1,742	4,143	5,000	1,045	4,000
Travel - Accommodation and Meals	36	2,974	3,611	5,125	702	4,000
Travel - Transportation	-	-	1,872	2,563	715	2,500
Subscriptions & Publications - PW Wat	-	-	-	-	124	-
Freight	17,112	26,077	26,375	26,000	27,292	29,994
Non Capital Equipment	5,238	3,921	3,691	5,125	696	2,500
Repairs and Maintenance	74,376	29,338	23,591	76,875	53,786	67,165
Electrical	135,706	142,270	145,151	145,000	117,906	154,130
Heating	174,614	210,507	200,882	307,500	156,867	270,000
Telephone	14,568	14,581	17,565	18,700	19,115	21,000
Contract Services	50,174	38,969	355,868	51,250	42,882	76,000
Supplies - Operating	61,537	91,416	178,080	115,000	116,615	120,000
Supplies - Safety	2,687	1,927	7,209	5,125	1,172	3,250
Chemicals	11,117	7,873	9,169	15,000	11,952	15,000
Water Sampling/Testing	8,425	14,027	5,858	12,300	7,282	12,000
Vehicle Fuel - PW Water Services--Vehicle Fuel	-	-	-	-	6,251	6,353
Vehicle Repairs and Maintenance - PW Water Service	-	-	-	-	813	1,084
Water Delivery	108,609	115,258	106,106	118,900	95,739	121,278
Total Water	1,150,399	1,213,957	1,589,868	1,471,038	1,182,912	1,471,267
Sewer						
Wages - PW Sewer Services	184,571	149,505	177,246	156,825	167,529	178,037
Benefits - PW Sewer Services	20,444	22,567	25,229	23,524	20,417	26,979
Membership/Conference/Dues	200	-	-	-	-	-
Training	90	-	-	-	-	-
Freight	1,434	2,160	364	1,538	-	1,020
Non Capital Equipment	16	-	-	3,075	-	1,020
Electrical	23,477	26,667	26,807	26,000	15,406	29,015
Contracted Services	2,151	8,127	28,810	40,000	4,045	58,863
Supplies	7,448	6,605	4,337	8,200	16,989	20,000
Supplies - Safety	29	3,358	-	3,000	-	1,020
Vehicle Fuel - PW Sewer Services--Veh	-	-	-	-	2,683	3,218
Total Sewer	239,860	218,989	262,793	262,161	227,069	319,171

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Public Works						
Waste Water Treatment plant						
Wages - PW WWTP					2,466	3,130
Benefits - PW WWTP					269	342
YG Payment towards Operating WWTP	221,031	221,534	218,897	232,000	52,746	243,600
Total Wastewater Treatment Plant	221,031	221,534	218,897	232,000	55,482	247,071
Solid Waste Management						
Wages - PW Waste Management	257,960	262,486	252,247	346,450	312,556	355,611
Benefits - PW Waste Management	31,591	38,826	35,152	51,968	36,945	57,767
Training	573	1,723	-	5,125	2,372	4,000
Travel - Accommodation and Meals	542	783	693	5,125	-	5,100
Travel - Transportation	1,246	484	230	2,563	-	2,530
Freight	209	61	7,061	513	115	587
Non-Capital Equipment	9,211	923	482	20,000	89	20,291
Building Repairs and Maintenance	1,783	676	73	7,175	656	6,729
Electrical	477	3,164	2,403	3,500	1,014	4,334
Heating	3,537	3,762	927	4,613	2,189	4,946
Contracted Services	117,315	117,580	276,562	145,000	203,716	147,900
Supplies	633	1,832	2,661	1,538	1,523	2,997
Supplies - Safety	3,888	2,229	541	3,075	3,819	3,151
Sampling/Testing	34,678	12,098	-	41,000	-	41,820
Vehicle Fuel (including garbage truck)	8,967	16,918	15,856	20,000	12,816	21,815
Vehicle Repairs and Maintenance	12,390	12,098	5,254	5,000	1,000	5,100
Water Delivery/Septic	72	407	1,430	1,500	2,427	3,349
Heavy Equipment Fuel	2,088	7,824	5,776	7,000	8,619	8,990
Heavy Equipment Repairs & Maintenance	7,249	4,763	7,937	20,500	9,529	24,228
Asset Retirement Obligation			623,181	-	-	-
Public Work-Waste Colle-Vehicle Rep					315	525
Total Solid Waste Management	494,409	488,637	1,238,468	691,643	599,700	721,771
Solid Waste Diversion						
Wages - PW Diversion		147,318	189,033	240,000	205,095	208,960
Benefits - PW Diversion		19,194	24,038	30,750	23,852	24,270
Curbside Pickup			-	70,000	-	
Non-Capital Equipment		3,953	8,594	10,250	2,038	8,911
Electrical		6,636	12,867	30,000	18,017	27,155
Building Repairs and Maintenance		1,094	724	3,075	1,170	2,507
Contracted Services		12,410	20,209	5,125	190,071	20,000
Recycling Depot - Supplies		2,804	1,575	10,250	8,518	10,455
Diversion Centre supplies					2,510	5,620
Supplies - Safety		3,921	6,044	5,125	6,546	6,705
Total Solid Waste Diversion		197,330	263,083	404,575	457,818	314,583
Building Maintenance						
Wages - PW Other	284,821	308,915	325,084	323,900	291,487	316,228
Benefits - PW Other	40,142	42,949	46,626	48,585	35,562	42,704
Janitorial Supplies - ALL DEPTS	27,825	22,546	17,553	25,625	21,903	25,780
Total Building Maintenance:	352,788	374,410	389,263	398,110	348,952	384,712
TOTAL PUBLIC WORKS REVENUE	1,952,505	2,051,707	2,212,692	2,423,319	2,529,879	2,557,259
TOTAL PUBLIC WORKS EXPENDITURES	3,318,531	3,779,998	5,050,381	4,625,997	3,941,626	4,696,487
NET PUBLIC WORKS EXPENDITURES	(1,366,026)	(1,728,291)	(2,837,689)	(2,202,678)	(1,411,747)	(2,139,227)
DEPARTMENTAL WAGES AND BENEFITS	1,583,674	1,833,321	2,002,312	2,103,706	1,944,582	2,127,178

2025 Operating Third Reading

	2021	2022	2023	2024	2024 YTD	2025
PLANNING & DEVELOPMENT:	Actual	Actual	Actual	Budget	Actual	Budget
REVENUES - PLANNING:						
Development Permits	12,605	2,796	24,871	15,000	18,298	20,000
Subdivision Fees (2024 in Development Per	210	420		-	1,229	
Land Sales	-	-	1,000	25,000	-	50,000
External Fund	58,900	9,300	8,295	6,400	185,516	6,800
Transfer in from Reserves (Heritage)		10,000	-	10,000	-	10,000
TOTAL REVENUE - PLANNING:	71,715	22,516	34,166	56,400	205,044	86,800
EXPENDITURES - PLANNING:						
Wages - Planning	127,334	195,643	200,271	250,000	235,392	262,400
Benefits - Planning	17,306	28,639	36,020	37,500	27,898	38,625
Honoraria	8,400	9,969	9,231	12,000	8,643	10,000
Legal	1,690	26,029	31,994	50,000	39,750	50,000
Training	1,007	5,166	1,647	6,000	-	3,000
Travel - Accommodation and Meals	-	-	1,165	3,000	3,231	3,600
Travel - Transportation	-	-	447	4,000	1,063	2,000
Subscriptions & Publications	-	143	-	-	134	205
Non Capital Equipment/Office Furniture	718	-	-	2,000	19	1,000
Downtown Revitalization	-	10,600	8,968	20,000	-	20,000
Heritage Incentive		10,000	-	10,000	-	10,000
Contracted services	717	564	74,871	5,000	182,932	5,375
Survey and Title Costs	39,353	-	10,710	15,000	-	15,000
Contribution to Reserves					-	56,800
TOTAL EXPENDITURES - PLANNING:	196,525	286,753	375,325	414,500	499,063	478,005
TOTAL PLANNING REVENUES:	71,715	22,516	34,166	56,400	205,044	86,800
TOTAL PLANNING EXPENSES:	196,525	286,753	375,325	414,500	499,063	478,005
NET PLANNING EXPENSES	(124,810)	(264,237)	(341,159)	(358,100)	(294,019)	(391,205)
DEPARTMENTAL WAGES AND BENEFITS	144,640	224,282	236,291	287,500	263,290	301,025

2025 Operating Budget Third Reading

	2021	2022	2023	2024	2024 YTD	2025
Protective Services	Actual	Actual	Actual	Budget	Actual	Budget
Fire Protection Revenues						
Fire Alarm Monitoring	14,380	13,150	12,930	10,204	8,013	10,204
Inspection Services	-	-	-	2,050	-	-
Fire & Alarm Response	-	9,500	-	5,125	-	5,125
Miscellaneous Protective Services	7,000	8,000	3,179	8,000	1,725	-
CMG - Fire Suppression			50,000		-	-
Total Fire Protection Revenues	21,380	30,650	66,109	25,379	9,737	15,329
Fire Protection Expenses						
Wages - Fire Protection	81,143	105,228	107,735	111,725	116,600	119,497
Benefits - Fire Protection	29,192	12,099	11,301	16,759	13,684	14,689
Fire Fighter Call Outs	35,760	24,655	30,640	30,750	26,910	31,365
Benefits - Fire Fighter WCB	18,509	25,868	28,493	30,000	28,054	30,600
Professional Fees (medical fees)	522	234	1,802	2,050	1,218	2,091
Membership	150	590	985	1,000	377	1,020
Training/Certificates	40,502	25,584	37,529	35,875	27,570	28,593
Travel - Accommodation and Meals	5,582	1,170	4,781	5,000	-	4,651
Travel - Transportation	211	-	4,095	4,000	-	4,080
Promotional Material	5,085	3,044	2,944	2,050	2,735	2,091
Special Events		2,984		3,000	-	3,060
Subscriptions & Publications	236	765	-	-	-	-
Freight	1,462	2,453	748	1,000	1,664	1,669
Supplies Office - PS Fire Protection--Supplies Off					86	-
Non Capital Equipment	2,332	5,159	800	2,000	67	1,089
Building Repairs and Maintenance	3,184	1,859	2,117	2,000	2,039	2,152
Electrical	5,492	5,799	4,895	5,000	3,609	5,100
Heating	6,967	8,666	10,094	9,994	9,763	10,194
Insurance (FF additional)	4,262	4,716	-	5,125	-	5,228
Telephone and Fax	7,613	5,641	3,857	6,663	4,309	9,074
Contracted Services	22,388	14,155	6,915	53,050	60,089	58,390
Supplies - Operating and safety	19,245	28,878	17,076	25,000	45,036	23,500
Supplies - Specialty Clothing/other	12,600	15,292	5,792	20,500	20,922	11,725
Supplies - Safety	-	-	-	-	510	520
Smoke/CO Detector Campaign	323	-	-	5,125	-	5,228
Training facility	-	-	-	2,000	-	2,040
Vehicle Fuel	2,586	4,267	3,647	4,613	3,490	4,705
Vehicle Repairs and Maintenance	1,902	993	160	2,563	576	2,093
Heavy Equipment Fuel	873	1,494	992	1,538	5,480	6,042
Heavy Equipment Repairs and Maintenance	2,585	280	3,883	7,688	2,246	3,821
Equipment Lease	-	-	-	-	248	330
Total Fire Protection Expenses	310,706	301,873	291,282	396,065	377,282	394,634
Net Fire Protection	(289,326)	(271,223)	(225,174)	(370,686)	(367,545)	(379,305)
Emergency Measures (EMO)						
Service Fees		1,184	-		-	
EMO Expenses						
Wages - EMO	17,943	20,690	21,478	21,525	21,533	21,956
Benefits - EMO	2,573	2,832	2,626	3,229	2,851	3,293
Professional Fees			-	-	-	-
Membership/Conference			-	-	-	-
Training/Certificates	-	-	-	-	-	-
Travel - Accommodation and Meals	-	-	-	-	-	-
Travel - Transportation	-	-	-	-	-	-
Promotional Material/Special Events	-	-	-	2,000	1,230	2,040
Emergency Messaging system			-	2,900	552	
Supplies (includes Infosat communication)	861	1,185	225	1,997	809	2,037

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Non Capital Equipment	924	755	857	1,025	427	1,046
EMO - Heating--Heating					1,091	6000
Communication					1,866	2136
Contract Services			-	3,360	-	3,427
Safety Kits and Supplies	-	-	91	2,050	428	2,091
Total EMO Expenses	22,301	24,278	25,276	38,085	30,787	44,025
DEPARTMENTAL WAGES AND BENEFITS	130,851	140,849	143,139	153,238	154,668	159,435

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Recreation						
Recreation Revenues - Common						
Lotteries - Yukon	39,156	43,051	47,777	45,978	45,978	45,978
Equipment Rental	2,523	6,296	6,188	4,000	3,320	3,115
Misc Revenue (includes misc g	5,580	5,772	7,515	7,688	51,639	7,844
Sponsored Initiatives	7,500	7,500	-	7,500	3,735	5,000
Total Recreation Revenues - C	54,759	62,619	61,480	65,166	104,672	61,937
Recreation Expenses - Common						
Wages - Recreation	150,697	114,840	197,725	120,950	258,038	239,928
Benefits - Recreation	5,276	21,433	34,873	18,143	27,871	25,915
Professional Fees	2,374	2,000	4,034	6,000	4,999	6,304
Training	4,875	4,848	3,696	4,500	4,484	4,676
Travel - Accommodation and M	2,282	720	1,844	4,000	254	4,339
Travel - Transportation	-	-	4,000	3,075	1,319	3,000
Freight	3,543	13,964	4,868	7,000	6,011	7,000
Non Capital Equipment/Office	3,400	4,069	1,688	3,000	3,976	3,000
Photocopier Expense (lease)	1,780	1,998	2,136	2,189	3,132	3,437
Telephone and Fax	5,311	10,687	15,263	18,100	18,816	19,000
Bank Service Charges/Debit M	6,105	6,547	7,140	6,458	7,040	7,903
Contracted Services	3,036	16,262	16,386	10,250	2,196	10,400
Supplies - Safety	11,271	6,472	5,645	6,150	6,871	6,551
Sponsored Initiatives	2,000	9,622	-	7,500	6,060	5,895
Lottery Grants	20,650	15,607	42,699	45,000	48,840	45,000
Vehicle Fuel	4,581	7,376	6,000	7,431	6,899	7,449
Vehicle Repairs and Maintenanc	2,564	7,399	4,443	6,000	3,549	5,000
Total Recreation Expenses - C	229,745	243,844	352,439	275,746	410,354	404,797
Programs & Events Revenue						
YLAP Grant/Youth Activity Gra	15,900	13,000	12,500	12,500	13,250	12,500
Programs - Under 14 yrs of age	-	-	-	-	1,222	1,246
Programs - combined after 202	50,553	41,140	49,194	48,079	40,947	49,190
Grants	-	-	10,000	6,000	995	10,000
Total Programs & Events Reve	66,453	54,140	71,694	66,579	56,413	72,936
Programs & Events Expenses						
Wages - Programs and Events	184,192	168,131	178,421	176,300	191,581	180,557
Benefits - Programs and Events	31,308	23,853	34,209	26,445	18,519	22,003
Training	1,331	48	1,384	2,050	340	2,183
Travel - Accomm & Transporta	1,618	-	5,678	2,050	4,921	6,244
Non Capital Equipment	4,583	4,656	4,742	5,125	5,441	6,121
Contracted Services - Instructo	28,580	24,881	34,594	35,000	21,998	29,870
Supplies Programming/Events	13,413	10,360	14,645	11,788	15,641	7,000
Program Foods	-	-	-	-	-	5,000
Special events	-	-	-	-	-	5,000
Supplies - YLAP	13,401	10,036	12,505	12,500	8,563	12,500
Canada Day	2,500	3,046	8,004	5,125	5,043	7,500
Discovery Day	1,687	2,275	3,631	2,563	4,221	3,500
Celebration of Lights	8,360	7,396	11,377	7,688	10,033	7,500
Total Programs & Events Expe	291,116	254,682	309,189	286,633	286,302	294,977

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Recreation						
Rec Center Revenue						
Merchandise/skate sharpening	2,460	1,728	2,385	3,500	2,807	2,551
Drop-in Skating Fees	6,848	9,391	7,220	9,000	6,019	10,000
User Group Ice Fees	62,350	32,609	65,249	46,000	60,654	71,797
Curling Club Lease	4,000	4,000	5,000	5,000	-	5,000
Recreation Facility Rental & Kit	4,447	767	7,607	9,000	34,277	1,216
Total Rec Centre Revenue	77,645	48,495	87,460	72,500	103,757	90,564
Rec Centre Expenses						
Wages	195,246	207,038	200,073	217,300	125,378	130,382
Benefits	22,332	32,004	28,769	32,595	14,641	16,585
Freight - AMFRC					3,534	
Building R & M	99,654	143,986	130,135	125,000	196,419	125,000
Equipment R & M	9,625	6,386	12,212	12,500	10,354	12,385
Electrical	129,939	85,587	188,386	175,000	102,623	140,000
Propane	40,662	2,901	2,198	-	1,081	-
Heating	77,389	98,551	105,099	107,625	137,098	123,963
Contracted Services	14,476	10,844	4,463	6,000	1,950	5,049
Supplies Operating	6,872	8,148	4,625	6,000	22,297	19,327
Equip Fuel	660	530	-	-	-	-
Total Rec Centre Expenses	596,855	595,975	675,960	682,020	615,376	572,691
Waterfront Building Revenues						
Fitness Passes	42,279	62,230	64,636	62,232	70,761	72,600
Total Revenues - Waterfront B	42,279	62,230	64,636	62,232	70,761	72,600
Waterfront Building Expenses						
Wages - Waterfront	9,727	9,423	5,531	9,738	5,787	6,235
Benefits - Waterfront	7,589	713	733	1,461	838	928
Building R & M	6,995	8,500	4,397	7,000	2,116	6,690
Equipment R & M	2,224	652	161	5,125	1,813	9,000
Electrical	5,670	7,468	6,547	6,500	4,726	6,612
Heating	11,788	6,760	5,779	7,688	4,656	8,943
Supplies Operating	1,502	2,399	3,088	2,400	553	1,558
Total Waterfront Building Exp	45,495	35,915	26,237	39,911	20,489	39,966
Pool Revenue						
Pool Training Funding						
Drop-In Swim Fees	9,790	13,053	20,880	16,000	19,629	20,500
Swimming Lessons 14-	-	-	-	-	2,750	2,805
Swimming Lessons	200	4,917	4,898	5,368	6,200	10,204
Merchandise			-	-	471	378
Swim Club	-	-	-	-	5,200	5,304
Rentals	97	-	370	256	13,930	4,209
Total Pool Revenues	10,087	17,970	26,147	21,624	48,179	43,400

2025 Operating Budget Third Reading

	2021	2022	2023	2024	2024 YTD	2025
Recreation	Actual	Actual	Actual	Budget	Actual	Budget
Pool Expenses						
Wages - Pool	102,069	109,740	118,988	102,500	110,405	111,786
Benefits - Pool	17,409	11,120	12,222	15,375	11,733	12,374
Membership/Conference	250	120	-	205	-	209
Training	2,243	5,996	4,809	6,150	3,629	5,000
Travel - Accommodation and M	358	1,019	1,190	1,281	959	1,200
Travel - Transportation	437	582	-	769	-	650
Freight - REC Pool--Freight					103	
Building Repairs and Maintena	19,601	35,112	27,809	25,000	15,440	26,783
Electrical	11,686	20,497	19,594	17,938	13,898	18,632
Heating	21,676	42,219	50,297	46,500	29,385	40,000
Supplies - Operational	6,210	2,570	3,046	3,588	8,124	8,500
Swim Club Expenditures	377	208	506	513	-	-
Supplies - Lesson Material	-	329	457	513	643	600
Chemicals	2,311	4,384	1,320	5,000	7,133	7,500
Total Pool Expenss	184,627	233,896	240,238	225,330	201,451	233,234
Net Pool	(174,540)	(215,926)	(214,091)	(203,706)	(153,272)	(189,834)
Green Space Revenue						
Rentals - Minto	3,319	8,333	2,423	3,000	110	
Farmers Market Lease	-	1,000	-	1,000	-	1,000
Commemorative Parks Donatic	350	-	1,200	3,000	-	1,200
Misc Grant				5,000	20,445	10,000
Rentals - Parks & Greenspaces	2,456	3,062	642	3,000	4,697	5,000
Miscellaneous Revenue	2,158	8,335	2,040	2,040	21,650	5,000
Total Green Space Revenue	6,125	20,730	6,305	17,040	46,902	22,200
Green Space expenses						
Wages	102,582	117,768	95,672	123,000	159,341	150,180
Benefits	10,095	11,675	9,175	18,450	15,463	15,939
Training	-	-	1,200	2,050	-	2,091
Non Capital Equipment	6,739	9,774	17,662	8,000	2,081	9,000
Repairs & Maintenance - Minto	6,489	1,491	-		27	
Commemorative Parks Program	271	6,122	145	2,000	2,000	2,040
Equipment Repairs & Maintena	1,753	1,303	935	2,050	1,513	2,058
Electric - Minto	6,031	6,334	6,148	6,000	6,562	6,612
Electric - Other	3,656	-	7,024	3,588	4,334	4,329
Contracted Services	30,231	47,688	28,894	35,000	34,213	35,000
Parks & Greenspace Maintena	17,257	18,364	144,841	23,000	34,764	25,000
Trail Maintenance - Green Spa	2,073	121	-		-	-
Maintenance Supplies - Green Space--Supplies Opera					39	-
Land Lease	300	400	399	500	300	510
Golf Course - Operating Lease	45,000	45,000	49,000	65,000	65,000	55,000
DC Minor Soccer Lease	6,851	6,960	5,454	7,000	6,763	7,003
Community Garden	9,288	8,511	67,209	12,500	26,257	12,500
Total Green Spaces Expenses	249,698	286,491	447,090	308,138	358,973	327,290
Net Green Spaces	(243,574)	(265,761)	(440,785)	(291,098)	(312,071)	(305,090)
TOTAL RECREATION REVENUE	257,348	266,184	317,722	305,140	430,684	363,637
TOTAL RECREATION EXPENSES	1,597,536	1,650,802	2,051,153	1,817,776	1,892,945	1,872,955
NET RECREATION EXPENSES	(1,340,188)	(1,384,618)	(1,733,430)	(1,512,636)	(1,462,261)	(1,509,317)
DEPARTMENTAL WAGES AND	838,522	827,737	916,390	862,256	939,594	912,812

2025 Operating Budget Third Reading

Cable Television:	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Revenues					0	
Analog Basic	143,020	161,566	141,270	156,000	142,594	134,796
Digital Basic	56,356	44,644	33,734	33,845	24,493	25,230
Packages	13,431	13,573	9,403	7,537	4,957	5,302
Reconnects	1,925		-	-	1,820	2,228
New Installations/Reconnects	2,288	2,080	3,187	1,000	186	40
Fibre Optic Rental	4,440	4,070	4,440	4,704	3,330	4,076
Estimated loss of customer base			-	(2,500)	-	(1,750)
Total Revenues	221,460	225,933	192,034	200,586	177,380	169,921
					-	
Expenses					-	
Wages	27,024	26,590	29,076	27,675	32,499	29,889
Benefits	3,858	4,054	4,189	4,151	4,560	4,555
Advertising/Analog Channel Guide	6,920	9,591	2,560	-	1,800	
Supplies - Office	1,586	811	-	2,500	-	2,550
Non-capital Equipment/Office Furnitu	-	-	2,500	2,000	3,130	3,193
Tower/Equipment Repairs and Mtnce.	2,276	7,565	48,962	5,000	-	3,060
Electrical	12,776	11,711	13,948	13,325	13,700	13,592
Telephone and Fax	2,083	2,270	2,329	2,255	2,172	2,300
Contracted Services	37,120	37,760	65,171	54,000	53,752	55,080
Supplies - Operating		1,314	-	2,050	19	1,345
Cable Pole Rental/Site Lease	34,953	36,720	38,151	35,000	38,162	40,000
Television Stations	92,550	116,730	96,527	93,367	75,977	95,234
Total Expenses	221,146	255,116	303,411	241,323	225,770	250,798
Net Cable	314	(29,183)	(111,377)	(40,738)	(48,390)	(80,877)
One-time Pole expense					-	150,000
Net Cable after one - time pole expen	314	(29,183)	(111,377)	(40,738)	(48,390)	(230,877)
DEPARTMENTAL WAGES AND BENEFIT	30,882	30,644	33,265	31,826	37,059	34,444

2025-27 Projects Summary

Project Name	2025	2026	2027
Fleet			
PW Van (2016)		50,000	
Landfill Truck (1997)		50,000	
PW On Call truck (2018)			45,000
Rec Toyota Tacoma			60,000
Rec Chev Express Passenger Van	75,000		
	75,000	100,000	105,000
Public Works			
Weigh Scales (COF)		400,000	
Metal removal (landfill)	200,000		
Hydrological Assessment		50,000	
In-Town Backhoe (Caterpillar)	175,000		
Dump Truck			120,000
Backhoe (Rubber Tire)			20,000
Snow Removal Equipment			15,000
Tipping Hub	20,000		
PWs Shop furnace	15,000		
Street Signs	15,000		
Solid Waste Management	40,000		
Solid Waste Diversion Center Electronic, Beller	450,000		
	915,000	450,000	155,000
Water and Wastewater			
Water Meter Supply and Installation RFP	400,000		
Phase 2 - Reservoir Construction (COF)	4,000,000		
North End Service Construction	500,000	2,308,426	
Mobile Generator (Bonanza Gold Lift Station)	10,000		
Upsize Loop 4 Water Main		4,000,000	
Vactor Truck		160,000	
	4,910,000	6,468,426	-
Administration			
Phone System	40,000		
Records Management CP14	20,000		
CBC Restoration Design Phase 2	96,534		
CBC Restoration Phase 2	1,120,000		
	1,276,534	-	-
Recreation			
New Recreation Centre	60,000	10,000	65,000,000
Trail -Dome Uptrack	100,000		
Trail management & Safety plan	40,000		
Trail Signs	10,000		
Wayfinding Maps	10,000		
Garbage Bin Replacement	10,000		
Minto Park Upgrades	137,500		
pool - Feasibility & structural study	50,000		
Pool & Arena unexpected opening Requirements	50,000		
Crocus Bluff Storage Shed Repairs	17,500		
	485,000	10,000	65,000,000
Planning			
Surveying "parts" and "roads" (COF)		500,000	
GIS system (COF)	25,000		
OCP Review	160,000		
Heritage Management Plan	150,000		
	335,000	500,000	-
Fire / Emergency Services			
Command Vehicle			60,000
Fire Engine	450,000		
Jordair Air Compressor	75,000		
Upgrades to Training Facility	50,000		
Extrication Equipment	12,000		
SCBA Gear	80,000		
Ladder Truck Upgrades	25,000		
Space Needs assessment PW & Fire)	40,000		
Drone Equipment & Training	30,000		
	762,000	-	60,000
Minor Equipment Plan			
Communications			
Council Computers		15,000	
Server System			
General Server		25,000	
Backup Server		25,000	
Workstations and Computers			
CAO / Clerk /HR/PS/By	10,000		
Finance (4)	10,000		
Public Works (2)	5,000		
Recreation (7)	14,000		
Fire (3)	6,000		
Fire - Other Equipment			
Helmets	3,000		
Recreation			
Picnic tables	15,000		
Rowing Machine		8,000	
Precor Bike		5,000	
Fitness Equipments	15,000		
Spin Bike		3,000	
Benches		5,000	
Benches			5,000
	78,000	91,000	5,000
total	8,836,534	7,619,426	65,325,000

Project Name	2025	Facilities Reserve	Equipment Reserve	Water/ Sewer Reserve	Waste Reserve	Road Reserve	Land Deve. Reserve	Other Reserves	CCBF	Other Funders	Borrowing	OP Surplus	Taxes	Others
Fleet														
Rec Chev Express Passenger Van	75,000		75,000											
	75,000	-	75,000	-	-	-	-	-	-	-	-	-	-	-
Public Works														
Metal removal (landfill)	200,000								200,000					
In-Town Backhoe (Caterpillar)	175,000		175,000											
Tipping Hub	20,000											20,000		
PWs Shop Furnace	15,000		15,000											
Street Signs	15,000					15,000								
Solid Waste Management	40,000									40,000				
Solid Waste Diversion Center Electronic, Beller	450,000								450,000					
	915,000	-	190,000	-	-	15,000	-	-	650,000	40,000	-	20,000	-	-
Water and Wastewater														
Water Meter Supply and Installation RFP	400,000								400,000					
Phase 2 - Reservoir Construction (COF)	4,000,000									4,000,000				
North End Service Construction	500,000									500,000				
Mobile Generator (Bonanza Gold Lift Station)	10,000			10,000										
	4,910,000	-	-	10,000	-	-	-	-	400,000	4,500,000	-	-	-	-
Administration														
Phone System	40,000		40,000											
Records Management CP14	20,000									20,000				
CBC Restoration Design Phase 2	96,534								96,534					
CBC Restoration Phase 2	1,120,000								1,120,000					
	1,276,534	-	40,000	-	-	-	-	-	1,216,534	20,000	-	-	-	-
Recreation														
New Recreation Centre	60,000	10,000								50,000				
Trail -Dome Uptrack	100,000								100,000					
Trail management & Safety plan	40,000									40,000				
Trail Signs	10,000							10,000						
Wayfinding Maps	10,000							10,000						
Garbage Bin Replacement	10,000							10,000						
Minto Park Upgrades	137,500							12,500		125,000				
pool - Feasibility & structural study	50,000							5,000		45,000				
Pool & Arena unexpected opening Requirements	50,000								50,000					
Crocus Bluff Storage Shed Repairs	17,500							17,500						
	485,000	10,000	-	-	-	-	-	65,000	150,000	260,000	-	-	-	-
Planning														
GIS system (COF)	25,000									25,000				
OCP Review	160,000						80,000			80,000				
Heritage Management Plan	150,000									150,000				
	335,000	-	-	-	-	-	80,000	-	-	255,000	-	-	-	-
Fire / Emergency Services														
Fire Engine	450,000									450,000				
Jordair Air Compressor	75,000		75,000											
Upgrades to Training Facility	50,000											50,000		
Extrication Equipment	12,000									12,000				
SCBA Gear	80,000		80,000											
Ladder Truck Upgrades	25,000		25,000											
Space Needs assessment PW & Fire	40,000									40,000				
Drone Equipment & Training	30,000											30,000		
	762,000	-	180,000	-	-	-	-	-	-	502,000	-	80,000	-	-
Minor Equipment Plan														
Workstations and Computers														
CAO / Clerk /HR/PS/By	10,000											10,000		
Finance (4)	10,000											10,000		
Public Works (2)	5,000											5,000		
Recreation (7)	14,000											14,000		
Fire (3)	6,000											6,000		
Fire - Other Equipment														
Helmets	3,000									3,000				
Recreation														
Picnic tables	15,000							15,000						
Fitness Equipments	15,000											15,000		
	78,000	-	-	-	-	-	-	15,000	-	3,000	-	60,000	-	-
total	8,836,534	10,000	485,000	10,000	-	15,000	80,000	80,000	2,416,534	5,580,000	-	160,000	-	-

2025 to 2027 Project Expenditure Third Reading

Project Name	2026	2026												
		Facilities Reserve	Equipment Reserve	Water/ Sewer Reserve	Waste Reserve	Road Reserve	Land Deve. Reserve	Other Reserves CCBF	Other Funders	Borrowing	OP Surplus	Taxes	Others	
Fleet														
PW Van (2016)	50,000		50,000											
Landfill Truck (1997)	50,000		50,000											
	100,000	-	100,000	-	-	-	-	-	-	-	-	-	-	
Public Works														
Weigh Scales (COF)	400,000									400,000				
Hydrological Assessment	50,000								50,000					
	450,000	-	-	-	-	-	-	-	50,000	400,000	-	-	-	
Water and Wastewater														
North End Service Construction	2,308,426									2,308,426				
Upsize Loop 4 Water Main	4,000,000									4,000,000				
Vactor Truck	160,000									160,000				
	6,468,426	-	-	-	-	-	-	-	-	6,468,426	-	-	-	
Recreation														
New Recreation Centre	10,000	10,000												
	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	
Planning														
Surveying "parts" and "roads" (COF)	500,000									500,000				
	500,000	-	-	-	-	-	-	-	-	500,000	-	-	-	
Minor Equipment Plan														
Communications														
Council Computers	15,000		15,000											
Server System														
General Server	25,000		25,000											
Backup Server	25,000		25,000											
Other required Hardware	10,000		10,000											
Recreation														
Rowing Machine	8,000									8,000				
Precor Bike	5,000									5,000				
Spin Bike	3,000									3,000				
	91,000	-	75,000	-	-	-	-	-	-	16,000	-	-	-	
total	7,619,426	10,000	175,000	-	-	-	-	-	50,000	7,384,426	-	-	-	

2025 to 2027 Project Expenditure Third Reading

Project Name	2027	2027											
		Facilities Reserve	Equipment Reserve	Water/Sewer Reserve	Waste Reserve	Road Reserve	Land Deve. Reserve	Other Reserves	CCBF	Other Funders	Borrowing	OP Surplus	Taxes
Fleet													
PW On Call truck (2018)	45,000		45,000										
Rec Toyota Tacoma	60,000		60,000										
	105,000	-	105,000	-	-	-	-	-	-	-	-	-	-
Public Works													
Dump Truck	120,000							120,000					
Backhoe (Rubber Tire)	20,000								20,000				
Snow Removal Equipment	15,000								15,000				
	155,000	-	-	-	-	-	-	120,000	35,000	-	-	-	-
Recreation													
New Recreation Centre	65,000,000								65,000,000				
	65,000,000	-	-	-	-	-	-	-	65,000,000	-	-	-	-
Fire / Emergency Services													
Command Vehicle	60,000								60,000				
	60,000	-	-	-	-	-	-	-	60,000	-	-	-	-
Minor Equipment Plan													
Recreation													
Benches	5,000								5,000				
	5,000	-	-	-	-	-	-	-	5,000	-	-	-	-
total	65,325,000	-	105,000	-	-	-	-	120,000	65,100,000	-	-	-	-

2025 Reserve Projection

Reserves	2021	2022	2023	2024	2024	2024	2025	2025	2025
(as at year end)	actual	actual	actual	Projection	Projection	Actual+For ecast	Projected additions	Projected subtractions	Budget
Facilities (new build)	1,788,905	2,033,478	2,331,874	250,000		2,581,874	529,217	90,000	3,021,091
Water & Sewer	1,146,977	1,120,966	1,147,645			1,147,645		10,000	1,137,645
Load Capacity (wat & Sewer)	181,137	182,490	186,833			186,833			186,833
Development Incentive Reserve						-	50,000		50,000
Equipment	991,624	980,530	1,003,866			1,003,866		485,000	518,866
Contingency	534,094	538,085	550,891			550,891			550,891
Roads	336,104	338,615	346,674			346,674		15,000	331,674
Solid Waste	275,377	277,434	284,037			284,037			284,037
Land Dev	217,879	219,507	234,031			234,031	56,800	80,000	210,831
Heritage	180,866	182,217	186,554			-	186,554		186,554
Cable	123,076	123,996	14,102			-	14,102		14,102
Green Initiative	47,944	48,302	49,451	103,602		-	153,053	103,602	256,655
Parking	28,357	28,569	29,249	10,200		-	39,449		39,449
total Reserv funds	5,852,340	6,074,189	6,365,207	363,802		-	6,729,009	739,619	6,788,629
unrestricted surplus	2,754,165	2,126,717	1,932,691			-	1,932,691	-	1,932,691
Reserves + Unrestricted	8,606,505	8,200,906	8,297,898			8,661,700			8,721,320

2025 Fees & Charges

Appendix A - 2025 Fees and Charges
All rates are subject to GST when applicable

FEES AND CHARGES		2022	2023	2024	2025	
Administration	Fee Description	Fee	Fee	Fee	Fee	Unit
	Certified Bylaw	25.00	25.00	30.00	31.00	per bylaw
	NSF Cheque Service Charge	40.00	40.00	50.00	51.00	each
	Stop Payment Fee	35.00	35.00	40.00	41.00	each
	Processing Fee (tax Liens, land registrations)	50.00	50.00	55.00	56.00	each
	Document Search		50.00	55.00	56.00	each
	Tax Certificate	50.00	50.00	55.00	60.00	per property
	Administration of Non-Municipal program	5.00%	5.00%	6.50%	6.65%	value of program
Animal Control	Fee Description	Fee	Fee	Fee	Fee	Unit
	License Fee, Annual - Dangerous animal	250.00	250.00	255.00	260.00	per year
	License Fee, Annual - Unspayed/Un-neutered Dog	75.00	75.00	80.00	82.00	per year
	License Fee, Lifetime - Spayed or Neutered Dog	40.00	40.00	45.00	46.00	per dog
	Feed and Care While Impounded	25.00	25.00	30.00	31.00	per animal, per day
	Impound - First Occurrence	25.00	25.00	30.00	30.00	per animal
	Impound - Second Occurrence	75.00	75.00	80.00	82.00	per animal
	Impound - Third Occurrence	125.00	125.00	130.00	133.00	per animal
	Impound - Fourth Occurrence	300.00	300.00	310.00	316.00	per animal
	Impound - Fifth and Subsequent Occurrences	500.00	500.00	515.00	525.00	per animal
	Replacement Tag	15.00	15.00	15.00	18.00	per unit
	Special Needs Dog	No Fee	No Fee	No Fee	No Fee	
Business Licen	Fee Description	Fee	Fee	Fee	Fee	Unit
	Local - Initial Business License Fee	125.00	125.00	130.00	133.00	per year
	Regional - Business License Fee	210.00	210.00	225.00	230.00	per year
	Non-Local - Business License Fee	600.00	600.00	615.00	627.00	per year
Cable System	Fee Description	Fee	Fee	Fee	Fee	Unit
	Analog Service - Residential Regular Rate	48.00	56.16	62.00	68.00	per month
	Analog Service - Residential Senior Rate	44.00	52.65	58.00	64.00	per month
	Analog Service - Single Unit Commercial Rate	48.00	56.16	62.00	68.00	per month
	Analog Service - Multi Unit Commercial / Institution:					
	Base Rate, plus	150.00	175.50	195.00	215.00	per month, plus room/site rate
	Room/Site Rate from May 1st to September 30th Inclusive	20.00	23.40	26.00	29.00	per room per month
	Room/Site Rate from October 1st to April 30th Inclusive	10.00	11.70	15.00	17.00	per room per month
	Digital Service - Residential Regular Rate	80.00	93.60	105.00	116.00	per month
	Digital Service - Residential Senior Rate	68.00	83.07	95.00	105.00	per month
	Digital Service - Programming Fee for Additional Digital Receiv	8.00	9.36	10.50	12.00	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	9.00	per package per month
	Digital Specialty Package #6 - Premium Movies	22.00	25.74	29.00	32.00	per package per month
	Digital Specialty Package - Entertainment HD	9.00	10.53	12.00	13.00	per package per month
	Digital Sports HD	8.00	9.36	11.00	12.00	per package per month
	Digital Sportnet World HD	35.00	40.95	45.00	50.00	per package per month
	Digital Network HD	10.00	11.70	13.00	14.00	per package per month
	Digital Hollywood Suites HD	10.00	11.70	12.00	13.00	per package per month
	Commercial Sportsnet (distribution in Lounges/Bars/Restauran	75.00	87.75	97.00	107.00	Seating capacity 51-100, per month
	Commercial Sportsnet (distribution in Lounges/Bars/Restauran	85.00	99.45	110.00	121.00	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	110.00	per connection
	Connection prior to the 15th of the month	1 month Levy	1 month Levy	2 month Levy	2 month Levy	
	Connection after 15th of the month	50% of Monthly Levy	50% of Monthly Levy	50% of Monthly Levy	50% of Monthly Levy	
		Cost+15%	Cost+15%	Cost+15%	Cost+15%	
	Service Charge - New Installation					per installation
	Service Charge - Late Penalty & Disconnection	10% of outstanding balance	10% of outstanding balance	10% of outstanding balance	10% of outstanding balance	per month
	Service Charge - Re-connection for Arrears	\$100.00 + one	\$100.00 + one	\$100.00 + one	\$110.00 + one	per re-connection
	Service Charge - Transfer (Name change only, same location)	25.00	29.25	30.00	33.00	per transfer
	Fibre Optic Rental	350.00	409.50	450.00	495.00	per month per 1 pair of fibre
	Additional Fibre Optic Rental	75.00	87.75	100.00	110.00	fibre

FEES AND CHARGES		2022	2023	2024	2025	
Camping Bylaw	Fee Description	Fee	Fee	Fee		Unit
	Fee to remove a tent	75.00	75.00	80.00	82.00	per tent
	Storage fee for tent	10.00	10.00	15.00	20.00	per tent per day
Cemetery	Fee Description	Fee	Fee	Fee		Unit
	Disinterment or Reinterment of any Cadaver	actual costs	actual costs	actual costs	actual costs	each
	Interment of a Cadaver - Normal Business Hours	625.00	625.00	650.00	663.00	each
	Interment of a Cadaver - Outside Normal Business Hours	actual costs	actual costs	actual costs	actual costs	each
	Interment of Ashes - Normal Business Hours	425.00	425.00	450.00	459.00	each
	Interment of Ashes - Outside Normal Business Hours	\$210 plus costs	\$210 plus costs	\$250 plus costs	\$255 plus costs	each
	Plot and Perpetual Care - Ashes	500.00	500.00	525.00	536.00	each
	Plot and Perpetual Care - Cadaver	750.00	750.00	800.00	816.00	each
Development & Planning	Fee Description	Fee	Fee	Fee		Unit
	General					
	Appeal to Council - non-residential related		120.00	250.00	250.00	per application
	Appeal to Council - residential related			100.00	100.00	per application
	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	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	3,400.00	
	Extension of Approval (excluding subdivision applications)	105.00	120.00	100.00	100.00	per application
	Development Permit Search			50.00	50.00	per lot
	Advertising - Required Advertising associated with any application	80.00	85.00	90.00	90.00	signage replacement fee
	Development Permits					
	New Build (single detached or duplex)	155.00	165.00	175.00	175.00	per application
	New Build (single detached or duplex + secondary/garden suite)			200.00	200.00	
	New Build (secondary/garden suite)			100.00	100.00	
	New Build (Multi-unit residential, apartment, townhouse)	260+.25 / sq ft dev	275+.3/sq ft dev	275 + \$0.1/ft ² of floor area	275 + \$0.1/ft ² of floor area	
	New Build (Commercial, institutional, industrial, lodging facility)	260+.25 / sq ft dev	275+.3/sq ft dev	275 + \$0.1/ft ² of floor area	275 + \$0.1/ft ² of floor area	
	New Build (non-dwelling accessory structure)			75.00	75.00	
	Major Alteration (addition to the building, structural or exterior change)	105.00	120.00	100.00	100.00	
	Minor Alteration (fence, solar panel/culvert/pole installation)	25.00	30.00	50.00	50.00	
	Sign Application	25.00	30.00	50.00	50.00	
	Temporary (less than 7 days)	25.00	30.00	50.00	50.00	
	Temporary (more than 7 days)	105.00	120.00	150.00	150.00	
	Amendment to Approved Development Permits			50.00	50.00	
	Change of Use (Without new zoning requirement)			50.00	50.00	
	Conditional Use			250.00	250.00	
	Amendments and Variance					
	OCP Amendment application	1,030.00	1,100.00	1,200.00	1,200.00	per application
	Zoning Amendment Application Fee	410.00	450.00	600.00	600.00	per application
	Combined OCP and Zoning Bylaw Amendment			1,500.00	1,500.00	
	Variance Application	105.00	120.00	250.00	250.00	per application
	Subdivision					
	Subdivision	105.00	120.00	125.00	125.00	per lot created- Max \$1,000
	Consolidation	105.00	120.00	125.00	125.00	per lot consolidated - Max \$1,000
	Extension of Approval (subdivision apps only)	105.00	120.00	125.00	125.00	
	Boundary Adjustment	105.00	120.00	125.00	125.00	Per lots adjusted - Max \$1,000
	Land application			450.00	450.00	
	Move and Demolition					
	Move Application			250.00	250.00	per application
	Demolition (structures on Yukon Historic Sites Inventory)	210.00	225.00	350+Redevelopment Security Dep 1/sq ft of lot)	350+Redevelopment Security Dep 1/sq ft of lot)	per application
	Demolition (structures NOT on Yukon Historic Sites Inventory)			200+Redevelopment Security Dep 1/sq ft of lot)	200+Redevelopment Security Dep 1/sq ft of lot)	per application
	Traffic Control	Fee	Fee	Fee	Fee	Unit
	Erection of Barriers for Public Utility	350.00	350.00	360.00	360.00	occasion
	Road Closure - Daily Fee	50.00	50.00	55.00	55.00	For each day over three days
	Temporary Road Closure Application Fee	75.00	75.00	85.00	85.00	occasion
	Permanent Road Closure Application	210.00	225.00	240.00	240.00	per application

FEES AND CHARGES		2022	2023	2024	2025	
Fire Protection	Fee Description	Fee	Fee	Fee		Unit
	Inspection Service: Third Party Requests for Business Premise	75.00	75.00	80.00	82.00	per hour
	Inspection Service: File Search	75.00	75.00	80.00	82.00	per hour
	Inspection Service: Request for on-site inspection	75.00	75.00	80.00	82.00	per hour
	Inspection Service: Non-routine inspection	75.00	75.00	80.00	82.00	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	265.00	per response
	greater than five responses per calendar year	500.00	500.00	515.00	525.00	per response
	Emergency Response					
	Base Rate, plus	500.00	500.00	520.00	530.00	per hour, per unit
	Disposable materials	Markup	Markup	Markup	Markup	
	Contracted Services	\$500 + actual costs	\$500 + actual costs	\$520 + actual costs	\$530 + actual costs	
	Confined Space Rescue Stand-by	500.00	500.00	520.00	530.00	per request
	Confined Space Rescue Response	\$500 + actual costs	\$500 + actual costs	\$520 + actual costs	\$530 + actual costs	per response
Public Works	Fee Description	Fee	Fee	Fee		Unit
	Equipment Rental including operator:					
	Backhoe	150.00	159.75	165.00	168.00	per hour (one hour min.)
	Dump Truck	150.00	159.75	165.00	168.00	per hour (one hour min.)
	Labour:					
	Service Call / double time	150.00	159.75	165.00	168.00	per employee per hour (min 4 hrs)
	Service Call / time and half	120.00	128.00	131.00	134.00	per employee per hour (min 4 hrs)
	Service Call / normal business hours	80.00	85.00	90.00	92.00	per employee per hour (min 1 hr)
	Contracted Labour - Steamer				250.00	per hour (one hour min.)
	Contracted Labour - Vac truck				300.00	per hour (one hour min.)
	Snow Dump Permit					
	Season (Fall 2024 to Spring 2025) - Commercial				1,100.00	each
	Season (Fall 2024 to Spring 2025) - Residential				275.00	each
	One day - Non-Commercial				55.00	each
	Other:					
	External contractor and material mark-up	21.5%	21.5%	21.5%	21.5%	
	Municipal Dock Rental	105.00	112.00	115.00	117.00	per foot per season
	City HydroVac				359.00	per hour (one hour min.)
Recreation and Parks	Fee Description	Fee	Fee	Fee		Unit
	Recreation Centre					
	Arena Ice Rental - Adult	120.00	130.00	132.50	136.00	hour
	Arena Ice Rental - Youth	60.00	65.00	67.50	70.00	hour
	Arena Ice Rental - Tournament*	1,500.00	1,600.00	1,650.00	1,683.00	per tournament
	Arena Ice Rental Tournament - Daily		700.00	725.00	739.50	daily
	Arena Ice Rental - Tournament additional hours*	50.00	55.00	57.50	58.60	hour
	Change fee	100.00	110.00	115.00	117.30	
	Locker Rental Fee	50.00	60.00	62.50	65.00	per season
	Arena Dry Floor	550.00	600.00	615.00	650.00	per day or part thereof
	Arena Dry Floor - Non-profit	400.00	450.00	460.00	475.00	per day or part thereof
	Arena Kitchen	175.00	190.00	190.00	193.80	per day or part thereof
	Arena Kitchen - Non-profit	110.00	120.00	125.00	127.50	per day or part thereof
	Arena Concession Area	45.00	50.00	52.50	53.60	per day or part thereof
	Arena - Child Day Pass (3-12 years)	4.00	4.50	4.50	5.00	day
	Arena - Child 10 Punch Pass (3-12 years)	34.00	37.50	37.50	40.00	10 times
	Arena - Child Season Pass (3-12 years)	150.00	160.00	160.00	135.00	season
	Arena - Youth/Senior Day Pass (13-18 years; 60+)	5.50	5.50	5.50	6.00	day
	Arena - Youth/Senior 10 Punch Pass (13-18 years; 60+)	42.00	45.00	45.00	48.00	10 times
	Arena - Youth/Senior Season Pass (13-18 years; 60+)	185.00	200.00	200.00	165.00	season
	Arena - Adult Day Pass (19-59 years)	6.00	6.50	6.50	7.00	day
	Arena - Adult 10 Punch Pass (19-59 years)	48.00	52.50	52.50	56.00	10 times
	Arena - Adult Season Pass (19-59 years)	210.00	225.00	225.00	190.00	season
	Arena - Family Day Pass (related & living in one household)	13.00	14.00	14.00	15.00	day
	Arena - Family 10 Punch Pass (related & living in one house)	108.00	115.00	115.00	120.00	10 times
	Arena - Family Season Pass (related & living in one house)	470.00	500.00	510.00	425.00	season
	Skate Sharpening		5.00	6.00	6.00	hour
	Skate Sharpening - 10 Punch Pass		40.00	45.00	50.00	hour
	Parks & Greenspace					
	Minto or Crocus - Ball Diamond	120.00	130.00	132.50	135.00	per day or part thereof
	Minto or Crocus - Ball Diamond*	850.00	910.00	925.00	943.50	season
	Crocus - Day Camp	1,200.00	1,300.00	1,325.00	1,351.50	season
	Crocus - Concession	110.00	120.00	122.50	125.00	per day or part thereof
	Minto - Concession - Entire Building	150.00	160.00	165.00	168.30	per day or part thereof
	Minto - Kitchen or Program Room	75.00	80.00	82.00	83.60	per day or part thereof
	Minto - Program Room - program	15.00	16.00	16.50	17.00	hour
	Minto - Program Room - private event	40.00	45.00	46.00	47.00	first hour
	Minto - Program Room - private event	15.00	16.00	16.50	17.00	each additional hour
	Parks or Greenspace*	52.00	56.00	57.00	60.00	per day or part thereof
	Gazebo*	52.00	56.00	57.00	60.00	per day or part thereof
	Picnic Shelter*	52.00	56.00	57.00	60.00	per day or part thereof
	Community Garden Plot	30.00	40.00	42.50	50.00	season

FEES AND CHARGES		2022	2023	2024	2025	
Dawson City Swimming Pool						
	Swimming Pool Rental* - under 25 swimmers	120.00	130.00	135.00	137.70	hour
	Swimming Pool Rental* - additional fee for 25+ swimmers	32.00	35.00	40.00	40.80	hour
	Swimming Pool - Child Day Pass (3-12 years)	4.50	4.50	4.50	5.00	day
	Swimming Pool - Child 10 Punch Pass (3-12 years)	34.00	37.50	37.50	40.00	10 times
	Swimming Pool - Child Season Pass (3-12 years)	140.00	160.00	160.00	135.00	season
	Swimming Pool - Youth/Senior Day Pass (13-18 years; 60+)	5.00	5.50	5.50	6.00	day
	Swimming Pool - Youth/Senior 10 Punch Pass (13-18 years)	40.00	45.00	45.00	48.00	10 times
	Swimming Pool - Youth/Senior Season Pass (13-18 years; 60+)	180.00	200.00	200.00	165.00	season
	Swimming Pool - Adult Day Pass (19-59 years)	6.00	6.50	6.50	7.00	day
	Swimming Pool - Adult 10 Punch Pass (19-59 years)	48.00	52.50	52.50	56.00	10 times
	Swimming Pool - Adult Season Pass (19-59 years)	210.00	225.00	225.00	190.00	season
	Swimming Pool - Family Day Pass (related & living in one household)	13.00	14.00	14.00	15.00	day
	Swimming Pool - Family 10 Punch Pass (related & living in one household)	108.00	115.00	115.00	120.00	10 times
	Swimming Pool - Family Season Pass (related & living in one household)	470.00	500.00	510.00	425.00	season
	Equipment Rental	Fee	Fee	Fee	Fee	
	Cross Country Ski , Snowshoe, or Kicksled Package*		10.00	10.00	10.00	per day
	Cross Country Ski , Snowshoe, or Kicksled Package*		20.00	20.00	20.00	3 days
	Cross Country Ski , Snowshoe, or Kicksled Package*		40.00	42.00	45.00	7 days
	Cross Country Ski , Snowshoe, or Kicksled Package - Child (3-12)		5.00	5.00	5.00	per day
	Cross Country Ski , Snowshoe, or Kicksled Package - Child (3-12)		10.00	10.00	10.00	3 days
	Cross Country Ski , Snowshoe, or Kicksled Package - Child (3-12)		20.00	22.00	25.00	7 days
	Coffee Urns	10.50	11.00	11.25	12.00	per day or part thereof
	Picnic Table	12.00	13.00	13.25	14.00	per day or part thereof
	Fitness Centre					
	Fitness Centre	7.00	8.00	8.00	9.00	day
	Fitness Centre	35.00	37.50	38.25	40.00	month
	Fitness Centre	88.00	95.00	97.00	100.00	3 months
	Fitness Centre	165.00	175.00	178.50	182.50	6 months
	Fitness Centre	319.00	340.00	347.00	350.00	year
	Deposits					
	Damage Deposit - Facility	350.00	350.00	350.00	350.00	fully refundable if conditions met
	Damage Deposit - Parks or Greenspace	100.00	100.00	100.00	100.00	fully refundable if conditions met
	Deposit - Key	40.00	40.00	40.00	40.00	fully refundable if conditions met
	Program Cancellation	10.00	10.00	10.25	10.00	
	Vehicle for Hire					
	Vehicle for Hire License or Renewal	100.00	100.00	105.00	107.00	per application
	Vehicle for Hire Operator's permit	30.00	30.00	35.00	36.00	per application
	Waste Management					
	Waste Management Fee - Commerical Space	300.00	319.50	330.00	337.00	year
	Waste Management Fee - Institutional Residential	300.00	319.50	327.00	334.00	year
	Waste Management Fee - Non-vacant Institutional Space	300.00	319.50	327.00	334.00	year
	Waste Management Fee - Residential Unit (including B&B)	195.00	208.00	213.00	217.00	year
	Waste Management Fee - Mobile Refreshment Stands	20.80	22.00	23.00	23.00	week or portion thereof
	Waste Management Fee - Mobile Refreshment Stands	50.70	54.00	55.00	56.00	month
	Waste Management Fee - Mobile Refreshment Stands	152.10	162.00	166.00	169.00	season
	Waste Management Fee - Vacant Institutional Commercial Lot	150.00	319.50	327.00	334.00	year
	Waste Management Fee - Vacant Institutional Residential Lot	150.00	319.50	327.00	334.00	year
	Waste Management Fee - Vacant Non-Institutional Commercial	120.00	319.50	327.00	334.00	year
	Waste Management Fee - Vacant Non-Institutional Residential	120.00	208.00	213.00	217.00	year
	Tippling Fees					
	<i>under review - will apply to all drop offs</i>	Fee	Fee	Fee	Fee	
	White metals (non-refrigerant)	new	new	new	17.00	
	White metals (refrigerant)	new	new	new	50.00	
	Commercial by volume					
	Pickup partial	new	new	new	7.50	
	Pickup full	new	new	new	15.00	
	Dumptruck	new	new	new	35.00	360/480 (12cubicM/16cubicM)
	Trailer	new	new	new	30.00	per cubic meter
	E-Waste	new	new	new	5.00	per piece
	Metals					
	Half pickup load	new	new	new	75.00	
	Full pickup load	new	new	new	150.00	
	Dumptruck	new	new	new	600.00	
	Other (measured)	new	new	new	30.00	per cubic meter
	Standard vehicle	new	new	new	250.00	
	Water Delivery					
	One delivery every two weeks	1,166.88	1,248.00	1,279.00	1,343.00	per year
	One delivery every two weeks - senior	700.13	892.80	1,085.00	1,139.00	per year - paid monthly
	One delivery per week	2,333.76	2,496.00	2,558.00	2,686.00	per year
	One delivery per week - senior	1,400.26	1,785.60	2,170.00	2,279.00	per year - paid monthly

FEES AND CHARGES		2022	2023	2024	2025	
Water Services	Fee Description	Fee	Fee	Fee		Unit
	Private owned/occupied Residential/ Trondek Hwechin resident	635.59	677.00	694.00	708.00	per year - paid quarterly
	Privately owned/rental Residential - Senior Discounted	370.03	394.00	404.00	412.00	per year - paid quarterly
	Commercial Residential	974.40	1,038.00	1,065.00	1,086.00	per year
	Hotel, motel, Inn, Hostel, Boarding Houses, Bed and Breakfast	103.66	130.00	135.00	138.00	per rentable room per year
	Non-Residential Cooking Facility - Commercial/Institutional Kitchens	512.58	546.00	560.00	571.00	per kitchen per year
	Non-Residential Cooking Facility - Community Halls	309.58	330.00	340.00	347.00	per kitchen per year
	Non-Residential Cooking Facility - Staff Kitchens	157.33	168.00	175.00	179.00	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	485.00	per unit per year
	Additional per unit rate for over (2) units (Refer to Table "A" for unit calculation)	137.03	146.00	150.00	153.00	per unit per year
	Non-Residential Washroom - Institutional	1,141.88	1,216.00	1,250.00	1,275.00	per washroom per year
	Non-Residential Washroom - Commercial and all other Non-Residential	182.70	195.00	200.00	204.00	per toilet / urinal per year
	Non-Residential Laundry Washing Machine - Institutional Washroom	1,141.88	1,216.00	1,250.00	1,275.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Washroom	938.88	1,000.00	1,025.00	1,046.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Guest Room	466.90	497.00	510.00	520.00	per machine per year
	Non-Residential Laundry Washing Machine - other Non-Residential	466.90	497.00	510.00	520.00	per machine per year
	Janitor Room - equipped with water outlet - Institutional	1,141.88	1,216.00	1,250.00	1,275.00	per janitorial room per year
	Janitor Room - equipped with water outlet - Commercial and all other	182.70	195.00	200.00	204.00	per janitorial room per year
	R.V. Park/Campground	86.28	92.00	95.00	97.00	per serviced space per year
	School	1,020.20	1,087.00	1,115.00	1,137.00	per classroom per year
	Car Wash	938.88	1,000.00	1,025.00	1,046.00	per year
	Sewage Disposal Facility	340.03	362.00	375.00	383.00	per year
	Public Shower & Staff Shower	294.35	313.00	320.00	326.00	per shower per year
	Stand Alone Sink	157.33	168.00	175.00	179.00	per sink per year
	Water-Cooled Air Condition, refrigeration or freezer unit and ice storage	106.58	114.00	120.00	122.00	per horsepower, per year
	Bulk water pick up at pumphouse	4.00	4.25	4.50	5.00	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	2 hr labour + 1 hrs equip. rental including operator + materials OR actual costs, whichever is greater	
Sewer Services	Fee Description	Fee	Fee	Fee		Unit
	Private owned/occupied Residential /Trondek Hwechin resident	481.82	513.00	530.00	541.00	per year - paid quarterly
	Privately owned/occupied Residential - Senior Discounted	280.51	299.00	310.00	316.00	per year - paid quarterly
	Commercial Residential	741.76	790.00	810.00	826.00	per year
	Hotel, motel, Inn, Hostel, Boarding Houses, Bed and Breakfast	77.52	96.90	100.00	102.00	per rentable room per year
	Non-Residential Cooking Facility - Commercial/Institutional Kitchens	391.49	417.00	430.00	439.00	per kitchen per year
	Non-Residential Cooking Facility - Community Halls	236.95	252.00	260.00	265.00	per kitchen per year
	Non-Residential Cooking Facility - Staff Kitchens	118.48	126.00	130.00	133.00	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	362.00	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	117.00	per unit per year
	Non-Residential Washroom - Institutional	870.54	927.00	950.00	969.00	per washroom per year
	Non-Residential Washroom - Commercial and all other Non-Residential	130.08	140.00	145.00	148.00	per toilet / urinal per year
	Non-Residential Laundry Washing Machine - Institutional Washroom	870.54	927.00	950.00	969.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Washroom	716.01	763.00	785.00	801.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Guest Room	355.43	379.00	390.00	398.00	per machine per year
	Non-Residential Laundry Washing Machine - other Non-Residential	355.43	379.00	390.00	398.00	per machine per year
	Janitor Room - equipped with water outlet - Institutional	870.54	927.00	950.00	969.00	per janitorial room per year
	Janitor Room - equipped with water outlet - Commercial and all other	139.08	148.00	155.00	158.00	per janitorial room per year
	R.V. Park/Campground	48.94	52.00	55.00	56.00	per serviced space per year
	School	775.24	826.00	850.00	867.00	per classroom per year
	Car Wash	716.01	763.00	785.00	801.00	per year
	Sewage Disposal Facility	257.56	274.00	280.00	286.00	per year
	Public Shower & Staff Shower	226.65	241.00	250.00	255.00	per shower per year
	Stand Alone Sink	118.48	126.00	130.00	133.00	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	actual costs	
W&S - Load Capacity	Load Capacity Charge-single family residential					
	Single family residential	1,550.00	1,650.75	1,700.00	1,734.00	per unit (includes 2 bathrooms)
	Single family residential	415.00	442.00	455.00	464.00	per additional bathroom
	Multi-family or commercial property	415.00	442.00	455.00	464.00	per water outlet
TABLE A:						
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

2025 Annual Operating Budget and Capital Expenditure Program Bylaw

Bylaw No. 2025-01

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 **2025 Annual Operating Budget and Capital Expenditure Program Bylaw**.

2.00 Purpose

2.01 The purpose of this bylaw is to adopt the 2025 annual operating budget and the capital expenditure program for the years 2025 to 2027.

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

2025 Annual Operating Budget and Capital Expenditure Program Bylaw

Bylaw No. 2025-01

PART II – APPLICATION

4.00 Budget

- 4.01 The 2025 annual operating budget, attached hereto as Appendix “A” and forming part of this bylaw, is hereby adopted.
- 4.02 The 2025 to 2027 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 2025 Annual Operating Budget and the 2025 to 2027 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 2025 Annual Operating Budget and the 2025 to 2027 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 2025 Annual Operating Budget and the 2025 to 2027 Capital Expenditure Program.
 - (b) by bylaw for expenditures which increase total expenditures above what was approved in the 2025 Annual Operating Budget and the 2025 to 2027 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

2025 Annual Operating Budget and Capital Expenditure Program Bylaw

Bylaw No. 2025-01

8.00 Enactment

8.01 This bylaw shall be deemed to have been in full force and effect on January 1, 2025.

9.00 Bylaw Readings

Readings	Date of Reading
FIRST	December 10, 2024
SECOND	February 11, 2025
THIRD and FINAL	

Stephen Johnson, Mayor
Presiding Officer

David Henderson, CAO
Chief Administrative Officer



THE CITY OF DAWSON

2025 Annual Operating Budget and Capital Expenditure Program Bylaw

Bylaw No. 2025-01

PART IV – APPENDIX

Appendix A – 2025 Annual Operating Budget

Appendix B - 2025 to 2027 Capital Expenditure Program



THE CITY OF DAWSON

2025 Annual Operating Budget and Capital Expenditure Program Bylaw

Bylaw No. 2025-01

2025 Budget package

City of Dawson

2025 Operating Budget

2025 Operating Budget Summary Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
REVENUE						
General Municipality:						
General Taxation	2,234,823	2,373,675	2,507,050	2,672,363	2,656,526	2,710,128
Grants in Lieu of Taxes	1,011,280	1,075,535	1,149,270	1,214,929	1,211,667	1,258,654
Grants	2,600,224	2,668,245	2,732,173	3,002,102	2,932,102	3,373,524
Penalties and Interest	23,917	28,942	27,610	25,600	42,209	30,600
Other Revenue	29,634	10,771	84,222	45,000	92,559	121,250
Sale of Services	156,154	129,952	115,932	130,000	88,143	125,000
General Municipality:	6,059,057	6,294,721	6,619,438	7,095,994	7,025,689	7,624,656
Cable	221,460	225,933	192,034	200,586	177,380	169,921
Protective Services:						
Fire Protection	21,380	30,650	66,109	25,379	9,737	15,329
Emergency Measures	-	1,184	-	-	-	-
Protective Services:	21,380	31,834	66,109	25,379	9,737	15,329
Public Works:						
Water Services	914,873	930,713	1,012,027	1,027,286	1,057,868	1,063,202
Sewer Services	622,012	624,559	673,340	696,947	704,081	710,886
Waste Management	363,896	426,030	424,791	601,461	581,568	607,293
Other Revenue	51,724	70,405	102,535	97,625	186,362	175,879
Public Works:	1,952,505	2,051,707	2,212,692	2,423,319	2,529,879	2,557,259
Public Health - Cemetery	2,400	4,300	7,800	4,300	1,325	4,300
Planning	71,715	22,516	34,166	56,400	205,044	86,800
Recreation:						
Recreation Common	54,759	62,619	61,480	65,166	104,672	61,937
Programing & Events	66,453	54,140	71,694	66,579	56,413	72,936
AMFRC	77,645	48,495	87,460	72,500	103,757	90,564
Water Front	42,279	62,230	64,636	62,232	70,761	72,600
Pool	10,087	17,970	26,147	21,624	48,179	43,400
Green Space	6,125	20,730	6,305	17,040	46,902	22,200
Recreation:	257,348	266,184	317,722	305,140	430,684	363,637
TOTAL REVENUE:	8,585,865	8,897,195	9,449,961	10,111,118	10,379,739	10,821,902

2025 Operating Budget Summary Third Reading

EXPENDITURES:	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
General Municipality:						
Mayor and Council	157,223	171,381	186,897	197,485	197,064	212,629
Council Election	8,370	8,492	-	20,000	11,700	5,000
Grants/Subsidies	185,463	169,028	159,499	215,241	153,486	191,037
Administration	1,195,795	1,239,741	1,343,946	1,436,081	1,298,112	1,450,984
Other Property Expenses	2,668	9,911	19,018	21,000	16,680	33,000
Computer information Sy	115,589	91,527	117,732	106,600	138,947	151,739
Communications	24,541	68,177	22,560	44,180	13,355	44,180
Bylaw Enforcement	103,491	118,867	125,850	145,413	139,864	156,537
General Municipality:	1,793,140	1,877,123	1,975,502	2,186,000	1,969,208	2,245,106
Cable	221,146	255,116	303,411	241,323	225,770	400,798
Protective Services:						
Fire Protection	310,706	301,873	291,282	396,065	377,282	394,634
Emergency Measures	22,301	24,278	25,276	38,085	30,787	44,025
Protective Services:	333,007	326,151	316,559	434,150	408,069	438,659
Public Works:						
Common	371,015	491,092	607,093	519,946	625,660	623,242
Roads and Streets - Sumr	127,460	121,369	131,950	129,611	170,661	141,662
Roads and Streets - winte	293,376	357,117	267,984	417,995	206,116	358,141
Sidewalks	35,775	12,384	17,897	18,479	42,622	71,116
Dock	258	1,309	3,374	150	150	150
Surface Drainage	32,161	81,870	59,710	80,290	24,486	43,599
Water Services	1,150,399	1,213,957	1,589,868	1,471,038	1,182,912	1,471,267
Sewer Services	239,860	218,989	262,793	262,161	227,069	319,171
Waste Water Treatment	221,031	221,534	218,897	232,000	55,482	247,071
Waste Management	494,409	488,637	1,238,468	691,643	599,700	721,771
Building Maintenance	352,788	374,410	389,263	398,110	348,952	384,712
Waste Diversion	-	197,330	263,083	404,575	457,818	314,583
Public Works:	3,318,531	3,779,998	5,050,381	4,625,997	3,941,626	4,696,487
Public Health - Cemetery	-	3,265	1,250	8,000	-	5,000
Planning	196,525	286,753	375,325	414,500	499,063	421,205
Recreation:						
Recreation Common	229,745	243,844	352,439	275,746	410,354	404,797
Programing & Events	291,116	254,682	309,189	286,633	286,302	294,977
AMFRC	596,855	595,975	675,960	682,020	615,376	572,691
Water Front	45,495	35,915	26,237	39,911	20,489	39,966
Pool	184,627	233,896	240,238	225,330	201,451	233,234
Green Space	249,698	286,491	447,090	308,138	358,973	327,290
Recreation:	1,597,536	1,650,802	2,051,153	1,817,776	1,892,945	1,872,955
Contribution to Reserves			259,300		363,802	739,619
TOTAL EXPENDITURES:	7,459,885	8,179,209	10,332,881	9,727,747	9,300,484	10,819,829
OPERATING SURPLUS (DEFICIT)	1,125,980	717,986	(882,920)	383,370	1,079,255	2,072
TOTAL WAGES AND BENEFITS	3,474,907	3,923,846	4,180,289	4,268,855	4,200,905	4,403,287

2025 Operating Budget Net Revenue Summary Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Property Taxes / Pmt in Lieu	3,246,103	3,449,210	3,656,320	3,887,292	3,868,192	3,968,782
Comprehensive Municipal Grant	2,562,359	2,600,592	2,655,851	2,922,102	2,922,102	3,259,922
	<u>5,808,462</u>	<u>6,049,802</u>	<u>6,312,171</u>	<u>6,809,394</u>	<u>6,790,294</u>	<u>7,228,704</u>
Departmental Expenses Net of Department Revenue						
Gen Gov	(1,540,145)	(1,631,169)	(1,661,685)	(1,903,100)	(1,732,488)	(1,849,854)
Public Works	(1,366,026)	(1,728,291)	(2,837,689)	(2,202,678)	(1,411,747)	(2,139,227)
Planning	(124,810)	(264,237)	(341,159)	(358,100)	(294,019)	(334,405)
Fire	(311,627)	(294,317)	(250,450)	(408,772)	(398,332)	(423,331)
Recreation	(1,340,188)	(1,384,618)	(1,733,430)	(1,512,636)	(1,462,261)	(1,509,317)
Cable	314	(29,183)	(111,377)	(40,738)	(48,390)	(230,877)
Contribution to Reserves			(259,300)		(363,802)	(739,619)
Net Expenses	<u>(4,682,482)</u>	<u>(5,331,816)</u>	<u>(7,195,091)</u>	<u>(6,426,024)</u>	<u>(5,711,039)</u>	<u>(7,226,631)</u>
Net Operating Surplus	1,125,980	717,986	(882,920)	383,370	1,079,255	2,072

2025 Operating Budget Third Reading

GENERAL MUNICIPAL	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Property Tax						
Property Taxes - Residential	1,119,233	1,208,563	1,287,076	1,318,135	1,364,669	1,380,828
Property Taxes - Non-Residential	1,115,590	1,165,112	1,219,974	1,354,228	1,291,857	1,329,300
Total Property Tax	2,234,823	2,373,675	2,507,050	2,672,363	2,656,526	2,710,128
Grants in Lieu of Taxes						
Federal Grants in Lieu - Residential	27,697	29,383	30,702	31,744	31,744	32,061
Territorial Grants in Lieu - Residential	13,589	15,580	16,279	18,124	24,082	18,883
Federal Grants in Lieu - Non-Residential	159,215	166,847	174,963	183,739	171,340	185,577
Territorial Grants in Lieu - Non-Residential	416,170	434,691	462,701	488,479	491,657	496,087
Tr'ondek Hwech'in Grants In Lieu	394,609	429,034	464,625	492,843	492,843	526,046
Total Grants in Lieu of Taxes	1,011,280	1,075,535	1,149,270	1,214,929	1,211,667	1,258,654
Taxes & Payments in lieu of Taxes	3,246,103	3,449,210	3,656,320	3,887,292	3,868,192	3,968,782
00-020-40210	2,512,359	2,550,592	2,570,997	2,605,851	2,922,102	
00-310-43290	50,000	50,000	50,000	50,000	-	
Comprehensive Municipal Grant	2,562,359	2,600,592	2,655,851	2,922,102	2,922,102	3,259,922

2025 Operating Budget Third Reading

	2021	2022	2023	2024	2024 YTD	2025
GENERAL MUNICIPAL	Actual	Actual	Actual	Budget	Actual	Budget
REVENUES						
Grants						
Gas Tax for Non Capital Projects					-	-
Non Capital Grants/Funding					10,000	10,000
Training Grant	2,590	2,500	-	4,000	-	-
Carbon Rebate	35,275	65,153	76,322	76,000	-	103,602
Total Grants	37,865	67,653	76,322	80,000	10,000	113,602
Penalties & Interest						
Penalties & Interest - Property Taxes	14,926	15,310	17,091	15,000	17,276	20,000
Penalties & Interest - Water & Sewer	8,991	13,632	10,519	10,000	24,933	10,000
Administration Fee - Tax Liens	-	-	-	600	-	600
Total Penalties & Interest	23,917	28,942	27,610	25,600	42,209	30,600
Other Revenue						
Bank Interest			74,695	20,000	81,963	20,000
NSF Charges		-	-	-	-	-
Interest on Investments	23,976	45,290	154,090	100,000	10,596	85,000
Less Interest Transferred to Reserves	(22,773)	(41,763)	(144,564)	(75,000)	-	(63,750)
Bad Debt Recovery/NSF charges	80	-	-	-	-	-
Miscellaneous Revenue	22,351	7,244	-	-	0	80,000
WCB Choice Reward Program	6,000	-	-	-	-	-
Total Other Revenue	29,634	10,771	84,222	45,000	92,559	121,250
Sales of Services						
Business Licence	34,099	40,838	32,914	40,000	33,210	40,000
Intermunicipal Business Licence	4,457	2,487	575	1,500	1,928	2,000
Certificate and Searches	1,473	2,550	1,900	2,000	2,500	2,000
Building Lease/Rental Income	116,125	84,077	80,543	86,500	50,505	81,000
Total Sales of Services	156,154	129,952	115,932	130,000	88,143	125,000
TOTAL GENERAL MUNICIPAL REVENUE	247,570	237,318	304,086	280,600	232,910	390,452
EXPENDITURES: MAYOR AND COUNCIL						
Wages & Honoraria - Mayor/Council	60,712	67,680	70,169	71,750	77,603	80,000
Benefits - Mayor/Council	3,057	3,778	4,606	4,305	4,554	5,412
Employee Wages - Council Services Admin.	47,977	50,056	55,020	52,590	58,913	53,905
Employee Benefits - Council Services Admin.	7,234	7,819	7,317	7,889	8,435	8,086
Professional Fees			-	-	2,138	2,181
Membership	26,750	26,606	31,593	29,814	29,221	31,285
Training/Conferences - Mayor and Council	5,015	4,728	2,900	5,125	2,243	5,228
Travel - Accommodation and Meals		4,916	9,583	11,788	6,906	12,023
Travel - Transportation	5,057	1,664	5,253	9,225	4,960	9,410
Special events/sponsorship	1,113	2,634	456	4,000	1,988	4,080
Non Capital Equipment/Office Furniture	308	1,500	-	1,000	103	1,020
TOTAL MAYOR AND COUNCIL EXPENSES	157,223	171,381	186,897	197,485	197,064	212,629
Elections	8,370	8,492	-	20,000	11,419	5,000
Supplies Office - Elections--Supplies Office					281	
Building Rental					-	
Total Elections	8,370	8,492	-	20,000	11,700	5,000
Grant Expenses						
Homeowner Senior Tax Grants	24,964	28,330	20,474	14,165	26,959	8,499
Development Incentive Grant	25,730	29,220	29,749	75,000	36,397	130,000
Water and Sewer - Senior Discount	51,173	54,357	32,650	30,076	22,508	30,677
Community Grants	40,465	16,250	35,470	30,000	26,126	30,000
Dawson Ski Hill Grants	8,131	5,871	6,157	6,000	6,496	6,500
KDO Funding	35,000	35,000	35,000	35,000	35,000	35,000
Total Grants / Subsidies	185,463	169,028	159,499	215,241	153,486	241,037

2025 Operating Budget Third Reading

GENERAL MUNICIPAL	2021	2022	2023	2024	2024 YTD	2025
	Actual	Actual	Actual	Budget	Actual	Budget
Administration						
Wages - Administration	501,646	542,709	592,008	568,875	584,745	588,547
Benefits - Administration	100,182	127,235	80,287	85,331	83,092	90,189
Professional Fees	24,294	1,331	4,000	2,000	1,180	4,000
Audit	22,000	22,000	22,000	22,000	2,684	22,440
Legal	64,798	66,180	60,168	100,000	39,731	72,000
Human Resource	14,329	14,732	13,019	15,375	17,423	18,000
Membership/Conference	290	1,295	1,183	2,563	1,082	2,614
Training	2,792	4,760	-	6,500	4,941	6,630
Travel - Accommodation and Meals	1,014	1,731	3,819	8,000	2,370	8,160
Travel - Transportation	2,526	2,452	6,007	10,250	5,686	10,455
Advertising - Administration--Advertising					9,280	-
Promotional Material/Hosting Events	1,960	7,479	398	30,000	24,070	15,000
Subscriptions & Publications	3,890	-	425	-	263	-
Postage ALL DEPTS	8,691	13,596	11,948	13,500	6,647	13,770
Freight	1,583	1,219	783	1,700	900	1,734
Supplies - Office ALL DEPTS	28,143	19,616	23,869	25,920	19,767	26,438
Non Capital Equipment	1,994	3,202	5,481	4,000	1,060	4,080
Photocopier Expense - ALL DEPTS	8,800	13,205	9,179	9,000	10,201	9,180
Building Repairs and Maintenance	34,021	15,449	94,532	15,000	2,836	15,300
Electrical	11,307	11,064	11,446	12,000	14,563	12,240
Heating	15,825	21,995	23,552	27,675	20,988	28,229
Insurance - ALL DEPTS	267,765	266,914	311,213	374,268	356,544	394,697
Telephone and Fax	31,190	31,442	33,242	33,825	32,163	34,502
Bank Charges	3,903	3,424	5,618	4,300	5,252	4,386
Payroll Fees	4,420	5,498	6,638	7,000	7,265	7,140
Bad Debt Expense	500	65	(18,219)	500	-	510
Assessment Fees	37,932	40,318	40,756	40,000	43,377	44,245
Tax Liens/Title Searches (now in planning)	-	150	-	-	-	-
Partnerships			-	15,000	-	15,000
Intermunicipal Business Licence	-	680	595	1,500	-	1,500
Contribution to Reserve	-				250,000	632,819
TOTAL ADMINISTRATION EXPENSES	1,195,795	1,239,741	1,343,946	1,436,081	1,548,112	2,083,803
Cemetery						
Cemetery Revenues						
Sale of Cemetery Plots	2,400	4,300	7,800	4,300	1,325	4,300
Transfer in from Reserves						-
Total Cemetery Revenues	2,400	4,300	7,800	4,300	1,325	4,300
Cemetery Expense						
Contracted Services	-	3,265	1,250	5,000	-	3,000
Landscaping/ Maintenance	-	-	-	3,000	-	2,000
Total Cemetery Expense	-	3,265	1,250	8,000	-	5,000
Net Cemetery Expenses	2,400	1,035	6,550	(3,700)	-	(700)
Other Property Expenses						
Utility - 8th Ave Residence	1,911	679	5,308	7,000	-	-
Heating - 8th Residence					-	-
R&M - 8th Residence					4,598	7,000
Utility - 6th Ave. Rental					-	-
Heating - 6th Ave. Rental					(0)	-
Repairs and Maintenance - 6th Ave. Rental	757	523	6,117	5,000	446	5,000
Land Lease/Property Taxes		8,709	7,593	9,000	11,636	21,000
Total Other property Expenses	2,668	9,911	19,018	21,000	16,680	33,000

2025 Operating Budget Third Reading

GENERAL MUNICIPAL	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Computer Information Systems						
Accounting System Support Plan	27,918	23,389	39,321	30,750	32,211	48,376
Network Workstation Support Plan & Update	56,214	42,033	58,038	46,125	75,967	63,100
Network Software and Accessories	30,760	18,176	11,470	25,625	21,234	28,242
Repairs, Maintenance & Non Capital Replace	697	7,929	8,903	4,100	9,535	12,021
TOTAL COMPUTER IT EXPENSES	115,589	91,527	117,732	106,600	138,947	151,739
Communications						
Communications - Wages	-	29,338	-	-	-	-
Communications - Benefits	-	4,408	-	-	-	-
Communications - Advertising ALL DEPTS	22,403	26,473	20,359	22,655	7,150	22,655
Licence Fees	1,993	1,963	2,201	2,300	2,298	2,300
Contracted Services	145	5,995	-	19,225	3,908	19,225
TOTAL COMMUNICATIONS EXPENSES	24,541	68,177	22,560	44,180	13,355	44,180
Bylaw Enforcement						
Revenues						
Bylaw Revenue	-	2,751	1,750	3,000	1,480	3,000
Animal Control Fees	3,025	1,850	1,430	2,000	1,005	1,500
Grants	-	3,000	-	1,000	-	1,000
Total Expenses	3,025	7,601	3,180	6,000	2,485	5,500
Expenses						
Wages - Bylaw	73,332	79,179	84,235	83,025	93,195	85,101
Benefits - Bylaw	1,919	11,963	10,947	12,454	11,054	12,765
Legal Fees / Professional Fees	-	-	1,554	10,000	-	10,200
Training	473	3,399	1,427	4,000	600	3,876
Travel - Accommodation and Meals	96	1,782	1,289	2,250	1,331	2,378
Travel - Transportation	-	1,309	-	1,750	-	1,785
Educational Material/Special Events	6	28	834	2,000	771	2,113
Signs/Supplies	-	-	535	-	-	-
Non Capital Equipment	126	-	-	500	-	500
Contracted Services	4,059	195	570	2,000	140	7,000
Animal Control - Humane Society	14,600	14,694	14,600	14,600	18,250	18,972
Operating Supplies/Signs/Animal control	605	1,445	81	3,900	3,431	948
Specialty Clothing	338	787	496	1,000	315	1,035
Vehicle Fuel	1,505	1,451	1,216	1,845	1,336	1,865
Vehicle Repairs and Maintenance	942	1,911	1,425	1,500	1,971	1,619
Total Expenses	98,001	118,143	119,208	140,824	132,396	150,157
NET BYLAW ENFORCEMENT EXPENDITURES	(94,976)	(110,542)	(116,028)	(134,824)	(129,911)	(144,657)
Health & Safety						
Wages - Safety	4,818	-	5,974	4,025	6,640	5,615
Benefits - Safety	672	724	668	564	828	765
Total Health & Safety	5,490	724	6,641	4,589	7,468	6,380
TOTAL GENERAL MUNICIPAL EXPENSES	1,793,140	1,880,388	1,976,752	2,194,000	2,219,208	2,932,925
TOTAL GENERAL MUNICIPALITY REVENUES:	252,995	249,219	315,066	290,900	236,720	400,252
TOTAL GENERAL MUNICIPALITY EXPENSES:	1,793,140	1,880,388	1,976,752	2,194,000	2,219,208	2,932,925
NET GENERAL MUNICIPALITY	(1,540,145)	(1,631,169)	(1,661,685)	(1,903,100)	(1,982,488)	(2,532,673)
DEPARTMENTAL WAGES AND BENEFITS	746,338	867,014	848,893	830,329	861,712	868,393

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Public Works						
Revenue						
Water Service						
Water Utility Fee	829,871	835,087	900,089	920,568	941,015	938,979
Bulk Water Sales - Fill Station	16,099	19,014	22,070	20,756	16,718	21,000
Water Delivery	60,213	64,422	74,840	75,962	77,125	79,981
Disconnect/Reconnect Water Services	8,690	12,190	15,028	10,000	23,010	23,241
Total Water Service	914,873	930,713	1,012,027	1,027,286	1,057,868	1,063,202
Sewer Service						
Sewer Utility Fee	622,012	624,559	673,340	696,947	704,081	710,886
Total Sewer Service	622,012	624,559	673,340	696,947	704,081	710,886
Waste Management						
Waste Management Fees	256,307	259,273	291,364	298,621	302,145	304,594
YG Funding for Waste Management	75,000	75,000	70,000	145,000	75,000	75,000
Ground Water Monitoring	32,589	35,000	26,825	35,000	17,500	35,700
Tipping Fees		-	-	50,000	-	75,000
YG Funding for Recycling Depot		38,556	38,046	42,840	46,077	46,999
Composting Program					19,243	-
Recycling Revenue		18,201	(1,443)	30,000	121,602	70,000
Total Waste Management	363,896	426,030	424,791	601,461	581,568	607,293
Other						
New Installation Fee - Labour	39,850	28,745	43,554	46,125	46,827	63,314
Sale of Gravel	1,430	2,143	2,927	1,500	914	1,530
New Installation Fee - Sale of Inventor	3,740	25,727	40,706	35,000	107,372	91,049
Load Capacity	1,550	10,850	9,803	10,000	30,241	19,986
Development Charge/Frontage Charge			-		-	-
					-	
Misc Services			-		20	
Grant - Training	5,154	2,940	5,545	5,000	988	-
Total Other	51,724	70,405	102,535	97,625	186,362	175,879
Total Revenue - Public Works	1,952,505	2,051,707	2,212,692	2,423,319	2,529,879	2,557,259
EXPENDITURES - PUBLIC WORKS: COMMON:						
Wages - PW Common	136,844	144,911	182,374	151,700	201,464	204,320
Benefits - PW Common	17,732	26,331	68,565	22,755	25,765	26,929
Professional Fees	-	105	-	1,000	-	1,000
Membership/Conference/Meetings	177	6	1,220	1,500	658	1,250
Training	7,180	9,596	3,796	5,000	13,199	10,000
Travel - Accommodation and Meals	1,365	486	876	3,125	2,419	3,000
Travel - Transportation	-	105	783	2,050	1,028	1,500
Promotional Material/Special Events	283	-	500	513	-	500
Subscriptions & Publications	143	362	200	513	644	700
Freight	3,657	14,136	9,012	9,000	27,640	14,500
Supplies Office - PW Common--Supplies Office					72	-
Non Capital Equipment	2,873	13,514	5,966	10,000	4,357	6,750

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Public Works						
Photocopier Expense (lease)	1,394	1,388	8,492	1,430	748	1,145
Building Repairs and Maintenance	15,748	13,768	9,595	10,250	6,206	9,500
Electrical	6,367	7,066	9,443	8,661	5,292	7,652
Heating	13,646	25,582	37,758	32,000	33,640	34,523
Insurance/Licensing - PW Common--Insurance					245	
Telephone and Fax	16,957	15,423	14,096	15,375	14,849	16,767
Contract Services - Common	9,165	3,333	29,632	8,000	22,837	23,751
Supplies - Common Operating	9,165	12,664	24,657	20,500	102,410	40,000
Supplies - Safety	17,176	18,512	11,471	15,375	12,430	15,375
Vehicle Fuel	22,294	41,164	31,470	40,000	22,874	34,256
Vehicle Repairs and Maintenance	33,156	23,651	30,068	35,875	29,239	35,974
Heavy Equipment Fuel	11,163	26,634	22,295	30,000	11,330	28,499
Heavy Equipment R&M	27,960	74,683	85,830	76,875	58,376	77,413
Mosquito Control	16,570	17,672	18,995	18,450	27,939	27,939
TOTAL COMMON EXPENDITURES:	371,015	491,092	607,093	519,946	625,660	623,242
Transportation						
Roads - Summer						
Wages - PW Roads Summer	24,468	12,694	16,032	13,325	19,297	21,542
Benefits - PW Roads Summer	8,165	7,941	10,699	1,999	2,558	3,313
Freight	-	-	-	513	179	323
Non Capital Equipment/Office Furniture						
Contracted Services	55,170	71,930	77,043	61,500	117,903	61,500
Supplies - Operating	526	2,109	-	1,025	498	695
Chemicals	20,397	-	-	10,250	-	10,000
Cold Mix	-	-	-	3,075	-	3,137
Gravel	410	955	3,075	10,250	6,182	10,408
Signs	12	7,242	-	7,175	6,585	7,000
Street Lights	18,312	18,498	25,102	20,500	17,459	23,745
Total Roads - Summer	127,460	121,369	131,950	129,611	170,661	141,662
Roads - Winter						
Wages - PW Roads Winter	66,247	60,704	66,613	63,550	28,980	35,853
Benefits - PW Roads Winter	12,743	13,185	13,505	9,533	3,253	4,053
Freight	317	-	-	2,563	59	560
Contracted Services	179,211	245,568	172,253	256,250	137,541	230,000
Supplies	17	151	450	-	-	-
3/8 Minus Sand Mix	16,869	18,190	-	-	-	-
Winter Chemical	-	-	-	66,625	14,163	66,625
Signs	-	949	66	-	-	-
Street Lights	17,972	18,370	15,097	19,475	20,934	19,865
Heavy Equipment R & M - PW Trans Winter--Heavy Equ					1,185	1,185
Total Roads - Winter	293,376	357,117	267,984	417,995	206,116	358,141
Sidewalks						
Wages - PW Sidewalks	15,082	10,518	15,118	11,275	31,693	37,385
Benefits - PW Sidewalks	1,651	1,165	1,639	1,691	4,385	5,272
Freight	-	-	-	513	-	255
Contracted Services	-	-	52	1,000	-	20,510
Supplies - Material	19,042	701	1,088	4,000	6,544	7,694
TOTAL SIDEWALKS:	35,775	12,384	17,897	18,479	42,622	71,116

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Public Works						
Dock						
Repair and Maintenance	108	1,159	3,224	-	-	-
Marine Lease	150	150	150	150	150	150
Total Dock	258	1,309	3,374	150	150	150
Surface Drainage						
Wages - PW Surface Drainage	19,297	52,577	50,763	55,350	14,491	25,591
Benefits - PW Surface Drainage	2,061	5,725	5,856	8,303	1,531	3,305
Freight	271	-	-	513	-	306
General Operat-Non Capital Equipmen	461	2,028	-	-	-	-
Electrical	2,009	2,273	1,043	1,000	1,476	1,397
Contracted Services	7,290	15,830	808	10,000	6,258	9,510
Supplies	772	3,437	1,241	5,125	731	3,490
Total Surface Drainage	32,161	81,870	59,710	80,290	24,486	43,599
ENVIRONMENTAL USE AND PROTECTIONS:						
Water						
Wages - PW Water Services	404,134	451,290	440,723	471,500	460,790	486,486
Benefits - PW Water Services	55,721	54,519	55,771	70,725	54,194	59,104
Professional Fees	14,643	1,104	-	10,250	-	7,000
Professional Fees - Water Licence	1,794	5,063	3,616	5,000	6,130	6,252
Membership/Conference/Certificates	446	1,101	588	4,100	845	2,172
Training	9,462	1,742	4,143	5,000	1,045	4,000
Travel - Accommodation and Meals	36	2,974	3,611	5,125	702	4,000
Travel - Transportation	-	-	1,872	2,563	715	2,500
Subscriptions & Publications - PW Wat	-	-	-	-	124	-
Freight	17,112	26,077	26,375	26,000	27,292	29,994
Non Capital Equipment	5,238	3,921	3,691	5,125	696	2,500
Repairs and Maintenance	74,376	29,338	23,591	76,875	53,786	67,165
Electrical	135,706	142,270	145,151	145,000	117,906	154,130
Heating	174,614	210,507	200,882	307,500	156,867	270,000
Telephone	14,568	14,581	17,565	18,700	19,115	21,000
Contract Services	50,174	38,969	355,868	51,250	42,882	76,000
Supplies - Operating	61,537	91,416	178,080	115,000	116,615	120,000
Supplies - Safety	2,687	1,927	7,209	5,125	1,172	3,250
Chemicals	11,117	7,873	9,169	15,000	11,952	15,000
Water Sampling/Testing	8,425	14,027	5,858	12,300	7,282	12,000
Vehicle Fuel - PW Water Services--Vehicle Fuel	-	-	-	-	6,251	6,353
Vehicle Repairs and Maintenance - PW Water Service	-	-	-	-	813	1,084
Water Delivery	108,609	115,258	106,106	118,900	95,739	121,278
Total Water	1,150,399	1,213,957	1,589,868	1,471,038	1,182,912	1,471,267
Sewer						
Wages - PW Sewer Services	184,571	149,505	177,246	156,825	167,529	178,037
Benefits - PW Sewer Services	20,444	22,567	25,229	23,524	20,417	26,979
Membership/Conference/Dues	200	-	-	-	-	-
Training	90	-	-	-	-	-
Freight	1,434	2,160	364	1,538	-	1,020
Non Capital Equipment	16	-	-	3,075	-	1,020
Electrical	23,477	26,667	26,807	26,000	15,406	29,015
Contracted Services	2,151	8,127	28,810	40,000	4,045	58,863
Supplies	7,448	6,605	4,337	8,200	16,989	20,000
Supplies - Safety	29	3,358	-	3,000	-	1,020
Vehicle Fuel - PW Sewer Services--Veh	-	-	-	-	2,683	3,218
Total Sewer	239,860	218,989	262,793	262,161	227,069	319,171

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Public Works						
Waste Water Treatment plant						
Wages - PW WWTP					2,466	3,130
Benefits - PW WWTP					269	342
YG Payment towards Operating WWTP	221,031	221,534	218,897	232,000	52,746	243,600
Total Wastewater Treatment Plant	221,031	221,534	218,897	232,000	55,482	247,071
Solid Waste Management						
Wages - PW Waste Management	257,960	262,486	252,247	346,450	312,556	355,611
Benefits - PW Waste Management	31,591	38,826	35,152	51,968	36,945	57,767
Training	573	1,723	-	5,125	2,372	4,000
Travel - Accommodation and Meals	542	783	693	5,125	-	5,100
Travel - Transportation	1,246	484	230	2,563	-	2,530
Freight	209	61	7,061	513	115	587
Non-Capital Equipment	9,211	923	482	20,000	89	20,291
Building Repairs and Maintenance	1,783	676	73	7,175	656	6,729
Electrical	477	3,164	2,403	3,500	1,014	4,334
Heating	3,537	3,762	927	4,613	2,189	4,946
Contracted Services	117,315	117,580	276,562	145,000	203,716	147,900
Supplies	633	1,832	2,661	1,538	1,523	2,997
Supplies - Safety	3,888	2,229	541	3,075	3,819	3,151
Sampling/Testing	34,678	12,098	-	41,000	-	41,820
Vehicle Fuel (including garbage truck)	8,967	16,918	15,856	20,000	12,816	21,815
Vehicle Repairs and Maintenance	12,390	12,098	5,254	5,000	1,000	5,100
Water Delivery/Septic	72	407	1,430	1,500	2,427	3,349
Heavy Equipment Fuel	2,088	7,824	5,776	7,000	8,619	8,990
Heavy Equipment Repairs & Maintenance	7,249	4,763	7,937	20,500	9,529	24,228
Asset Retirement Obligation			623,181	-	-	-
Public Work-Waste Colle-Vehicle Rep					315	525
Total Solid Waste Management	494,409	488,637	1,238,468	691,643	599,700	721,771
Solid Waste Diversion						
Wages - PW Diversion		147,318	189,033	240,000	205,095	208,960
Benefits - PW Diversion		19,194	24,038	30,750	23,852	24,270
Curbside Pickup			-	70,000	-	
Non-Capital Equipment		3,953	8,594	10,250	2,038	8,911
Electrical		6,636	12,867	30,000	18,017	27,155
Building Repairs and Maintenance		1,094	724	3,075	1,170	2,507
Contracted Services		12,410	20,209	5,125	190,071	20,000
Recycling Depot - Supplies		2,804	1,575	10,250	8,518	10,455
Diversion Centre supplies					2,510	5,620
Supplies - Safety		3,921	6,044	5,125	6,546	6,705
Total Solid Waste Diversion		197,330	263,083	404,575	457,818	314,583
Building Maintenance						
Wages - PW Other	284,821	308,915	325,084	323,900	291,487	316,228
Benefits - PW Other	40,142	42,949	46,626	48,585	35,562	42,704
Janitorial Supplies - ALL DEPTS	27,825	22,546	17,553	25,625	21,903	25,780
Total Building Maintenance:	352,788	374,410	389,263	398,110	348,952	384,712
TOTAL PUBLIC WORKS REVENUE	1,952,505	2,051,707	2,212,692	2,423,319	2,529,879	2,557,259
TOTAL PUBLIC WORKS EXPENDITURES	3,318,531	3,779,998	5,050,381	4,625,997	3,941,626	4,696,487
NET PUBLIC WORKS EXPENDITURES	(1,366,026)	(1,728,291)	(2,837,689)	(2,202,678)	(1,411,747)	(2,139,227)
DEPARTMENTAL WAGES AND BENEFITS	1,583,674	1,833,321	2,002,312	2,103,706	1,944,582	2,127,178

2025 Operating Third Reading

	2021	2022	2023	2024	2024 YTD	2025
PLANNING & DEVELOPMENT:	Actual	Actual	Actual	Budget	Actual	Budget
REVENUES - PLANNING:						
Development Permits	12,605	2,796	24,871	15,000	18,298	20,000
Subdivision Fees (2024 in Development Per	210	420		-	1,229	
Land Sales	-	-	1,000	25,000	-	50,000
External Fund	58,900	9,300	8,295	6,400	185,516	6,800
Transfer in from Reserves (Heritage)		10,000	-	10,000	-	10,000
TOTAL REVENUE - PLANNING:	71,715	22,516	34,166	56,400	205,044	86,800
EXPENDITURES - PLANNING:						
Wages - Planning	127,334	195,643	200,271	250,000	235,392	262,400
Benefits - Planning	17,306	28,639	36,020	37,500	27,898	38,625
Honoraria	8,400	9,969	9,231	12,000	8,643	10,000
Legal	1,690	26,029	31,994	50,000	39,750	50,000
Training	1,007	5,166	1,647	6,000	-	3,000
Travel - Accommodation and Meals	-	-	1,165	3,000	3,231	3,600
Travel - Transportation	-	-	447	4,000	1,063	2,000
Subscriptions & Publications	-	143	-	-	134	205
Non Capital Equipment/Office Furniture	718	-	-	2,000	19	1,000
Downtown Revitalization	-	10,600	8,968	20,000	-	20,000
Heritage Incentive		10,000	-	10,000	-	10,000
Contracted services	717	564	74,871	5,000	182,932	5,375
Survey and Title Costs	39,353	-	10,710	15,000	-	15,000
Contribution to Reserves					-	56,800
TOTAL EXPENDITURES - PLANNING:	196,525	286,753	375,325	414,500	499,063	478,005
TOTAL PLANNING REVENUES:	71,715	22,516	34,166	56,400	205,044	86,800
TOTAL PLANNING EXPENSES:	196,525	286,753	375,325	414,500	499,063	478,005
NET PLANNING EXPENSES	(124,810)	(264,237)	(341,159)	(358,100)	(294,019)	(391,205)
DEPARTMENTAL WAGES AND BENEFITS	144,640	224,282	236,291	287,500	263,290	301,025

2025 Operating Budget Third Reading

	2021	2022	2023	2024	2024 YTD	2025
	Actual	Actual	Actual	Budget	Actual	Budget
Protective Services						
Fire Protection Revenues						
Fire Alarm Monitoring	14,380	13,150	12,930	10,204	8,013	10,204
Inspection Services	-	-	-	2,050	-	-
Fire & Alarm Response	-	9,500	-	5,125	-	5,125
Miscellaneous Protective Services	7,000	8,000	3,179	8,000	1,725	-
CMG - Fire Suppression			50,000		-	-
Total Fire Protection Revenues	21,380	30,650	66,109	25,379	9,737	15,329
Fire Protection Expenses						
Wages - Fire Protection	81,143	105,228	107,735	111,725	116,600	119,497
Benefits - Fire Protection	29,192	12,099	11,301	16,759	13,684	14,689
Fire Fighter Call Outs	35,760	24,655	30,640	30,750	26,910	31,365
Benefits - Fire Fighter WCB	18,509	25,868	28,493	30,000	28,054	30,600
Professional Fees (medical fees)	522	234	1,802	2,050	1,218	2,091
Membership	150	590	985	1,000	377	1,020
Training/Certificates	40,502	25,584	37,529	35,875	27,570	28,593
Travel - Accommodation and Meals	5,582	1,170	4,781	5,000	-	4,651
Travel - Transportation	211	-	4,095	4,000	-	4,080
Promotional Material	5,085	3,044	2,944	2,050	2,735	2,091
Special Events		2,984		3,000	-	3,060
Subscriptions & Publications	236	765	-	-	-	-
Freight	1,462	2,453	748	1,000	1,664	1,669
Supplies Office - PS Fire Protection--Supplies Off					86	-
Non Capital Equipment	2,332	5,159	800	2,000	67	1,089
Building Repairs and Maintenance	3,184	1,859	2,117	2,000	2,039	2,152
Electrical	5,492	5,799	4,895	5,000	3,609	5,100
Heating	6,967	8,666	10,094	9,994	9,763	10,194
Insurance (FF additional)	4,262	4,716	-	5,125	-	5,228
Telephone and Fax	7,613	5,641	3,857	6,663	4,309	9,074
Contracted Services	22,388	14,155	6,915	53,050	60,089	58,390
Supplies - Operating and safety	19,245	28,878	17,076	25,000	45,036	23,500
Supplies - Specialty Clothing/other	12,600	15,292	5,792	20,500	20,922	11,725
Supplies - Safety	-	-	-	-	510	520
Smoke/CO Detector Campaign	323	-	-	5,125	-	5,228
Training facility	-	-	-	2,000	-	2,040
Vehicle Fuel	2,586	4,267	3,647	4,613	3,490	4,705
Vehicle Repairs and Maintenance	1,902	993	160	2,563	576	2,093
Heavy Equipment Fuel	873	1,494	992	1,538	5,480	6,042
Heavy Equipment Repairs and Maintenance	2,585	280	3,883	7,688	2,246	3,821
Equipment Lease	-	-	-	-	248	330
Total Fire Protection Expenses	310,706	301,873	291,282	396,065	377,282	394,634
Net Fire Protection	(289,326)	(271,223)	(225,174)	(370,686)	(367,545)	(379,305)
Emergency Measures (EMO)						
Service Fees		1,184	-		-	
EMO Expenses						
Wages - EMO	17,943	20,690	21,478	21,525	21,533	21,956
Benefits - EMO	2,573	2,832	2,626	3,229	2,851	3,293
Professional Fees			-	-	-	-
Membership/Conference			-	-	-	-
Training/Certificates	-	-	-	-	-	-
Travel - Accommodation and Meals	-	-	-	-	-	-
Travel - Transportation	-	-	-	-	-	-
Promotional Material/Special Events	-	-	-	2,000	1,230	2,040
Emergency Messaging system			-	2,900	552	
Supplies (includes Infosat communication)	861	1,185	225	1,997	809	2,037

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Non Capital Equipment	924	755	857	1,025	427	1,046
EMO - Heating--Heating					1,091	6000
Communication					1,866	2136
Contract Services			-	3,360	-	3,427
Safety Kits and Supplies	-	-	91	2,050	428	2,091
Total EMO Expenses	22,301	24,278	25,276	38,085	30,787	44,025
DEPARTMENTAL WAGES AND BENEFITS	130,851	140,849	143,139	153,238	154,668	159,435

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Recreation						
Recreation Revenues - Common						
Lotteries - Yukon	39,156	43,051	47,777	45,978	45,978	45,978
Equipment Rental	2,523	6,296	6,188	4,000	3,320	3,115
Misc Revenue (includes misc g	5,580	5,772	7,515	7,688	51,639	7,844
Sponsored Initiatives	7,500	7,500	-	7,500	3,735	5,000
Total Recreation Revenues - C	54,759	62,619	61,480	65,166	104,672	61,937
Recreation Expenses - Common						
Wages - Recreation	150,697	114,840	197,725	120,950	258,038	239,928
Benefits - Recreation	5,276	21,433	34,873	18,143	27,871	25,915
Professional Fees	2,374	2,000	4,034	6,000	4,999	6,304
Training	4,875	4,848	3,696	4,500	4,484	4,676
Travel - Accommodation and M	2,282	720	1,844	4,000	254	4,339
Travel - Transportation	-	-	4,000	3,075	1,319	3,000
Freight	3,543	13,964	4,868	7,000	6,011	7,000
Non Capital Equipment/Office	3,400	4,069	1,688	3,000	3,976	3,000
Photocopier Expense (lease)	1,780	1,998	2,136	2,189	3,132	3,437
Telephone and Fax	5,311	10,687	15,263	18,100	18,816	19,000
Bank Service Charges/Debit M	6,105	6,547	7,140	6,458	7,040	7,903
Contracted Services	3,036	16,262	16,386	10,250	2,196	10,400
Supplies - Safety	11,271	6,472	5,645	6,150	6,871	6,551
Sponsored Initiatives	2,000	9,622		7,500	6,060	5,895
Lottery Grants	20,650	15,607	42,699	45,000	48,840	45,000
Vehicle Fuel	4,581	7,376	6,000	7,431	6,899	7,449
Vehicle Repairs and Maintenar	2,564	7,399	4,443	6,000	3,549	5,000
Total Recreation Expenses - C	229,745	243,844	352,439	275,746	410,354	404,797
Programs & Events Revenue						
YLAP Grant/Youth Activity Gra	15,900	13,000	12,500	12,500	13,250	12,500
Programs - Under 14 yrs of age	-	-	-		1,222	1,246
Programs - combined after 202	50,553	41,140	49,194	48,079	40,947	49,190
Grants	-	-	10,000	6,000	995	10,000
Total Programs & Events Reve	66,453	54,140	71,694	66,579	56,413	72,936
Programs & Events Expenses						
Wages - Programs and Events	184,192	168,131	178,421	176,300	191,581	180,557
Benefits - Programs and Events	31,308	23,853	34,209	26,445	18,519	22,003
Training	1,331	48	1,384	2,050	340	2,183
Travel - Accomm & Transporta	1,618	-	5,678	2,050	4,921	6,244
Non Capital Equipment	4,583	4,656	4,742	5,125	5,441	6,121
Contracted Services - Instructo	28,580	24,881	34,594	35,000	21,998	29,870
Supplies Programming/Events	13,413	10,360	14,645	11,788	15,641	7,000
Program Foods					-	5,000
Special events					-	5,000
Supplies - YLAP	13,401	10,036	12,505	12,500	8,563	12,500
Canada Day	2,500	3,046	8,004	5,125	5,043	7,500
Discovery Day	1,687	2,275	3,631	2,563	4,221	3,500
Celebration of Lights	8,360	7,396	11,377	7,688	10,033	7,500
Total Programs & Events Expe	291,116	254,682	309,189	286,633	286,302	294,977

2025 Operating Budget Third Reading

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Recreation						
Rec Center Revenue						
Merchandise/skate sharpening	2,460	1,728	2,385	3,500	2,807	2,551
Drop-in Skating Fees	6,848	9,391	7,220	9,000	6,019	10,000
User Group Ice Fees	62,350	32,609	65,249	46,000	60,654	71,797
Curling Club Lease	4,000	4,000	5,000	5,000	-	5,000
Recreation Facility Rental & Kit	4,447	767	7,607	9,000	34,277	1,216
Total Rec Centre Revenue	77,645	48,495	87,460	72,500	103,757	90,564
Rec Centre Expenses						
Wages	195,246	207,038	200,073	217,300	125,378	130,382
Benefits	22,332	32,004	28,769	32,595	14,641	16,585
Freight - AMFRC					3,534	
Building R & M	99,654	143,986	130,135	125,000	196,419	125,000
Equipment R & M	9,625	6,386	12,212	12,500	10,354	12,385
Electrical	129,939	85,587	188,386	175,000	102,623	140,000
Propane	40,662	2,901	2,198	-	1,081	-
Heating	77,389	98,551	105,099	107,625	137,098	123,963
Contracted Services	14,476	10,844	4,463	6,000	1,950	5,049
Supplies Operating	6,872	8,148	4,625	6,000	22,297	19,327
Equip Fuel	660	530	-	-	-	-
Total Rec Centre Expenses	596,855	595,975	675,960	682,020	615,376	572,691
Waterfront Building Revenues						
Fitness Passes	42,279	62,230	64,636	62,232	70,761	72,600
Total Revenues - Waterfront B	42,279	62,230	64,636	62,232	70,761	72,600
Waterfront Building Expenses						
Wages - Waterfront	9,727	9,423	5,531	9,738	5,787	6,235
Benefits - Waterfront	7,589	713	733	1,461	838	928
Building R & M	6,995	8,500	4,397	7,000	2,116	6,690
Equipment R & M	2,224	652	161	5,125	1,813	9,000
Electrical	5,670	7,468	6,547	6,500	4,726	6,612
Heating	11,788	6,760	5,779	7,688	4,656	8,943
Supplies Operating	1,502	2,399	3,088	2,400	553	1,558
Total Waterfront Building Exp	45,495	35,915	26,237	39,911	20,489	39,966
Pool Revenue						
Pool Training Funding						
Drop-In Swim Fees	9,790	13,053	20,880	16,000	19,629	20,500
Swimming Lessons 14-	-	-	-	-	2,750	2,805
Swimming Lessons	200	4,917	4,898	5,368	6,200	10,204
Merchandise			-	-	471	378
Swim Club	-	-	-	-	5,200	5,304
Rentals	97	-	370	256	13,930	4,209
Total Pool Revenues	10,087	17,970	26,147	21,624	48,179	43,400

2025 Operating Budget Third Reading

	2021	2022	2023	2024	2024 YTD	2025
Recreation	Actual	Actual	Actual	Budget	Actual	Budget
Pool Expenses						
Wages - Pool	102,069	109,740	118,988	102,500	110,405	111,786
Benefits - Pool	17,409	11,120	12,222	15,375	11,733	12,374
Membership/Conference	250	120	-	205	-	209
Training	2,243	5,996	4,809	6,150	3,629	5,000
Travel - Accommodation and M	358	1,019	1,190	1,281	959	1,200
Travel - Transportation	437	582	-	769	-	650
Freight - REC Pool--Freight					103	
Building Repairs and Maintena	19,601	35,112	27,809	25,000	15,440	26,783
Electrical	11,686	20,497	19,594	17,938	13,898	18,632
Heating	21,676	42,219	50,297	46,500	29,385	40,000
Supplies - Operational	6,210	2,570	3,046	3,588	8,124	8,500
Swim Club Expenditures	377	208	506	513	-	-
Supplies - Lesson Material	-	329	457	513	643	600
Chemicals	2,311	4,384	1,320	5,000	7,133	7,500
Total Pool Expenss	184,627	233,896	240,238	225,330	201,451	233,234
Net Pool	(174,540)	(215,926)	(214,091)	(203,706)	(153,272)	(189,834)
Green Space Revenue						
Rentals - Minto	3,319	8,333	2,423	3,000	110	
Farmers Market Lease	-	1,000	-	1,000	-	1,000
Commemorative Parks Donatic	350	-	1,200	3,000	-	1,200
Misc Grant				5,000	20,445	10,000
Rentals - Parks & Greenspaces	2,456	3,062	642	3,000	4,697	5,000
Miscellaneous Revenue	2,158	8,335	2,040	2,040	21,650	5,000
Total Green Space Revenue	6,125	20,730	6,305	17,040	46,902	22,200
Green Space expenses						
Wages	102,582	117,768	95,672	123,000	159,341	150,180
Benefits	10,095	11,675	9,175	18,450	15,463	15,939
Training	-	-	1,200	2,050	-	2,091
Non Capital Equipment	6,739	9,774	17,662	8,000	2,081	9,000
Repairs & Maintenance - Minto	6,489	1,491	-		27	
Commemorative Parks Progran	271	6,122	145	2,000	2,000	2,040
Equipment Repairs & Maintena	1,753	1,303	935	2,050	1,513	2,058
Electric - Minto	6,031	6,334	6,148	6,000	6,562	6,612
Electric - Other	3,656	-	7,024	3,588	4,334	4,329
Contracted Services	30,231	47,688	28,894	35,000	34,213	35,000
Parks & Greenspace Maintena	17,257	18,364	144,841	23,000	34,764	25,000
Trail Maintenance - Green Spa	2,073	121	-		-	-
Maintenance Supplies - Green Space--Supplies Opera					39	-
Land Lease	300	400	399	500	300	510
Golf Course - Operating Lease	45,000	45,000	49,000	65,000	65,000	55,000
DC Minor Soccer Lease	6,851	6,960	5,454	7,000	6,763	7,003
Community Garden	9,288	8,511	67,209	12,500	26,257	12,500
Total Green Spaces Expenses	249,698	286,491	447,090	308,138	358,973	327,290
Net Green Spaces	(243,574)	(265,761)	(440,785)	(291,098)	(312,071)	(305,090)
TOTAL RECREATION REVENUE	257,348	266,184	317,722	305,140	430,684	363,637
TOTAL RECREATION EXPENSES	1,597,536	1,650,802	2,051,153	1,817,776	1,892,945	1,872,955
NET RECREATION EXPENSES	(1,340,188)	(1,384,618)	(1,733,430)	(1,512,636)	(1,462,261)	(1,509,317)
DEPARTMENTAL WAGES AND	838,522	827,737	916,390	862,256	939,594	912,812

2025 Operating Budget Third Reading

Cable Television:	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 YTD Actual	2025 Budget
Revenues					0	
Analog Basic	143,020	161,566	141,270	156,000	142,594	134,796
Digital Basic	56,356	44,644	33,734	33,845	24,493	25,230
Packages	13,431	13,573	9,403	7,537	4,957	5,302
Reconnects	1,925		-	-	1,820	2,228
New Installations/Reconnects	2,288	2,080	3,187	1,000	186	40
Fibre Optic Rental	4,440	4,070	4,440	4,704	3,330	4,076
Estimated loss of customer base			-	(2,500)	-	(1,750)
Total Revenues	221,460	225,933	192,034	200,586	177,380	169,921
					-	
Expenses					-	
Wages	27,024	26,590	29,076	27,675	32,499	29,889
Benefits	3,858	4,054	4,189	4,151	4,560	4,555
Advertising/Analog Channel Guide	6,920	9,591	2,560	-	1,800	
Supplies - Office	1,586	811	-	2,500	-	2,550
Non-capital Equipment/Office Furnitu	-	-	2,500	2,000	3,130	3,193
Tower/Equipment Repairs and Mtnce.	2,276	7,565	48,962	5,000	-	3,060
Electrical	12,776	11,711	13,948	13,325	13,700	13,592
Telephone and Fax	2,083	2,270	2,329	2,255	2,172	2,300
Contracted Services	37,120	37,760	65,171	54,000	53,752	55,080
Supplies - Operating		1,314	-	2,050	19	1,345
Cable Pole Rental/Site Lease	34,953	36,720	38,151	35,000	38,162	40,000
Television Stations	92,550	116,730	96,527	93,367	75,977	95,234
Total Expenses	221,146	255,116	303,411	241,323	225,770	250,798
Net Cable	314	(29,183)	(111,377)	(40,738)	(48,390)	(80,877)
One-time Pole expense					-	150,000
Net Cable after one - time pole expen	314	(29,183)	(111,377)	(40,738)	(48,390)	(230,877)
DEPARTMENTAL WAGES AND BENEFIT	30,882	30,644	33,265	31,826	37,059	34,444

2025-27 Projects Summary

Project Name	2025	2026	2027
Fleet			
PW Van (2016)		50,000	
Landfill Truck (1997)		50,000	
PW On Call truck (2018)			45,000
Rec Toyota Tacoma			60,000
Rec Chev Express Passenger Van	75,000		
	75,000	100,000	105,000
Public Works			
Weigh Scales (COF)		400,000	
Metal removal (landfill)	200,000		
Hydrological Assessment		50,000	
In-Town Backhoe (Caterpillar)	175,000		
Dump Truck			120,000
Backhoe (Rubber Tire)			20,000
Snow Removal Equipment			15,000
Tipping Hub	20,000		
PWs Shop furnace	15,000		
Street Signs	15,000		
Solid Waste Management	40,000		
Solid Waste Diversion Center Electronic, Beller	450,000		
	915,000	450,000	155,000
Water and Wastewater			
Water Meter Supply and Installation RFP	400,000		
Phase 2 - Reservoir Construction (COF)	4,000,000		
North End Service Construction	500,000	2,308,426	
Mobile Generator (Bonanza Gold Lift Station)	10,000		
Upsize Loop 4 Water Main		4,000,000	
Vactor Truck		160,000	
	4,910,000	6,468,426	-
Administration			
Phone System	40,000		
Records Management CP14	20,000		
CBC Restoration Design Phase 2	96,534		
CBC Restoration Phase 2	1,120,000		
	1,276,534	-	-
Recreation			
New Recreation Centre	60,000	10,000	65,000,000
Trail -Dome Uptrack	100,000		
Trail management & Safety plan	40,000		
Trail Signs	10,000		
Wayfinding Maps	10,000		
Garbage Bin Replacement	10,000		
Minto Park Upgrades	137,500		
pool - Feasibility & structural study	50,000		
Pool & Arena unexpected opening Requirements	50,000		
Crocus Bluff Storage Shed Repairs	17,500		
	485,000	10,000	65,000,000
Planning			
Surveying "parts" and "roads" (COF)		500,000	
GIS system (COF)	25,000		
OCP Review	160,000		
Heritage Management Plan	150,000		
	335,000	500,000	-
Fire / Emergency Services			
Command Vehicle			60,000
Fire Engine	450,000		
Jordair Air Compressor	75,000		
Upgrades to Training Facility	50,000		
Extrication Equipment	12,000		
SCBA Gear	80,000		
Ladder Truck Upgrades	25,000		
Space Needs assessment PW & Fire)	40,000		
Drone Equipment & Training	30,000		
	762,000	-	60,000
Minor Equipment Plan			
Communications			
Council Computers		15,000	
Server System			
General Server		25,000	
Backup Server		25,000	
Workstations and Computers			
CAO / Clerk /HR/PS/By	10,000		
Finance (4)	10,000		
Public Works (2)	5,000		
Recreation (7)	14,000		
Fire (3)	6,000		
Fire - Other Equipment			
Helmets	3,000		
Recreation			
Picnic tables	15,000		
Rowing Machine		8,000	
Precor Bike		5,000	
Fitness Equipments	15,000		
Spin Bike		3,000	
Benches		5,000	
Benches			5,000
	78,000	91,000	5,000
total	8,836,534	7,619,426	65,325,000

Project Name	2025	Facilities Reserve	Equipment Reserve	Water/ Sewer Reserve	Waste Reserve	Road Reserve	Land Deve. Reserve	Other Reserves	CCBF	Other Funders	Borrowing	OP Surplus	Taxes	Others
Fleet														
Rec Chev Express Passenger Van	75,000		75,000											
	75,000	-	75,000	-	-	-	-	-	-	-	-	-	-	-
Public Works														
Metal removal (landfill)	200,000								200,000					
In-Town Backhoe (Caterpillar)	175,000		175,000											
Tipping Hub	20,000											20,000		
PWs Shop Furnace	15,000		15,000											
Street Signs	15,000					15,000								
Solid Waste Management	40,000									40,000				
Solid Waste Diversion Center Electronic, Beller	450,000								450,000					
	915,000	-	190,000	-	-	15,000	-	-	650,000	40,000	-	20,000	-	-
Water and Wastewater														
Water Meter Supply and Installation RFP	400,000								400,000					
Phase 2 - Reservoir Construction (COF)	4,000,000									4,000,000				
North End Service Construction	500,000									500,000				
Mobile Generator (Bonanza Gold Lift Station)	10,000			10,000										
	4,910,000	-	-	10,000	-	-	-	-	400,000	4,500,000	-	-	-	-
Administration														
Phone System	40,000		40,000											
Records Management CP14	20,000									20,000				
CBC Restoration Design Phase 2	96,534								96,534					
CBC Restoration Phase 2	1,120,000								1,120,000					
	1,276,534	-	40,000	-	-	-	-	-	1,216,534	20,000	-	-	-	-
Recreation														
New Recreation Centre	60,000	10,000								50,000				
Trail -Dome Uptrack	100,000								100,000					
Trail management & Safety plan	40,000									40,000				
Trail Signs	10,000							10,000						
Wayfinding Maps	10,000							10,000						
Garbage Bin Replacement	10,000							10,000						
Minto Park Upgrades	137,500							12,500		125,000				
pool - Feasibility & structural study	50,000							5,000		45,000				
Pool & Arena unexpected opening Requirements	50,000								50,000					
Crocus Bluff Storage Shed Repairs	17,500							17,500						
	485,000	10,000	-	-	-	-	-	65,000	150,000	260,000	-	-	-	-
Planning														
GIS system (COF)	25,000									25,000				
OCP Review	160,000						80,000			80,000				
Heritage Management Plan	150,000									150,000				
	335,000	-	-	-	-	-	80,000	-	-	255,000	-	-	-	-
Fire / Emergency Services														
Fire Engine	450,000									450,000				
Jordair Air Compressor	75,000		75,000											
Upgrades to Training Facility	50,000											50,000		
Extrication Equipment	12,000									12,000				
SCBA Gear	80,000		80,000											
Ladder Truck Upgrades	25,000		25,000											
Space Needs assessment PW & Fire	40,000									40,000				
Drone Equipment & Training	30,000											30,000		
	762,000	-	180,000	-	-	-	-	-	-	502,000	-	80,000	-	-
Minor Equipment Plan														
Workstations and Computers														
CAO / Clerk /HR/PS/By	10,000											10,000		
Finance (4)	10,000											10,000		
Public Works (2)	5,000											5,000		
Recreation (7)	14,000											14,000		
Fire (3)	6,000											6,000		
Fire - Other Equipment														
Helmets	3,000									3,000				
Recreation														
Picnic tables	15,000							15,000						
Fitness Equipments	15,000											15,000		
	78,000	-	-	-	-	-	-	15,000	-	3,000	-	60,000	-	-
total	8,836,534	10,000	485,000	10,000	-	15,000	80,000	80,000	2,416,534	5,580,000	-	160,000	-	-

2025 to 2027 Project Expenditure Third Reading

Project Name	2026	2026												
		Facilities Reserve	Equipment Reserve	Water/ Sewer Reserve	Waste Reserve	Road Reserve	Land Deve. Reserve	Other Reserves CCBF	Other Funders	Borrowing	OP Surplus	Taxes	Others	
Fleet														
PW Van (2016)	50,000		50,000											
Landfill Truck (1997)	50,000		50,000											
	100,000	-	100,000	-	-	-	-	-	-	-	-	-	-	
Public Works														
Weigh Scales (COF)	400,000								400,000					
Hydrological Assessment	50,000							50,000						
	450,000	-	-	-	-	-	-	-	50,000	400,000	-	-	-	
Water and Wastewater														
North End Service Construction	2,308,426								2,308,426					
Upsize Loop 4 Water Main	4,000,000								4,000,000					
Vactor Truck	160,000								160,000					
	6,468,426	-	-	-	-	-	-	-	-	6,468,426	-	-	-	
Recreation														
New Recreation Centre	10,000	10,000												
	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	
Planning														
Surveying "parts" and "roads" (COF)	500,000								500,000					
	500,000	-	-	-	-	-	-	-	-	500,000	-	-	-	
Minor Equipment Plan														
Communications														
Council Computers	15,000		15,000											
Server System														
General Server	25,000		25,000											
Backup Server	25,000		25,000											
Other required Hardware	10,000		10,000											
Recreation														
Rowing Machine	8,000								8,000					
Precor Bike	5,000								5,000					
Spin Bike	3,000								3,000					
	91,000	-	75,000	-	-	-	-	-	-	16,000	-	-	-	
total	7,619,426	10,000	175,000	-	-	-	-	-	50,000	7,384,426	-	-	-	

2025 to 2027 Project Expenditure Third Reading

Project Name	2027	2027											
		Facilities Reserve	Equipment Reserve	Water/ Sewer Reserve	Waste Reserve	Road Reserve	Land Deve. Reserve	Other Reserves	CCBF	Other Funders	Borrowing	OP Surplus	Taxes
Fleet													
PW On Call truck (2018)	45,000		45,000										
Rec Toyota Tacoma	60,000		60,000										
	105,000	-	105,000	-	-	-	-	-	-	-	-	-	-
Public Works													
Dump Truck	120,000							120,000					
Backhoe (Rubber Tire)	20,000								20,000				
Snow Removal Equipment	15,000								15,000				
	155,000	-	-	-	-	-	-	120,000	35,000	-	-	-	-
Recreation													
New Recreation Centre	65,000,000								65,000,000				
	65,000,000	-	-	-	-	-	-	-	65,000,000	-	-	-	-
Fire / Emergency Services													
Command Vehicle	60,000								60,000				
	60,000	-	-	-	-	-	-	-	60,000	-	-	-	-
Minor Equipment Plan													
Recreation													
Benches	5,000								5,000				
	5,000	-	-	-	-	-	-	-	5,000	-	-	-	-
total	65,325,000	-	105,000	-	-	-	-	120,000	65,100,000	-	-	-	-

2025 Reserve Projection

Reserves	2021	2022	2023	2024	2024	2024	2025	2025	2025
(as at year end)	actual	actual	actual	Projection	Projection	Actual+For ecast	Projected additions	Projected subtractions	Budget
Facilities (new build)	1,788,905	2,033,478	2,331,874	250,000		2,581,874	529,217	90,000	3,021,091
Water & Sewer	1,146,977	1,120,966	1,147,645			1,147,645		10,000	1,137,645
Load Capacity (wat & Sewer)	181,137	182,490	186,833			186,833			186,833
Development Incentive Reserve						-	50,000		50,000
Equipment	991,624	980,530	1,003,866			1,003,866		485,000	518,866
Contingency	534,094	538,085	550,891			550,891			550,891
Roads	336,104	338,615	346,674			346,674		15,000	331,674
Solid Waste	275,377	277,434	284,037			284,037			284,037
Land Dev	217,879	219,507	234,031			234,031	56,800	80,000	210,831
Heritage	180,866	182,217	186,554			-	186,554		186,554
Cable	123,076	123,996	14,102			-	14,102		14,102
Green Initiative	47,944	48,302	49,451	103,602		-	153,053	103,602	256,655
Parking	28,357	28,569	29,249	10,200		-	39,449		39,449
total Reserv funds	5,852,340	6,074,189	6,365,207	363,802		-	6,729,009	739,619	6,788,629
unrestricted surplus	2,754,165	2,126,717	1,932,691			-	1,932,691	-	1,932,691
Reserves + Unrestricted	8,606,505	8,200,906	8,297,898			8,661,700			8,721,320



THE CITY OF DAWSON

2025 Tax Levy Bylaw

Bylaw No. 2025-02

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 **2025 Tax Levy Bylaw**.

2.00 Purpose

The purpose of this bylaw is to levy taxes for the year 2025.

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

2025 Tax Levy Bylaw

Bylaw No. 2025-02

- (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 2025 shall be levied upon all taxable real property in the City of Dawson classified “non-residential” at the rate of 1.9392 percent.
- 4.02 A general tax for the year 2025 shall be levied upon all taxable real property in the City of Dawson classified “residential” at the rate 1.6261 percent.

5.00 Minimum Tax

- 5.01 The minimum tax for the year 2025 on any real property classified “residential” shall be eight hundred and eighty dollars (\$880.00) except for real property with a legal address in West Dawson where the minimum tax shall be three hundred and seventy dollars (\$370.00).
- 5.02 The minimum tax for the year 2025 on any real property classified “non-residential” shall be one thousand two hundred and fifteen dollars (\$1,215.00).

6.00 Minimum Vacant Residential Land Tax

- 6.01 The minimum tax for the year 2025 on any real property classified as “vacant residential” shall be one thousand seven hundred dollars (\$1,700.00).

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

2025 Tax Levy Bylaw

Bylaw No. 2025-02

8.00 Bylaw Repealed

8.01 Bylaw 2024-02, 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, 2025.

10.00 Bylaw Readings

Readings	Date of Reading
FIRST	December 10, 2024
SECOND	
THIRD and FINAL	

Stephen Johnson, Mayor
Presiding Officer

David Henderson, CAO
Chief Administrative Officer



THE CITY OF DAWSON

Fees and Charges 2025 Amendment Bylaw

Bylaw No. 2025-03

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 2025 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 2025 Amendment Bylaw

Bylaw No. 2025-03

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 #2024-03 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	December 10, 2024
SECOND	January 14, 2025
THIRD and FINAL	

Stephen Johnson, Mayor
Presiding Officer

David Henderson, CAO
Chief Administrative Officer



THE CITY OF DAWSON

Fees and Charges 2025 Amendment Bylaw

Bylaw No. 2025-03

PART IV – APPENDIX

Appendix A – Fees and Charges

All rates are subject to GST when applicable

FEES AND CHARGES		2022	2023	2024	2025	
Administration	Fee Description	Fee	Fee	Fee	Fee	Unit
	Certified Bylaw	25.00	25.00	30.00	31.00	per bylaw
	NSF Cheque Service Charge	40.00	40.00	50.00	51.00	each
	Stop Payment Fee	35.00	35.00	40.00	41.00	each
	Processing Fee (tax Liens, land registrations)	50.00	50.00	55.00	56.00	each
	Document Search		50.00	55.00	56.00	each
	Tax Certificate	50.00	50.00	55.00	60.00	per property
	Administration of Non-Municipal program	5.00%	5.00%	6.50%	6.65%	value of program
Animal Control	Fee Description	Fee	Fee	Fee	Fee	Unit
	License Fee, Annual - Dangerous animal	250.00	250.00	255.00	260.00	per year
	License Fee, Annual - Unspayed/Un-neutered Dog	75.00	75.00	80.00	82.00	per year
	License Fee, Lifetime - Spayed or Neutered Dog	40.00	40.00	45.00	46.00	per dog
	Feed and Care While Impounded	25.00	25.00	30.00	31.00	per animal, per day
	Impound - First Occurrence	25.00	25.00	30.00	30.00	per animal
	Impound - Second Occurrence	75.00	75.00	80.00	82.00	per animal
	Impound - Third Occurrence	125.00	125.00	130.00	133.00	per animal
	Impound - Fourth Occurrence	300.00	300.00	310.00	316.00	per animal
	Impound - Fifth and Subsequent Occurrences	500.00	500.00	515.00	525.00	per animal
	Replacement Tag	15.00	15.00	15.00	18.00	per unit
	Special Needs Dog	No Fee	No Fee	No Fee	No Fee	
Business Licer	Fee Description	Fee	Fee	Fee	Fee	Unit
	Local - Initial Business License Fee	125.00	125.00	130.00	133.00	per year
	Regional - Business License Fee	210.00	210.00	225.00	230.00	per year
	Non-Local - Business License Fee	600.00	600.00	615.00	627.00	per year
Cable System	Fee Description	Fee	Fee	Fee	Fee	Unit
	Analog Service - Residential Regular Rate	48.00	56.16	62.00	68.00	per month
	Analog Service - Residential Senior Rate	44.00	52.65	58.00	64.00	per month
	Analog Service - Single Unit Commercial Rate	48.00	56.16	62.00	68.00	per month
	Analog Service - Multi Unit Commercial / Institution:					
	Base Rate, plus	150.00	175.50	195.00	215.00	per month, plus room/site rate
	Room/Site Rate from May 1st to September 30th Inclusive	20.00	23.40	26.00	29.00	per room per month
	Room/Site Rate from October 1st to April 30th Inclusive	10.00	11.70	15.00	17.00	per room per month
	Digital Service - Residential Regular Rate	80.00	93.60	105.00	116.00	per month
	Digital Service - Residential Senior Rate	68.00	83.07	95.00	105.00	per month
	Digital Service - Programming Fee for Additional Digital Rece	8.00	9.36	10.50	12.00	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	9.00	per package per month
	Digital Specialty Package #6 - Premium Movies	22.00	25.74	29.00	32.00	per package per month
	Digital Specialty Package - Entertainment HD	9.00	10.53	12.00	13.00	per package per month
	Digital Sports HD	8.00	9.36	11.00	12.00	per package per month
	Digital Sportnet World HD	35.00	40.95	45.00	50.00	per package per month
	Digital Network HD	10.00	11.70	13.00	14.00	per package per month
	Digital Hollywood Suites HD	10.00	11.70	12.00	13.00	per package per month
	Commercial Sportsnet (distribution in Lounges/Bars/Restarue	75.00	87.75	97.00	107.00	Seating capacity 51-100, per month
	Commercial Sportsnet (distribution in Lounges/Bars/Restarue	85.00	99.45	110.00	121.00	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	110.00	per connection
	Connection prior to the 15th of the month	1 month Levy	1 month Levy	2 month Levy	2 month Levy	
	Connection after 15th of the month	50% of Monthly Levy Cost+15%	50% of Monthly Levy Cost+15%	50% of Monthly Levy Cost+15%	50% of Monthly Levy Cost+15%	
	Service Charge - New Installation					per installation
	Service Charge - Late Penalty & Disconnection	10% of outstanding balance	10% of outstanding balance	10% of outstanding balance	10% of outstanding balance	per month
	Service Charge - Re-connection for Arrears	\$100.00 + one	\$100.00 + one	\$100.00 + one	\$110.00 + one	per re-connection
	Service Charge - Transfer (Name change only, same location)	25.00	29.25	30.00	33.00	per transfer
	Fibre Optic Rental	350.00	409.50	450.00	495.00	per month per 1 pair of fibre
	Additional Fibre Optic Rental	75.00	87.75	100.00	110.00	fibre

Camping Bylaw	Fee Description	Fee	Fee	Fee	Fee	Unit
	Fee to remove a tent	75.00	75.00	80.00	82.00	per tent
	Storage fee for tent	10.00	10.00	15.00	20.00	per tent per day
Cemetery	Fee Description	Fee	Fee	Fee	Fee	Unit
	Disinterment or Reinterment of any Cadaver	actual costs	actual costs	actual costs	actual costs	each
	Interment of a Cadaver - Normal Business Hours	625.00	625.00	650.00	663.00	each
	Interment of a Cadaver - Outside Normal Business Hours	actual costs	actual costs	actual costs	actual costs	each
	Interment of Ashes - Normal Business Hours	425.00	425.00	450.00	459.00	each
	Interment of Ashes - Outside Normal Business Hours	\$210 plus costs	\$210 plus costs	\$250 plus costs	\$255 plus costs	each
	Plot and Perpetual Care - Ashes	500.00	500.00	525.00	536.00	each
	Plot and Perpetual Care - Cadaver	750.00	750.00	800.00	816.00	each
Development & Planning	Fee Description	Fee	Fee	Fee	Fee	Unit
	General					
	Appeal to Council - non-residential related		120.00	250.00	250.00	per application
	Appeal to Council - residential related			100.00	100.00	per application
	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	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	3,400.00	
	Extension of Approval (excluding subdivision applications)	105.00	120.00	100.00	100.00	per application
	Development Permit Search			50.00	50.00	per lot
	Advertising - Required Advertising associated with any application	80.00	85.00	90.00	90.00	signage replacement fee
	Development Permits					
	New Build (single detached or duplex)	155.00	165.00	175.00	175.00	per application
	New Build (single detached or duplex + secondary/garden suite)			200.00	200.00	
	New Build (secondary/garden suite)			100.00	100.00	
	New Build (Multi-unit residential, apartment, townhouse)	260+.25 / sq ft dev	275+.3/sq ft dev	275 + \$0.1/ft ² of floor area	275 + \$0.1/ft ² of floor area	
	New Build (Commercial, institutional, industrial, lodging facility)	260+.25 / sq ft dev	275+.3/sq ft dev	275 + \$0.1/ft ² of floor area	275 + \$0.1/ft ² of floor area	
	New Build (non-dwelling accessory structure)			75.00	75.00	
	Major Alteration (addition to the building, structural or exterior changes)	105.00	120.00	100.00	100.00	
	Minor Alteration (fence, solar panel/culvert/pole installation)	25.00	30.00	50.00	50.00	
	Sign Application	25.00	30.00	50.00	50.00	
	Temporary (less than 7 days)	25.00	30.00	50.00	50.00	
	Temporary (more than 7 days)	105.00	120.00	150.00	150.00	
	Amendment to Approved Development Permits			50.00	50.00	
	Change of Use (Without new zoning requirement)			50.00	50.00	
	Conditional Use			250.00	250.00	
	Amendments and Variance					
	OCP Amendment application	1,030.00	1,100.00	1,200.00	1,200.00	per application
	Zoning Amendment Application Fee	410.00	450.00	600.00	600.00	per application
	Combined OCP and Zoning Bylaw Amendment			1,500.00	1,500.00	
	Variance Application	105.00	120.00	250.00	250.00	per application
	Subdivision					
	Subdivision	105.00	120.00	125.00	125.00	per lot created- Max. \$1,000
	Consolidation	105.00	120.00	125.00	125.00	per lot consolidated - Max \$1,000
	Extension of Approval (subdivision apps only)	105.00	120.00	125.00	125.00	
	Boundary Adjustment	105.00	120.00	125.00	125.00	Per lots adjusted - Max \$1,000
	Land application			450.00	450.00	
	Move and Demolition					
	Move Application			250.00	250.00	per application
	Demolition (structures on Yukon Historic Sites Inventory)	210.00	225.00	350+Redevelopment Security Dep 1/sq ft of lot	350+Redevelopment Security Dep 1/sq ft of lot	per application
	Demolition (structures NOT on Yukon Historic Sites Inventory)			200+Redevelopment Security Dep 1/sq ft of lot	200+Redevelopment Security Dep 1/sq ft of lot	per application
	Traffic Control	Fee	Fee	Fee	Fee	Unit
	Erection of Barriers for Public Utility	350.00	350.00	360.00	360.00	occasion
	Road Closure - Daily Fee	50.00	50.00	55.00	55.00	For each day over three days
	Temporary Road Closure Application Fee	75.00	75.00	85.00	85.00	occasion
	Permanent Road Closure Application	210.00	225.00	240.00	240.00	per application

Fire Protection	Fee Description	Fee	Fee	Fee	Fee	Unit
	Inspection Service: Third Party Requests for Business Premis	75.00	75.00	80.00	82.00	per hour
	Inspection Service: File Search	75.00	75.00	80.00	82.00	per hour
	Inspection Service: Request for on-site inspection	75.00	75.00	80.00	82.00	per hour
	Inspection Service: Non-routine inspection	75.00	75.00	80.00	82.00	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	265.00	per response
	greater than five responses per calendar year	500.00	500.00	515.00	525.00	per response
	Emergency Response					
	Base Rate, plus	500.00	500.00	520.00	530.00	per hour, per unit
	Disposable materials	Markup	Markup	Markup	Markup	
	Contracted Services	\$500 + actual costs	\$500 + actual costs	\$520 + actual costs	\$530 + actual costs	
	Confined Space Rescue Stand-by	500.00	500.00	520.00	530.00	per request
	Confined Space Rescue Response	\$500 + actual costs	\$500 + actual costs	\$520 + actual costs	\$530 + actual costs	per response
Public Works	Fee Description	Fee	Fee	Fee		Unit
	Equipment Rental including operator:					
	Backhoe	150.00	159.75	165.00	168.00	per hour (one hour min.)
	Dump Truck	150.00	159.75	165.00	168.00	per hour (one hour min.)
	Labour:					
	Service Call / double time	150.00	159.75	165.00	168.00	per employee per hour (min 4 hrs)
	Service Call / time and half	120.00	128.00	131.00	134.00	per employee per hour (min 4 hrs)
	Service Call / normal business hours	80.00	85.00	90.00	92.00	per employee per hour (min 1 hr)
	Contracted Labour - Steamer				250.00	per hour (one hour min.)
	Contracted Labour - Vac truck				300.00	per hour (one hour min.)
	Snow Dump Permit					
	Season (Fall 2024 to Spring 2025) - Commerical				1,100.00	each
	Season (Fall 2024 to Spring 2025) - Residential				275.00	each
	One day - Non-Commercial				55.00	each
	Other:					
	External contractor and material mark-up	21.5%	21.5%	21.5%	21.5%	
	Municipal Dock Rental	105.00	112.00	115.00	117.00	per foot per season
	City HydroVac				359.00	per hour (one hour min.)
Recreation and Parks	Fee Description	Fee	Fee	Fee		Unit
	Recreation Centre					
	Arena Ice Rental - Adult	120.00	130.00	132.50	136.00	hour
	Arena Ice Rental - Youth	60.00	65.00	67.50	70.00	hour
	Arena Ice Rental - Tournament*	1,500.00	1,600.00	1,650.00	1,683.00	per tournament
	Arena Ice Rental - Tournament - Daily		700.00	725.00	739.50	daily
	Arena Ice Rental - Tournament additional hours*	50.00	55.00	57.50	58.60	hour
	Change fee	100.00	110.00	115.00	117.30	
	Locker Rental Fee	50.00	60.00	62.50	65.00	per season
	Arena Dry Floor	550.00	600.00	615.00	650.00	per day or part thereof
	Arena Dry Floor - Non-profit	400.00	450.00	460.00	475.00	per day or part thereof
	Arena Kitchen	175.00	190.00	190.00	193.80	per day or part thereof
	Arena Kitchen - Non-profit	110.00	120.00	125.00	127.50	per day or part thereof
	Arena Concession Area	45.00	50.00	52.50	53.60	per day or part thereof
	Arena - Child Day Pass (3-12 years)	4.00	4.50	4.50	5.00	day
	Arena - Child 10 Punch Pass (3-12 years)	34.00	37.50	37.50	40.00	10 times
	Arena - Child Season Pass (3-12 years)	150.00	160.00	160.00	135.00	season
	Arena - Youth/Senior Day Pass (13-18 years; 60+)	5.50	5.50	5.50	6.00	day
	Arena - Youth/Senior 10 Punch Pass (13-18 years; 60+)	42.00	45.00	45.00	48.00	10 times
	Arena - Youth/Senior Season Pass (13-18 years; 60+)	185.00	200.00	200.00	165.00	season
	Arena - Adult Day Pass (19-59 years)	6.00	6.50	6.50	7.00	day
	Arena - Adult 10 Punch Pass (19-59 years)	48.00	52.50	52.50	56.00	10 times
	Arena - Adult Season Pass (19-59 years)	210.00	225.00	225.00	190.00	season
	Arena - Family Day Pass (related & living in one household)	13.00	14.00	14.00	15.00	day
	Arena - Family 10 Punch Pass (related & living in one house)	108.00	115.00	115.00	120.00	10 times
	Arena - Family Season Pass (related & living in one house)	470.00	500.00	510.00	425.00	season
	Skate Sharpening		5.00	6.00	6.00	
	Skate Sharpening - 10 Punch Pass		40.00	45.00	50.00	
	Parks & Greenspace					
	Minto or Crocus - Ball Diamond	120.00	130.00	132.50	135.00	per day or part thereof
	Minto or Crocus - Ball Diamond*	850.00	910.00	925.00	943.50	season
	Crocus - Day Camp	1,200.00	1,300.00	1,325.00	1,351.50	season
	Crocus - Concession	110.00	120.00	122.50	125.00	per day or part thereof
	Minto - Concession - Entire Building	150.00	160.00	165.00	168.30	per day or part thereof
	Minto - Kitchen or Program Room	75.00	80.00	82.00	83.60	per day or part thereof
	Minto - Program Room - program	15.00	16.00	16.50	17.00	hour
	Minto - Program Room - private event	40.00	45.00	46.00	47.00	first hour
	Minto - Program Room - private event	15.00	16.00	16.50	17.00	each additional hour
	Parks or Greenspace*	52.00	56.00	57.00	60.00	per day or part thereof
	Gazebo*	52.00	56.00	57.00	60.00	per day or part thereof
	Picnic Shelter*	52.00	56.00	57.00	60.00	per day or part thereof
	Community Garden Plot	30.00	40.00	42.50	50.00	season

Dawson City Swimming Pool						
Swimming Pool Rental* - under 25 swimmers	120.00	130.00	135.00	137.70	hour	
Swimming Pool Rental* - additional fee for 25+ swimmers	32.00	35.00	40.00	40.80	hour	
Swimming Pool - Child Day Pass (3-12 years)	4.50	4.50	4.50	5.00	day	
Swimming Pool - Child 10 Punch Pass (3-12 years)	34.00	37.50	37.50	40.00	10 times	
Swimming Pool - Child Season Pass (3-12 years)	140.00	160.00	160.00	135.00	season	
Swimming Pool - Youth/Senior Day Pass (13-18 years; 60+)	5.00	5.50	5.50	6.00	day	
Swimming Pool - Youth/Senior 10 Punch Pass (13-18 years)	40.00	45.00	45.00	48.00	10 times	
Swimming Pool - Youth/Senior Season Pass (13-18 years; 60+)	180.00	200.00	200.00	165.00	season	
Swimming Pool - Adult Day Pass (19-59 years)	6.00	6.50	6.50	7.00	day	
Swimming Pool - Adult 10 Punch Pass (19-59 years)	48.00	52.50	52.50	56.00	10 times	
Swimming Pool - Adult Season Pass (19-59 years)	210.00	225.00	225.00	190.00	season	
Swimming Pool - Family Day Pass (related & living in one h	13.00	14.00	14.00	15.00	day	
Swimming Pool - Family 10 Punch Pass (related & living in	108.00	115.00	115.00	120.00	10 times	
Swimming Pool - Family Season Pass (related & living in o	470.00	500.00	510.00	425.00	season	
Equipment Rental	Fee	Fee	Fee	Fee		
Cross Country Ski , Snowshoe, or Kicksled Package*		10.00	10.00	10.00	per day	
Cross Country Ski , Snowshoe, or Kicksled Package*		20.00	20.00	20.00	3 days	
Cross Country Ski , Snowshoe, or Kicksled Package*		40.00	42.00	45.00	7 days	
Cross Country Ski , Snowshoe, or Kicksled Package - Child (3-12)		5.00	5.00	5.00	per day	
Cross Country Ski , Snowshoe, or Kicksled Package - Child (3-12)		10.00	10.00	10.00	3 days	
Cross Country Ski , Snowshoe, or Kicksled Package - Child (3-12)		20.00	22.00	25.00	7 days	
Coffee Urns	10.50	11.00	11.25	12.00	per day or part thereof	
Picnic Table	12.00	13.00	13.25	14.00	per day or part thereof	
Fitness Centre						
Fitness Centre	7.00	8.00	8.00	9.00	day	
Fitness Centre	35.00	37.50	38.25	40.00	month	
Fitness Centre	88.00	95.00	97.00	100.00	3 months	
Fitness Centre	165.00	175.00	178.50	182.50	6 months	
Fitness Centre	319.00	340.00	347.00	350.00	year	
Deposits						
Damage Deposit - Facility	350.00	350.00	350.00	350.00	fully refundable if conditions met	
Damage Deposit - Parks or Greenspace	100.00	100.00	100.00	100.00	fully refundable if conditions met	
Deposit - Key	40.00	40.00	40.00	40.00	fully refundable if conditions met	
Program Cancellation	10.00	10.00	10.25	10.00		
Vehicle for Hire	Fee Description	Fee	Fee	Fee		
Vehicle for Hire License or Renewal		100.00	100.00	105.00	107.00	per application
Vehicle for Hire Operator's permit		30.00	30.00	35.00	36.00	per application
Waste Management	Fee Description	Fee	Fee	Fee	Unit	
Waste Management Fee - Commerical Space		300.00	319.50	330.00	337.00	year
Waste Management Fee - Institutional Residential		300.00	319.50	327.00	334.00	year
Waste Management Fee - Non-vacant Institutional Space		300.00	319.50	327.00	334.00	year
Waste Management Fee - Residential Unit (including B&B)		195.00	208.00	213.00	217.00	year
Waste Management Fee - Mobile Refreshment Stands		20.80	22.00	23.00	23.00	week or portion thereof
Waste Management Fee - Mobile Refreshment Stands		50.70	54.00	55.00	56.00	month
Waste Management Fee - Mobile Refreshment Stands		152.10	162.00	166.00	169.00	season
Waste Management Fee - Vacant Institutional Commercial Lo		150.00	319.50	327.00	334.00	year
Waste Management Fee - Vacant Institutional Residential Lot		150.00	319.50	327.00	334.00	year
Waste Management Fee - Vacant Non-Institutional Commerci		120.00	319.50	327.00	334.00	year
Waste Management Fee - Vacant Non-Institutional Residentia		120.00	208.00	213.00	217.00	year
Tipping Fees	under review - will apply to all drop offs	Fee	Fee	Fee	Fee	
White metals (non-refrigerant)		new	new	new	17.00	
White metals (refrigerant)		new	new	new	50.00	
Commercial by volume						
Pickup partial		new	new	new	7.50	
Pickup full		new	new	new	15.00	
Dumptruck		new	new	new	35.00	360/480 (12cubicM/16cubicM)
Trailer		new	new	new	30.00	per cubic meter
E-Waste		new	new	new	5.00	per piece
Metals						
Half pickup load		new	new	new	75.00	
Full pickup load		new	new	new	150.00	
Dumptruck		new	new	new	600.00	
Other (measured)		new	new	new	30.00	per cubic meter
Standard vehicle		new	new	new	250.00	
Water Delivery	Fee Description	Fee	Fee	Fee	Fee	Unit
One delivery every two weeks		1,166.88	1,248.00	1,279.00	1,343.00	per year
One delivery every two weeks - senior		700.13	892.80	1,085.00	1,139.00	per year - paid monthly
One delivery per week		2,333.76	2,496.00	2,558.00	2,686.00	per year
One delivery per week - senior		1,400.26	1,785.60	2,170.00	2,279.00	per year - paid monthly

Water Services Fee Description		Fee	Fee	Fee	Fee	Unit
	Private owned/occupied Residential/ Trondek Hwechin reside	635.59	677.00	694.00	708.00	per year - paid quarterly
	Privately owned/rental Residential - Senior Discounted	370.03	394.00	404.00	412.00	per year - paid quarterly
	Commercial Residential	974.40	1,038.00	1,065.00	1,086.00	per year
	Hotel, motel, Inn, Hostel, Boarding Houses, Bed and Breakfast	103.66	130.00	135.00	138.00	per rentable room per year
	Non-Residential Cooking Facility - Commercial/Institutional Kitchen	512.58	546.00	560.00	571.00	per kitchen per year
	Non-Residential Cooking Facility - Community Halls	309.58	330.00	340.00	347.00	per kitchen per year
	Non-Residential Cooking Facility - Staff Kitchens	157.33	168.00	175.00	179.00	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	485.00	per unit per year
	Additional per unit rate for over (2) units (Refer to Table "A" for unit calculation)	137.03	146.00	150.00	153.00	per unit per year
	Non-Residential Washroom - Institutional	1,141.88	1,216.00	1,250.00	1,275.00	per washroom per year
	Non-Residential Washroom - Commercial and all other Non-Residential	182.70	195.00	200.00	204.00	per toilet / urinal per year
	Non-Residential Laundry Washing Machine - Institutional Washroom	1,141.88	1,216.00	1,250.00	1,275.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Washroom	938.88	1,000.00	1,025.00	1,046.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Guest Room	466.90	497.00	510.00	520.00	per machine per year
	Non-Residential Laundry Washing Machine - other Non-Residential	466.90	497.00	510.00	520.00	per machine per year
	Janitor Room - equipped with water outlet - Institutional	1,141.88	1,216.00	1,250.00	1,275.00	per janitorial room per year
	Janitor Room - equipped with water outlet - Commercial and all other	182.70	195.00	200.00	204.00	per janitorial room per year
	R.V. Park/Campground	86.28	92.00	95.00	97.00	per serviced space per year
	School	1,020.20	1,087.00	1,115.00	1,137.00	per classroom per year
	Car Wash	938.88	1,000.00	1,025.00	1,046.00	per year
	Sewage Disposal Facility	340.03	362.00	375.00	383.00	per year
	Public Shower & Staff Shower	294.35	313.00	320.00	326.00	per shower per year
	Stand Alone Sink	157.33	168.00	175.00	179.00	per sink per year
	Water-Cooled Air Condition, refrigeration or freezer unit and ice storage	106.58	114.00	120.00	122.00	per horsepower, per year
	Bulk water pick up at pumphouse	4.00	4.25	4.50	5.00	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	1 hr labour + 1 hrs equip. rental including operator + materials OR actual costs, whichever is	2 hr labour + 1 hrs equip. rental including operator + materials OR actual costs, whichever is	2 hr labour + 1 hrs equip. rental including operator + materials OR actual costs, whichever is	
Sewer Services Fee Description		Fee	Fee	Fee	Fee	Unit
	Private owned/occupied Residential /Trondek Hwechin residence	481.82	513.00	530.00	541.00	per year - paid quarterly
	Private owned/occupied Residential - Senior Discounted	280.51	299.00	310.00	316.00	per year - paid quarterly
	Privately owned/rental Residential /Trondek Hwechin residence	481.82	513.00	530.00	541.00	per year - paid quarterly
	Commercial Residential	741.76	790.00	810.00	826.00	per year
	Hotel, motel, Inn, Hostel, Boarding Houses, Bed and Breakfast	77.52	96.90	100.00	102.00	per rentable room per year
	Non-Residential Cooking Facility - Commercial/Institutional Kitchen	391.49	417.00	430.00	439.00	per kitchen per year
	Non-Residential Cooking Facility - Community Halls	236.95	252.00	260.00	265.00	per kitchen per year
	Non-Residential Cooking Facility - Staff Kitchens	118.48	126.00	130.00	133.00	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	362.00	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	117.00	per unit per year
	Non-Residential Washroom - Institutional	870.54	927.00	950.00	969.00	per washroom per year
	Non-Residential Washroom - Commercial and all other Non-Residential	130.08	140.00	145.00	148.00	per toilet / urinal per year
	Non-Residential Laundry Washing Machine - Institutional Washroom	870.54	927.00	950.00	969.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Washroom	716.01	763.00	785.00	801.00	per machine per year
	Non-Residential Laundry Washing Machine - Hotel/Motel Guest Room	355.43	379.00	390.00	398.00	per machine per year
	Non-Residential Laundry Washing Machine - other Non-Residential	355.43	379.00	390.00	398.00	per machine per year
	Janitor Room - equipped with water outlet - Institutional	870.54	927.00	950.00	969.00	per janitorial room per year
	Janitor Room - equipped with water outlet - Commercial and all other	139.08	148.00	155.00	158.00	per janitorial room per year
	R.V. Park/Campground	48.94	52.00	55.00	56.00	per serviced space per year
	School	775.24	826.00	850.00	867.00	per classroom per year
	Car Wash	716.01	763.00	785.00	801.00	per year
	Sewage Disposal Facility	257.56	274.00	280.00	286.00	per year
	Public Shower & Staff Shower	226.65	241.00	250.00	255.00	per shower per year
	Stand Alone Sink	118.48	126.00	130.00	133.00	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	actual costs	
W&S - Load Capacity Charge-single family residential						
	Single family residential	1,550.00	1,650.75	1,700.00	1,734.00	per unit (includes 2 bathrooms)
	Single family residential	415.00	442.00	455.00	464.00	per additional bathroom
	Multi-family or commercial property	415.00	442.00	455.00	464.00	per water outlet
TABLE A:						
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						