



# Draft 2024 Our Yellowknife Budget



Programs • Services • Capital Improvement Plan



Photo by: Robert Berdan



## CITY OF YELLOWKNIFE

### **COMMUNITY VISION**

Yellowknife is a welcoming, inclusive, and prosperous community with a strong sense of pride in our unique history, culture and natural beauty.

### **COUNCIL MISSION**

Council will provide leadership, vision and direction in responding to the needs and aspirations of the community by working cooperatively with staff and residents to provide municipal infrastructure, programs and services that are environmentally, socially and fiscally responsible.

### **COUNCIL VALUES**

- Reconciliation
- Responsiveness
- Responsible Decision-Making
- Amplifying Others
- Multi-Generational
- Engagement
- Reliable Services

# CITY COUNCIL



**City Council, left to right:**

Cat McGurk, Garrett Cochrane, Ben Hendriksen, Ryan Fequet, Mayor Rebecca Alty, Stacie Arden-Smith, Steve Payne, Robert Warburton, Tom McLennan

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## ADMINISTRATION

**City Manager**

**A/City Clerk**

**Director of Community Services**

**Director of Corporate Services**

**Director of Economic Development & Strategy**

**Director of Planning & Development**

**Director of Public Safety**

**Director of Public Works & Engineering**

Sheila Bassi-Kellett

Cole Caljouw

Grant White

Kavi Pandoo

Kerry Thistle

Charlsey White

Craig MacLean

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**City Auditors**

**City Bankers**

Crowe MacKay LLP

TD Canada Trust



# CITY OF YELLOWKNIFE

**PREPARED BY THE CITY OF YELLOWKNIFE**

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## The City of Yellowknife – Working for You!

Located on the ancient Precambrian shield adjacent to Great Slave Lake, the community of Yellowknife is at the core of Chief Drygeese territory, the traditional territory of the Yellowknives Dene First Nation, and within the Tłı̄çhǫ's Mǫwhì Gogha Dè Nı̄łłèè. From time immemorial, Yellowknife has been the primary use area of the Yellowknives Dene and part of the traditional use area of the Tłı̄çhǫ. Metis have also called this area home since the 1800's. We respect the histories, languages, and cultures of all First Nations, Métis and Inuit whose presence continues to enrich our vibrant community.

Yellowknife is an active, eclectic and inclusive community, home to over 21,000 residents who enjoy an urban lifestyle on the edge of pristine wilderness. As the capital city of the Northwest Territories, Yellowknife is a crossroads for people from across the Northwest Territories and the Canadian and international circumpolar world, and we welcome all people who live, work and visit our community. Council and staff of the City of Yellowknife work hard to ensure that residents and visitors can count on us for the best possible municipal programs and services.

### 2023 Was a Challenging Year

The world started to resume a new normal, post COVID, when 2023 plunged the City into some very serious and 'unprecedented' challenges; 'unprecedented' is the top contender for the word of the year. Labour unrest impacted City programs and services throughout the first quarter of the year, and the City thanks residents for your understanding during this challenging time. We are pleased that a settlement was reached relatively quickly and we were able to get our valued staff back to work providing full programs and services.

Shortly after this, the City became the reception centre for residents of NWT communities impacted by wildfires and flooding. The Northwest Territories saw the first wildfires of the 2023 season as of May 4, almost a month earlier than historical norms. Starting on May 14, we welcomed residents from Hay River and K'at'l'odeeche First Nation who had to leave

their communities on short notice due to the wildfires threat. Subsequently, Wekweeti and Behchokǫ were required to leave their communities due to the threat of wildfires as well. Recognizing the near drought conditions in the North Slave, a constant fire ban was in place in Yellowknife from mid July until late September. The City's Emergency Operations Committee started meeting daily on July 25, first to coordinate the evacuation centre for Behchokǫ evacuees and then to undertake a proactive response for the protection of Yellowknife as per the City's Emergency Plan and other framework documents.

In August 2023, a complex of wildfires in the North Slave region threatened Yellowknife, requiring an emergency response and ultimately, the planned evacuation of the City. Preparatory work to address the risk began in late July, in collaboration with the Government of the Northwest Territories' (GNWT) Environment and Climate Change wildfire experts, as well as with the GNWT Emergency Management Organization. The City declared a State of Local Emergency on August 14, followed by the GNWT declaring a Territorial State of Emergency and calling for the full evacuation of Yellowknife on August 15. This was a traumatic and anxious time for all Yellowknifers given the uncertainty, as well as the impact of wildfires elsewhere in the NWT and across the world, including Greece and Lahaina in Hawaii.

Many businesses, contractors and workers collaborated tirelessly with the City to develop, build and provide the protections that our community required, and for this we will always be grateful. These sudden and unanticipated actions had a significant impact on the City's financial status and it is a relief that conservative money management over the previous few years was able to provide some stability during this tumultuous time. Overall costs from the 2023 wildfire and evacuation were still being calculated as of December 2023, and while the City is seeking disaster financial assistance to cover as much as possible, there will still be expenses that impact our finances.

# BUDGET MESSAGE

The challenges of 2023 also meant that many of the planned projects - capital and operational - could not be advanced and/or completed on time. Ranging from the 2022 Audit to the Reconciliation Gathering to advancing work on Lift Station #1, virtually every significant project was delayed in 2023.

## Council Sets the Direction

2023, with its constant need to react to issues and emergencies, did not fully enable the implementation of Council directions. Strategic directions have been confirmed by Council and they set the framework for actions and strategies the City will take over the next 3 years. Given the annual budget is Council's biggest policy document, the broad strokes of Council's key themes around People First, Service Excellence and Sustainable Future are prevalent.

## Infrastructure Projects See Significant Cost Increases

Post COVID, the predictability of project costs has become incredibly challenging. The City's process of confirming a Class D estimate for infrastructure projects budgeting prior to making a commitment no longer provides a clear picture of the costs to construct or the total project cost. Since 2022, capital budgets have proven to be inadequate given the limited availability of materials, supply chain issues, labour pressures and general inflation on all goods. This economic volatility means that the City is not only getting less work accomplished for the same amount of money than we did 10 years ago but also fewer capital projects are being constructed annually given the resources scarcity. With these challenges and multiple priorities in mind, the City is increasingly using Asset Management as a strategic tool to allow us manage our infrastructure assets at a level that meets the expectations of our residents in a financially sustainable way.

## A Balancing Act

At the best of times, the City's financial management is a delicate balancing act, and emerging from tumultuous 2023, it continues to be even more of a challenge. The final outcome of this balancing act is the Budget itself, which is one of Council's most important policy documents. Planning for the continuation of projects that have been carried forward from 2023 and before, along with introducing new urgent core infrastructure needs in alignment with our asset management strategy, can threaten to overwhelm capacity both internally at the City and externally in the contractor/consultant realm. As a result, the City has the responsibility to ensure that core and essential infrastructure is priority #1.

Yellowknife's population growth has continued to be modest, but our infrastructure growth has not. New neighbourhoods, facilities, water and sewer infrastructure, roads and trails have been developed over the past decade, and they contribute positively to the fabric of life in Yellowknife. However, they also result in increased maintenance and replacement costs, which are also facing upwards pressure from older, aging assets.

There is also continued growth in external pressures, including those from a regulatory perspective. For example:

- Preparing for - and responding to – **emergencies, including extreme weather events**, including wildfires, drought, flooding and snowfall require resources and staff time to anticipate and plan for. A dry 2024 is predicted, which means pre-emptive preparations for the upcoming wildfire season are already underway.





- The full spectrum of **housing** – from social housing to market housing – continues to be a challenge for Yellowknife, as is currently the case across Canada and the world. From attracting new residents to meet labour force demands, to ensuring our vulnerable population has safe options for shelter continues to be a challenge and a priority. A substantial grant from the federal government is anticipated in 2024 and if approved, would provide significant support for the development of residential units.
- Implementation of the terms of our 2022 **water licence** continues to be a complex multi-year process required to demonstrate regulatory compliance when the City draws water from local water bodies and deposits waste and waste water into the environment. This has added ongoing significant workload to City Administration to comply with the complex regulatory requirements.
- In addition, the City takes the **health and safety** of our staff and residents very seriously, and willingly implements the increasingly rigorous safe work practises despite these adding time and cost to many routine activities.
- The **Giant Mine Remediation** project promises to contribute to the City's economy and will benefit area residents in the long run, but for the foreseeable future, it continues to consume City resources as staff work to ensure that the project's progress is consistent with the best interests of our citizens and businesses.
- In addition to regulatory requirements, there are also ongoing citizen concerns with **social issues**, particularly in the downtown core. While these are not within the City's municipal government mandate, their impact requires the City to collaborate on solutions.
- When completed in early 2025, the **Aquatic Centre** will be a showpiece for Yellowknife and an asset to our residents. Supporting healthy lifestyles and family fun, the facility will require significant staff to operate in compliance with swimming pool safety standards and regulations.

Counterbalancing all these growth pressures is our recent trend of marginal development resulting in little increase to our assessment base and therefore limited increased tax revenues. While the window for development seems to be opening up post-COVID, inflation and interest rates limit the feasibility of large scale development options at this time. In addition, macro-economic factors including the sunset of many of the diamond mines in the coming years, will have an impact on the City and our revenue stream, as well as on the GDP of the Northwest Territories overall. It is incumbent on us to plan for and seek to stimulate strategies that support a diversified economy, in collaboration with other orders of government and stakeholders.

The challenge is amplified by the ongoing municipal funding gap. In 2014, the GNWT identified and acknowledged that community governments were underfunded by a total of \$40 million annually - \$11 million of this earmarked for the City of Yellowknife. Inadequate core funding significantly reduces the City's ability to deliver services, and build and maintain infrastructure. The GNWT has worked to reduce this gap – a net increase of \$5 million over the life of the 19<sup>th</sup> Legislative Assembly - and for that we are grateful, but the bottom line is that there is still a \$40 million deficit in 2023. The City continues to pressure the GNWT to consider its fiscal allocations to better support strong communities and a diversified economy, and to develop a clear implementation plan to close this funding gap.

# BUDGET MESSAGE

## Sustaining our Good Quality of Life

Yellowknife is a wonderful place to live and our vibrant community is rich with the diversity of peoples from across the region, Canada and around the world who make their home here. In the face of rising costs, the City actively seeks to find ways to manage the cost of municipal services while providing the levels of facilities programs and services that residents value. Reliable, safe, and cost-effective provision of essential services remains the City's core priority. Council's Strategic Directions of People First, Service Excellence and a Sustainable Future drive much of our work in this area.

In 2024, there are only modest new investments proposed for **operations and maintenance** from the General Fund. These include some forced growth costs for recruitment, IT security and software maintenance and a one-time records management software upgrade. In addition, new positions are being proposed to support financial management, emergency management, planning and development and the new Aquatic Centre.

**Capital investments** for 2024 will focus on key, multi-year infrastructure projects that are already in process. There are no new projects given the substantial number of projects required for core services that have been carried forward from 2023. Capital investment in 2024 will continue to support the following:

- The **Aquatic Centre** construction is well underway with the building fully enclosed in late 2023. The bulk of interior finishing is to be undertaken in 2024 with an opening date now anticipated in Q1 of 2025.
- The Fire Hall, which was built in 1989, requires a renovation and expansion to meet current and future safety and service delivery requirements. The **Fire Hall expansion** has been a multi year

project, with design work on the verge of completion and construction planned to begin in 2024.

- **Water Licence compliance** projects continue to drive our capital expenditures with vital upgrades to our waste and sewage infrastructure. Lagoon desludging, solid waste leachate treatment require investments to meet our regulatory requirements.
- **Critical water and sewage infrastructure**, such as Pumphouse and lift stations is essential for ongoing stable service levels for residents, as well as future development opportunities. The overhaul of Lift Station #1 continues to be a top priority.
- Solid waste management is complex within our regulatory environment and work continues on the development of a **new landfill cell** for which design will be completed in 2024; the regulatory process for this new cell is also anticipated to commence shortly.
- **Ongoing annual core operational needs** – Paving, water and sewer infrastructure replacement, fleet management, IT Infrastructure renewal all require ongoing investment to enable service delivery across Yellowknife.
- Ongoing investment in the enhanced **accessibility** of City facilities, resources, programs and services is critical for Yellowknife to be as inclusive and welcoming as possible to all residents.
- In 2024, while on one hand the implementation of the existing **Community Energy Plan (CEP)** projects will continue, on the other, work to renew this 10 year CEP will start to now include climate change adaptation and mitigation efforts.



## Planning for the Future

Once approved, the annual Budget lays out the resources that are allocated to support core services and Council's strategic directions. Recognising the tumultuous year that 2023 was, Administration has proposed a Budget that seeks to advance Council's broad vision while continuing to ensure that core and essential services are delivered in a reliable, cost-effective and sustainable manner. While we look to 2024 and the future, the volatility of recent years reaffirms the importance of balancing prudent management of our resources with being agile and able to respond to emerging challenges as needed. We are in this together, and we are committed to build a sustainable community for all Yellowknifers, now and into the future.

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## Introduction

A Budget is Council's most important policy document. It reflects plans designed to achieve Council's strategic objectives, while at the same time ensuring that the services are delivered in a reliable and cost-effective manner.

The City's budget process is a year-round cycle, beginning in January with Administration's semi-annual update on Council's Goals and Objectives and the current Year's Work Plan priorities, and culminating in Council's approval of the final document in mid-December. This document is a financial plan that prescribes strategic resource allocations for a future period.

The *Cities, Towns, and Villages Act* requires the City to adopt a balanced budget in advance of the fiscal year, which matches the calendar year.

## Budget Concepts

The City's financial constructs and practices are consistent with municipal government best practices, and follow public sector accounting standards. Many of these are specific to the non-profit nature of the organization and the associated mandate for transparency. In particular, funds, reserves, tangible capital assets, and financial statements are important and interrelated components of the City's financial plans and position.

## Funds

Many of the City's revenues are collected or obtained for specific purposes, and expenditures must be matched to those purposes.

The City uses groups of accounts called funds to achieve this. These funds are currently in use:

**General Fund:** The General Fund is used for the provision of day-to-day services such as fire, ambulance, parks, recreational facilities, transit, roads, and sidewalks. Typically, about 75% of the money needed to provide these services comes from property taxes, while user charges contribute most of the balance.

**Capital Fund:** The Capital Fund pays for major acquisitions that support the long-term delivery of programs and services. Most of the money in this fund comes from other orders of government.

**Solid Waste Management Fund:** The Solid Waste Management Fund covers the costs of handling the community's garbage. About one-third of its revenues come from the associated monthly charges on water bills, while two-thirds comes from tipping fees charged at the Solid Waste Facility.

**Water and Sewer Fund:** The Water and Sewer Fund is used to maintain and operate the infrastructure related to water distribution and sewage disposal. Almost all of its revenues come from monthly water bills.

**Land Development Fund:** The Land Development Fund supports the acquisition and development of land for resale; its revenues come from land sales and leases.

**Service Connection Failure Assistance Fund:** The Service Connection Failure Assistance Fund helps property owners pay for repairs to water and sewer lines between customer buildings and

# READER'S GUIDE

City mains. The money comes from fees collected on monthly water bills.

## Reserves

The City maintains a number of reserves that enable it to set aside money for specific purposes, thus levelling its expenditures and avoiding the extreme peaks that could otherwise be associated with major initiatives. They are funded through all of the City's financial assets: cash on hand, accounts receivable, and land held for resale.

The City currently maintains the following reserves:

**Information Technology Reserve:** The Information Technology Reserve is used to maintain consistency in information technology infrastructure expenditures. Money is transferred into the reserve each year in anticipation of upcoming requirements, and information technology capital expenditures approved by Council are funded from the reserve.

**Major Community Facility Reserve:** The Major Community Facility Reserve is used to set aside money in anticipation of large future expenditures on City facilities. Money is transferred into the reserve each year, based on facility plans. As well, the revenue from the infrastructure replacement fee – introduced in 2011 and charged on all facility rentals – is transferred into the reserve on an annual basis. When the City undertakes the development of a significant facility – such as the proposed Aquatic Centre – it is partially funded by this reserve.

**Mobile Equipment Replacement Reserve:** The Mobile Equipment Replacement Reserve enables the City to level out the costs of renewing its mobile equipment. Money is transferred into the reserve

each year in anticipation of the replacement requirements, and annual fleet replacements approved by Council are funded from the reserve.

**Downtown Development Reserve:** The Downtown Development Reserve was established by Council in 2002 to fund future projects that impact the downtown area. Typically, 25% of parking meter revenues are transferred to this fund each year.

**Heritage Reserve:** The Heritage Reserve is used to fund projects that recognize and celebrate Yellowknife's heritage. If there are unexpended funds in the Heritage Committee's operating budget allocation, they are transferred into this reserve for future use on projects approved by Council.

**Samuel Colley Donation Reserve:** The Samuel Colley Donation Reserve was established in 2003 by a donation from the estate of Samuel Colley, and is used for the purpose of improving the environment and the resources of the Yellowknife Public Library.

**Revitalization Initiative Reserve:** The Revitalization Initiative Reserve was established by Council in 2016 to fund land assembly in support of revitalization initiatives within the Downtown, Old Town, Old Airport Road, and Kam Lake areas by transferring 30% of land sales into the fund. In 2018 Council discontinued the transfers. In September 2022, Council directed Administration to transfer \$2.275 million from this Reserve to the Land Development Fund to cover the land value of Lots 8, 9 and 10, Block 31, Plan 65 and Lot 34, Block 30. Administration was also directed to transfer \$141,000 from this Reserve to the Downtown Development Reserve to support the development initiatives. It is anticipated this Reserve will have no balance and will be closed once these sales transactions are completed.



**Community Grant Reserve:** Annual unused grant funding is transferred to this reserve for future use.

## Tangible Capital Assets

The City has numerous facilities, buildings, and other infrastructure (e.g. roads and sidewalks), as well as equipment, that it uses in the provision of municipal services; these are referred to as tangible capital assets.

Each year, changes occur in these assets: new ones are acquired, existing ones are enhanced, and older ones may be retired. In addition, amortization – the equivalent of depreciation in the private sector – is recorded for all of them, with the exception of land.

## Financial Statements

The City's financial statements report the results of the financial plan outlined in the budget by providing a point-in-time summary of the City's financial and physical assets and liabilities.

The City's budgets are cash-based so capital expenditures are expensed. However, the Canadian public sector accounting standards that govern the preparation of the financial statements require that assets be set up as tangible capital assets and amortized over time. These differences mean that a balanced budget – where overall revenues match overall expenditures – can lead to an increase in the City's net worth, reported in the financial statements as a surplus.

The difference between the City's assets and its liabilities is referred to as its accumulated surplus, or net worth. When the City's

accumulated surplus is larger than it was the previous year, the financial statements consider that difference to be a surplus for that year. Most years the City records an annual surplus because investments in assets increase its net worth.

## Organizational Structure

Yellowknife City Council is made up of one Mayor and eight Councilors who collectively represent the municipality at large. The City Manager is the link between Council and staff, where Council is responsible for governance and staff are responsible for operations. Mayor and Council are elected for four year terms. At the beginning of the term they adopt goals and objectives to create a framework for their decision making.

City of Yellowknife staff are grouped into seven departments that reflect the overall nature of their responsibilities and contribution to the provision of City services and programs: Administration, Community Services, Corporate Services, Economic Development and Strategy, Planning and Development, Public Safety, and Public Works and Engineering. Each department, with the exception of Administration, is led by a Director, and these Directors report to the City Manager. Most departments are composed of multiple divisions to enable them to focus resources in specialized areas.

## Definitions

**Activity:** A function that contributes to the specific services and programs provided by the organizational unit

**Assessed Value:** A value placed on property for the purpose of allocating property taxes

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**Budget:** A financial plan that prescribes planned resource allocations for a future period, with a focus on where these resources come from and how they will be allocated to provide programs and services

**Budget Policy:** A clear and sustainable framework for prudent financial management of the City's resources

**Canada Community-Building Fund:** A federal program, administered through the GNWT, which provides a partial rebate on gasoline taxes to communities for environmentally friendly programs

**Capital Expenditure:** An investment that acquires or improves a major asset that provides a benefit for more than one year, and requires an expenditure of \$50,000 or more

**Consumer Price Index (CPI):** A statistical description of price levels provided by Statistics Canada and used as a measure of the increase in the cost of living (i.e. economic inflation)

**Debt Service:** Money paid to reduce a financial obligation entered into by the City

**Deficit:** When expenses (money out) are greater than revenue (money in) over the budgeted period

**Evergreen Strategy:** A practice which aims to replace 25% of the City's information technology infrastructure each year

**Expenditure:** Money spent by the City on a particular project, program or service

**Fiscal Year:** The 12 months which the year's budget covers. In the City's case, the *Cities, Towns and Villages Act* stipulates that this is the calendar year (January 1 to December 31)

**Formula Funding:** Money transferred to the City by the territorial government, according to a specific formula

**Full-time Equivalent Position (FTE):** A part-time position expressed as the equivalent of a full-time position. For example, a casual Administrative Assistant who works three weeks full-time during a year would be equivalent to 0.06 of a fulltime position

**Generally Accepted Accounting Practices (GAAP):** The uniform minimum standards for financial accounting and recording

**GNWT:** The Government of the Northwest Territories (GNWT), the territorial government which governs the City through legislative acts and regulations

**GFOA:** Government Finance Officers Association of the United States and Canada

**Infrastructure:** Roads, buildings, water and sewer systems, parks, trails, and information technology hardware and software

**Levy:** Property tax revenues that support government activities

**Mill Rate:** The mechanism for allocating property taxes among property owners. Each property is assigned a mill rate which is multiplied by the Assessed Value to determine the amount of property tax to be paid for that property

**Object:** A group of expenditures that is common across all organizational units

**User Charges:** Fees paid by the user of a specific service provided by the City, such as water and sewer services or access to recreational facilities





## Purpose

To establish a Budget Policy that defines a clear and sustainable framework for prudent financial management of the City's resources.

## Policy

The City of Yellowknife prepares a three-year budget that is consistent with Council's goals and objectives, reflective of stakeholders' needs, based on best practises, and in compliance with all applicable legislation and related by-laws. It incorporates the guidance, principles, and values documented in the City's Asset Management Plan, Long-Term Financial Plan, Fleet Replacement Plan, Fees and Charges Policy, Information Technology Evergreen Strategy, Carry Forward Policy, and further documents that may be deemed necessary in developing the budget. It is also influenced by external factors, including economic, social and environmental conditions, and evolving challenges and opportunities.

The budget provides a comprehensive plan for delivering efficient services to stakeholders in a manner that aligns resources with the policies, goals and objectives of the City. It is instrumental in ensuring the ongoing financial health of the City.

### I. Budget Type, Presentation and Time Period of the Budget

The City of Yellowknife shall prepare a three-year rolling budget document. The second and third year budgets shall be adopted in principle in the first year and then adopted individually each year thereafter.

### II. Balancing the Budget

The budget shall be balanced except when reasonably unforeseeable circumstances occur. Examples of unforeseeable circumstances include sudden and severe fluctuations in revenue, major emergency expenditures, and significant changes in the value of assets.

The budget shall be considered balanced if:

1. fund balances are within the minimum and maximum limits prescribed in the Stabilization Funds policy statement; or
2. the change in balance of each fund meets or exceeds the plan to establish minimum fund balances as prescribed in the Stabilization Funds policy statement.

The budget shall disclose whether the budget is balanced. If the budget is not balanced, the budget shall disclose the reasons for not balancing the budget.

The budget shall show the change in balance of each fund.

### III. Stabilization Funds

Council shall establish and maintain fund balances as follows:

1. General Fund – no less than 10% and no more than 15% of budgeted expenditures;
2. Solid Waste Management Fund – no less than 5% of budgeted expenditures;

# BUDGET POLICY

3. Water & Sewer Fund – no less than 5% of budgeted expenditures;
4. Land Development Fund – amount sufficient to fund future land development;
5. Service Connection Failure Assistance Fund – no less than Nil;
6. Capital Fund – amount sufficient to fund expenditures according to the Asset Management Plan; and
7. Reserve Fund – amount sufficient to fund expenditures according to the Long-Term Financial Plan and the Asset Management Plan.

Fund balances may be used at Council’s discretion for emergencies, unanticipated economic downturns, and one-time opportunities. Minimum fund balances shall be restored in the following year or according to the Long-Term Financial Plan.

## IV. Asset Management

Asset Management shall be implemented according to the Asset Management Plan and the Ten-Year Capital Plan adopted by Council. The annual budget shall be prepared in accordance with these Plans, and shall include sustainable transfers from the General Fund, Water and Sewer Fund, and Solid Waste Management Fund to the Capital Fund.

## V. Revenues

The City shall continuously seek new and alternative revenue sources in order to maintain a diversified and stable revenue system to shelter the City from fluctuations in any one revenue source.

The City shall estimate its revenues through an objective, analytical process that utilizes trends and judgmental and statistical analysis as appropriate.

One-time revenues should not be used for ongoing expenditures. One-time revenues may be used only to increase fund balances, decrease debt, or for non-recurring expenditures such as capital acquisitions and one-time projects. One-time revenues shall be noted in the budget.

The budget shall disclose any estimated future costs and commitments arising from expenditures funded by one-time revenues.

## VI. Debt Management

Long-term debt may be acquired to finance capital acquisitions, finance land development and refinance existing long-term debt. Long-term debt may not be used to finance operating costs.

The maximum term of any debt, except debt for land development, shall be the useful life of the asset, to a maximum of 25 years. The maximum term for debt for land development shall be 15 years.



Debt limits shall be as follows:

- 1. The total amount of outstanding debt shall not exceed two times the municipal corporation’s revenue for a fiscal year;
- 2. Short-term borrowing shall not exceed 15% of the municipal corporation’s revenue for prior fiscal year; and
- 3. Total annual debt servicing costs shall not exceed 25% of the municipal corporation’s revenue for a fiscal year.

VII. Debt Level and Capacity

The budget shall include an analysis of debt capacity with the following information:

- 1. statutory limitations;
- 2. evaluation of trends in the City’s financial performance including availability and reliability of net revenues expected to service debt; and
- 3. disclosure of five-year projections of measures relevant to determining debt capacity.

The budget shall include an analysis of capital improvement options using the following financing alternatives:

- 1. debt as required by the City’s Asset Management Plan;
- 2. maximum allowed levels of outstanding debt and annual debt servicing; and
- 3. no new debt.

VIII. Administration Fees

The City shall transfer the annual estimated administrative costs from the Water and Sewer Fund, Solid Waste Management Fund and Land Development Fund to the General Fund. The estimated administrative costs shall be reviewed annually as part of the budget preparation process.

IX. Policy Compliance

If any aspect of the budget is not in compliance with the Budget Policy, this shall be disclosed in the Budget Document, along with the reason for the non-compliance.

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# COUNCIL'S STRATEGIC DIRECTIONS

In early 2023, Council set their Strategic Directions for their term in office. Complementing the core and essential services that are delivered by the City, Council's Strategic Directions set the tone

and prioritize the kind of projects and activities that the City takes on for Council's term in office. An action plan identifies those actions which advance these Directions.

## Council Strategic Directions 2023-2026

### PEOPLE FIRST

Facilitating a safe, accessible and inclusive community that supports the well-being of all.

**FOCUS AREAS**

**Reconciliation**

Continuing to nurture positive and respectful relations with Indigenous governments, organizations and peoples

**Housing For All**

Doing our part to create the context for diverse housing and accommodation options

**Liveable Community**

Supporting all residents to participate in the social fabric and physical space of our community



### WE STAND FOR...

Council works to make positive impacts in our community, deliver excellent services and guide a complex organization. We care about the impacts of our decision-making. Our principles guide our civic leadership and municipal service.

-  **Reconciliation**  
The City is committed to reconciliation with Indigenous peoples.
-  **Responsiveness**  
The City is focused on being responsive to the needs of the public.
-  **Responsible Decision-Making**  
The City is focused on evidence-based decisions that serve the broad public interest.
-  **Amplifying Others**  
The City enables residents and other organizations to meet diverse community needs.
-  **Multi-Generational**  
The City will consider the multi-generational impact and legacy of its decisions and actions for generations to come.
-  **Engagement**  
The City is committed to meaningful participation and collaboration.
-  **Reliable Services**  
The City is focused on ensuring the continuity of defined service levels.

### SERVICE EXCELLENCE

Optimizing resource capacity to ensure reliable services and infrastructure for current and future needs.

**FOCUS AREAS**

**Asset Management**

Planning, implementing and maintaining assets to reliably, safely and cost effectively deliver services for current and future community needs

**Capacity**

Balancing service levels with human and fiscal resources

**Organizational Culture**

Providing a positive and productive workplace environment for effective governance and service excellence

### SUSTAINABLE FUTURE

Managing growth for environmental responsibility and economic diversity.

**FOCUS AREAS**

**Resilient Future**

Enhancing Yellowknife as a great place to live, visit, work and play now and into the future

**Growth Readiness**

Ensuring land development supports economic readiness and community priorities

**Robust Economy**

Doing our part to stimulate and amplify economic development opportunities

### Thinking Forward

**OUR VISION**

Yellowknife is a welcoming, inclusive and prosperous community with a strong sense of pride in our unique history, culture and natural beauty and role as the capital city and gateway to the Northwest Territories.

### Leading With Purpose

**OUR MISSION**

Council will provide leadership, vision and direction in responding to the needs and aspirations of the community by working cooperatively with staff and residents to provide municipal infrastructure, programs and services that are environmentally, socially, and fiscally responsible.



For further information, please scan:




CITY OF YELLOWKNIFE

BUDGET 2024

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# BUDGET SUMMARY

Summary -All Funds	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Taxation	34,067	34,178	35,735	35,760	38,660	41,624	45,839	
Government Grants	32,334	28,801	45,041	42,999	22,549	22,414	21,681	
User Charges	25,943	28,151	27,299	26,973	28,142	29,951	30,793	
Land Sales	3,421	1,091	1,958	2,700	1,500	1,500	1,500	
Investment Income	680	2,378	1,180	5,320	2,480	1,880	1,880	
<b>Total Revenue</b>	<b>96,445</b>	<b>94,599</b>	<b>111,213</b>	<b>113,752</b>	<b>93,331</b>	<b>97,369</b>	<b>101,693</b>	
<b>Expenditures</b>								
General Government	14,591	13,691	15,545	15,405	16,752	17,013	17,631	
Community Services	11,577	10,953	12,210	11,508	13,465	15,735	16,591	
Public Safety	9,659	9,093	10,136	19,639	11,006	11,384	11,921	
Planning & Development	1,825	1,428	2,024	1,787	2,592	2,797	2,927	
Public Works & Engineering	8,524	8,731	9,078	8,845	9,348	9,617	9,920	
Solid Waste Management Fund	3,606	(8,500)	4,437	3,729	3,683	3,886	4,033	
Water & Sewer Fund	8,483	8,317	9,106	8,722	9,447	9,727	10,080	
Service Connection Failure Assistance Fund	938	1,056	927	927	927	927	927	
Land Development Fund	1,900	419	789	1,326	426	401	403	
Capital Expenditures	42,187	25,404	67,885	45,411	25,366	34,141	28,336	
Amortization	15,409	15,068	15,221	15,221	15,993	15,838	17,447	
Carryforward Projects	3,602	-	4,390	-	34,310	-	-	
<b>Total Expenditures</b>	<b>122,301</b>	<b>85,660</b>	<b>151,748</b>	<b>132,520</b>	<b>143,315</b>	<b>121,466</b>	<b>120,216</b>	
<b>Net Revenue (Expenditures)</b>	<b>(25,856)</b>	<b>8,939</b>	<b>(40,535)</b>	<b>(18,768)</b>	<b>(49,984)</b>	<b>(24,097)</b>	<b>(18,523)</b>	
Debenture Proceeds	10,001	10,001	-	-	-	-	-	
Debenture Interest	(503)	(541)	(694)	(694)	(616)	(538)	(455)	
Debt Principal Repayments	(1,976)	(1,968)	(2,253)	(2,253)	(2,280)	(2,359)	(2,442)	
<b>Debenture Total</b>	<b>7,522</b>	<b>7,492</b>	<b>(2,947)</b>	<b>(2,947)</b>	<b>(2,896)</b>	<b>(2,897)</b>	<b>(2,897)</b>	
<b>Change in Fund Balance</b>								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(18,334)	16,431	(43,482)	(21,715)	(52,880)	(26,994)	(21,420)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	15,409	15,068	15,221	15,221	15,993	15,838	17,447	
<b>Change in Fund Balance</b>	<b>(2,925)</b>	<b>31,499</b>	<b>(28,261)</b>	<b>(6,494)</b>	<b>(36,887)</b>	<b>(11,156)</b>	<b>(3,973)</b>	
<b>Opening Balance</b>	<b>49,978</b>	<b>64,649</b>	<b>62,780</b>	<b>96,148</b>	<b>89,654</b>	<b>52,767</b>	<b>41,611</b>	
<b>Closing Balance</b>	<b>47,053</b>	<b>96,148</b>	<b>34,519</b>	<b>89,654</b>	<b>52,767</b>	<b>41,611</b>	<b>37,638</b>	

# BUDGET SUMMARY

Summary Budget by Object	2022 Budget (\$000's)	2022 Actuals (000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Expenditures (by Object)</b>								
Operations & Maintenance	26,044	13,461	28,242	38,049	<b>28,772</b>	29,497	30,489	
Capital	42,187	25,404	67,885	45,411	<b>25,366</b>	34,141	28,336	
Carryforward Projects	3,602	-	4,390	-	<b>34,310</b>	-	-	
Grants	766	765	896	850	<b>979</b>	1,065	1,104	
Interest on Long-term Debt	503	541	694	694	<b>616</b>	538	455	
Wages & Benefits	32,143	30,408	34,115	31,463	<b>37,269</b>	40,324	42,237	
Land	1,900	419	789	1,326	<b>426</b>	401	403	
Valuation Allowance	250	135	210	200	<b>200</b>	200	200	
Amortization	15,409	15,068	15,221	15,221	<b>15,993</b>	15,838	17,447	
<b>Total Expenditures</b>	<b>122,804</b>	<b>86,201</b>	<b>152,442</b>	<b>133,214</b>	<b>143,931</b>	<b>122,004</b>	<b>120,671</b>	

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## BUDGET SUMMARY

Summary -Fund Balances	2022	2022	2023	2023	2024	2025	2026	
	Budget	Actuals	Budget	Forecast	Budget	Budget	Budget	Note
	(\$000's)	(\$000s)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	
<b>Operating Fund Balances</b>								
General Fund	11,358	14,919	8,048	14,669	11,170	9,171	9,173	
Land Development Fund	7,153	11,078	11,062	10,887	9,423	7,659	6,368	
Solid Waste Management Fund	(13,017)	4,217	(8,801)	4,472	4,731	4,773	4,654	
Water & Sewer Fund	3,702	4,100	4,072	4,328	3,099	1,843	491	
Service Connect Failure Assistance Fund	1,989	1,416	1,556	1,421	1,421	1,421	1,421	
<b>Total Operating Fund Balances</b>	<b>11,185</b>	<b>35,730</b>	<b>15,937</b>	<b>35,777</b>	<b>29,844</b>	<b>24,867</b>	<b>22,107</b>	
<b>Capital Fund Balance</b>								
Capital Fund	29,201	50,297	15,913	45,641	48,302	8,388	5,824	
Carryforward Projects	(3,602)	-	(4,390)	-	(34,310)	-	-	
<b>Total Capital Fund Balance</b>	<b>25,599</b>	<b>50,297</b>	<b>11,523</b>	<b>45,641</b>	<b>13,992</b>	<b>8,388</b>	<b>5,824</b>	
<b>Reserve Fund Balances</b>								
Downtown Development Reserve	797	731	908	719	619	469	319	
Information Technology Reserve	1,541	1,797	1,541	1,567	1,627	1,832	2,028	
Mobile Equipment Replacement Reserve	1,619	3,654	3,824	1,967	2,633	1,939	3,179	
Major Community Facility Reserve	3,329	847	187	907	967	1,027	1,087	
Heritage Reserve	138	174	141	174	174	174	174	
Samuel Colley Library Donation Reserve	429	434	433	446	455	460	465	
Revitalization Initiative Reserve	2,416	2,416	-	2,416	2,416	2,416	2,416	
Community Grant Reserve	-	68	25	40	40	40	40	
<b>Total Reserve Fund Balances</b>	<b>10,269</b>	<b>10,121</b>	<b>7,059</b>	<b>8,236</b>	<b>8,931</b>	<b>8,357</b>	<b>9,708</b>	
<b>Total Fund Balances</b>	<b>47,053</b>	<b>96,148</b>	<b>34,519</b>	<b>89,654</b>	<b>52,767</b>	<b>41,611</b>	<b>37,638</b>	

# BUDGET SUMMARY

Schedule of Grants & Donations	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Government of Canada Grants</b>								
Canada Community -Building Fund	6,140	4,648	19,471	17,166	3,948	5,150	4,810	
Canada Day Celebration (Canada Heritage)	25	105	25	35	25	25	25	
Disaster Mitigation & Adaption Fund	750	724	750	1,350	750	750	750	
Small Communities Fund	10,525	8,512	-	3,451	-	-	-	
Disaster Financial Assistance Arrangement (for Mass Evacuation)	-	-	-	5,371	-	-	-	
Other Government of Canada Grants	100	50	100	200	100	100	100	
<b>Total Federal Grants</b>	<b>17,540</b>	<b>14,039</b>	<b>20,346</b>	<b>27,573</b>	<b>4,823</b>	<b>6,025</b>	<b>5,685</b>	
<b>Government of Northwest Territories (GNWT) Grants</b>								
Asset Retirement Obligations	-	40	-	-	-	-	-	
Community Public Infrastructure Funding	2,159	1,919	7,775	2,829	3,793	3,718	3,718	
Economic Development	50	914	163	362	255	50	50	
Ground Ambulance & Highway Rescue	37	(3)	37	37	37	37	37	
Installation of Hydrant for Sobering Centre	-	-	-	-	330	-	-	
Investing In Canada Infrastructure Program	3,964	2,792	8,104	3,588	4,695	3,968	3,575	
Library Grant	110	110	110	110	110	110	110	
MACA Formula Funding	7,828	7,860	7,860	7,860	7,860	7,860	7,860	
Property Assessment	125	125	125	125	125	125	125	
Street Outreach (funding provided by Federal & Territorial Governments)	1	25	1	-	1	1	1	
Sports & Recreation Grant	80	160	80	80	80	80	80	
Water & Sewer Services	429	429	429	429	429	429	429	
<b>Total GNWT Grants</b>	<b>14,783</b>	<b>14,371</b>	<b>24,684</b>	<b>15,420</b>	<b>17,715</b>	<b>16,378</b>	<b>15,985</b>	
<b>Other Contributions &amp; Donations</b>	<b>11</b>	<b>391</b>	<b>11</b>	<b>6</b>	<b>11</b>	<b>10</b>	<b>10</b>	
<b>Total Grants &amp; Donations</b>	<b>32,334</b>	<b>28,801</b>	<b>45,041</b>	<b>42,999</b>	<b>22,549</b>	<b>22,414</b>	<b>21,681</b>	

The City of Yellowknife, by agreement with the Government of Canada, is the Community Entity that receives funding from the Government of Canada's Reaching Home Canada's Homelessness Strategy on behalf of the Yellowknife Community Advisory Board on Homelessness (CAB), as CAB members work toward realizing its Community Plan (Plan) on Homelessness. The grant total does not include Reaching Home's funding as Reaching Home has its own budget and audited Schedule of Revenues and Expenditures for submission to the Government of Canada. From April 1, 2022 to March 31, 2023, the City received \$2,749,323 from the Government of Canada which was used to fund sheltering agencies and other related expenses.



## STAFFING SUMMARY

<b>Staffing by Department: (FTE)</b>	<b>2022 Budget</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2023 Forecast</b>	<b>2024 Budget</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>Note</b>
General Government								
City Administration	13.00	13.00	14.00	14.00	15.00	15.00	15.00	
Corporate Services	31.41	31.41	31.41	31.41	33.41	33.41	33.41	
Economic Development & Strategy	6.00	6.00	6.00	6.00	6.00	6.00	6.00	
Community Services	63.32	63.32	64.35	64.35	70.35	76.48	76.55	
Public Safety	61.00	61.00	60.00	60.00	63.00	63.00	63.00	
Planning & Development	12.00	12.00	12.00	13.00	15.00	15.00	15.00	
Public Works & Engineering	60.48	60.48	62.88	61.88	61.41	62.42	62.42	
	<b>247.21</b>	<b>247.21</b>	<b>250.64</b>	<b>250.64</b>	<b>264.17</b>	<b>271.31</b>	<b>271.38</b>	
Permanent	222.00	222.00	225.00	226.00	240.00	245.00	245.00	
Part-time/Casual/Term	25.21	25.21	25.64	24.64	24.17	26.31	26.37	
	<b>247.21</b>	<b>247.21</b>	<b>250.64</b>	<b>250.64</b>	<b>264.17</b>	<b>271.31</b>	<b>271.38</b>	
<b>Net change in FTE positions</b>		<b>8.05</b>	<b>3.43</b>	<b>0.00</b>	<b>13.53</b>	<b>9.14</b>	<b>0.07</b>	

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# GENERAL FUND

General Fund	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Taxation	34,067	34,178	35,735	35,760	<b>38,660</b>	41,624	45,839	
Taxes Allocated to Capital	(1,000)	(1,000)	(720)	(720)	<b>(3,500)</b>	(2,000)	(2,000)	
Government Grants	459	698	572	6,146	<b>664</b>	459	459	
User Charges	8,116	10,010	8,776	8,446	<b>9,060</b>	10,156	10,310	
Investment Income	500	2,256	1,000	5,200	<b>2,300</b>	1,700	1,700	
<b>Total Revenue</b>	<b>42,142</b>	<b>46,142</b>	<b>45,363</b>	<b>54,832</b>	<b>47,184</b>	<b>51,939</b>	<b>56,308</b>	
<b>Expenditures (By Department)</b>								
General Government	14,591	13,691	15,545	15,405	<b>16,752</b>	17,013	17,631	
Community Services	11,577	10,953	12,210	11,508	<b>13,465</b>	15,735	16,591	
Public Safety	9,659	9,093	10,136	19,639	<b>11,006</b>	11,384	11,921	
Planning & Development	1,825	1,428	2,024	1,787	<b>2,592</b>	2,797	2,927	
Public Works & Engineering	8,524	8,731	9,078	8,845	<b>9,348</b>	9,617	9,920	
Amortization	7,856	7,398	7,338	7,338	<b>7,867</b>	7,870	9,439	
<b>Total Expenditures</b>	<b>54,032</b>	<b>51,294</b>	<b>56,331</b>	<b>64,522</b>	<b>61,030</b>	<b>64,416</b>	<b>68,429</b>	
<b>Net Revenue (Expenditures)</b>	<b>(11,890)</b>	<b>(5,152)</b>	<b>(10,968)</b>	<b>(9,690)</b>	<b>(13,846)</b>	<b>(12,477)</b>	<b>(12,121)</b>	
<b>Interfund Transfers</b>								
(To) From Water & Sewer Fund	1,174	1,174	1,200	1,200	<b>1,170</b>	1,205	1,242	
(To) From Solid Waste Management Fund	358	358	394	394	<b>461</b>	475	489	
(To) From Land Development Fund	389	389	540	540	<b>818</b>	843	868	
(To) From Reserve	114	8	(2)	(32)	<b>31</b>	85	85	
<b>Total Interfund Transfers</b>	<b>2,035</b>	<b>1,929</b>	<b>2,132</b>	<b>2,102</b>	<b>2,480</b>	<b>2,608</b>	<b>2,684</b>	
<b>Change in Fund Balance</b>								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(9,855)	(3,223)	(8,836)	(7,588)	<b>(11,366)</b>	(9,869)	(9,437)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	7,856	7,398	7,338	7,338	<b>7,867</b>	7,870	9,439	
<b>Change in Fund Balance</b>	<b>(1,999)</b>	<b>4,175</b>	<b>(1,498)</b>	<b>(250)</b>	<b>(3,499)</b>	<b>(1,999)</b>	<b>2</b>	
<b>Opening Balance</b>	<b>13,357</b>	<b>10,744</b>	<b>9,546</b>	<b>14,919</b>	<b>14,669</b>	<b>11,170</b>	<b>9,171</b>	
<b>Closing Balance</b>	<b>11,358</b>	<b>14,919</b>	<b>8,048</b>	<b>14,669</b>	<b>11,170</b>	<b>9,171</b>	<b>9,173</b>	

# GENERAL FUND

General Fund - Expenditures by Division & Object	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Expenditures (By Division)</b>								
General Government								
Fiscal Services	499	711	485	456	<b>437</b>	438	439	
Mayor & Council	1,405	1,314	1,502	1,476	<b>1,564</b>	1,623	1,684	
City Administration	3,743	3,190	4,178	4,120	<b>4,551</b>	4,590	4,804	
Corporate Services	7,492	6,890	7,675	7,338	<b>8,376</b>	8,633	8,904	
Economic Development & Strategy	1,452	1,586	1,705	2,015	<b>1,824</b>	1,729	1,800	
<b>Total General Government</b>	<b>14,591</b>	<b>13,691</b>	<b>15,545</b>	<b>15,405</b>	<b>16,752</b>	<b>17,013</b>	<b>17,631</b>	
Community Services								
Directorate	1,435	1,827	1,599	1,546	<b>1,809</b>	1,769	1,822	
Arenas	2,698	2,533	2,832	2,720	<b>3,023</b>	3,114	3,218	
Library	1,435	1,310	1,465	1,445	<b>1,525</b>	1,575	1,626	
Parks	1,457	1,395	1,563	1,511	<b>1,843</b>	1,863	1,925	
Recreation	879	767	912	779	<b>966</b>	999	1,032	
Pool	1,983	1,777	2,032	1,749	<b>2,416</b>	4,517	5,006	
Curling Club	151	86	164	164	<b>167</b>	170	176	
City Hall	723	610	789	741	<b>819</b>	802	827	
Wildcat Cafe	26	24	41	43	<b>26</b>	26	26	
Fieldhouse	790	624	813	810	<b>871</b>	900	933	
<b>Total Community Services</b>	<b>11,577</b>	<b>10,953</b>	<b>12,210</b>	<b>11,508</b>	<b>13,465</b>	<b>15,735</b>	<b>16,591</b>	
Public Safety								
Directorate	548	507	588	11,329	<b>924</b>	856	909	
Fire	7,597	7,232	8,035	6,900	<b>8,475</b>	8,839	9,243	
Municipal Enforcement	1,514	1,354	1,513	1,410	<b>1,607</b>	1,689	1,769	
<b>Total Public Safety</b>	<b>9,659</b>	<b>9,093</b>	<b>10,136</b>	<b>19,639</b>	<b>11,006</b>	<b>11,384</b>	<b>11,921</b>	
Planning & Development								
Directorate	584	541	626	617	<b>672</b>	704	729	
Planning & Environment	827	567	988	826	<b>1,207</b>	1,373	1,442	
Lands & Building Services	414	320	410	344	<b>713</b>	720	756	
<b>Total Planning &amp; Development</b>	<b>1,825</b>	<b>1,428</b>	<b>2,024</b>	<b>1,787</b>	<b>2,592</b>	<b>2,797</b>	<b>2,927</b>	



# GENERAL FUND

General Fund -Expenditures by Division & Object	2022	2022	2023	2023	2024	2025	2026	
	Budget	Actuals	Budget	Forecast	Budget	Budget	Budget	Note
	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	
Public Works & Engineering								
Directorate	951	916	982	876	1,050	1,089	1,127	
City Garage	842	775	994	845	883	907	936	
Public Transit	2,621	2,875	2,974	2,959	3,009	3,069	3,156	
Roads & Sidewalks	4,110	4,165	4,128	4,165	4,406	4,552	4,701	
<b>Total Public Works &amp; Engineering</b>	<b>8,524</b>	<b>8,731</b>	<b>9,078</b>	<b>8,845</b>	<b>9,348</b>	<b>9,617</b>	<b>9,920</b>	
<b>Total Expenditures</b>	<b>46,176</b>	<b>43,896</b>	<b>48,993</b>	<b>57,184</b>	<b>53,163</b>	<b>56,546</b>	<b>58,990</b>	
<b>Details of All O&amp;M</b>								
Wages & Benefits	27,855	26,455	29,396	27,098	32,373	35,060	36,747	
General Services	7,927	7,791	8,724	8,942	9,424	9,058	9,303	
Materials	2,921	2,258	2,843	13,444	3,063	3,135	3,326	
Maintenance	1,898	1,673	1,969	1,929	2,096	2,222	2,399	
Utility -Fuel	728	744	1,001	803	1,036	1,439	1,458	
Utility -Power	2,298	2,103	2,389	2,377	2,362	2,723	2,794	
Vehicle O&M	714	787	664	645	749	763	778	
Others (Insurance, grants & bad debts)	1,835	2,085	2,007	1,946	2,060	2,146	2,185	
Amortization	7,856	7,398	7,338	7,338	7,867	7,870	9,439	
<b>Total Details of O&amp;M</b>	<b>54,032</b>	<b>51,294</b>	<b>56,331</b>	<b>64,522</b>	<b>61,030</b>	<b>64,416</b>	<b>68,429</b>	

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## GENERAL FUND – Mayor & Council

Mayor and Council Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	-	2	-	2	-	-	-	(1)
<b>Total Revenue</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Expenditures (by Activity)</b>								
Community Assistance	702	655	750	738	<b>783</b>	811	844	
Public Inquiry & Communication	211	197	227	220	<b>237</b>	245	254	
Strategic Planning	140	132	148	150	<b>156</b>	162	169	
Legislation & Governance	352	330	377	368	<b>388</b>	405	417	
<b>Total Expenditures (By Activity)</b>	<b>1,405</b>	<b>1,314</b>	<b>1,502</b>	<b>1,476</b>	<b>1,564</b>	<b>1,623</b>	<b>1,684</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,405)</b>	<b>(1,312)</b>	<b>(1,502)</b>	<b>(1,474)</b>	<b>(1,564)</b>	<b>(1,623)</b>	<b>(1,684)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	475	436	484	475	<b>498</b>	515	533	
General Services	63	43	124	113	<b>125</b>	128	131	(2)
Materials	101	70	98	63	<b>112</b>	115	116	(3)
Others	766	765	796	825	<b>829</b>	865	904	(4)
<b>Total Expenditures (By Object)</b>	<b>1,405</b>	<b>1,314</b>	<b>1,502</b>	<b>1,476</b>	<b>1,564</b>	<b>1,623</b>	<b>1,684</b>	

**Note:**

- (1) Revenues are from flag sales.
- (2) Public relations and governance strategy work.
- (3) Travel, meeting expenses, memberships and subscriptions.
- (4) Community Grants and Tax Relief. City Council may make grants for purposes that, in the opinion of Council, will benefit the residents of the municipality. During budget deliberations Council sets the total dollar amount of grants to be given out during the year; specific allocations are recommended during the grant review process and approved by Council early each year. Property tax relief is provided for eligible senior and disabled property owners (to a maximum of \$2,000 per year) on equal cost-sharing basis with the GNWT. The total amount of all grants made by the City must not exceed 2% of the previous year's unrestricted revenues.

# GENERAL FUND – Mayor & Council

Grants Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
Senior Citizens/Disabled Tax Rebate	298	299	328	328	361	397	436	
Multi-Year Funding	297	304	319	337	319	319	319	(1)
Sponsorship Grants	78	77	50	73	50	50	50	(1)
Community Services Grants	93	85	99	87	99	99	99	(1)
<b>Total Grants</b>	<b>766</b>	<b>765</b>	<b>796</b>	<b>825</b>	<b>829</b>	<b>865</b>	<b>904</b>	

**Note:**

(1) In 2023, the total approved grants \$495,770 exceeded budget \$468,000 by \$27,770, which is funded by a transfer of \$27,770 from the Community Grant Reserve, as per Council Motion #0086-23.



## GENERAL FUND – Mayor & Council

Multi-Year Funding	2022 Budget (\$)	2022 Actuals (\$)	2023 Budget (\$)	2023 Forecast (\$)	2024 Budget (\$)	2025 Budget (\$)	2026 Budget (\$)	Note
Association Franco-Culturelle de YK	8,000	8,000	8,000	8,000	-	-	-	
Aurora Fiddle Society	-	-	-	9,000	9,000	9,000	-	
Canadian Championship Dog Derby	15,000	45,000	15,000	15,000	-	-	-	
Folk on the Rocks	25,000	25,000	-	15,000	15,000	15,000	-	
Food Rescue	15,000	15,000	-	-	-	-	-	
Multicultural Community of Yellowknife	-	-	-	9,000	8,000	8,000	-	
Northern Arts & Cultural Centre	40,000	40,000	45,000	45,000	-	-	-	
Northern Mosaic Network	-	-	-	25,000	25,000	25,000	-	
North Slave Metis Alliance	10,000	10,000	-	-	-	-	-	
NWT Council For Persons With Disabilities	18,000	18,000	18,000	18,000	-	-	-	
NWT SPCA	10,000	10,000	-	5,000	5,000	5,000	-	
Ragged Riders Snowsports Society	-	-	-	9,000	9,000	9,000	-	
Snowking's Winter Festival	30,000	30,000	40,000	40,000	-	-	-	
Western Arctic Moving Pictures	10,000	10,000	10,000	10,000	-	-	-	
Yellowknife Community of Dance	6,000	6,000	-	-	-	-	-	
Yellowknife Farmers Market	30,000	30,000	30,000	30,000	-	-	-	
Yellowknife Guild of Arts and Crafts	-	-	-	8,000	8,000	8,000	-	
Yellowknife Gymnastics Club	8,000	8,000	-	-	-	-	-	
Yellowknife Playgroup Association	8,500	8,500	8,500	8,500	-	-	-	
Yellowknife Seniors Society	-	-	-	40,000	30,000	30,000	-	
Yellowknife Ski Club	25,000	25,000	25,000	25,000	-	-	-	
YWCA NWT	15,000	15,000	-	17,000	15,000	15,000	-	
Additional Grants	23,229	-	119,100	-	194,600	194,600	318,600	
<b>Total Multi-Year Funding</b>	<b>296,729</b>	<b>303,500</b>	<b>318,600</b>	<b>336,500</b>	<b>318,600</b>	<b>318,600</b>	<b>318,600</b>	

# GENERAL FUND – Mayor & Council

Sponsorship Grants	2022 Budget (\$)	2022 Actuals (\$)	2023 Budget (\$)	2023 Forecast (\$)	2024 Budget (\$)	2025 Budget (\$)	2026 Budget (\$)	Note
Black Advocacy Coalition Up North	-	-	-	10,000	-	-	-	
Far North Photo Festival	8,000	8,000	-	-	-	-	-	
Midnight Sun Fly-in Association	-	-	-	5,000	-	-	-	
Music Teachers' Association of the NWT	5,000	5,000	-	5,000	-	-	-	
North Words Writers Festival Society	15,000	15,000	-	12,500	-	-	-	
NWT Hockey / YK Minor Hockey	10,000	10,000	-	-	-	-	-	
NWT Judo Association	5,000	3,750	-	-	-	-	-	
NWT Agrifood Association	-	-	-	10,000	-	-	-	
Old Town Community Association	15,000	15,000	-	12,500	-	-	-	
Ptarmicon Society	-	-	-	12,500	-	-	-	
Yellowknife Choral Society	-	-	-	5,000	-	-	-	
Yellowknife International Airshow Society	20,000	20,000	-	-	-	-	-	
Additional Grants	-	-	50,000	-	50,000	50,000	50,000	
<b>Total Sponsorship</b>	<b>78,000</b>	<b>76,750</b>	<b>50,000</b>	<b>72,500</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	



## GENERAL FUND – Mayor & Council

Community Service Grants	2022	2022	2023	2023	2024	2025	2026	
	Budget	Actuals	Budget	Forecast	Budget	Budget	Budget	Note
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
Aurora Fiddle Society	5,000	5,000	-	-	-	-	-	
Ecology North	10,000	10,000	-	-	-	-	-	
Food First Foundation, NWT	-	-	-	3,000	-	-	-	
Food Rescue Yellowknife	-	-	-	10,000	-	-	-	
Foster Family Coalition of NWT	-	-	-	10,000	-	-	-	
Inclusion NWT	8,000	8,000	-	-	-	-	-	
Northern Birthwork Collective- MakeWay Charitable Society	-	-	-	7,500	-	-	-	
NWT Literacy Council	6,010	6,010	-	9,990	-	-	-	
NWT Tennis	3,000	3,000	-	2,500	-	-	-	
Ptarmigan Ptheatrics	10,000	10,000	-	10,000	-	-	-	
Ptarmicon Society	5,500	5,500	-	-	-	-	-	
Ragged Riders Snowsports Society	9,000	1,108	-	-	-	-	-	
Rainbow Coalition	10,000	10,000	-	-	-	-	-	
Salvation Army	-	-	-	10,000	-	-	-	
SideDoor Ministries	-	-	-	10,000	-	-	-	
Somba K'e Paddling Club	5,325	5,325	-	2,250	-	-	-	
The Tree of Peace Friendship Centre	-	-	-	10,000	-	-	-	
Yellowknife Climbing Club	-	-	-	1,030	-	-	-	
Yellowknife Choral Society	2,700	1,893	-	-	-	-	-	
Yellowknife Guild of Arts and Crafts	8,000	8,000	-	-	-	-	-	
Yellowknife Life Action Role Play	737	737	-	500	-	-	-	
Yellowknife Senior Society	10,000	10,000	-	-	-	-	-	
Additional Grants	-	-	99,400	-	99,400	99,400	99,400	
<b>Total Community Services</b>	<b>93,272</b>	<b>84,573</b>	<b>99,400</b>	<b>86,770</b>	<b>99,400</b>	<b>99,400</b>	<b>99,400</b>	

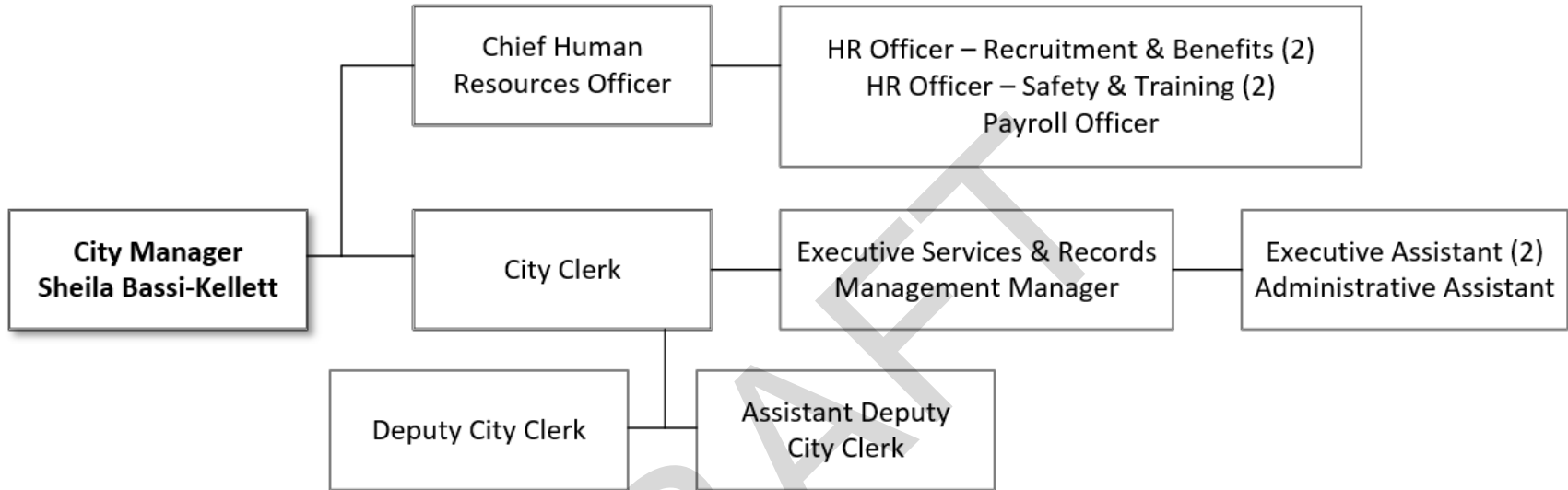
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# GENERAL FUND – Administration

## Department Staffing



## Staffing Summary

Staffing Summary	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Budget	2026 Budget	Note
City Manager's Office	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
Office of the City Clerk	6.00	6.00	6.00	6.00	6.00	6.00	6.00	
Human Resources	4.00	4.00	5.00	5.00	6.00	6.00	6.00	(1)
	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	
Permanent	13.00	13.00	14.00	14.00	15.00	15.00	15.00	
	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	

**Note:**

(1) A Human Resources Officer, Recruitment & Benefits position was added in 2023. A new Labour Relations Officer position is recommended in 2024.

# GENERAL FUND – Administration

## OFFICE OF THE CITY MANAGER

The City Manager is the most senior official in the City's administrative structure and is accountable to City Council for the policies and programs delivered by the City of Yellowknife. Key responsibilities of the City Manager include leading the broad requirements of the organization, providing advice to Council and executing its decisions, and working with all departments to ensure the consistent delivery of quality programs and services.

The Office of the City Manager provides administrative leadership, coordinates interdepartmental activities, drives stakeholder engagement, directs the implementation of Council's direction and

administers the appropriate controls to ensure that all City programs are delivered effectively and efficiently while encouraging innovation and creativity.

The Office of the City Manager provides leadership to the City's six departments: Community Services, Corporate Services, Economic Development and Strategy, Planning and Development, Public Works and Engineering, and Public Safety. Each Department is led by a Director. As well, the City Manager directly oversees the Office of the City Clerk and Human Resources within Administration.

Administration	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
<b>Total Revenue</b>	-	-	-	-	-	-	-	
<b>Expenditures (By Division)</b>								
City Manager	1,031	955	1,073	923	<b>1,087</b>	1,144	1,204	
Office of the City Clerk	1,039	802	919	886	<b>1,033</b>	1,013	1,065	
Human Resources	1,673	1,433	2,186	2,311	<b>2,431</b>	2,433	2,535	
<b>Total Expenditures (By Division)</b>	<b>3,743</b>	<b>3,190</b>	<b>4,178</b>	<b>4,120</b>	<b>4,551</b>	<b>4,590</b>	<b>4,804</b>	
<b>Net Revenue (Expenditures)</b>	<b>(3,743)</b>	<b>(3,190)</b>	<b>(4,178)</b>	<b>(4,120)</b>	<b>(4,551)</b>	<b>(4,590)</b>	<b>(4,804)</b>	
<b>Expenditure (by Object)</b>								
Wages & Benefits	2,256	2,189	2,557	2,491	<b>2,892</b>	3,076	3,250	
General Services	1,317	866	1,436	1,422	<b>1,502</b>	1,353	1,388	
Materials	170	135	185	207	<b>157</b>	161	166	
<b>Total Expenditures (By Object)</b>	<b>3,743</b>	<b>3,190</b>	<b>4,178</b>	<b>4,120</b>	<b>4,551</b>	<b>4,590</b>	<b>4,804</b>	





## GENERAL FUND – Administration

City Manager Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
<b>Total Revenue</b>	-	-	-	-	-	-	-	
<b>Expenditures (by Activity)</b>								
Administrative	52	47	53	46	54	57	61	
Long Term Planning & Priority Setting	158	142	161	139	163	174	183	
Public Inquiry & Communication	259	239	268	233	272	286	301	
Reconciliation	206	189	215	184	217	229	242	
Team Leadership	103	95	106	93	108	113	119	
Legislation & Governance	253	243	270	228	273	285	298	
<b>Total Expenditures (By Activity)</b>	<b>1,031</b>	<b>955</b>	<b>1,073</b>	<b>923</b>	<b>1,087</b>	<b>1,144</b>	<b>1,204</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,031)</b>	<b>(955)</b>	<b>(1,073)</b>	<b>(923)</b>	<b>(1,087)</b>	<b>(1,144)</b>	<b>(1,204)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	717	757	783	750	795	845	897	
General Services	291	183	268	154	270	276	284	(1)
Materials	23	15	22	19	22	23	23	(2)
<b>Total Expenditures (By Object)</b>	<b>1,031</b>	<b>955</b>	<b>1,073</b>	<b>923</b>	<b>1,087</b>	<b>1,144</b>	<b>1,204</b>	

**Note:**

- (1) Corporate planning, public relations, reconciliation and legal fees.  
The 2022 Budget included the one-time allocation of \$75,000 for Talent Management Strategy and \$150,000 for Reconciliation work.  
Starting from the 2023 Budget onwards, include an allocation of \$200,000 for Reconciliation work which includes opportunities to expand staff knowledge and awareness.
- (2) Office overhead and travel expenses.

# GENERAL FUND – Administration

## OFFICE OF THE CITY CLERK

The Office of the City Clerk provides legislative support services to City Council, its Standing and Special Committees, Administration, the Development Appeal Board and the Board of Revision. As part of its legislative support services, the Office of the City Clerk ensures that the process of Council and its Committees is followed as prescribed in the Council Procedures By-law and applicable territorial and federal legislation.

The Office of the City Clerk coordinates reports and information received from various departments of the City, as well as outside sources, for the preparation of agendas, and attends the various

meetings to record the minutes of proceedings. All copies of original Minutes and By-laws are retained in the Office of the City Clerk, along with the Official Corporate Seal of the City.

The Office of the City Clerk conducts all municipal general elections and by-elections, and voter borrowing approval referendums in accordance with the prescribed legislation.

The Office of the City Clerk also leads and coordinates corporate records management protocols and training.

Office of the City Clerk Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
<b>Total Revenue</b>	-	-	-	-	-	-	-	
<b>Expenditures (by Activity)</b>								
Administrative	530	409	468	451	527	517	544	
Election Administration	31	24	27	26	30	30	31	
Public Inquiry & Communication	345	265	304	293	342	334	352	
Legislation & Governance	133	104	120	116	134	132	138	
<b>Total Expenditures (By Activity)</b>	<b>1,039</b>	<b>802</b>	<b>919</b>	<b>886</b>	<b>1,033</b>	<b>1,013</b>	<b>1,065</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,039)</b>	<b>(802)</b>	<b>(919)</b>	<b>(886)</b>	<b>(1,033)</b>	<b>(1,013)</b>	<b>(1,065)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	734	671	769	736	807	859	907	
General Services	300	130	145	145	221	149	153	(1)
Materials	5	1	5	5	5	5	5	
<b>Total Expenditures (By Object)</b>	<b>1,039</b>	<b>802</b>	<b>919</b>	<b>886</b>	<b>1,033</b>	<b>1,013</b>	<b>1,065</b>	

**Note:**

(1) Webcasting, teleconferencing, and the 2022 Election.

The 2024 Budget includes a one-time allocation of \$75,000 for upgrading City's records and information management system.



# GENERAL FUND – Administration

## HUMAN RESOURCES DIVISION

The Human Resources Division is responsible for providing services in workforce planning, recruitment, retention, benefit administration,

interpretation and negotiations, occupational safety and health, policy development and employee development/training to the City's approximately 275 permanent and casual employees.

Human Resources Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
<b>Total Revenue</b>	-	-	-	-	-	-	-	
<b>Expenditures (by Activity)</b>								
Employee Development	421	355	551	583	612	609	633	
Employee Placement	249	214	324	343	360	363	376	
Labour Relations	167	142	219	231	241	239	249	
Occupational Health & Safety	421	355	551	583	612	609	633	
Payroll & Benefits Administration	421	355	551	583	612	609	633	
Rounding	(6)	12	(10)	(12)	(6)	4	11	
<b>Total Expenditures (By Activity)</b>	<b>1,673</b>	<b>1,433</b>	<b>2,186</b>	<b>2,311</b>	<b>2,431</b>	<b>2,433</b>	<b>2,535</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,673)</b>	<b>(1,433)</b>	<b>(2,186)</b>	<b>(2,311)</b>	<b>(2,431)</b>	<b>(2,433)</b>	<b>(2,535)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	805	761	1,005	1,005	1,290	1,372	1,446	(1)
General Services	726	553	1,023	1,123	1,011	928	951	(2)
Materials	142	119	158	183	130	133	138	(3)
<b>Total Expenditures (By Object)</b>	<b>1,673</b>	<b>1,433</b>	<b>2,186</b>	<b>2,311</b>	<b>2,431</b>	<b>2,433</b>	<b>2,535</b>	

**Note:**

- (1) A Human Resources Officer, Recruitment & Benefits position was added in 2023. A new Labour Relation Officer position is recommended in 2024.
- (2) Fees, training, professional development, and contracted costs. The 2023 Budget included a one-time allocation of \$230,000 for the review of job evaluation and classification framework. The 2024 Budget includes a one-time allocation of \$100,000 for the succession plan and management competency training.
- (3) Long service bonuses, employee relationships, professional membership fees, and boot and clothing allowances.

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## GENERAL FUND – Fiscal Services

Fiscal Services Budget	2022	2022	2023	2023	2024	2025	2026	
	Budget	Actuals	Budget	Forecast	Budget	Budget	Budget	Note
	(\$000's)	(000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	
<b>Revenue</b>								
Taxation	34,067	34,178	35,735	35,760	<b>38,660</b>	41,624	45,839	(1)
Taxes Allocated to Capital	(1,000)	(1,000)	(720)	(720)	<b>(3,500)</b>	(2,000)	(2,000)	(2)
User Charges								
Power Distribution -Franchise Fee	1,079	1,092	1,081	1,146	<b>1,148</b>	1,151	1,153	
Tax Penalties	342	319	342	179	<b>280</b>	280	280	
Others	40	789	40	40	<b>45</b>	45	45	
Investment Income	500	2,614	1,000	5,200	<b>2,300</b>	1,700	1,700	(3)
<b>Total Revenue</b>	<b>35,028</b>	<b>37,992</b>	<b>37,478</b>	<b>41,605</b>	<b>38,933</b>	<b>42,800</b>	<b>47,017</b>	
<b>Expenditures (By Activity)</b>								
Cash Management	249	576	275	256	<b>257</b>	258	259	
Valuation Allowance	250	135	210	200	<b>180</b>	180	180	
<b>Total Expenditures</b>	<b>499</b>	<b>711</b>	<b>485</b>	<b>456</b>	<b>437</b>	<b>438</b>	<b>439</b>	
<b>Net Revenue (Expenditures)</b>	<b>34,529</b>	<b>37,281</b>	<b>36,993</b>	<b>41,149</b>	<b>38,496</b>	<b>42,362</b>	<b>46,578</b>	
<b>Interfund Transfers</b>								
(To) From Water & Sewer Fund	1,174	1,174	1,200	1,200	<b>1,170</b>	1,205	1,242	(4)
(To) From Solid Waste Management Fund	358	358	394	394	<b>461</b>	475	489	(4)
(To) From Land Development Fund	389	389	540	540	<b>818</b>	843	868	(4)
<b>Total Interfund Transfers</b>	<b>1,921</b>	<b>1,921</b>	<b>2,134</b>	<b>2,134</b>	<b>2,449</b>	<b>2,523</b>	<b>2,599</b>	
<b>Change in Fund Balance</b>	<b>36,450</b>	<b>39,202</b>	<b>39,127</b>	<b>43,283</b>	<b>40,945</b>	<b>44,885</b>	<b>49,177</b>	
<b>Expenditure (by Object)</b>								
General Services	249	228	275	256	<b>257</b>	258	259	
Others (Mainly Bad Debt)	250	483	210	200	<b>180</b>	180	180	
<b>Total Expenditures (by Object)</b>	<b>499</b>	<b>711</b>	<b>485</b>	<b>456</b>	<b>437</b>	<b>438</b>	<b>439</b>	

- (1) 2024 property taxes are based on 2023 assessed values which are expected to be 0.86% higher than 2022 assessed values, based on a review of building permits through September 2023. The increase in taxation revenue is based on the assumption that the mill rate will increase by 7.22% in 2024, 7.06% in 2025 and 9.64% in 2026.
- (2) Taxes allocated to the Capital Fund are used to pay principal and interest on general capital debts and to fund capital projects.
- (3) Interest earned/expected to be earned.
- (4) Salaries and overhead costs associated with administering other Funds are recovered by charging estimated administration fees.

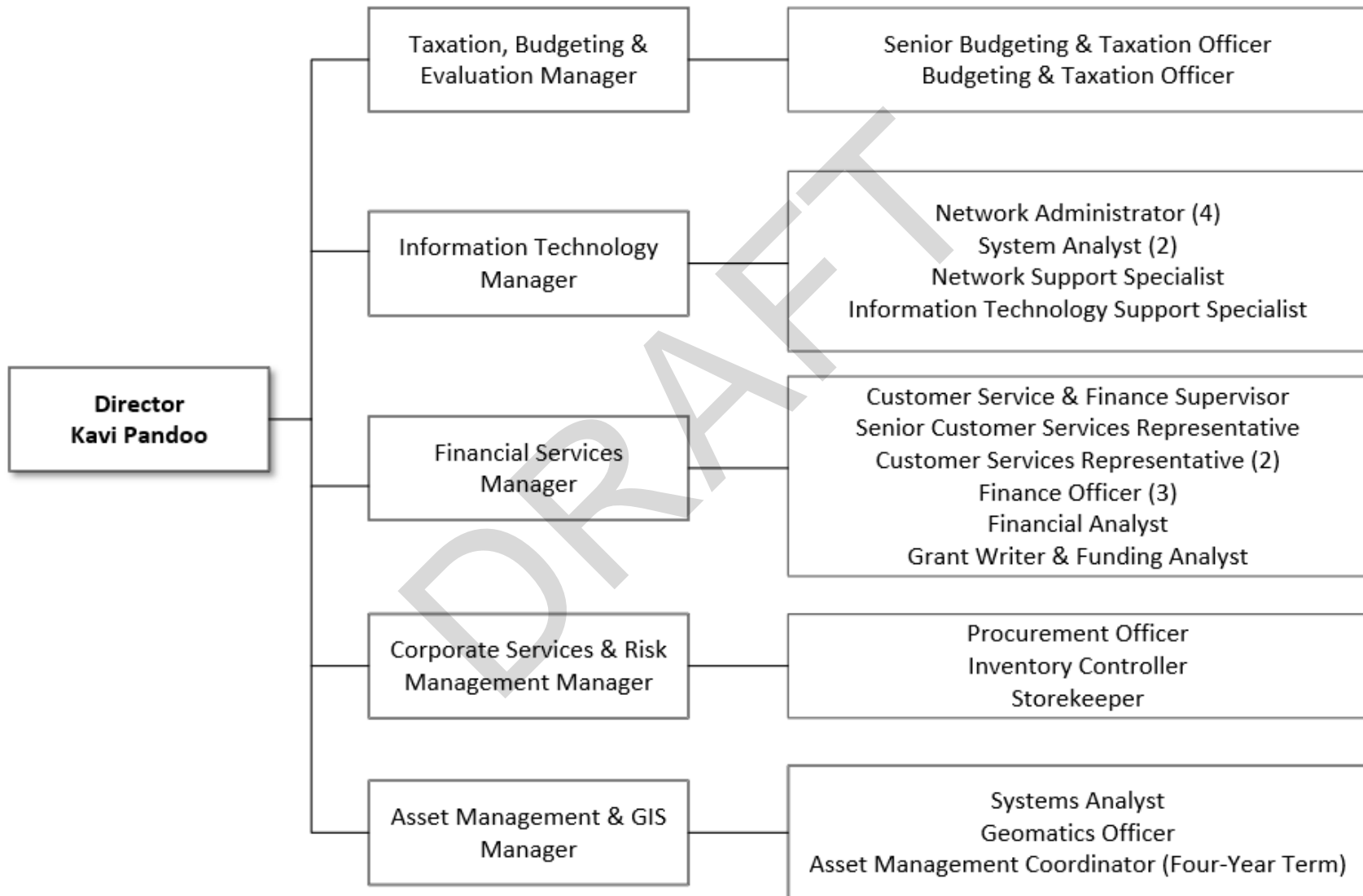
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# GENERAL FUND – Corporate Services

## Department Staffing



# GENERAL FUND – Corporate Services

## Staffing Summary

Staffing Summary	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Budget	2026 Budget	Note
Directorate	7.00	7.00	7.00	6.00	6.00	6.00	6.00	(1)
Taxation & Budgeting	2.00	2.00	2.00	2.00	3.00	3.00	3.00	(2)
Financial Services	8.41	8.41	8.41	9.41	10.41	10.41	10.41	(1), (3)
Corporate Services & Risk Management	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
Information Technology	8.00	8.00	8.00	8.00	8.00	8.00	8.00	
Asset Management & GIS	3.00	3.00	3.00	3.00	3.00	3.00	3.00	(4)
	<b>31.41</b>	<b>31.41</b>	<b>31.41</b>	<b>31.41</b>	<b>33.41</b>	<b>33.41</b>	<b>33.41</b>	
Permanent	29.00	29.00	29.00	29.00	31.00	31.00	31.00	
Part-time/Casual/Term	2.41	2.41	2.41	2.41	2.41	2.41	2.41	
	<b>31.41</b>	<b>31.41</b>	<b>31.41</b>	<b>31.41</b>	<b>33.41</b>	<b>33.41</b>	<b>33.41</b>	

**Note:**

- (1) The Grant Writer & Funding Analyst position was moved from Directorate to Financial Services Division in 2023. It is recommended that the five-year term Asset Management & GIS Manager position become a permanent position in 2024.
- (2) An additional Senior Budgeting & Taxation Officer position is recommended in 2024.
- (3) A Financial Analyst position is recommended in 2024.
- (4) A four-year term Asset Management Coordinator position was approved in 2022, and was funded by the Capital Fund.





# GENERAL FUND – Corporate Services

## CORPORATE SERVICES DEPARTMENT

The Corporate Services Department is responsible for six main service areas: Taxation and Budgeting; Financial Services; Corporate Services and Risk Management; Information Technology; Asset Management and Geographic Information Systems; and Grant

Writing. The Managers who lead each division, report to the Director who sets the course for the department and serves on the senior leadership team.

Corporate Services Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Grants	125	125	125	125	125	125	125	
User Charges	675	645	743	706	748	748	749	(1)
<b>Total Revenue</b>	<b>800</b>	<b>770</b>	<b>868</b>	<b>831</b>	<b>873</b>	<b>873</b>	<b>874</b>	
<b>Expenditures (By Division)</b>								
Directorate	1,450	1,323	1,526	1,470	1,507	1,567	1,634	
Taxation & Budgeting	547	543	542	557	698	726	740	
Financial Services	991	977	1,009	1,006	1,326	1,384	1,438	
Corporate Services & Risk Management	1,473	1,484	1,508	1,504	1,528	1,548	1,567	
Information Technology	2,688	2,284	2,750	2,541	2,950	3,019	3,122	
Asset Management & GIS	343	279	340	260	367	389	403	
<b>Total Expenditures (By Division)</b>	<b>7,492</b>	<b>6,890</b>	<b>7,675</b>	<b>7,338</b>	<b>8,376</b>	<b>8,633</b>	<b>8,904</b>	
<b>Net Revenue (Expenditures)</b>	<b>(6,692)</b>	<b>(6,120)</b>	<b>(6,807)</b>	<b>(6,507)</b>	<b>(7,503)</b>	<b>(7,760)</b>	<b>(8,030)</b>	
<b>Expenditure (by Object)</b>								
Wages & Benefits	4,265	3,927	4,360	4,190	4,922	5,165	5,387	(2)
General Services	978	771	1,042	906	1,084	1,067	1,077	
Materials	515	448	412	395	424	436	447	
Maintenance	907	908	943	941	1,029	1,048	1,076	
Utility -Fuel	-	6	11	6	10	10	10	
Vehicle -O&M	8	3	6	4	6	6	6	
Insurance	819	827	901	896	901	901	901	
<b>Total Expenditures (By Object)</b>	<b>7,492</b>	<b>6,890</b>	<b>7,675</b>	<b>7,338</b>	<b>8,376</b>	<b>8,633</b>	<b>8,904</b>	

**Note:**

- (1) The fee for payments to the City returned for "Non-Sufficient Fund" will increase from \$30 per instance to \$50 per instance effective March 1, 2024.
- (2) A Financial Analyst and an additional Senior Budgeting & Taxation Officer positions are recommended in 2024. It is also recommended that the five-year term Asset Management & GIS Manager position become a permanent position in 2024.

# GENERAL FUND – Corporate Services

Corporate Services Directorate Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
<b>Total Revenue</b>	-	-	-	-	-	-	-	
<b>Expenditures (by Activity)</b>								
Administrative	217	199	228	220	225	234	245	
Funding & Reporting	145	133	153	148	151	157	163	
Long Term Planning & Priority Setting	435	397	457	441	451	470	490	
Public Inquiry & Communication	145	133	153	148	151	157	163	
Team Leadership	145	133	153	148	151	157	163	
Legislation & Governance	363	328	382	365	378	392	410	
<b>Total Expenditures (By Activity)</b>	<b>1,450</b>	<b>1,323</b>	<b>1,526</b>	<b>1,470</b>	<b>1,507</b>	<b>1,567</b>	<b>1,634</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,450)</b>	<b>(1,323)</b>	<b>(1,526)</b>	<b>(1,470)</b>	<b>(1,507)</b>	<b>(1,567)</b>	<b>(1,634)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	1,283	1,210	1,326	1,326	1,307	1,363	1,424	(1)
General Services	162	113	195	139	197	201	207	(2)
Materials	5	-	5	5	3	3	3	
<b>Total Expenditures (By Object)</b>	<b>1,450</b>	<b>1,323</b>	<b>1,526</b>	<b>1,470</b>	<b>1,507</b>	<b>1,567</b>	<b>1,634</b>	

**Note:**

- (1) It is recommended that the five-year term Asset Management & GIS Manager position become a permanent position in 2024.
- (2) Contracted Costs.



# GENERAL FUND – Corporate Services

## TAXATION AND BUDGETING DIVISION

The Budgeting and Taxation Division is responsible for administering the budgeting, property assessment and taxation functions in accordance with established legislation and by-laws. The Division coordinates and prepares the annual and multi-year budget and long-term financial plans to help the City ensure that, in the course

of providing services to the public, Council's goals, objectives and directions are implemented and costs are controlled. It also administers the Senior and Disabled Grants and Local Improvement Charge programs.

Taxation and Budgeting Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Grants	125	125	125	125	125	125	125	(1)
User Charges	61	75	81	82	84	84	85	
<b>Total Revenue</b>	<b>186</b>	<b>200</b>	<b>206</b>	<b>207</b>	<b>209</b>	<b>209</b>	<b>210</b>	
<b>Expenditures (by Activity)</b>								
Budgeting	109	109	109	111	140	145	148	
Property Assessment & Taxes	439	434	434	446	558	581	592	
Rounding	(1)	-	(1)	-	-	-	-	
<b>Total Expenditures (By Activity)</b>	<b>547</b>	<b>543</b>	<b>542</b>	<b>557</b>	<b>698</b>	<b>726</b>	<b>740</b>	
<b>Net Revenue (Expenditures)</b>	<b>(361)</b>	<b>(343)</b>	<b>(336)</b>	<b>(350)</b>	<b>(489)</b>	<b>(517)</b>	<b>(530)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	236	268	220	246	369	395	419	(2)
General Services	290	261	301	290	308	310	299	(3)
Materials	6	-	6	6	6	6	6	
Maintenance	15	14	15	15	15	15	16	
<b>Total Expenditures (By Object)</b>	<b>547</b>	<b>543</b>	<b>542</b>	<b>557</b>	<b>698</b>	<b>726</b>	<b>740</b>	

**Note:**

- (1) Funds received under the City's Assessment Authority Agreement with the GNWT.
- (2) An additional Senior Budgeting & Taxation Officer position is recommended in 2024.
- (3) Assessment and other contracted costs.

# GENERAL FUND – Corporate Services

## FINANCIAL SERVICES DIVISION

The Financial Services Division administers the accounting, utilities, and lottery and business licensing functions in accordance with established legislation and by-laws. The Division is responsible for all operating and capital financial transactions, treasury activities,

investment management, corporate accounting, financial reporting, and grant writing. The Division also provides the Customer Service function that responds to inquiries, provides information, handles complaints and takes payments and registrations.

Financial Services Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	501	505	525	487	527	527	527	
<b>Total Revenue</b>	<b>501</b>	<b>505</b>	<b>525</b>	<b>487</b>	<b>527</b>	<b>527</b>	<b>527</b>	
<b>Expenditures (by Activity)</b>								
Cash Management	219	215	223	222	292	304	316	
Customer Invoicing & Vendor Payments	327	322	332	331	437	456	474	
Financial Analysis & Reporting	150	146	152	151	200	207	217	
Licences & Permits	109	107	110	110	145	151	157	
Public Information/Inquiry & Customer Services	188	185	191	190	251	263	273	
Rounding	(2)	2	1	2	1	3	1	
<b>Total Expenditures (By Activity)</b>	<b>991</b>	<b>977</b>	<b>1,009</b>	<b>1,006</b>	<b>1,326</b>	<b>1,384</b>	<b>1,438</b>	
<b>Net Revenue (Expenditures)</b>	<b>(490)</b>	<b>(472)</b>	<b>(484)</b>	<b>(519)</b>	<b>(799)</b>	<b>(857)</b>	<b>(911)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	864	882	885	885	1,204	1,258	1,309	(1)
General Services	29	19	27	24	27	28	28	
Materials	98	76	97	97	95	98	101	(2)
<b>Total Expenditures (By Object)</b>	<b>991</b>	<b>977</b>	<b>1,009</b>	<b>1,006</b>	<b>1,326</b>	<b>1,384</b>	<b>1,438</b>	

**Note:**

- (1) The Grant Writer & Funding Analyst position was moved from Directorate to Financial Services Division in 2023  
A Financial Analyst position is recommended in 2024.
- (2) Postage and printed forms.



# GENERAL FUND – Corporate Services

## CORPORATE SERVICES & RISK MANAGEMENT DIVISION

The Corporate Services and Risk Management Division is responsible for purchasing, insurance claims and coverage, and the operation of City Stores. Purchasing tasks include coordinating the transparent procurement of goods and services for City departments through the issuance of tenders, requests for proposals (RFPs), purchase orders,

or inventory. The insurance work involves communicating claims and coverage information between the City’s insurers and the user departments. City Stores warehouses and manages the City’s inventory.

Corporate Services & Risk Management Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	113	65	137	137	137	137	137	
<b>Total Revenue</b>	<b>113</b>	<b>65</b>	<b>137</b>	<b>137</b>	<b>137</b>	<b>137</b>	<b>137</b>	
<b>Expenditures (by Activity)</b>								
Customer Services	367	370	377	377	382	387	393	
Inventory Management	367	370	377	377	382	387	393	
Material Purchasing	588	594	604	602	611	620	626	
Risk Management	146	148	150	151	153	155	156	
Rounding	5	2	-	(3)	-	(1)	(1)	
<b>Total Expenditures (By Activity)</b>	<b>1,473</b>	<b>1,484</b>	<b>1,508</b>	<b>1,504</b>	<b>1,528</b>	<b>1,548</b>	<b>1,567</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,360)</b>	<b>(1,419)</b>	<b>(1,371)</b>	<b>(1,367)</b>	<b>(1,391)</b>	<b>(1,411)</b>	<b>(1,430)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	353	363	361	375	387	401	415	
General Services	71	55	67	67	60	61	63	(1)
Materials	226	230	163	157	165	170	173	(2)
Utility -Fuel	-	6	11	6	10	10	10	
Vehicle O&M	4	3	5	3	5	5	5	
Insurance	819	827	901	896	901	901	901	
<b>Total Expenditures (By Object)</b>	<b>1,473</b>	<b>1,484</b>	<b>1,508</b>	<b>1,504</b>	<b>1,528</b>	<b>1,548</b>	<b>1,567</b>	

**Note:**

- (1) General telephone and communication costs.
- (2) Printer supplies, office equipment and overhead.

# GENERAL FUND – Corporate Services

## INFORMATION TECHNOLOGY DIVISION

The Information Technology Division is responsible for all aspects of the City's information technology infrastructure. This includes:

- The secure and reliable network that connects workstations, laptops, mobile devices, printers, scanners, and copiers at sites throughout the City and provides users with access to essential software tools, integrated data sources, and the internet;
- Databases that house and protect extensive data resources across the corporation;
- Software applications that streamline processes and service delivery;
- Websites that extend electronic information access and online services to staff and citizens;
- Telephone, cellphone, and voice mail services that facilitate communication and collaboration;
- Public workstations and wireless services that expand public computing and Internet access; and
- Back end systems that support diverse services such as traffic lights, ice-making equipment, building controls, digital call logging, and security cameras.

Information Technology Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Total Revenue	-	-	-	-	-	-	-	
<b>Expenditures (by Activity)</b>								
Installation	269	227	275	257	298	303	312	
Maintenance	1,614	1,369	1,651	1,525	1,769	1,811	1,873	
System Development	135	116	138	129	147	150	156	
Support Services	672	568	688	635	737	755	781	
Rounding	(2)	4	(2)	(5)	(1)	-	-	
<b>Total Expenditures (By Activity)</b>	<b>2,688</b>	<b>2,284</b>	<b>2,750</b>	<b>2,541</b>	<b>2,950</b>	<b>3,019</b>	<b>3,122</b>	
<b>Net Revenue (Expenditures)</b>	<b>(2,688)</b>	<b>(2,284)</b>	<b>(2,750)</b>	<b>(2,541)</b>	<b>(2,950)</b>	<b>(3,019)</b>	<b>(3,122)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	1,249	970	1,292	1,162	1,357	1,429	1,490	
General Services	367	279	392	326	427	401	412	(1)
Materials	176	141	137	126	151	155	159	(2)
Maintenance	892	894	928	926	1,014	1,033	1,060	(3)
Vehicle O&M	4	-	1	1	1	1	1	
<b>Total Expenditures (By Object)</b>	<b>2,688</b>	<b>2,284</b>	<b>2,750</b>	<b>2,541</b>	<b>2,950</b>	<b>3,019</b>	<b>3,122</b>	

**Note:**

- (1) Internet, network, network security, software acquisition and renewal costs.
- (2) Hardware maintenance and repairs, emergency radio systems maintenance and repairs, reference materials and safety supplies.
- (3) Software maintenance and support contracts.



## GENERAL FUND – Corporate Services

### ASSET MANAGEMENT & GEOGRAPHIC INFORMATION SYSTEMS DIVISION

The Asset Management and GIS Division is responsible for leading the development and maintenance of the corporate asset management system and for the geographical information systems and tools that store and present information from a spatial perspective.

Asset Management & GIS Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
<b>Total Revenue</b>	-	-	-	-	-	-	-	
<b>Expenditures (by Activity)</b>								
Developing	69	55	136	104	147	156	161	
Engaging & Monitoring	103	84	136	104	147	156	161	
Planning	173	140	69	53	73	78	80	
Rounding	(2)	-	(1)	(1)	-	(1)	1	
<b>Total Expenditures (By Activity)</b>	<b>343</b>	<b>279</b>	<b>340</b>	<b>260</b>	<b>367</b>	<b>389</b>	<b>403</b>	
<b>Net Revenue (Expenditures)</b>	<b>(343)</b>	<b>(279)</b>	<b>(340)</b>	<b>(260)</b>	<b>(367)</b>	<b>(389)</b>	<b>(403)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	280	234	276	196	298	319	330	
General Services	59	44	60	60	65	66	68	
Materials	4	1	4	4	4	4	5	
<b>Total Expenditures (By Object)</b>	<b>343</b>	<b>279</b>	<b>340</b>	<b>260</b>	<b>367</b>	<b>389</b>	<b>403</b>	

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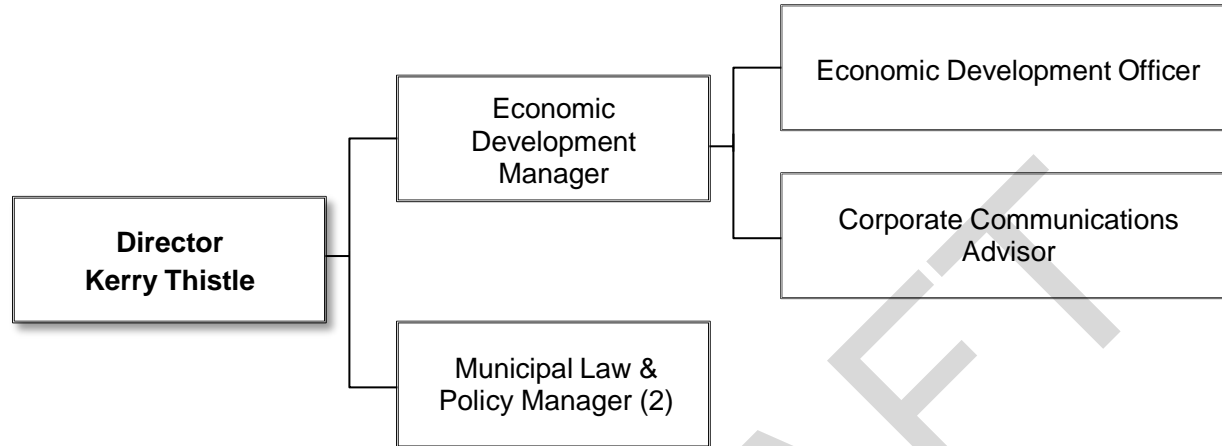
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# GENERAL FUND – Economic Development & Strategy

## Department Staffing



## Staffing Summary

Staffing Summary	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Budget	2026 Budget
Directorate	6.00	6.00	6.00	6.00	<b>6.00</b>	6.00	6.00
	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

# GENERAL FUND – Economic Development & Strategy

## ECONOMIC DEVELOPMENT & STRATEGY DEPARTMENT

The Economic Development and Strategy Department oversees strategic planning, municipal law, policy, corporate communications and economic development programs.

We are a service department for:

- Promoting and enhancing our local economy
- Drawing investment to Yellowknife
- Administrating municipal law and policy
- Communicating with the public and the media

Economic Development & Strategy Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Grants	50	281	163	362	255	50	50	(1)
User Charges	-	27	-	-	-	-	-	
<b>Total Revenue</b>	<b>50</b>	<b>308</b>	<b>163</b>	<b>362</b>	<b>255</b>	<b>50</b>	<b>50</b>	
<b>Expenditures (by Activity)</b>								
Administrative	71	79	85	100	91	87	89	
Economic Development	291	318	341	403	366	346	360	
Long Term Planning & Priority Setting	216	236	257	303	274	259	271	
Policy & Legal	144	159	257	303	274	259	271	
Public Inquiry & Communication	435	476	257	303	274	259	271	
Team Leadership	71	79	85	100	91	87	89	
Legislation & Governance	224	239	423	503	454	432	449	
<b>Total Expenditures (By Activity)</b>	<b>1,452</b>	<b>1,586</b>	<b>1,705</b>	<b>2,015</b>	<b>1,824</b>	<b>1,729</b>	<b>1,800</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,402)</b>	<b>(1,278)</b>	<b>(1,542)</b>	<b>(1,653)</b>	<b>(1,569)</b>	<b>(1,679)</b>	<b>(1,750)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	902	1,008	1,045	890	1,084	1,152	1,206	
General Services	540	576	650	1,120	730	567	584	(2)
Materials	10	2	10	5	10	10	10	
<b>Total Expenditures (By Object)</b>	<b>1,452</b>	<b>1,586</b>	<b>1,705</b>	<b>2,015</b>	<b>1,824</b>	<b>1,729</b>	<b>1,800</b>	

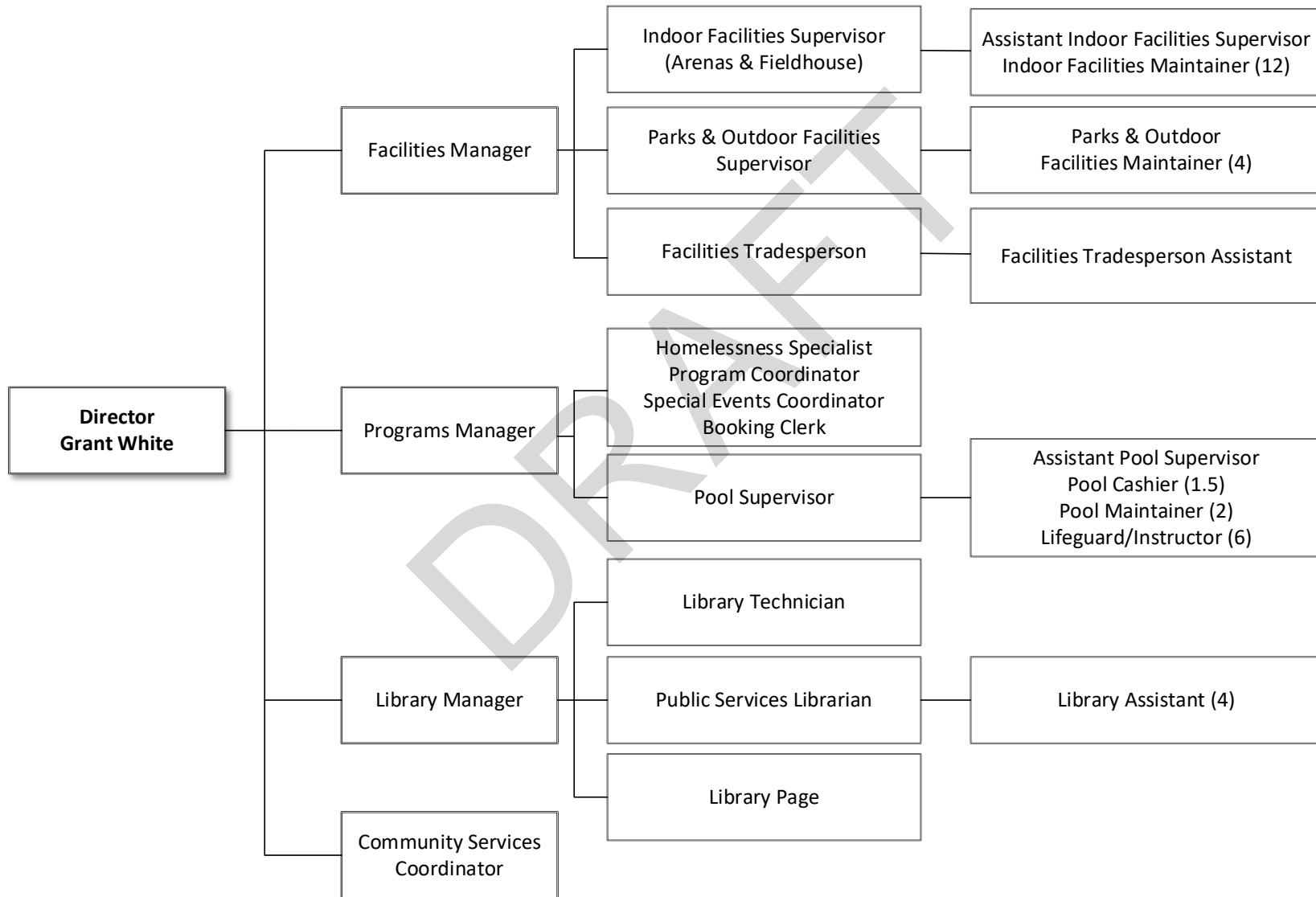
**Note:**

- (1) Grants received/to be received for operating the Visitors' Services Centre, Economic Development Officer position, equipment and visitor kiosks for Aurora, creating a Tourism Plan from pandemic recovery, and the Giant Mine Remediation.
- (2) Public relations, economic Development, and tourism. The 2023 Forecast numbers are higher than budget but the overages are mostly offset by grant funding. The 2024 budget includes one-time allocations of \$75,000 for renewing Economic Development Strategy and \$100,000 for startup and initial funding for the Destination Market Organization.



# GENERAL FUND – Community Services

## Department Staffing



# GENERAL FUND – Community Services

## Staffing Summary

Staffing Summary	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Budget	2026 Budget	Note
Directorate	5.00	5.00	6.00	6.00	<b>6.00</b>	6.00	6.00	(1)
Arenas	10.77	10.77	10.77	10.77	<b>10.77</b>	10.77	10.77	
Fieldhouse	4.00	4.00	4.00	4.00	<b>4.00</b>	4.00	4.00	
City Hall	2.00	2.00	2.00	2.00	<b>2.00</b>	2.00	2.00	
Parks	10.48	10.48	10.51	10.51	<b>10.51</b>	10.51	10.51	(3)
Programs	8.07	8.07	8.07	8.07	<b>8.07</b>	8.07	8.07	
Pool	14.79	14.79	14.79	14.79	<b>20.79</b>	26.93	26.99	(2)
Library	8.21	8.21	8.21	8.21	<b>8.21</b>	8.21	8.21	
	<b>63.32</b>	<b>63.32</b>	<b>64.35</b>	<b>64.35</b>	<b>70.35</b>	<b>76.48</b>	<b>76.55</b>	
Permanent	45.00	45.00	46.00	47.00	<b>53.00</b>	57.00	57.00	(3)
Part-time/Casual	18.32	18.32	18.35	17.35	<b>17.35</b>	19.48	19.55	
	<b>63.32</b>	<b>63.32</b>	<b>64.35</b>	<b>64.35</b>	<b>70.35</b>	<b>76.48</b>	<b>76.55</b>	

**Note:**

- (1) A Community Services Coordinator position was added in 2023.
- (2) For the Aquatic Centre, the following new positions are recommended:  
2024:
  - One Pool Maintenance Supervisor starting from July onwards
  - Five Pool Maintainers starting from October onwards
 2025
  - Three Lifeguards/Instructors and one Cashier
  - Casual Lifeguard 1 - 2.20 Person-Year (PY)
- (3) An additional Parks & Outdoor Facilities Maintainer was added in 2023 by reducing the equivalent numbers of casual hours.



# GENERAL FUND – Community Services

## COMMUNITY SERVICES DEPARTMENT

The Community Services Department strives to foster a sense of community spirit unique to Yellowknife through the delivery of its programs and special events.

The Director's office and its three divisions (Programs, Facilities, and Library), provide diverse and high-quality recreation and leisure opportunities, and address homelessness and social issues as feasible. The department also maintains a close working relationship with volunteer organizations, groups, individuals, and private sector

entities who provide programs, services, and events. The Department also administers a variety of grant programs and service contracts. Many capital upgrades and developments to the facilities are managed through Department resources to ensure that City facilities continue to meet the needs of the community, achieve or exceed their full life expectancy, and attain a high level of energy conservation to reduce energy costs.

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# GENERAL FUND – Community Services

Community Services Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Grants	147	245	147	151	147	147	147	
User Charges	1,905	2,014	2,111	1,633	2,120	2,552	2,703	(1)
<b>Total Revenue</b>	<b>2,052</b>	<b>2,259</b>	<b>2,258</b>	<b>1,784</b>	<b>2,267</b>	<b>2,699</b>	<b>2,850</b>	
<b>Expenditures (By Division)</b>								
Directorate	1,435	1,827	1,599	1,546	1,809	1,769	1,822	
Arenas	2,698	2,533	2,832	2,720	3,023	3,114	3,218	
Fieldhouse	790	624	813	810	871	900	933	
Yellowknife Curling Club	151	86	164	164	167	170	176	
Parks	1,457	1,395	1,563	1,511	1,843	1,863	1,925	
Library	1,435	1,310	1,465	1,445	1,525	1,575	1,626	
Pool	1,983	1,777	2,032	1,749	2,416	4,517	5,006	
Recreation	879	767	912	779	966	999	1,032	
Wildcat Cafe	26	24	41	43	26	26	26	
City Hall	723	610	789	741	819	802	827	
<b>Total Expenditures (By Division)</b>	<b>11,577</b>	<b>10,953</b>	<b>12,210</b>	<b>11,508</b>	<b>13,465</b>	<b>15,735</b>	<b>16,591</b>	
<b>Net Revenue (Expenditures)</b>	<b>(9,525)</b>	<b>(8,694)</b>	<b>(9,952)</b>	<b>(9,724)</b>	<b>(11,198)</b>	<b>(13,036)</b>	<b>(13,741)</b>	
<b>Expenditure (by Object)</b>								
Wages & Benefits	6,531	6,093	6,707	6,270	7,415	8,839	9,277	
General Services	1,443	1,802	1,543	1,483	1,750	1,729	1,800	
Materials	641	487	694	668	1,002	1,031	1,173	
Maintenance	926	707	960	958	1,000	1,105	1,252	
Utility -Fuel	642	651	874	701	907	1,309	1,326	
Utility -Power	1,289	1,138	1,342	1,345	1,305	1,635	1,674	
Vehicle -O&M	105	75	90	83	86	87	89	
<b>Total Expenditures (By Object)</b>	<b>11,577</b>	<b>10,953</b>	<b>12,210</b>	<b>11,508</b>	<b>13,465</b>	<b>15,735</b>	<b>16,591</b>	

**Note:**

(1) Estimated revenues are based on annual 3% user fee increases.



## GENERAL FUND – Community Services

Community Services Directorate Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Grants	1	25	1	-	1	1	1	
User Charges	60	59	115	155	130	130	130	(1)
<b>Total Revenue</b>	<b>61</b>	<b>84</b>	<b>116</b>	<b>155</b>	<b>131</b>	<b>131</b>	<b>131</b>	
<b>Expenditures (by Activity)</b>								
Administrative	143	182	159	154	180	177	183	
Long Term Planning & Priority Setting	143	182	159	154	180	177	183	
Public Inquiry & Communication	214	273	237	232	271	264	270	
Team Leadership	501	641	557	541	631	615	636	
Legislation & Governance	434	549	487	465	547	536	550	
<b>Total Expenditures (By Activity)</b>	<b>1,435</b>	<b>1,827</b>	<b>1,599</b>	<b>1,546</b>	<b>1,809</b>	<b>1,769</b>	<b>1,822</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,374)</b>	<b>(1,743)</b>	<b>(1,483)</b>	<b>(1,391)</b>	<b>(1,678)</b>	<b>(1,638)</b>	<b>(1,691)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	831	836	959	910	1,038	1,085	1,123	
General Services	575	963	590	593	696	607	621	(2)
Materials	9	3	9	6	9	9	9	
Utility -Fuel	-	14	21	17	16	16	16	(3)
Utility -Power	-	10	10	10	40	42	43	(3)
Vehicle O&M	20	1	10	10	10	10	10	
<b>Total Expenditures (By Object)</b>	<b>1,435</b>	<b>1,827</b>	<b>1,599</b>	<b>1,546</b>	<b>1,809</b>	<b>1,769</b>	<b>1,822</b>	

**Note:**

- (1) Lease revenues for the Old Mine Rescue Building and sponsorship.
- (2) Spring Clean-Up contracted costs, Street Outreach services, Downtown Clean-up Program, and the Old Mine Rescue Building contracted costs.  
The 2024 to 2026 Budget allocations include \$100,000 for the Downtown Clean-up Program, to be funded by the Downtown Development Reserve.  
The 2024 Budget includes a one-time allocation of \$100,000 to fund a consultant to review and provide an operating model recommendation for the Street Outreach Program and draft a multi-year funding proposal to be presented to the Federal & Territorial Government.
- (3) For the Old Mine Rescue Building.

# GENERAL FUND – Community Services

## FACILITIES DIVISION – ARENAS

The Facilities Division operates and maintains the Yellowknife Community Arena and the Multiplex for community use. The Division is also responsible for the upkeep and maintenance of the Curling Club. This includes maintaining the equipment and structure of the buildings and planning future repairs and upgrades to the facilities to

keep the use of the facilities relevant to the needs of the community. The Facilities Division works closely with several volunteer recreation associations in scheduling the use of the arenas for both summer bookings and winter skating.

Arenas Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	644	690	739	515	760	783	807	
<b>Total Revenue</b>	<b>644</b>	<b>690</b>	<b>739</b>	<b>515</b>	<b>760</b>	<b>783</b>	<b>807</b>	
<b>Expenditures (by Activity)</b>								
Arena Maintenance	1,214	1,141	1,275	1,225	1,361	1,400	1,448	
Ice Maintenance	538	506	566	543	604	619	642	
Plant & Equipment Maintenance	941	888	989	953	1,060	1,093	1,125	
Rounding	5	(2)	2	(1)	(2)	2	3	
<b>Total Expenditures (By Activity)</b>	<b>2,698</b>	<b>2,533</b>	<b>2,832</b>	<b>2,720</b>	<b>3,023</b>	<b>3,114</b>	<b>3,218</b>	
<b>Net Revenue (Expenditures)</b>	<b>(2,054)</b>	<b>(1,843)</b>	<b>(2,093)</b>	<b>(2,205)</b>	<b>(2,263)</b>	<b>(2,331)</b>	<b>(2,411)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	1,242	1,290	1,254	1,254	1,346	1,399	1,457	
General Services	39	20	40	31	40	40	41	
Materials	9	18	10	12	10	10	10	
Maintenance	309	249	314	324	326	334	346	
Utility -Fuel	358	339	469	354	531	538	547	
Utility -Power	741	617	745	745	770	793	817	
<b>Total Expenditures (By Object)</b>	<b>2,698</b>	<b>2,533</b>	<b>2,832</b>	<b>2,720</b>	<b>3,023</b>	<b>3,114</b>	<b>3,218</b>	





# GENERAL FUND – Community Services

## FACILITIES DIVISION – FIELDHOUSE

The Facilities Division operates and maintains the Fieldhouse for community use. This includes maintaining the equipment and building, and planning future repairs and upgrades to keep the use of the facility relevant to the needs of the community. The Facilities

Division works closely with the Programs Division and several volunteer recreation associations in scheduling the use of the Fieldhouse.

Fieldhouse Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	266	284	273	215	281	290	300	
<b>Total Revenue</b>	<b>266</b>	<b>284</b>	<b>273</b>	<b>215</b>	<b>281</b>	<b>290</b>	<b>300</b>	
<b>Expenditures (by Activity)</b>								
Facility & Building Maintenance	317	249	325	324	348	359	374	
Plant & Equipment Maintenance	474	375	487	486	523	542	559	
Rounding	(1)	-	1	-	-	(1)	-	
<b>Total Expenditures (By Activity)</b>	<b>790</b>	<b>624</b>	<b>813</b>	<b>810</b>	<b>871</b>	<b>900</b>	<b>933</b>	
<b>Net Revenue (Expenditures)</b>	<b>(524)</b>	<b>(340)</b>	<b>(540)</b>	<b>(595)</b>	<b>(590)</b>	<b>(610)</b>	<b>(633)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	447	351	450	450	487	508	530	
General Services	3	7	4	10	9	9	9	
Materials	35	12	34	34	33	34	35	
Maintenance	95	50	97	88	99	100	103	
Utility -Fuel	44	48	63	63	73	74	76	
Utility -Power	166	156	165	165	170	175	180	
<b>Total Expenditures (By Object)</b>	<b>790</b>	<b>624</b>	<b>813</b>	<b>810</b>	<b>871</b>	<b>900</b>	<b>933</b>	

# GENERAL FUND – Community Services

Yellowknife Curling Club Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
<b>Total Revenue</b>	-	-	-	-	-	-	-	
<b>Expenditures (by Activity)</b>								
Facility & Building Maintenance	60	34	66	66	67	69	71	
Plant & Equipment Maintenance	90	51	99	100	100	102	105	
Rounding	1	1	(1)	(2)	-	(1)	-	
<b>Total Expenditures (By Activity)</b>	<b>151</b>	<b>86</b>	<b>164</b>	<b>164</b>	<b>167</b>	<b>170</b>	<b>176</b>	
<b>Net Revenue (Expenditures)</b>	<b>(151)</b>	<b>(86)</b>	<b>(164)</b>	<b>(164)</b>	<b>(167)</b>	<b>(170)</b>	<b>(176)</b>	
<b>Expenditures (By Object)</b>								
General Services	7	2	7	5	7	7	7	
Maintenance	47	9	47	51	49	49	51	
Utility -Fuel	19	10	17	15	20	20	21	
Utility -Power	78	65	93	93	91	94	97	
<b>Total Expenditures (By Object)</b>	<b>151</b>	<b>86</b>	<b>164</b>	<b>164</b>	<b>167</b>	<b>170</b>	<b>176</b>	



## GENERAL FUND – Community Services

### FACILITIES DIVISION – PARKS

The Facilities Division operates and maintains Somba K'e Park, city parks and trails, the Wildcat Café, the Fireweed Studio, and numerous outdoor fields for community use. This involves working closely with several volunteer recreation associations to schedule the use of five ball diamonds, three soccer pitches and eight tennis courts. The Division also performs the necessary care and maintenance for the approximately 20,000 square meters that comprise the Lakeview Cemetery.

In addition, the Division provides services such as delivery of a limited supply of rentable equipment, litter removal in the downtown core, and snow removal in the winter at various city sites and trails. The Facilities Division - Parks also maintains existing equipment in 17 playgrounds and infrastructure within 40 parks/greenspaces, and plans for future community requirements through the budget process.

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# GENERAL FUND – Community Services

Parks Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	51	93	51	89	67	67	68	
<b>Total Revenue</b>	<b>51</b>	<b>93</b>	<b>51</b>	<b>89</b>	<b>67</b>	<b>67</b>	<b>68</b>	
<b>Expenditures (by Activity)</b>								
Cemetery Maintenance	146	140	156	151	185	186	194	
Litter Collection	146	140	156	151	185	186	194	
Parks Maintenance	218	207	234	227	275	279	288	
Plant & Equipment Maintenance	146	140	156	151	185	186	194	
Snow Removal	146	140	156	151	185	186	194	
Special Events	71	69	78	76	89	90	94	
Sports Field Maintenance	218	207	234	227	275	279	288	
Turf Maintenance	365	348	393	380	461	465	480	
Rounding	1	4	-	(3)	3	6	(1)	
<b>Total Expenditures (By Activity)</b>	<b>1,457</b>	<b>1,395</b>	<b>1,563</b>	<b>1,511</b>	<b>1,843</b>	<b>1,863</b>	<b>1,925</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,406)</b>	<b>(1,302)</b>	<b>(1,512)</b>	<b>(1,422)</b>	<b>(1,776)</b>	<b>(1,796)</b>	<b>(1,857)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	886	892	874	874	1,000	1,045	1,090	(1)
General Services	157	81	203	169	275	279	285	(2)
Materials	263	251	321	321	423	390	397	(3)
Maintenance	17	39	22	15	7	8	8	
Utility -Fuel	11	17	19	15	20	19	20	
Utility -Power	39	42	45	45	44	46	47	
Vehicle O&M	84	73	79	72	74	76	78	
<b>Total Expenditures (By Object)</b>	<b>1,457</b>	<b>1,395</b>	<b>1,563</b>	<b>1,511</b>	<b>1,843</b>	<b>1,863</b>	<b>1,925</b>	

**Note:**

- (1) An additional Parks & Outdoor Facilities Maintainer was added in 2023 by reducing the equivalent numbers of casual hours to be hired.
- (2) Parks contracted costs have increased.
- (3) Parks and trails material costs have increased substantially. The 2024 Budget includes one-time allocation of \$40,000 for coffin lowering device at the Cemetery.



## GENERAL FUND – Community Services

### LIBRARY DIVISION

The Library Division provides library services to the population of Yellowknife, and acts as a resource for the other libraries in the Northwest Territories. It is responsible for the operation of the Yellowknife Public Library and, in this role, supports the educational and recreational reading, viewing and listening needs of its patrons.

It does this by developing and making available a strong collection in a variety of formats, and by offering a wide range of programs designed to enhance the appreciation of literature in its many forms. The Library Manager heads this division and reports to the Director of Community Services.

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# GENERAL FUND – Community Services

Library Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Grants	116	116	116	115	116	116	116	(1)
User Charges	22	5	12	12	6	6	6	
<b>Total Revenue</b>	<b>138</b>	<b>121</b>	<b>128</b>	<b>127</b>	<b>122</b>	<b>122</b>	<b>122</b>	
<b>Expenditures (by Activity)</b>								
Building	144	129	147	146	153	158	161	
Cataloguing	215	197	219	216	228	237	245	
Circulation	360	327	366	361	382	394	407	
Collection Development	144	129	147	146	153	158	161	
Inter-Library Loans	72	67	72	71	76	78	82	
Internet	72	67	72	71	76	78	82	
Program Delivery	287	261	293	289	306	314	324	
Reference	144	129	147	146	153	158	161	
Rounding	(3)	4	2	(1)	(2)	-	3	
<b>Total Expenditures (By Activity)</b>	<b>1,435</b>	<b>1,310</b>	<b>1,465</b>	<b>1,445</b>	<b>1,525</b>	<b>1,575</b>	<b>1,626</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,297)</b>	<b>(1,189)</b>	<b>(1,337)</b>	<b>(1,318)</b>	<b>(1,403)</b>	<b>(1,453)</b>	<b>(1,504)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	761	720	783	758	836	872	904	
General Services	384	348	391	391	396	404	415	(2)
Materials	78	50	75	80	74	76	78	
Maintenance	212	192	216	216	219	223	229	(3)
<b>Total Expenditures (By Object)</b>	<b>1,435</b>	<b>1,310</b>	<b>1,465</b>	<b>1,445</b>	<b>1,525</b>	<b>1,575</b>	<b>1,626</b>	

**Note:**

- (1) GNWT Library Grant.
- (2) Condominium fees, building repairs, and maintenance costs.
- (3) Janitorial services and collection maintenance costs.



# GENERAL FUND – Community Services

## PROGRAMS DIVISION – POOL

The Programs Division manages all recreation programs and events, as well as the Ruth Inch Memorial Pool. Pool programs are offered on a seasonal basis according to the demands and the needs of the community. The Division works closely with the public and volunteer organizations, local school boards, and government agencies to

enhance water safety in Yellowknife and throughout the Northwest Territories. The programs that are offered include the Lifesaving Society's Swim for Life programs, as well as daily swim times for all age groups. This facility also provides rental opportunities to meet the needs of all users and groups from recreation to sport training.

Pool Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Grants	1	-	1	1	1	1	1	
User Charges	463	471	525	377	477	877	993	(1)
<b>Total Revenue</b>	<b>464</b>	<b>471</b>	<b>526</b>	<b>378</b>	<b>478</b>	<b>878</b>	<b>994</b>	
<b>Expenditures (by Activity)</b>								
Facility & Building Maintenance	-	-	-	-	191	925	1,075	
Guarding	596	534	609	525	580	1,165	1,225	
Instruction	397	356	406	350	388	741	780	
Operations & Maintenance	989	889	1,017	876	970	305	318	
Plant & Equipment Maintenance	-	-	-	-	286	1,387	1,610	
Rounding	1	(2)	-	(2)	1	(6)	(2)	
<b>Total Expenditures (By Activity)</b>	<b>1,983</b>	<b>1,777</b>	<b>2,032</b>	<b>1,749</b>	<b>2,416</b>	<b>4,517</b>	<b>5,006</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,519)</b>	<b>(1,306)</b>	<b>(1,506)</b>	<b>(1,371)</b>	<b>(1,938)</b>	<b>(3,639)</b>	<b>(4,012)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	1,436	1,193	1,454	1,181	1,704	2,883	3,088	
General Services	29	112	29	29	50	100	131	
Materials	143	125	142	132	352	409	540	
Maintenance	105	90	107	107	111	242	362	
Utility -Fuel	120	121	129	129	125	518	519	
Utility -Power	149	135	170	170	72	364	365	
Vehicle O&M	1	1	1	1	2	1	1	
<b>Total Expenditures (By Object)</b>	<b>1,983</b>	<b>1,777</b>	<b>2,032</b>	<b>1,749</b>	<b>2,416</b>	<b>4,517</b>	<b>5,006</b>	(1)

**Note:**

(1) The 2025 and 2026 Budget are based on the assumptions that the construction of the Aquatic Centre will be completed in February 2025, and it will be operative starting March 2025.

BUDGET 2024

# GENERAL FUND – Community Services

## PROGRAMS DIVISION – RECREATION

The Programs Division strives to build community spirit and pride, and to encourage healthy, active lifestyles among residents. It manages all recreation programs, including aquatics and special celebrations. Programs are offered on a seasonal basis based on

public requests, perceived needs, and instructor availability and interests. This Division also handles facility bookings and City grant programs.

Recreation Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Grants	29	104	29	35	29	29	29	
User Charges	367	373	364	238	367	367	367	
<b>Total Revenue</b>	<b>396</b>	<b>477</b>	<b>393</b>	<b>273</b>	<b>396</b>	<b>396</b>	<b>396</b>	
<b>Expenditures (by Activity)</b>								
Celebrations	219	193	227	195	242	250	260	
Recreation and Drop In Programs	396	344	411	351	438	450	467	
Summer and Sport Camps	263	230	272	233	288	297	309	
Rounding	1	-	2	-	(2)	2	(4)	
<b>Total Expenditures (By Activity)</b>	<b>879</b>	<b>767</b>	<b>912</b>	<b>779</b>	<b>966</b>	<b>999</b>	<b>1,032</b>	
<b>Net Revenue (Expenditures)</b>	<b>(483)</b>	<b>(290)</b>	<b>(519)</b>	<b>(506)</b>	<b>(570)</b>	<b>(603)</b>	<b>(636)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	663	555	669	579	721	748	775	
General Services	124	187	152	128	156	160	165	(1)
Materials	92	25	91	72	89	91	92	(2)
<b>Total Expenditures (By Object)</b>	<b>879</b>	<b>767</b>	<b>912</b>	<b>779</b>	<b>966</b>	<b>999</b>	<b>1,032</b>	

**Note:**

- (1) Program instructors, facility and equipment rentals, and contracted costs. This includes a budget allocation of \$20,000 for Visitor Centre's arts programming starting from 2023 onwards.
- (2) Program supplies.





## GENERAL FUND – Community Services

### FACILITIES DIVISION – WILDCAT CAFÉ

The Facilities Division maintains the Wildcat Café throughout the year. This includes maintaining the equipment and structure of the building and planning future repairs to the facility. This is all done in the context of facility being a living heritage site that must be

preserved in its original state as long as possible. The Facilities Division also manages the contract for the operation of the Wildcat Café, including initiating a Request for Proposals to secure interested operators.

Wildcat Café Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	6	12	6	6	6	6	6	
<b>Total Revenue</b>	<b>6</b>	<b>12</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	
<b>Expenditures (by Activity)</b>								
Wildcat	26	24	41	43	26	26	26	
<b>Total Expenditures (By Activity)</b>	<b>26</b>	<b>24</b>	<b>41</b>	<b>43</b>	<b>26</b>	<b>26</b>	<b>26</b>	
<b>Net Revenue (Expenditures)</b>	<b>(20)</b>	<b>(12)</b>	<b>(35)</b>	<b>(37)</b>	<b>(20)</b>	<b>(20)</b>	<b>(20)</b>	
<b>Expenditures (By Object)</b>								
General Services	5	3	8	8	5	5	5	
Materials	1	-	1	-	1	1	1	
Maintenance	10	9	23	23	11	11	11	
Utility -Fuel	8	9	8	8	8	8	8	
Utility -Power	2	3	1	4	1	1	1	
<b>Total Expenditures (By Object)</b>	<b>26</b>	<b>24</b>	<b>41</b>	<b>43</b>	<b>26</b>	<b>26</b>	<b>26</b>	

# GENERAL FUND – Community Services

## FACILITIES DIVISION – CITY HALL

The Facilities Division operates and maintains the City Hall building to ensure that the mechanical, structural, and electrical needs of the facility are met and that City Hall will realize its full life cycle. This is

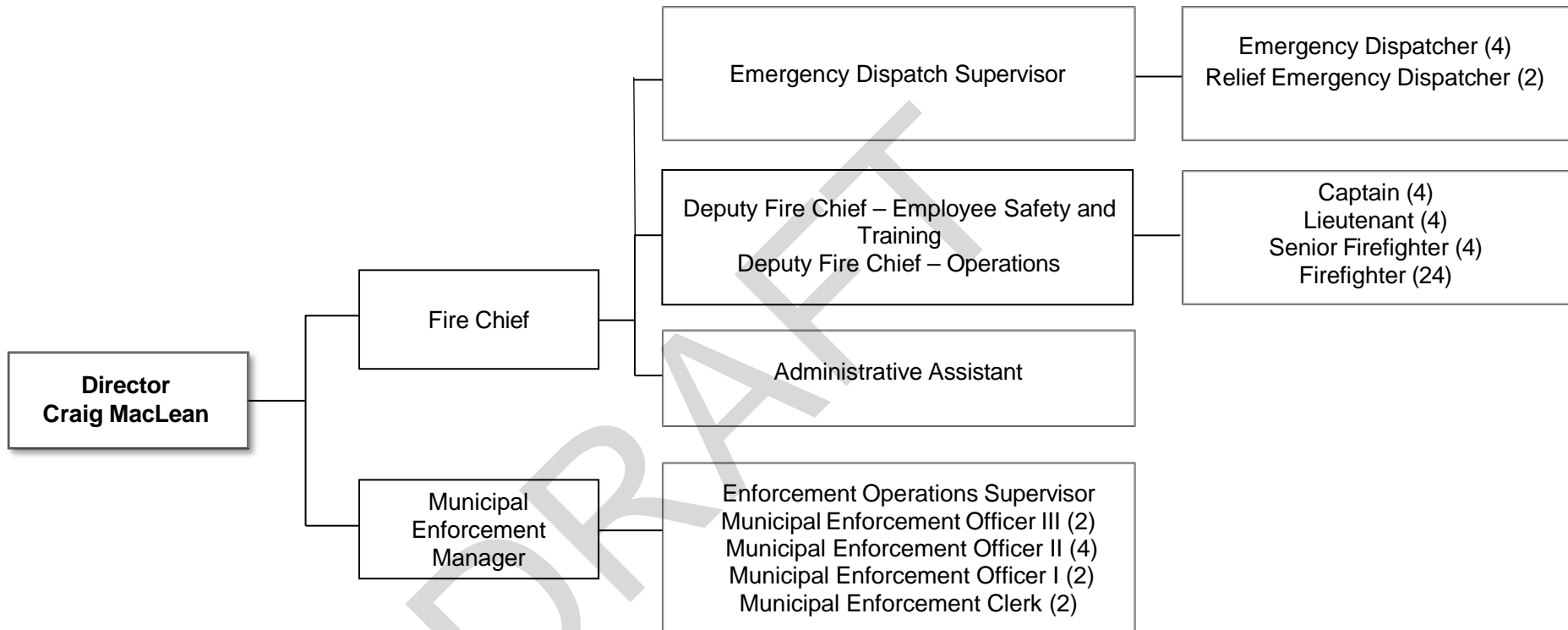
done through a preventative maintenance program that addresses the requirements of the facility daily, weekly, and monthly, and also through capital upgrades planned for the future needs of the facility.

City Hall Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	26	27	26	26	26	26	26	
<b>Total Revenue</b>	<b>26</b>	<b>27</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	
<b>Expenditures (by Activity)</b>								
City Hall	723	610	789	741	819	802	827	
<b>Total Expenditures (By Activity)</b>	<b>723</b>	<b>610</b>	<b>789</b>	<b>741</b>	<b>819</b>	<b>802</b>	<b>827</b>	
<b>Net Revenue (Expenditures)</b>	<b>(697)</b>	<b>(583)</b>	<b>(763)</b>	<b>(715)</b>	<b>(793)</b>	<b>(776)</b>	<b>(801)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	265	256	264	264	283	299	310	
General Services	120	79	119	119	116	118	121	
Materials	11	3	11	11	11	11	11	
Maintenance	131	69	134	134	178	138	142	
Utility -Fuel	82	93	148	100	114	116	119	
Utility -Power	114	110	113	113	117	120	124	
<b>Total Expenditures (By Object)</b>	<b>723</b>	<b>610</b>	<b>789</b>	<b>741</b>	<b>819</b>	<b>802</b>	<b>827</b>	



# GENERAL FUND – Public Safety

## Department Staffing



# GENERAL FUND – Public Safety

## Staffing Summary

Staffing Summary	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Budget	2026 Budget	Note
Directorate	3.00	3.00	3.00	3.00	<b>4.00</b>	4.00	4.00	(1)
Fire	47.00	47.00	46.00	46.00	<b>48.00</b>	48.00	48.00	(2)
Municipal Enforcement	11.00	11.00	11.00	11.00	<b>11.00</b>	11.00	11.00	
	<b>61.00</b>	<b>61.00</b>	<b>60.00</b>	<b>60.00</b>	<b>63.00</b>	<b>63.00</b>	<b>63.00</b>	
Permanent	61.00	61.00	60.00	60.00	<b>63.00</b>	63.00	63.00	
	<b>61.00</b>	<b>61.00</b>	<b>60.00</b>	<b>60.00</b>	<b>63.00</b>	<b>63.00</b>	<b>63.00</b>	

**Note:**

- (1) An Emergency Management Manager position is recommended in 2024.
- (2) The Deputy Fire Chief, Life Safety & Prevention position was eliminated in 2023.
- (2) Two Emergency Dispatcher positions are recommended in 2024.



# GENERAL FUND – Public Safety

## PUBLIC SAFETY DEPARTMENT

The Public Safety Department is responsible for three main core service areas: emergency preparedness, emergency services (fire, ambulance, rescue, hazardous materials and prevention), and by-law enforcement (municipal enforcement). The Director is

responsible for emergency preparedness and sets the overall course and objectives for the department. Managers head the Fire and Municipal Enforcement Divisions, and report to the Director.

Public Safety Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Grants	137	47	137	5,508	137	137	137	(1)
User Charges	3,286	4,058	3,670	3,234	3,990	4,651	4,651	
<b>Total Revenue</b>	<b>3,423</b>	<b>4,105</b>	<b>3,807</b>	<b>8,742</b>	<b>4,127</b>	<b>4,788</b>	<b>4,788</b>	
<b>Expenditures (By Division)</b>								
Directorate	548	507	588	11,329	924	856	909	(1)
Fire	7,597	7,232	8,035	6,900	8,475	8,839	9,243	
Municipal Enforcement	1,514	1,354	1,513	1,410	1,607	1,689	1,769	
<b>Total Expenditures (By Division)</b>	<b>9,659</b>	<b>9,093</b>	<b>10,136</b>	<b>19,639</b>	<b>11,006</b>	<b>11,384</b>	<b>11,921</b>	
<b>Net Revenue (Expenditures)</b>	<b>(6,236)</b>	<b>(4,988)</b>	<b>(6,329)</b>	<b>(10,897)</b>	<b>(6,879)</b>	<b>(6,596)</b>	<b>(7,133)</b>	
<b>Expenditure (by Object)</b>								
Wages & Benefits	8,288	8,126	8,907	7,760	9,504	9,976	10,482	
General Services	381	158	256	252	477	364	374	
Materials	634	390	630	11,317	609	620	632	(1)
Maintenance	60	56	61	25	62	63	65	
Utility -Fuel	40	36	47	47	54	55	57	
Utility -Power	72	66	69	69	71	73	75	
Vehicle -O&M	184	261	166	169	229	233	236	
<b>Total Expenditures (By Object)</b>	<b>9,659</b>	<b>9,093</b>	<b>10,136</b>	<b>19,639</b>	<b>11,006</b>	<b>11,384</b>	<b>11,921</b>	

**Note:**

(1) The 2023 Forecast includes an estimated emergency management expenses of \$10.74 million and recovery is based on the assumption of 50% recovery rate from the other levels of government.

# GENERAL FUND – Public Safety

Public Safety Directorate Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Grants	-	-	-	5,371	-	-	-	(1)
<b>Total Revenue</b>	-	-	-	<b>5,371</b>	-	-	-	
<b>Expenditures (by Activity)</b>								
Administrative	54	50	59	59	185	171	181	
Long Term Planning & Priority Setting	109	101	117	117	185	171	181	
Public Inquiry & Communication	109	101	117	117	185	171	181	
Team Leadership	109	101	117	117	185	171	181	
Emergency Management	-	-	-	10,741	-	-	-	
Legislation & Governance	167	154	178	178	184	172	185	
<b>Total Expenditures (By Activity)</b>	<b>548</b>	<b>507</b>	<b>588</b>	<b>11,329</b>	<b>924</b>	<b>856</b>	<b>909</b>	
<b>Net Revenue (Expenditures)</b>	<b>(548)</b>	<b>(507)</b>	<b>(588)</b>	<b>(5,958)</b>	<b>(924)</b>	<b>(856)</b>	<b>(909)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	541	503	577	577	793	845	897	(2)
General Services	3	2	3	3	123	3	4	(3)
Materials	4	2	8	10,749	8	8	8	(1)
<b>Total Expenditures (By Object)</b>	<b>548</b>	<b>507</b>	<b>588</b>	<b>11,329</b>	<b>924</b>	<b>856</b>	<b>909</b>	

**Note:**

- (1) The 2023 Forecast includes estimated Emergency Management expenses of \$10.74 million and recovery is based on the assumption of 50% recovery rate from the other levels of government.
- (2) An Emergency Management Manager position is recommended in 2024.
- (3) The 2024 Budget includes a one-time allocation of \$100,000 to implement the recommendations from the After-Action Assessment and \$20,000 to hold a public information / education session on evacuation preparedness.



### FIRE DIVISION

The Fire Division is an integrated service that provides emergency medical services (EMS) to supply emergency patient care and transport, in addition to traditional fire services such as fire suppression, rescue, dangerous goods response, and other types of response needed to protect property, people and the environment.

In addition to providing these response services, the division is responsible for life safety programs through the delivery of educational activities promoting a safe community as well as fire inspections of high risk and high occupancy structures to assess occupant safety. The division also manages the City's wildfire mitigation activity.

A key component and vital link for delivery of emergency services is the Public Safety Communications Center and dispatch services. This dispatch service coordinates communications between 9-1-1 for emergency dispatching. The dispatchers facilitate a safe, swift and appropriate response for firefighter-paramedics using computer and radio systems to share information instantly and seamlessly. Additionally, dispatchers provide service for Municipal Enforcement with call taking, dispatching of Officers, and status keeping of Officer's during responses. Dispatchers also provide service for the Public Works Department with SCADA monitoring, working alone status keeping, and after-hours call taking. Records management for all groups is a key responsibility for concise information and unified service delivery.

# GENERAL FUND – Public Safety

Fire Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Grants	137	47	137	137	137	137	137	
User Charges	2,223	3,211	2,607	2,259	2,887	3,433	3,433	(1)
<b>Total Revenue</b>	<b>2,360</b>	<b>3,258</b>	<b>2,744</b>	<b>2,396</b>	<b>3,024</b>	<b>3,570</b>	<b>3,570</b>	
<b>Expenditures (by Activity)</b>								
Administrative	988	965	1,062	892	1,105	1,151	1,201	
Dispatch Centre	1,029	795	970	966	1,111	1,179	1,232	
Life Safety & Prevention	327	320	705	596	735	764	802	
Operations	4,929	4,827	4,594	3,855	4,787	4,981	5,205	
Training	327	320	705	596	735	764	802	
Rounding	(3)	5	(1)	(5)	2	-	1	
<b>Total Expenditures (By Activity)</b>	<b>7,597</b>	<b>7,232</b>	<b>8,035</b>	<b>6,900</b>	<b>8,475</b>	<b>8,839</b>	<b>9,243</b>	
<b>Net Revenue (Expenditures)</b>	<b>(5,237)</b>	<b>(3,974)</b>	<b>(5,291)</b>	<b>(4,504)</b>	<b>(5,451)</b>	<b>(5,269)</b>	<b>(5,673)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	6,453	6,417	7,046	6,003	7,335	7,679	8,058	
General Services	284	93	152	157	252	257	262	(2)
Materials	554	356	543	482	528	537	548	(3)
Maintenance	60	56	61	25	62	63	65	
Utility -Fuel	31	30	39	39	46	47	49	
Utility -Power	65	59	61	61	63	65	67	
Vehicle O&M	150	221	133	133	189	191	194	
<b>Total Expenditures (By Object)</b>	<b>7,597</b>	<b>7,232</b>	<b>8,035</b>	<b>6,900</b>	<b>8,475</b>	<b>8,839</b>	<b>9,243</b>	

**Note:**

- (1) Starting in March 2024, Fire Division's user fees will increase and magnitude of increases will various depending on types of fees. On average, the increase is about 25%.
- (2) Telephone and communications, medical director, contracted costs and wildland fire mitigation.
- (3) Medical materials and supplies, protective gear and uniforms, and training aids.





# GENERAL FUND – Public Safety

## MUNICIPAL ENFORCEMENT DIVISION

The Municipal Enforcement Division continues to maintain safety and good order through the use of education, mediation, and fines in the enforcement of numerous City by-laws as well as various Northwest Territories Acts.

Municipal Enforcement Officers conduct proactive enforcement patrols primarily by vehicle and also by foot, bike, vehicle, and snowmobile. They assist the Fire Division and RCMP, and deliver safety programs in the community. The division also maintains approximately six hundred fifty-five on-street parking meters to facilitate orderly access to the Central Business District.

Municipal Enforcement Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	1,063	847	1,063	975	1,103	1,218	1,218	(1)
<b>Total Revenue</b>	<b>1,063</b>	<b>847</b>	<b>1,063</b>	<b>975</b>	<b>1,103</b>	<b>1,218</b>	<b>1,218</b>	
<b>Expenditures (by Activity)</b>								
Administrative	455	406	482	449	564	590	621	
Court Duties	105	93	76	71	30	31	33	
Dog Control	76	66	76	71	80	83	88	
Parking Enforcement	224	202	255	239	273	287	300	
Public Inquiry & Communication	76	66	151	141	160	169	176	
Traffic Enforcement	577	515	469	437	498	523	549	
Rounding	1	6	4	2	2	6	2	
<b>Total Expenditures (By Activity)</b>	<b>1,514</b>	<b>1,354</b>	<b>1,513</b>	<b>1,410</b>	<b>1,607</b>	<b>1,689</b>	<b>1,769</b>	
<b>Net Revenue (Expenditures)</b>	<b>(451)</b>	<b>(507)</b>	<b>(450)</b>	<b>(435)</b>	<b>(504)</b>	<b>(471)</b>	<b>(551)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	1,294	1,206	1,284	1,180	1,376	1,452	1,527	
General Services	94	63	101	92	102	104	108	(2)
Materials	76	32	79	86	73	75	76	(3)
Utility -Fuel	9	6	8	8	8	8	8	
Utility -Power	7	7	8	8	8	8	8	
Vehicle O&M	34	40	33	36	40	42	42	
<b>Total Expenditures (By Object)</b>	<b>1,514</b>	<b>1,354</b>	<b>1,513</b>	<b>1,410</b>	<b>1,607</b>	<b>1,689</b>	<b>1,769</b>	

**Note:**

- (1) Starting in March 2024, parking fees will increase and magnitude of increases will vary depending on types of fees. On average, the increase is about 18%.
- (2) Dog pound contracted costs, towing charges, and officer safety services.
- (3) Uniforms, materials, and parking meter maintenance.

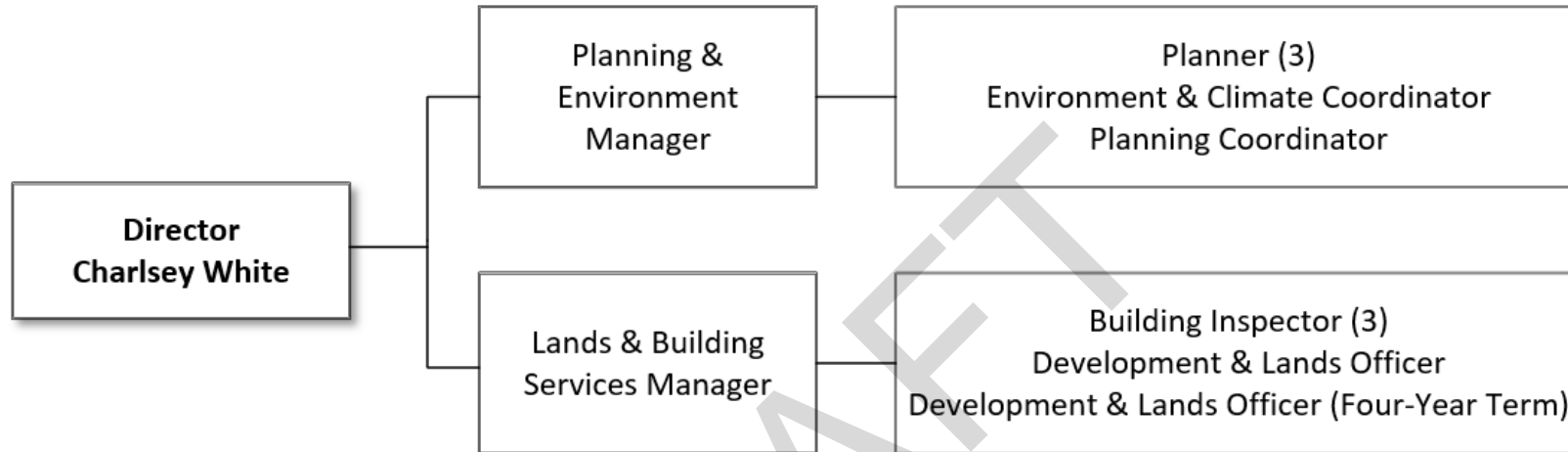
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# GENERAL FUND – Planning & Development

## Department Staffing



## Staffing Summary

Staffing Summary	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Budget	2026 Budget	Note
Directorate	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
Lands & Building Services	3.00	3.00	3.00	5.00	5.00	5.00	5.00	(1)
Planning & Environment	6.00	6.00	6.00	5.00	7.00	7.00	7.00	(2)
	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>13.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	
Permanent	11.00	11.00	11.00	12.00	14.00	14.00	14.00	
Part-time/Casual/Term	1.00	1.00	1.00	1.00	1.00	1.00	1.00	(3)
	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>13.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	

**Note:**

- (1) Two Development & Lands Officer positions were transferred from Planning & Environment Division in 2023.
- (2) The Environment & Climate Coordinator position was transferred from Sustainability & Solid Waste Management Division in 2023. Two additional Planner positions are recommended in 2024.
- (3) One four-year term Development and Lands Officer position was added in 2022.

# GENERAL FUND – Planning & Development

## PLANNING & DEVELOPMENT DEPARTMENT

The department focus is to establish and implement policies and regulations to guide the physical development of the city, in particular the use of land and buildings, while having regard for the impacts on the social, cultural, environmental and economic well-being of the community.

The Department consists of two divisions, each led by a Manager who reports to the Director: the Planning and Environment Division and the Lands & Building Services Division.

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# GENERAL FUND – Planning & Development

Planning & Development Budget	2022 Budget	2022 Actuals	2023 Budget	2023 Fore- cast	2024 Budget	2025 Budget	2026 Budget	Note
	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	(\$000's)	
<b>Revenue</b>								
User Charges	376	363	376	1,162	316	316	316	
<b>Total Revenue</b>	<b>376</b>	<b>363</b>	<b>376</b>	<b>1,162</b>	<b>316</b>	<b>316</b>	<b>316</b>	
<b>Expenditures (By Division)</b>								
Directorate	584	541	626	617	672	704	729	
Planning & Environment	827	567	988	826	1,207	1,373	1,442	
Lands & Building Services	414	320	410	344	713	720	756	
<b>Total Expenditures (By Division)</b>	<b>1,825</b>	<b>1,428</b>	<b>2,024</b>	<b>1,787</b>	<b>2,592</b>	<b>2,797</b>	<b>2,927</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,449)</b>	<b>(1,065)</b>	<b>(1,648)</b>	<b>(625)</b>	<b>(2,276)</b>	<b>(2,481)</b>	<b>(2,611)</b>	
<b>Expenditure (by Object)</b>								
Wages & Benefits	1,641	1,388	1,750	1,617	2,257	2,385	2,510	(1)
General Services	111	17	97	90	114	141	144	(2)
Materials	70	23	74	54	65	65	67	(3)
Vehicle -O&M	3	-	3	1	6	6	6	
Others (Development Incentives)	-	-	100	25	150	200	200	(4)
<b>Total Expenditures (By Object)</b>	<b>1,825</b>	<b>1,428</b>	<b>2,024</b>	<b>1,787</b>	<b>2,592</b>	<b>2,797</b>	<b>2,927</b>	

**Note:**

- (1) The approved four-year term Development and Lands Officer position started from July 2022. Two Development & Lands Officer positions were transferred to Lands & Building Services Division in 2023. The Environment & Climate Coordinator position was transferred from Sustainability & Solid Waste Management Division in 2023. Two additional Planner positions are recommended in 2024.
- (2) The 2025 to 2026 allocations include \$50,000 for Capital Area Committee operations.
- (3) Heritage Committee expenses and office overhead consist of \$35,179.
- (4) To be funded fully by the Downtown Development Reserve.

# GENERAL FUND – Planning & Development

Planning & Development Directorate Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
<b>Total Revenue</b>	-	-	-	-	-	-	-	
<b>Expenditures (by Activity)</b>								
Administrative	59	54	63	62	67	71	73	
Long Term Planning & Priority Setting	116	108	125	123	167	175	181	
Public Inquiry & Communication	145	135	155	153	134	140	145	
Team Leadership	59	54	63	62	101	105	109	
Legislation & Governance	205	190	220	217	203	213	221	
<b>Total Expenditures (By Activity)</b>	<b>584</b>	<b>541</b>	<b>626</b>	<b>617</b>	<b>672</b>	<b>704</b>	<b>729</b>	
<b>Net Revenue (Expenditures)</b>	<b>(584)</b>	<b>(541)</b>	<b>(626)</b>	<b>(617)</b>	<b>(672)</b>	<b>(704)</b>	<b>(729)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	567	536	609	609	664	696	721	
General Services	16	5	16	7	7	7	7	
Materials	1	-	1	1	1	1	1	
<b>Total Expenditures (By Object)</b>	<b>584</b>	<b>541</b>	<b>626</b>	<b>617</b>	<b>672</b>	<b>704</b>	<b>729</b>	



# GENERAL FUND – Planning & Development

## PLANNING & ENVIRONMENT DIVISION

In accordance with the direction provided by Council, the Planning and Environment Division collaborates with residents, businesses and the community on the planning and development of lands, as well as Climate Change mitigation and adaptation within Yellowknife. This includes long term policy development, zoning and development decisions, representation of the City at appeal hearings, management of development contractors and site plan/subdivision developments.

The Division is responsible for a broad range of professional, administrative and technical services. These responsibilities include the creation, implementation and monitoring of long-range land use plans and local by-laws. Public services related to Climate Change, Energy and Environment are included in the division responsibilities.

The Zoning By-law, which is used to guide community growth in accordance with City Council's long-range land use plans, is administered by the department.

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# GENERAL FUND – Planning & Development

Planning & Environment Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	50	98	50	50	70	70	70	
<b>Total Revenue</b>	<b>50</b>	<b>98</b>	<b>50</b>	<b>50</b>	<b>70</b>	<b>70</b>	<b>70</b>	
<b>Expenditures (by Activity)</b>								
Administration & Enforcement of Land Admin By-Law	290	198	346	290	422	481	503	
Administration & Enforcement of Zoning By-law	330	226	346	290	422	481	503	
Legislation & Governance	83	55	99	84	120	137	143	
Long Term Planning & Priority Setting	123	85	198	166	242	275	289	
Rounding	1	3	(1)	(4)	1	(1)	4	
<b>Total Expenditures (By Activity)</b>	<b>827</b>	<b>567</b>	<b>988</b>	<b>826</b>	<b>1,207</b>	<b>1,373</b>	<b>1,442</b>	
<b>Net Revenue (Expenditures)</b>	<b>(777)</b>	<b>(469)</b>	<b>(938)</b>	<b>(776)</b>	<b>(1,137)</b>	<b>(1,303)</b>	<b>(1,372)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	693	547	753	684	918	982	1,046	(1)
General Services	70	2	73	75	74	126	129	(2)
Materials	63	18	61	41	61	61	63	(3)
Vehicle O&M	1	-	1	1	4	4	4	
Others (Development Incentives)	-	-	100	25	150	200	200	(4)
<b>Total Expenditures (By Object)</b>	<b>827</b>	<b>567</b>	<b>988</b>	<b>826</b>	<b>1,207</b>	<b>1,373</b>	<b>1,442</b>	

**Note:**

- (1) The approved four-year term Development and Lands Officer position started from July 2022.  
Two Development & Lands Officer positions were transferred to Lands & Building Services Division in 2023.  
The Environment & Climate Coordinator position was transferred from Sustainability & Solid Waste Management Division in 2023.  
Two additional Planner positions are recommended in 2024.
- (2) The 2025 to 2026 allocations include \$50,000 for Capital Area Committee operations.
- (3) Heritage Committee expenses and office overhead consist of \$35,179.
- (4) To be funded fully by the Downtown Development Reserve.





# GENERAL FUND – Planning & Development

## LANDS & BUILDING SERVICES DIVISION

The Lands & Building Services Division administers the Land Administration By-law and the Building By-law. Land related transactions, including purchases, sales, leases, agreements and coordination with territorial departments are administered. The construction process is followed by the City's Building Inspectors to ensure the safety and standards of all construction in The City of Yellowknife.

The Division is responsible for the issuance of permits and compliance through review, inspection, and enforcement. The division reviews applications to ensure that projects are designed and built in accordance with Building By-law No. 4469, and other applicable standards and regulations.

The Division takes pride in remaining up to date with the newest codes requirements and reflecting the highest standards within the City.

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# GENERAL FUND – Planning & Development

Lands & Building Services	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	326	265	326	1,112	246	246	246	(1)
<b>Total Revenue</b>	<b>326</b>	<b>265</b>	<b>326</b>	<b>1,112</b>	<b>246</b>	<b>246</b>	<b>246</b>	
<b>Expenditures (by Activity)</b>								
Administration & Enforcement of Building By-law	310	239	306	258	533	538	566	
Legislation & Governance	62	47	62	52	106	107	113	
Public Inquiry & Communication	41	31	39	33	71	71	75	
Rounding	1	3	3	1	3	4	2	
<b>Total Expenditures (By Activity)</b>	<b>414</b>	<b>320</b>	<b>410</b>	<b>344</b>	<b>713</b>	<b>720</b>	<b>756</b>	
<b>Net Revenue (Expenditures)</b>	<b>(88)</b>	<b>(55)</b>	<b>(84)</b>	<b>768</b>	<b>(467)</b>	<b>(474)</b>	<b>(510)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	381	305	388	324	675	707	743	(2)
General Services	25	10	8	8	33	8	8	(3)
Materials	6	5	12	12	3	3	3	
Vehicle O&M	2	-	2	-	2	2	2	
<b>Total Expenditures (By Object)</b>	<b>414</b>	<b>320</b>	<b>410</b>	<b>344</b>	<b>713</b>	<b>720</b>	<b>756</b>	

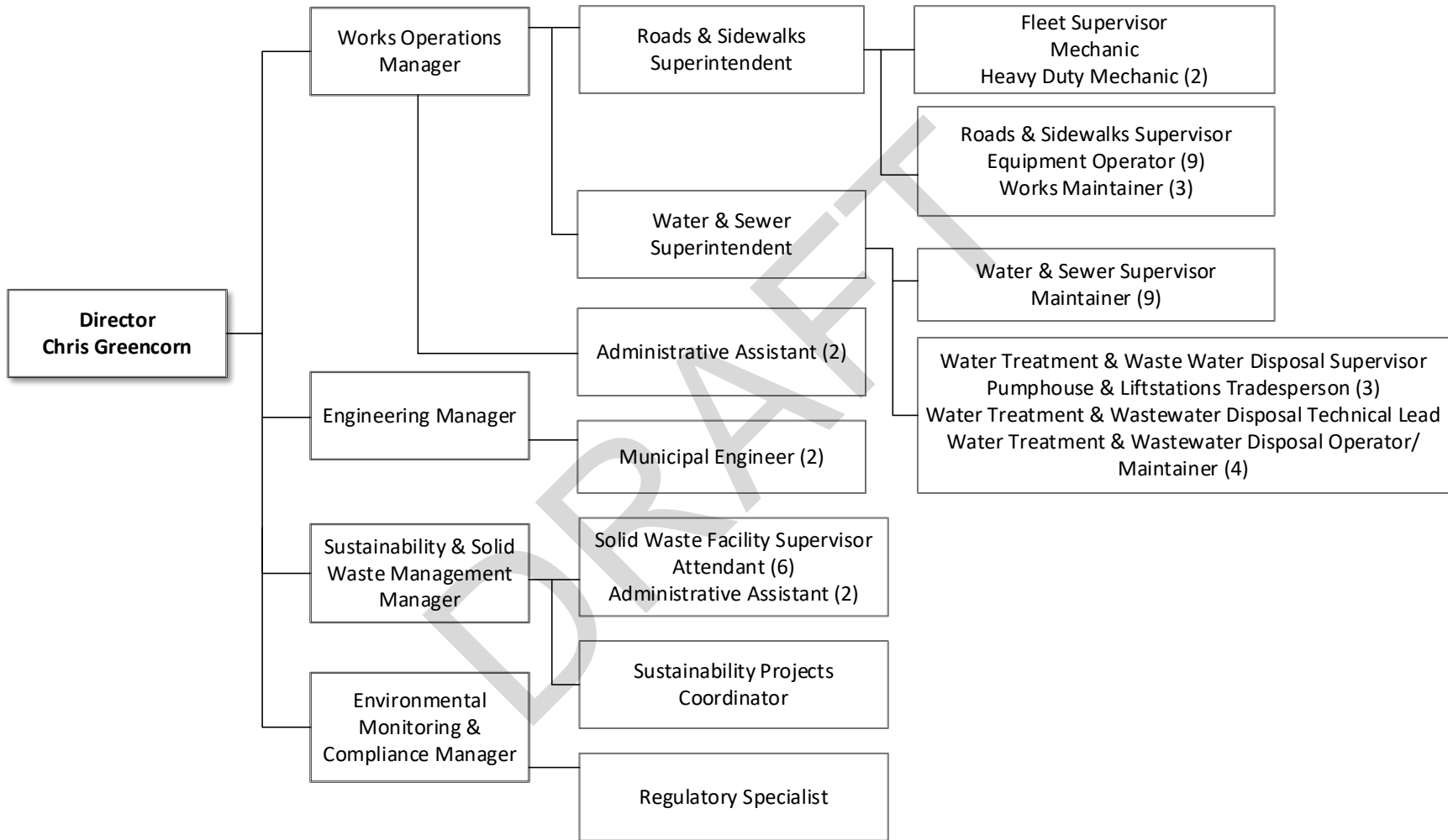
**Note:**

- (1) The 2023 revenue Forecast is higher due to some large projects obtaining their permits.
- (2) Two Development & Lands Officer positions were transferred from Planning & Environment Division in 2023.
- (3) The 2024 Budget includes a one-time allocation of \$25,000 for consultant fee for defining and regulations related to traditional structures in the City of Yellowknife to add to the Building By-law.



# GENERAL FUND – Public Works & Engineering

## Department Staffing



# GENERAL FUND – Public Works & Engineering

## Staffing Summary

Staffing Summary	2022 Budget	2022 Actual	2023 Budget	2023 Forecast	2024 Budget	2025 Budget	2026 Budget	Note
Directorate	6.00	6.00	6.00	6.00	<b>6.00</b>	6.00	6.00	
City Garage	4.46	4.46	4.46	4.46	<b>4.00</b>	4.00	4.00	
Roads & Sidewalks	16.33	16.33	16.33	16.33	<b>16.33</b>	16.33	16.33	
Solid Waste Management	11.07	11.07	12.87	11.87	<b>12.27</b>	12.67	12.67	(1), (2), (3), (4)
Water and Sewer	22.62	22.62	23.22	23.22	<b>22.82</b>	23.42	23.42	(1), (3), (4)
	<b>60.48</b>	<b>60.48</b>	<b>62.88</b>	<b>61.88</b>	<b>61.41</b>	<b>62.42</b>	<b>62.42</b>	
Permanent	57.00	57.00	59.00	58.00	<b>58.00</b>	59.00	59.00	
Part-time/Casual/Term	3.48	3.48	3.88	3.88	<b>3.41</b>	3.42	3.42	
	<b>60.48</b>	<b>60.48</b>	<b>62.88</b>	<b>61.88</b>	<b>61.41</b>	<b>62.42</b>	<b>62.42</b>	

**Note:**

- (1) A Manager, Environmental Monitoring and Compliance position was added in 2023, to be cost-shared between the Solid Waste Management Fund (SWF) and the Water and Sewer Fund (WSF).
- (2) The source of funding of the Environment & Climate Coordinator position was changed from the Capital Fund to SWF in 2023 Budget and subsequently to the General Fund in 2023 Forecast.
- (3) One of the Municipal Engineer positions will be re-profiled into the Regulatory Specialist position, to be cost-shared between the SWF and WSF in 2024.
- (4) An additional Regulatory Specialist position is recommended in 2025, to be cost-shared between SWF and WSF.



# GENERAL FUND – Public Works & Engineering

## PUBLIC WORKS & ENGINEERING DEPARTMENT

The Department of Public Works & Engineering strives to provide cost-effective and responsive municipal services to the public within the policies, objectives and budget outlined by City Council. The Department delivers programs in three areas: the Works Division, the Engineering Division, and the Sustainability and Solid Waste Division.

**The Works Division** carries out the operations and maintenance programs which cover the delivery of basic municipal services, including: piped or trucked water and sewer services to all City residents, garbage collection, maintenance and repair of the City's roadways and sidewalks, and vehicle servicing for all City departments.

**The Engineering Division** delivers and administers the City's capital works programs, which include major construction under the water and sanitation program (such as water treatment and sewage

disposal facilities), the roads and sidewalks program (new road construction, paving and concrete work), the land development program and major and minor capital works for other City departments.

**The Sustainability and Solid Waste Division** carries out the disposal of waste in accordance with regulations, and facilitates recycling.

This department is also responsible for the Community Energy Plan initiatives. Within the framework of rising fuel prices and Canada's commitment to reduce greenhouse gas emissions, the City has developed a Community Energy Plan (CEP). In 2017, the City adopted the second version CEP, the scope of which sets targets for both corporate and community emissions reductions by 2025. The initiatives of the CEP are designed to help the City achieve these goals.

# GENERAL FUND – Public Works & Engineering

Public Works & Engineering Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	413	361	413	344	413	413	413	
<b>Total Revenue</b>	<b>413</b>	<b>361</b>	<b>413</b>	<b>344</b>	<b>413</b>	<b>413</b>	<b>413</b>	
<b>Expenditures (By Division)</b>								
Directorate	951	916	982	876	1,050	1,089	1,127	
City Garage (Fleet Management)	842	775	994	845	883	907	936	
Public Transit	2,621	2,875	2,974	2,959	3,009	3,069	3,156	
Roads & Sidewalks	4,110	4,165	4,128	4,165	4,406	4,552	4,701	
<b>Total Expenditures (By Division)</b>	<b>8,524</b>	<b>8,731</b>	<b>9,078</b>	<b>8,845</b>	<b>9,348</b>	<b>9,617</b>	<b>9,920</b>	
<b>Net Revenue (Expenditures)</b>	<b>(8,111)</b>	<b>(8,370)</b>	<b>(8,665)</b>	<b>(8,501)</b>	<b>(8,935)</b>	<b>(9,204)</b>	<b>(9,507)</b>	
<b>Expenditure (by Object)</b>								
Wages & Benefits	3,497	3,288	3,586	3,405	3,801	3,952	4,102	
General Services	2,856	3,352	3,313	3,313	3,399	3,466	3,562	
Materials	769	691	728	722	670	682	699	
Maintenance	5	2	5	5	5	6	6	
Utility -Fuel	46	51	69	49	65	65	65	
Utility -Power	937	899	978	963	986	1,015	1,045	
Vehicle -O&M	1,234	1,262	1,254	1,375	1,436	1,456	1,478	
Internal Recoveries	(820)	(814)	(855)	(987)	(1,014)	(1,025)	(1,037)	
<b>Total Expenditures (By Object)</b>	<b>8,524</b>	<b>8,731</b>	<b>9,078</b>	<b>8,845</b>	<b>9,348</b>	<b>9,617</b>	<b>9,920</b>	



## GENERAL FUND – Public Works & Engineering

Public Works & Engineering Directorate Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
<b>Total Revenue</b>	-	-	-	-	-	-	-	
<b>Expenditures (by Activity)</b>								
Administrative	95	92	98	88	105	109	113	
Long Term Planning & Priority Setting	380	365	393	350	420	434	449	
Public Inquiry & Communication	143	136	147	132	157	163	168	
Team Leadership	95	92	98	88	105	109	113	
Legislation & Governance	238	231	246	218	263	274	284	
<b>Total Expenditures (By Activity)</b>	<b>951</b>	<b>916</b>	<b>982</b>	<b>876</b>	<b>1,050</b>	<b>1,089</b>	<b>1,127</b>	
<b>Net Revenue (Expenditures)</b>	<b>(951)</b>	<b>(916)</b>	<b>(982)</b>	<b>(876)</b>	<b>(1,050)</b>	<b>(1,089)</b>	<b>(1,127)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	906	879	941	844	1,009	1,046	1,084	
General Services	25	28	25	17	25	27	27	
Materials	15	7	12	12	12	12	12	
Vehicle O&M	5	2	4	3	4	4	4	
<b>Total Expenditures (By Object)</b>	<b>951</b>	<b>916</b>	<b>982</b>	<b>876</b>	<b>1,050</b>	<b>1,089</b>	<b>1,127</b>	

# GENERAL FUND – Public Works & Engineering

City Garage Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
<b>Total Revenue</b>	-	-	-	-	-	-	-	
<b>Expenditures (by Activity)</b>								
Fleet Repair & Maintenance	1,330	1,273	1,478	1,465	1,514	1,545	1,581	
Garage & City Yard Maintenance	249	240	277	276	283	288	293	
Standby Generator Maintenance	83	78	92	91	95	96	97	
Maintenance Costs Allocated	(820)	(814)	(855)	(987)	(1,014)	(1,025)	(1,037)	(1)
Rounding	-	(2)	2	-	5	3	2	
<b>Total Expenditures (By Activity)</b>	<b>842</b>	<b>775</b>	<b>994</b>	<b>845</b>	<b>883</b>	<b>907</b>	<b>936</b>	
<b>Net Revenue (Expenditures)</b>	<b>(842)</b>	<b>(775)</b>	<b>(994)</b>	<b>(845)</b>	<b>(883)</b>	<b>(907)</b>	<b>(936)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	599	481	615	606	612	633	655	
General Services	35	44	135	33	34	34	35	
Materials	62	108	85	92	83	85	88	
Utility -Fuel	46	51	69	49	65	65	65	
Utility -Power	55	43	53	38	53	54	56	
Vehicle O&M	865	862	892	1,014	1,050	1,061	1,074	
Internal Recoveries	(820)	(814)	(855)	(987)	(1,014)	(1,025)	(1,037)	(1)
<b>Total Expenditures (By Object)</b>	<b>842</b>	<b>775</b>	<b>994</b>	<b>845</b>	<b>883</b>	<b>907</b>	<b>936</b>	

**Note:**

(1) Maintenance costs represent the vehicle O&M and fuel costs to be incurred by Fleet Management on behalf of other departments. The cost will be reallocated to other departments.





## GENERAL FUND – Public Works & Engineering

Public Transit Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	313	282	313	264	313	313	313	
<b>Total Revenue</b>	<b>313</b>	<b>282</b>	<b>313</b>	<b>264</b>	<b>313</b>	<b>313</b>	<b>313</b>	
<b>Expenditures (by Activity)</b>								
Transit Operations	2,621	2,875	2,974	2,959	3,009	3,069	3,156	
<b>Total Expenditures (By Activity)</b>	<b>2,621</b>	<b>2,875</b>	<b>2,974</b>	<b>2,959</b>	<b>3,009</b>	<b>3,069</b>	<b>3,156</b>	
<b>Net Revenue (Expenditures)</b>	<b>(2,308)</b>	<b>(2,593)</b>	<b>(2,661)</b>	<b>(2,695)</b>	<b>(2,696)</b>	<b>(2,756)</b>	<b>(2,843)</b>	
<b>Expenditures (By Object)</b>								
General Services	2,606	2,873	2,961	2,951	2,996	3,055	3,142	
Materials	10	-	8	3	8	8	8	
Maintenance	5	2	5	5	5	6	6	
<b>Total Expenditures (By Object)</b>	<b>2,621</b>	<b>2,875</b>	<b>2,974</b>	<b>2,959</b>	<b>3,009</b>	<b>3,069</b>	<b>3,156</b>	

# GENERAL FUND – Public Works & Engineering

Roads & Sidewalks Budget	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges	100	79	100	80	100	100	100	(1)
<b>Total Revenue</b>	<b>100</b>	<b>79</b>	<b>100</b>	<b>80</b>	<b>100</b>	<b>100</b>	<b>100</b>	
<b>Expenditures (by Activity)</b>								
Administrative	203	207	205	207	217	225	233	
Snow & Ice Control	1,850	1,873	1,858	1,874	1,980	2,049	2,116	
Storm & Ditch Maintenance	203	207	205	207	217	225	233	
Street Maintenance	1,439	1,456	1,442	1,456	1,539	1,590	1,645	
Traffic Signals & Lighting	412	416	415	417	441	457	471	
Rounding	3	6	3	4	12	6	3	
<b>Total Expenditures (By Activity)</b>	<b>4,110</b>	<b>4,165</b>	<b>4,128</b>	<b>4,165</b>	<b>4,406</b>	<b>4,552</b>	<b>4,701</b>	
<b>Net Revenue (Expenditures)</b>	<b>(4,010)</b>	<b>(4,086)</b>	<b>(4,028)</b>	<b>(4,085)</b>	<b>(4,306)</b>	<b>(4,452)</b>	<b>(4,601)</b>	
<b>Expenditures (By Object)</b>								
Wages & Benefits	1,992	1,928	2,030	1,955	2,180	2,273	2,363	
General Services	190	407	192	312	344	350	358	(2)
Materials	682	576	623	615	567	577	591	
Utility -Power	882	856	925	925	933	961	989	
Vehicle O&M	364	398	358	358	382	391	400	
<b>Total Expenditures (By Object)</b>	<b>4,110</b>	<b>4,165</b>	<b>4,128</b>	<b>4,165</b>	<b>4,406</b>	<b>4,552</b>	<b>4,701</b>	

**Note:**

- (1) Quarry revenues.
- (2) Starting from 2024 onwards, the snow removal contracted costs budget will increase by \$150,000.



# SOLID WASTE MANAGEMENT FUND

The Solid Waste Facility (SWF) is responsible for the disposal of waste in accordance with regulations and facilitates recycling.

Solid Waste Management Fund	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Government Grants	-	12	-	-	-	-	-	
User Fees								
Solid Waste Levy	1,343	1,346	1,509	1,509	1,509	1,509	1,509	(1)
Tipping Fees	2,372	2,740	2,854	2,854	2,854	2,854	2,854	(1)
Sales of Recyclables	20	79	40	15	40	40	40	
<b>Total Revenue</b>	<b>3,735</b>	<b>4,177</b>	<b>4,403</b>	<b>4,378</b>	<b>4,403</b>	<b>4,403</b>	<b>4,403</b>	
<b>Expenditures (By Activity)</b>								
Waste Collection	401	435	457	457	512	522	535	
Waste Processing	1,856	1,600	2,113	2,168	1,992	2,139	2,230	
Waste Recycling	469	344	494	421	471	490	505	
Site Restoration/Closure								
Annual Accrual	880	(10,879)	1,373	683	708	735	763	(2)
Amortization	1,166	1,201	1,117	1,117	1,597	1,569	1,556	
<b>Total Expenditures</b>	<b>4,772</b>	<b>(7,299)</b>	<b>5,554</b>	<b>4,846</b>	<b>5,280</b>	<b>5,455</b>	<b>5,589</b>	
<b>Net Revenue (Expenditures)</b>	<b>(1,037)</b>	<b>11,476</b>	<b>(1,151)</b>	<b>(468)</b>	<b>(877)</b>	<b>(1,052)</b>	<b>(1,186)</b>	
<b>Interfund Transfers</b>								
(To) From General Fund	(358)	(358)	(394)	(394)	(461)	(475)	(489)	(3)
<b>Total Interfund Transfers</b>	<b>(358)</b>	<b>(358)</b>	<b>(394)</b>	<b>(394)</b>	<b>(461)</b>	<b>(475)</b>	<b>(489)</b>	
<b>Change in Fund Balance</b>								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(1,395)	11,118	(1,545)	(862)	(1,338)	(1,527)	(1,675)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	1,166	1,201	1,117	1,117	1,597	1,569	1,556	
<b>Change in Fund Balance</b>	<b>(229)</b>	<b>12,319</b>	<b>(428)</b>	<b>255</b>	<b>259</b>	<b>42</b>	<b>(119)</b>	
<b>Opening Balance</b>	<b>(12,788)</b>	<b>(8,102)</b>	<b>(8,373)</b>	<b>4,217</b>	<b>4,472</b>	<b>4,731</b>	<b>4,773</b>	
<b>Closing Balance</b>	<b>(13,017)</b>	<b>4,217</b>	<b>(8,801)</b>	<b>4,472</b>	<b>4,731</b>	<b>4,773</b>	<b>4,654</b>	(2)

# SOLID WASTE MANAGEMENT FUND

Solid Waste Management Fund	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Expenditures (By Object)</b>								
Wages & Benefits	1,354	1,120	1,623	1,505	<b>1,606</b>	1,754	1,836	(4)
General Services	962	876	1,022	1,131	<b>917</b>	937	965	
Materials	66	103	65	65	<b>68</b>	69	70	
Maintenance	101	37	103	103	<b>104</b>	106	109	
Utility -Fuel	80	49	84	83	<b>83</b>	85	87	
Utility -Power	66	57	66	58	<b>61</b>	63	65	
Vehicle O&M & Fuel	97	137	101	101	<b>136</b>	137	138	
Amortization	1,166	1,201	1,117	1,117	<b>1,597</b>	1,569	1,556	
Others	880	(10,879)	1,373	683	<b>708</b>	735	763	
<b>Total Expenditures (By Object)</b>	<b>4,772</b>	<b>(7,299)</b>	<b>5,554</b>	<b>4,846</b>	<b>5,280</b>	<b>5,455</b>	<b>5,589</b>	

**Note:**

- (1) Revenues are estimated based no user fee increase for 2024 to 2026.
- (2) Landfill closure and post-closure liability are subject to significant measurement uncertainty and changes in assumptions. Significant changes in landfill capacity will also impact the liability. The additional work undertaken at the solid waste facility to extend the life of the site has contributed to increased capacity at the landfill which led to decreases in liability estimated for 2022.
- (3) The administration fee transferred to the General Fund is based on the estimated cost of administrative services provided to the Solid Waste Management Fund.
- (4) The Manager, Environmental Monitoring and Compliance position, cost-shared with the Water & Sewer Fund, was added in 2023. The Municipal Engineer position will be re-profiled into the Regulatory Specialist position, to be cost-shared with Water & Sewer Fund in 2024. One of the Sustainability Projects Coordinator positions was re-profiled into Environment & Climate Planning Coordinator position, which was moved to Planning & Division in 2023. An additional Regulatory Specialist position is recommended in 2025, to be cost-shared between Solid Waste Management Fund and Water & Sewer Fund.



## WATER & SEWER FUND

The Water & Sewer Fund's activities include all aspects of establishing, operating and maintaining buildings, equipment and work related to the supply and treatment of potable water, distribution

of potable water, and collection, treatment and disposal of sewage. These costs are recovered through charges to service users.

Water & Sewer Fund	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
Government Grants	429	429	429	429	429	429	429	
User Charges								
Piped Water	8,863	8,612	8,868	8,868	8,945	9,183	9,427	(1)
Trucked Water	1,488	1,510	1,493	1,493	1,574	1,621	1,669	(1)
Other User Charges	85	125	115	84	117	120	122	(2)
<b>Total Revenue</b>	<b>10,865</b>	<b>10,676</b>	<b>10,905</b>	<b>10,874</b>	<b>11,065</b>	<b>11,353</b>	<b>11,647</b>	
Allocated to Capital	(1,000)	(1,000)	(1,000)	(1,000)	(2,000)	(2,000)	(2,000)	(3)
<b>Net Revenue</b>	<b>9,865</b>	<b>9,676</b>	<b>9,905</b>	<b>9,874</b>	<b>9,065</b>	<b>9,353</b>	<b>9,647</b>	
<b>Expenditures (By Activity)</b>								
Sewage Disposal	2,479	2,600	2,610	2,538	2,688	2,768	2,853	
Water Distribution	5,689	5,374	6,173	5,908	6,436	6,636	6,904	
Amortization	6,387	6,469	6,766	6,766	6,529	6,399	6,452	
<b>Total Expenditures</b>	<b>14,555</b>	<b>14,443</b>	<b>15,549</b>	<b>15,212</b>	<b>15,653</b>	<b>15,803</b>	<b>16,209</b>	
<b>Net Revenue (Expenditures)</b>	<b>(4,690)</b>	<b>(4,767)</b>	<b>(5,644)</b>	<b>(5,338)</b>	<b>(6,588)</b>	<b>(6,450)</b>	<b>(6,562)</b>	
<b>Interfund Transfers</b>								
(To) From General Fund	(1,174)	(1,174)	(1,200)	(1,200)	(1,170)	(1,205)	(1,242)	(4)
<b>Total Interfund Transfers</b>	<b>(1,174)</b>	<b>(1,174)</b>	<b>(1,200)</b>	<b>(1,200)</b>	<b>(1,170)</b>	<b>(1,205)</b>	<b>(1,242)</b>	
<b>Change in Fund Balance</b>								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(5,864)	(5,941)	(6,844)	(6,538)	(7,758)	(7,655)	(7,804)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	6,387	6,469	6,766	6,766	6,529	6,399	6,452	
<b>Change in Fund Balance</b>	<b>523</b>	<b>528</b>	<b>(78)</b>	<b>228</b>	<b>(1,229)</b>	<b>(1,256)</b>	<b>(1,352)</b>	
<b>Opening Balance</b>	<b>3,179</b>	<b>3,572</b>	<b>4,150</b>	<b>4,100</b>	<b>4,328</b>	<b>3,099</b>	<b>1,843</b>	
<b>Closing Balance</b>	<b>3,702</b>	<b>4,100</b>	<b>4,072</b>	<b>4,328</b>	<b>3,099</b>	<b>1,843</b>	<b>491</b>	

# WATER & SEWER FUND

Water & Sewer Fund	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Expenditures (By Object)</b>								
Wages & Benefits	2,934	2,663	3,096	2,860	3,290	3,510	3,654	(5)
General Services	2,433	2,435	2,592	2,582	2,623	2,731	2,765	(6)
Materials	438	474	426	476	421	429	438	
Maintenance	171	51	173	121	275	178	284	
Utility -Fuel	596	730	901	808	847	835	846	
Utility -Power	1,453	1,485	1,478	1,482	1,530	1,579	1,625	
Vehicle O&M & Fuel	143	136	117	117	138	142	145	
Amortization	6,387	6,469	6,766	6,766	6,529	6,399	6,452	
<b>Total Expenditures (By Object)</b>	<b>14,555</b>	<b>14,443</b>	<b>15,549</b>	<b>15,212</b>	<b>15,653</b>	<b>15,803</b>	<b>16,209</b>	

**Note:**

- (1) Revenues are estimated based on user fees increases of 2.6% per year from 2024 to 2026. The monthly Infrastructure Replacement Levy per equivalent residential unit (ERU) will increase from \$13.5 to \$16 in 2024, \$18.5 in 2025 and \$21 in 2026. This levy is used to fund water & sewer infrastructures in Capital Fund.
- (2) Utility penalties.
- (3) Annual transfer to Capital Fund will increase from \$1M to \$2M starting from 2024 onwards.
- (4) An Administrative Fee, based on the estimated cost of administrative services provided to the Water and Sewer Fund, is transferred to the General Fund each year.
- (5) The Manager, Environmental Monitoring and Compliance position was added in 2023 and is to be cost-shared with the Solid Waste Management Fund (SWF). An additional Regulatory Specialist position is recommended in 2025, to be cost-shared between SWF and Water & Sewer Fund (WSF).
- (6) Water delivery and sewage pumpout contracted costs.



## LAND DEVELOPMENT FUND

This Fund supports all aspects of acquiring, developing, and disposing of municipal lands including:

- Conceptual development plans and comprehensive plans for development areas;
- Property appraisal, legal survey and mapping related to lands for disposal, as well as engineering and constructing infrastructure required in the development area;
- Recovery, through the sale of public lands, of all direct, indirect and associated costs related to municipal lands in accordance with the Land Administration By-law; and
- Utility infrastructure installed on public rights-of-way in new subdivisions/development areas (which becomes the responsibility of the Water and Sewer Fund upon final acceptance by the City).

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# LAND DEVELOPMENT FUND

Land Development Fund	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges								
Land Leases & Other Revenue	500	470	480	475	480	480	480	
Land Sales	3,421	1,091	1,958	2,700	1,500	1,500	1,500	(1)
<b>Total Revenue</b>	<b>3,921</b>	<b>1,561</b>	<b>2,438</b>	<b>3,175</b>	<b>1,980</b>	<b>1,980</b>	<b>1,980</b>	
<b>Expenditures (By Activity)</b>								
Land	1,900	419	789	1,326	426	401	403	(2)
<b>Total Expenditures</b>	<b>1,900</b>	<b>419</b>	<b>789</b>	<b>1,326</b>	<b>426</b>	<b>401</b>	<b>403</b>	
<b>Net Revenue (Expenditure)</b>	<b>2,021</b>	<b>1,142</b>	<b>1,649</b>	<b>1,849</b>	<b>1,554</b>	<b>1,579</b>	<b>1,577</b>	
<b>Interfund Transfers</b>								
(To) From General Fund	(389)	(389)	(540)	(540)	(818)	(843)	(868)	(3)
(To) From Reserve	(20)	(16)	-	-	-	-	-	
(To) From Capital Fund	(3,397)	-	(900)	(1,500)	(2,200)	(2,500)	(2,000)	(4), (5)
<b>Total Interfund Transfers</b>	<b>(3,806)</b>	<b>(405)</b>	<b>(1,440)</b>	<b>(2,040)</b>	<b>(3,018)</b>	<b>(3,343)</b>	<b>(2,868)</b>	
<b>Change in Fund Balance</b>								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(1,785)	737	209	(191)	(1,464)	(1,764)	(1,291)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	-	-	-	-	-	-	-	
<b>Change in Fund Balance</b>	<b>(1,785)</b>	<b>737</b>	<b>209</b>	<b>(191)</b>	<b>(1,464)</b>	<b>(1,764)</b>	<b>(1,291)</b>	
<b>Opening Balance</b>	<b>8,938</b>	<b>10,341</b>	<b>10,853</b>	<b>11,078</b>	<b>10,887</b>	<b>9,423</b>	<b>7,659</b>	
<b>Closing Balance</b>	<b>7,153</b>	<b>11,078</b>	<b>11,062</b>	<b>10,887</b>	<b>9,423</b>	<b>7,659</b>	<b>6,368</b>	

**Note:**

- (1) Land sale estimates for 2024 through 2026 are based on anticipated sales of parcels in Engle Business District Phase 2 and infill lots to be brought to the market.
- (2) When land from the land inventory is resold, the value of the land is shown as an expenditure.
- (3) An Administrative Fee, based on the estimated cost of administrative services provided to the Land Fund, is transferred to the General Fund each year.
- (4) The infrastructure development costs are reported as investments in capital assets so related amounts are transferred to the Capital Fund. It is estimated that the total projects to be carried forward to 2024 are about \$4.9 million. The closing balance will be reduced when these allocations are spent.
- (5) The 2024 to 2026 Budget include allocations for Area Development Plans, creating infill lots in Downtown and Central Residential areas, and developing commercial and industrial lots for resale.





## SERVICE CONNECTION FAILURE ASSISTANCE FUND

The Service Connection Failure Assistance Fund provides property owners with financial support towards the repair of water and sewer service failures that occur between the City main and a building

foundation. It is funded by a levy on monthly utility bills and governed by City of Yellowknife By-law No. 4664.

Service Connection Failure Assistance Fund	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>								
User Charges								
Insurance Premium	1,213	1,214	1,210	1,210	1,210	1,210	1,210	
Insurance Deductible	40	54	40	45	40	40	40	
<b>Total Revenue</b>	<b>1,253</b>	<b>1,268</b>	<b>1,250</b>	<b>1,255</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	
<b>Expenditures (By Activity)</b>								
Contracted Services	816	970	802	802	802	802	802	
Materials	122	86	125	125	125	125	125	
Labour & Equipment	315	352	323	323	323	323	323	
<b>Total Expenditures</b>	<b>1,253</b>	<b>1,408</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	
<b>Net Revenue (Expenditure)</b>	<b>-</b>	<b>(140)</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Interfund Transfers</b>								
<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Change in Fund Balance</b>	<b>-</b>	<b>(140)</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Opening Balance</b>	<b>1,989</b>	<b>1,556</b>	<b>1,556</b>	<b>1,416</b>	<b>1,421</b>	<b>1,421</b>	<b>1,421</b>	
<b>Closing Balance</b>	<b>1,989</b>	<b>1,416</b>	<b>1,556</b>	<b>1,421</b>	<b>1,421</b>	<b>1,421</b>	<b>1,421</b>	

# SERVICE CONNECTION FAILURE ASSISTANCE FUND

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# CAPITAL FUND

Capital Fund Summary	2022 Budget (\$000's)	2022 Actuals (\$000's)	2022 Carryforward (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
<b>Revenue</b>									
Taxation	1,000	1,000	-	720	720	3,500	2,000	2,000	
Government Transfers									
Formula Funding	7,828	7,860	-	7,860	7,860	7,860	7,860	7,860	
Other Grants	23,618	19,802	-	36,180	28,564	13,596	13,666	12,933	
User Charges	3,083	3,095	-	3,094	3,094	4,493	4,918	5,312	(1)
<b>Total Revenue</b>	<b>35,529</b>	<b>31,757</b>	<b>-</b>	<b>47,854</b>	<b>40,238</b>	<b>29,449</b>	<b>28,444</b>	<b>28,105</b>	
<b>Expenditures</b>									
Carryforward Projects	3,602	-	-	4,390	-	34,310	-	-	(2)
<b>Total Expenditures</b>	<b>45,789</b>	<b>25,404</b>	<b>35,324</b>	<b>72,275</b>	<b>45,411</b>	<b>59,676</b>	<b>34,141</b>	<b>28,336</b>	
<b>Net Revenue (Expenditures)</b>	<b>(10,260)</b>	<b>6,353</b>	<b>(35,324)</b>	<b>(24,421)</b>	<b>(5,173)</b>	<b>(30,227)</b>	<b>(5,697)</b>	<b>(231)</b>	
<b>Debentures</b>									
Debenture Proceeds	10,001	10,001	-	-	-	-	-	-	(3)
Debenture Interest	(503)	(541)	-	(694)	(694)	(616)	(538)	(455)	
Debt Principal Repayments	(1,976)	(1,968)	-	(2,253)	(2,253)	(2,280)	(2,359)	(2,442)	
<b>Debenture Total</b>	<b>7,522</b>	<b>7,492</b>	<b>-</b>	<b>(2,947)</b>	<b>(2,947)</b>	<b>(2,896)</b>	<b>(2,897)</b>	<b>(2,897)</b>	
<b>Interfund Transfers</b>									
To Reserve	(1,810)	(1,810)	-	(2,526)	(2,526)	(3,263)	(3,263)	(3,263)	
From Reserve	1,588	3,160	-	2,960	4,443	2,537	3,752	1,827	
(To) From Land Development Fund	3,398	-	-	900	1,547	2,200	2,500	2,000	
<b>Total Interfund Transfers</b>	<b>3,176</b>	<b>1,350</b>	<b>-</b>	<b>1,334</b>	<b>3,464</b>	<b>1,474</b>	<b>2,989</b>	<b>564</b>	
<b>Change in Fund Balance</b>	<b>438</b>	<b>15,195</b>	<b>(35,324)</b>	<b>(26,034)</b>	<b>(4,656)</b>	<b>(31,649)</b>	<b>(5,605)</b>	<b>(2,564)</b>	
<b>Opening Balance</b>	<b>25,162</b>	<b>35,102</b>	<b>-</b>	<b>37,557</b>	<b>50,297</b>	<b>45,641</b>	<b>13,992</b>	<b>8,387</b>	
<b>Closing Balance</b>	<b>25,600</b>	<b>50,297</b>	<b>(35,324)</b>	<b>11,523</b>	<b>45,641</b>	<b>13,992</b>	<b>8,387</b>	<b>5,823</b>	

**Note:**

- (1) This is based on the assumptions that the monthly Infrastructure Replacement Levy per equivalent residential unit (ERU) will increase from \$13.5 to \$16 in 2024, \$18.5 in 2025 and \$21 in 2026.
- (2) Carryforward amounts exclude those projects to be financed by reserves and deferred revenues.
- (3) The City borrowed \$10 million for the Aquatic Centre in 2022.

# CAPITAL FUND

Capital Financing	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Notes
<b>Property Taxation</b>								
Debt Principal	1,976	1,968	2,253	2,253	2,280	2,359	2,442	
Debt Interest	503	541	694	694	616	538	455	
Additional	(1,479)	(1,509)	(2,227)	(2,227)	604	(897)	(897)	
<b>Total Property Taxation</b>	<b>1,000</b>	<b>1,000</b>	<b>720</b>	<b>720</b>	<b>3,500</b>	<b>2,000</b>	<b>2,000</b>	
<b>Formula Funding</b>	<b>7,828</b>	<b>7,860</b>	<b>7,860</b>	<b>7,860</b>	<b>7,860</b>	<b>7,860</b>	<b>7,860</b>	
<b>Grants</b>								
<b>Government of Canada</b>								
Canada Community -Building Fund	6,140	4,648	19,471	17,166	3,948	5,150	4,810	
Disaster Mitigation & Adaption Fund	750	724	750	1,350	750	750	750	
Small Communities Fund	10,525	8,512	-	3,451	-	-	-	
Other Government of Canada Grants	-	274	-	100	-	-	-	
<b>Total Government of Canada Grants</b>	<b>17,415</b>	<b>14,158</b>	<b>20,221</b>	<b>22,067</b>	<b>4,698</b>	<b>5,900</b>	<b>5,560</b>	
<b>Government of the NWT</b>								
Community Public Infrastructure Fund	2,159	1,919	7,775	2,829	3,793	3,718	3,718	
Investing in Canada Infrastructure Program	3,964	2,792	8,104	3,588	4,695	3,968	3,575	
MACA Recreation Grant	80	160	80	80	80	80	80	
Other GNWT Grants	-	432	-	-	330	-	-	
<b>Total Government of the NWT Grants</b>	<b>6,203</b>	<b>5,303</b>	<b>15,959</b>	<b>6,497</b>	<b>8,898</b>	<b>7,766</b>	<b>7,373</b>	
Donations	-	341	-	-	-	-	-	
<b>Total Grants</b>	<b>23,618</b>	<b>19,802</b>	<b>36,180</b>	<b>28,564</b>	<b>13,596</b>	<b>13,666</b>	<b>12,933</b>	



# CAPITAL FUND

Capital Financing	2022 Budget (\$000's)	2022 Actuals (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Notes
<b>User Charges</b>								
Water & Sewer Allocation	1,000	1,000	1,000	1,000	2,000	2,000	2,000	
Water & Sewer Infrastructure Levy	2,083	2,095	2,094	2,094	2,493	2,918	3,312	
<b>Total User Charges</b>	<b>3,083</b>	<b>3,095</b>	<b>3,094</b>	<b>3,094</b>	<b>4,493</b>	<b>4,918</b>	<b>5,312</b>	
<b>Interfund Transfers</b>								
<b>From Reserves</b>								
Information Technology	310	490	327	525	440	295	304	
Major Community Facility	-	2,430	751	-	-	-	-	
Mobile Equipment Replacement	1,278	121	1,882	3,918	2,097	3,457	1,523	
Downtown Development	-	119	-	-	-	-	-	
<b>Total Transfers from Reserve</b>	<b>1,588</b>	<b>3,160</b>	<b>2,960</b>	<b>4,443</b>	<b>2,537</b>	<b>3,752</b>	<b>1,827</b>	
<b>To Reserve</b>								
Information Technology	(310)	(310)	(295)	(295)	(500)	(500)	(500)	
Mobile Equipment Replacement	(1,500)	(1,500)	(2,231)	(2,231)	(2,763)	(2,763)	(2,763)	
<b>Total Transfers to Reserve</b>	<b>(1,810)</b>	<b>(1,810)</b>	<b>(2,526)</b>	<b>(2,526)</b>	<b>(3,263)</b>	<b>(3,263)</b>	<b>(3,263)</b>	
<b>From Land Development Fund</b>								
To Capital Fund	3,398	-	900	1,547	2,200	2,500	2,000	
<b>Total Interfund Transfers</b>	<b>3,176</b>	<b>1,350</b>	<b>1,334</b>	<b>3,464</b>	<b>1,474</b>	<b>2,989</b>	<b>564</b>	
<b>Total Capital Financing</b>	<b>38,705</b>	<b>33,107</b>	<b>49,188</b>	<b>43,702</b>	<b>30,923</b>	<b>31,433</b>	<b>28,669</b>	

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# CAPITAL FUND – 2024 Capital Projects

Capital Projects	2022 Budget (\$000's)	2022 Actuals (\$000's)	2022 CarryForward (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
Accessibility Audit/Implementation	567	194	1,110	595	1,400	250	400	300	
Aquatic Centre	20,757	11,706	14,331	43,057	27,028	3,588	-	-	
Arbour Development Study	-	5	45	-	5	25	225	-	
Art & Culture Master Plan	-	50	-	-	-	-	-	-	
Asset Management -Projects	300	219	434	340	340	430	370	350	
Backup Power Liftstation Generator Installation	-	71	131	-	-	-	-	-	
Baling Facility- Mechanical Upgrades	-	-	8	-	1	-	-	-	
Budget Management	-	-	25	-	25	-	-	-	
CEP Community Outreach	-	-	32	-	-	-	-	-	
CEP Interior LED Lighting	-	253	154	-	29	-	-	-	
CEP Waste Strategic Plan	-	-	39	-	-	-	-	-	
CS Land Fund Capital Projects	-	-	1,900	-	-	-	-	-	
City Hall Upgrades/Retrofit	-	-	175	-	-	300	1,000	4,000	
Community Energy Program	-	-	-	-	-	100	150	200	
Columbarium Park	-	45	-	-	-	-	-	-	
Community Energy Plan Projects	-	28	-	-	-	-	-	-	
Curling Club Upgrades	150	-	150	615	615	-	-	-	
Design and Construction Standards	-	41	-	-	-	-	-	-	
Development & Building Permit Automation	-	11	73	-	73	-	-	-	
ED&S Service Contract Visitor Services	-	753	-	-	-	-	-	-	
Email Management	-	19	-	-	-	-	-	-	
Emergency Radio Infrastructure Renewal	-	16	-	-	-	450	-	-	
FLTS Flow Calculation/Meter Installation at 0032-10 & 01	-	-	-	-	-	150	-	-	
Fiddler's Lake Treatment System Projects	-	-	-	400	20	-	-	-	
Fieldhouse Floor Cover	-	-	-	405	100	-	-	-	
Fire Hall Equipment	175	113	-	95	95	58	58	58	
Fire Hall Expansion/ Renovation	295	34	532	4,449	566	4,449	7,544	558	
Fleet Management	1,278	121	2,036	1,882	3,918	2,097	3,457	1,523	
Hydroseeder Solid Waste Facility	-	44	-	-	-	-	-	-	

# CAPITAL FUND – 2024 Capital Projects

Capital Projects	2022 Budget (\$000's)	2022 Actuals (\$000's)	2022 CarryForward (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
Implementation of 50/50 Recommendations	-	-	25	-	-	-	-	-	
Information Technology Infrastructure Renewal	310	326	10	327	300	440	295	304	
Lagoon Control Structure Replacement	125	23	877	-	50	-	-	-	
Lagoon Phosphorus Study	-	7	-	-	-	-	-	-	
Lagoon Sludge Removal	950	871	2,228	2,800	11	2,800	2,800	-	
Land Fund Capital Projects	3,350	-	3,556	900	1,500	2,200	2,500	2,000	
Land Surveying (Commissioners)	600	-	600	-	600	-	250	100	
Landfill Leachate Retention & Treatment	-	-	-	430	-	-	-	-	
Lift Station #1 Replacement	-	140	210	3,260	400	500	2,600	8,723	
Mobile Steam Boiler	-	-	-	-	1	-	-	-	
Multiplex Ice Plant Maintenance/Upgrade	-	229	-	-	-	-	-	-	
New Landfill/ Landfill Expansion	-	112	323	-	35	2,160	4,500	-	
Niven Lake Ravine Trail Sludge	-	-	-	-	-	400	-	-	
Outdoor Recreation	-	-	-	-	-	555	398	398	
PH#4 Water Truckfill Safety Project	150	244	251	-	7	-	-	-	
PHs- New Piping	-	-	-	-	14	-	-	-	
Park Development	-	-	-	165	43	-	-	-	
Park Equipment Replacement	135	123	94	250	344	490	150	320	
Patching Program	-	706	-	330	330	338	349	359	
Paving Block 501	-	147	-	-	-	-	-	-	
Paving Program	4,075	272	48	6,465	4,650	-	200	4,350	
Paving Program - ICIP	-	2,365	1,109	-	-	-	-	-	
Public Transit Review	-	33	-	-	9	-	-	-	
Pumphouse & Liftstation Upgrades	-	-	10	-	-	-	-	-	
RIMP Building Structural Assessment	75	-	75	-	2	-	2,500	3,000	
SWMP Implementation	-	-	90	-	-	-	-	-	
Sewage Force Main Twinning	750	40	950	-	-	-	-	-	
Site Restoration/Landfill Closure	-	-	-	-	-	75	-	-	
Strategic Waste Management Plan Update	-	-	-	-	-	50	650	-	
Submarine Line Contracted Costs	1,000	966	2,758	1,000	1,800	1,000	1,000	1,000	





# CAPITAL FUND – 2024 Capital Projects

Capital Projects	2022 Budget (\$000's)	2022 Actuals (\$000's)	2022 CarryForward (\$000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (\$000's)	2025 Budget (\$000's)	2026 Budget (\$000's)	Note
Surface Replacements	-	-	-	-	-	300	350	263	
Sustainability Coordinator	140	112	28	-	-	-	-	-	
Traffic Lights Video Detection Equipment	70	70	28	70	35	70	70	70	
Trail Development	210	-	210	-	300	-	-	-	
Transfer Station & Cell Access Improvement	-	-	99	-	-	-	-	-	
W&S Federal Funded - PAVING - ICIP	-	417	126	-	100	-	-	-	
WTP Flocculant Study & Work	-	-	-	-	-	111	25	-	
Water & Sewer Infrastructure Replacement	4,225	3,842	53	-	340	100	2,000	150	
Water & Sewer Replacement - PAVING	-	-	109	-	-	-	-	-	
Water Licence - Solid Waste Mgt	-	-	-	50	-	150	100	100	
Water Treatment Plant Pellet Boiler	2,500	207	151	-	101	-	-	-	
Webcasting	-	63	111	-	108	-	-	-	
Weigh Out Station At SWF	-	52	-	-	-	1,650	-	-	
Wetland Delineation and Great Slave Lake Monitoring	-	132	-	-	97	80	200	210	
Wireless Infrastructure	-	54	20	-	19	-	-	-	
YKCA Upgrade - Contracted Costs	-	128	-	-	-	-	-	-	
<b>Total Capital Tree</b>	<b>42,187</b>	<b>25,404</b>	<b>35,324</b>	<b>67,885</b>	<b>45,411</b>	<b>25,366</b>	<b>34,141</b>	<b>28,336</b>	

# CAPITAL FUND – 2024 Capital Projects

Capital Projects	2024 Budget (\$000's)	Formula Funding (\$000's)	Canada Community-Building Fund (\$000's)	Other Grants (\$000's)	Community Public Infrastructure Funding (\$000's)	IT Reserve (\$000's)	Mobile Equipment Replacement Reserve (\$000's)	User Fees (\$000's)	Land Fund (\$000's)
Accessibility Implementation	250	-	-	-	(250)	-	-	-	-
Aquatic Centre	3,588	-	(3,148)	(330)	(110)	-	-	-	-
Arbour Development	25	(25)	-	-	-	-	-	-	-
Asset Management	430	(430)	-	-	-	-	-	-	-
City Hall Retrofit	300	(300)	-	-	-	-	-	-	-
Community Energy Program	100	(100)	-	-	-	-	-	-	-
Emergency Radio Infrastructure Renewal	450	-	-	-	(450)	-	-	-	-
FLTS Flow Calculation/ Meter Installation at 0032-10 & 0032-F1	150	-	-	-	-	-	-	(150)	-
Fire Hall Equipment	58	-	-	-	(58)	-	-	-	-
Firehall Renovations/ Expansion	4,449	(4,449)	-	-	-	-	-	-	-
Fleet Management	2,097	-	-	-	-	-	(2,097)	-	-
Information Technology Infrastructure Renewal	440	-	-	-	-	(440)	-	-	-
Lagoon Sludge Removal	2,800	-	-	(1,463)	(599)	-	-	(738)	-
Land Fund Capital Projects	2,200	-	-	-	-	-	-	-	(2,200)
Lift Station #1 Replacement	500	-	-	(375)	-	-	-	(125)	-
New Landfill/ Landfill Expansion	2,160	-	-	(1,620)	(540)	-	-	-	-
Niven Lake Ravine Trail Sludge	400	-	(400)	-	-	-	-	-	-
Outdoor Recreation	555	-	-	(80)	(475)	-	-	-	-
Park Equipment Replacement	490	-	-	-	(490)	-	-	-	-
Patching Program	338	-	-	-	(338)	-	-	-	-
Site Restoration/ Landfill Closure	75	(75)	-	-	-	-	-	-	-
Solid Waste Management Plan Implementation	50	(50)	-	-	-	-	-	-	-
Submarine Water Supply Line Replacement	1,000	-	-	(750)	-	-	-	(250)	-
Surface Replacements	300	-	(300)	-	-	-	-	-	-
Traffic Light Upgrades	70	-	-	-	(70)	-	-	-	-
WTP Flocculant Study & Work	111	-	-	-	-	-	-	(111)	-
Water & Sewer Infrastructure Replacement	100	-	(100)	-	-	-	-	-	-
Water Licence Projects - Solid Waste Management	150	(150)	-	-	-	-	-	-	-
Weigh Out Station at SWF	1,650	-	-	(1,238)	(413)	-	-	-	-
Wetland Delineation & Great Slave Lake (GSL) Monitoring	80	-	-	-	-	-	-	(80)	-
<b>Total Capital Projects</b>	<b>25,366</b>	<b>(5,579)</b>	<b>(3,948)</b>	<b>(5,856)</b>	<b>(3,793)</b>	<b>(440)</b>	<b>(2,097)</b>	<b>(1,454)</b>	<b>(2,200)</b>



## CAPITAL FUND – 2025 Capital Projects

Capital Projects	2025 Budget (\$000's)	Formula Funding (\$000's)	Canada Community- Building Fund (\$000's)	Other Grants (\$000's)	Community Public Infrastructure (\$000's)	IT Reserve (\$000's)	Mobile Equipment Replacement Reserve (\$000's)	User Fees (\$000's)	Land Fund (\$000's)
Accessibility Implementation	400	(400)	-	-	-	-	-	-	-
Arbour Development	225	(225)	-	-	-	-	-	-	-
Asset Management	370	(370)	-	-	-	-	-	-	-
City Hall Retrofit	1,000	(1,000)	-	-	-	-	-	-	-
Community Energy Program	150	-	(150)	-	-	-	-	-	-
Fire Hall Equipment	58	-	-	-	(58)	-	-	-	-
Firehall Renovations/ Expansion	7,544	(4,134)	-	-	(3,410)	-	-	-	-
Fleet Management	3,457	-	-	-	-	-	(3,457)	-	-
Information Technology Infrastructure Renewal	295	-	-	-	-	(295)	-	-	-
Lagoon Sludge Removal	2,800	-	(2,800)	-	-	-	-	-	-
Land Fund Capital Projects	2,500	-	-	-	-	-	-	-	(2,500)
Land Surveying (Commissioners)	250	(250)	-	-	-	-	-	-	-
Lift Station #1 Replacement	2,600	-	-	(1,950)	-	-	-	(650)	-
New Landfill/ Landfill Expansion	4,500	(2,483)	-	(2,018)	-	-	-	-	-
Outdoor Recreation	398	(398)	-	-	-	-	-	-	-
Park Equipment Replacement	150	(70)	-	(80)	-	-	-	-	-
Patching Program	349	(349)	-	-	-	-	-	-	-
Paving Program	200	-	(200)	-	-	-	-	-	-
RIMP Building Redevelopment	2,500	(2,500)	-	-	-	-	-	-	-
Solid Waste Management Plan Implementation	650	(650)	-	-	-	-	-	-	-
Submarine Water Supply Line Replacement	1,000	-	-	(750)	(250)	-	-	-	-
Surface Replacements	350	(350)	-	-	-	-	-	-	-
Traffic Light Upgrades	70	(70)	-	-	-	-	-	-	-
WTP Flocculant Study & Work	25	-	-	-	-	-	-	(25)	-
Water & Sewer Infrastructure Replacement	2,000	-	(2,000)	-	-	-	-	-	-
Water Licence Projects - Solid Waste Management	100	-	-	-	-	-	-	(100)	-
Wetland Delineation & Great Slave Lake (GSL) Monitoring	200	-	-	-	-	-	-	(200)	-
<b>Total Capital Projects</b>	<b>34,141</b>	<b>(13,249)</b>	<b>(5,150)</b>	<b>(4,798)</b>	<b>(3,718)</b>	<b>(295)</b>	<b>(3,457)</b>	<b>(975)</b>	<b>(2,500)</b>

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# CAPITAL FUND – 2026 Capital Projects

Capital Projects	2026 Budget (\$000's)	Formula Funding (\$000's)	Canada Community-Building Fund (\$000's)	Other Grants (\$000's)	Community Public Infrastructure (\$000's)	IT Reserve (\$000's)	Mobile Equipment Replacement Reserve (\$000's)	User Fees (\$000's)	Land Fund (\$000's)
Accessibility Implementation	300	(300)	-	-	-	-	-	-	-
Asset Management	350	(350)	-	-	-	-	-	-	-
City Hall Retrofit	4,000	(1,481)	-	-	(2,519)	-	-	-	-
Community Energy Program	200	(200)	-	-	-	-	-	-	-
Fire Hall Equipment	58	-	-	-	(58)	-	-	-	-
Firehall Renovations/ Expansion	558	-	-	-	(558)	-	-	-	-
Fleet Management	1,523	-	-	-	-	-	(1,523)	-	-
Information Technology Infrastructure Renewal	304	-	-	-	-	(304)	-	-	-
Land Fund Capital Projects	2,000	-	-	-	-	-	-	-	(2,000)
Land Surveying (Commissioners)	100	(100)	-	-	-	-	-	-	-
Lift Station #1 Replacement	8,723	(32)	-	(3,575)	-	-	-	(5,117)	-
Outdoor Recreation	398	(318)	-	(80)	-	-	-	-	-
Park Equipment Replacement	320	(320)	-	-	-	-	-	-	-
Patching Program	359	(359)	-	-	-	-	-	-	-
Paving Program	4,350	-	(4,350)	-	-	-	-	-	-
RIMP Building Redevelopment	3,000	(3,000)	-	-	-	-	-	-	-
Submarine Water Supply Line Replacement	1,000	-	-	(750)	(250)	-	-	-	-
Surface Replacements	263	-	-	-	(263)	-	-	-	-
Traffic Light Upgrades	70	-	-	-	(70)	-	-	-	-
Water & Sewer Infrastructure Replacement	150	-	(150)	-	-	-	-	-	-
Water Licence Projects - Solid Waste Management	100	-	(100)	-	-	-	-	-	-
Wetland Delineation & Great Slave Lake (GSL) Monitoring	210	-	(210)	-	-	-	-	-	-
<b>Total Capital Projects</b>	<b>28,336</b>	<b>(6,460)</b>	<b>(4,810)</b>	<b>(4,405)</b>	<b>(3,718)</b>	<b>(304)</b>	<b>(1,523)</b>	<b>(5,117)</b>	<b>(2,000)</b>

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# RESERVE FUND

The City maintains a number of reserves that enable it to set aside money for specific purposes, thus levelling its expenditures and avoiding the extreme peaks that could otherwise be associated with

major initiatives. They are funded through all of the City's financial assets: cash on hand, accounts receivable, and land held for resale.

Reserve Fund	2022 Budget (\$000's)	2022 Actuals (000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (000's)	2025 Budget (000's)	2026 Budget (000's)	Note
<b>Downtown Development Reserve</b>								
Opening Balance	877	928	995	731	719	619	469	
(To) Capital Fund	-	(119)	-	-	-	-	-	
(To) General Fund	(100)	(106)	(200)	(125)	(250)	(300)	(300)	(1)
From General Fund	-	12	113	113	150	150	150	(2)
From Land Fund	20	16	-	-	-	-	-	
<b>Closing Balance</b>	<b>797</b>	<b>731</b>	<b>908</b>	<b>719</b>	<b>619</b>	<b>469</b>	<b>319</b>	
<b>Information Technology Reserve</b>								
Opening Balance	1,541	1,977	1,573	1,797	1,567	1,627	1,832	
(To) Capital Fund	(310)	(490)	(327)	(525)	(440)	(295)	(304)	
From Capital Fund	310	310	295	295	500	500	500	
<b>Closing Balance</b>	<b>1,541</b>	<b>1,797</b>	<b>1,541</b>	<b>1,567</b>	<b>1,627</b>	<b>1,832</b>	<b>2,028</b>	
<b>Mobile Equipment Replacement Reserve</b>								
Opening Balance	1,397	2,275	3,475	3,654	1,967	2,633	1,939	
(To) Capital Fund	(1,278)	(121)	(1,882)	(3,918)	(2,097)	(3,457)	(1,523)	
From Capital Fund	1,500	1,500	2,231	2,231	2,763	2,763	2,763	
<b>Closing Balance</b>	<b>1,619</b>	<b>3,654</b>	<b>3,824</b>	<b>1,967</b>	<b>2,633</b>	<b>1,939</b>	<b>3,179</b>	
<b>Major Community Facility Reserve</b>								
Opening Balance	3,268	3,220	851	847	907	967	1,027	
(To) Capital Fund	-	(2,430)	(751)	-	-	-	-	(3)
From General Fund	61	57	87	60	60	60	60	
<b>Closing Balance</b>	<b>3,329</b>	<b>847</b>	<b>187</b>	<b>907</b>	<b>967</b>	<b>1,027</b>	<b>1,087</b>	

# RESERVE FUND

Reserve Fund	2022 Budget (\$000's)	2022 Actuals (000's)	2023 Budget (\$000's)	2023 Forecast (\$000's)	2024 Budget (000's)	2025 Budget (000's)	2026 Budget (000's)	Note
<b>Heritage Reserve</b>								
Opening Balance	138	141	141	174	174	174	174	
From General Fund	-	33	-	-	-	-	-	
<b>Closing Balance</b>	<b>138</b>	<b>174</b>	<b>141</b>	<b>174</b>	<b>174</b>	<b>174</b>	<b>174</b>	
<b>Samuel Colley Library Donation Reserve</b>								
Opening Balance	429	429	431	434	446	455	460	
From General Fund	-	5	2	12	9	5	5	
<b>Closing Balance</b>	<b>429</b>	<b>434</b>	<b>433</b>	<b>446</b>	<b>455</b>	<b>460</b>	<b>465</b>	
<b>Revitalization Initiative Reserve</b>								
Opening Balance	2,416	2,416	-	2,416	2,416	2,416	2,416	
<b>Closing Balance</b>	<b>2,416</b>	<b>2,416</b>	<b>-</b>	<b>2,416</b>	<b>2,416</b>	<b>2,416</b>	<b>2,416</b>	
<b>Community Grant Reserve</b>								
Opening Balance	75	77	25	68	40	40	40	
(To) General Fund	(75)	(75)	-	(28)	-	-	-	(4)
From General Fund	-	66	-	-	-	-	-	(5)
<b>Closing Balance</b>	<b>-</b>	<b>68</b>	<b>25</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>40</b>	
<b>Total Reserves</b>	<b>10,269</b>	<b>10,121</b>	<b>7,059</b>	<b>8,236</b>	<b>8,931</b>	<b>8,357</b>	<b>9,708</b>	
<b>Reserve Opening Balance</b>	<b>10,141</b>	<b>11,463</b>	<b>7,491</b>	<b>10,121</b>	<b>8,236</b>	<b>8,931</b>	<b>8,357</b>	
Total Transfers	128	(1,342)	(432)	(1,885)	695	(574)	1,351	
<b>Reserve Closing Balance</b>	<b>10,269</b>	<b>10,121</b>	<b>7,059</b>	<b>8,236</b>	<b>8,931</b>	<b>8,357</b>	<b>9,708</b>	

**Note:**

- (1) \$100,000 to fund the Homelessness Employment/ Downtown Clean-up Program from 2022 through 2026. The Development initiatives will be funded by the Downtown Development Reserve - \$150,000 in 2024 and \$200,000 each year in 2025 and 2026.
- (2) 25% of parking meter revenue is transferred to the Downtown Development Reserve, except for 2022 Budget.
- (3) To fund the Aquatic Centre.
- (4) To fund the Multi-Year Funding in 2022 and 2023.
- (5) The unallocated /unused grants in 2022 was transferred to the Community Grant Reserve for use in future years.





# LONG-TERM DEBT

	2022 Budget (\$000)	2022 Actual (\$000)	2023 Budget (\$000)	2023 Forecast (\$000)	2024 Budget (\$000)	2025 Budget (\$000)	2026 Budget (\$000)
<b>Outstanding Long-term Debt</b>							
Opening Balance	11,953	11,953	19,987	19,984	17,731	15,451	13,092
Capital Fund Debt Issued	10,001	10,001	-	-	-	-	-
Capital Fund Debt Repaid	(1,976)	(1,970)	(2,253)	(2,252)	(2,280)	(2,359)	(2,442)
Closing Balance	19,978	19,984	17,734	17,731	15,451	13,092	10,650
<b>Comprised of</b>							
General Capital	19,978	19,984	17,734	17,731	15,451	13,092	10,650
	19,978	19,984	17,734	17,731	15,451	13,092	10,650

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# LONG-TERM DEBT

	2022 Budget (\$000)	2022 Actual (\$000)	2023 Budget (\$000)	2023 Forecast (\$000)	2024 Budget (\$000)	2025 Budget (\$000)	2026 Budget (\$000)
<b><u>General Capital</u></b>							
Water Treatment Plant \$20 million authorized by By-law No. 4681 to finance the Water Treatment Plant, with monthly payment of \$139,060.93, including principal and interest at 3.098%.	8,428	8,429	7,000	7,001	<b>5,528</b>	4,009	2,442
Water Treatment Plant \$3 million authorized by By-law No. 4737 to finance the Water Treatment Plant, with monthly payment of \$21,754.22, including principal and interest at 3.708%.	1,333	1,332	1,118	1,117	<b>894</b>	662	421
Water Treatment Plant \$839,000 authorized by By-law No. 4737 to finance the Water Treatment Plant, with monthly payment of \$6,198.00, including principal and interest at 3.981%.	377	377	317	317	<b>254</b>	189	121
TD Debenture authorized by By-law No. 4729 to re-finance completion of phase one of the Multiplex, with monthly payment of \$9,944.17 including principal and interest at 2.775%, expiring May 2023.	50	49	-	-	-	-	-
Aquatic Centre \$10 million authorized by By-law No. 5044 to finance the Aquatic Centre, with monthly payment of \$74,659.63 including principal and interest at 4.136%, expiring July 2037.	9,790	9,796	9,299	9,296	<b>8,775</b>	8,232	7,666
	<b>19,978</b>	<b>19,984</b>	<b>17,734</b>	<b>17,731</b>	<b>15,451</b>	<b>13,092</b>	<b>10,650</b>



# LONG-TERM DEBT

**Principal Payments and Interest Expenditures**

		2022	2022	2023	2023	2024	2025	2026	2027	2028	2029 &	Total
		Budget	Actual	Budget	Forecast	Budget	Budget	Estimated	Estimated	Estimated	Thereafter	From
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	Projected	Onwards
												2024
<b>General</b>												
Debenture#239 Refinancing	Principal	116	116	49	49	-	-	-	-	-	-	-
	Interest	3	3	-	-	-	-	-	-	-	-	-
		119	119	49	49	-	-	-	-	-	-	-
Water Treatment Plant \$20 million	Principal	1,384	1,384	1,428	1,428	1,473	1,519	1,567	1,616	827	-	7,002
	Interest	282	282	238	238	193	147	99	50	6	-	495
		1,666	1,666	1,666	1,666	1,666	1,666	1,666	1,666	833	-	7,497
Water Treatment Plant \$3 million	Principal	207	207	215	215	223	232	241	250	172	-	1,118
	Interest	53	53	46	46	37	29	20	11	2	-	99
		260	260	261	261	260	261	261	261	174	-	1,217
Water Treatment Plant \$0.839 million	Principal	58	58	60	60	63	65	68	71	49	-	316
	Interest	16	16	14	14	11	9	6	3	1	-	30
		74	74	74	74	74	74	74	74	50	-	346
Aquatic Centre \$10 million	Principal	211	205	500	500	521	543	566	590	615	6,464	9,299
	Interest	149	171	396	396	375	353	330	306	281	1,226	2,871
		360	376	896	896	896	896	896	896	896	7,690	12,170
<b>Total</b>	Principal	1,976	1,970	2,252	2,252	2,280	2,359	2,442	2,527	1,663	6,464	17,735
	Interest	503	525	694	694	616	538	455	370	290	1,226	3,495
		2,479	2,495	2,946	2,946	2,896	2,897	2,897	2,897	1,953	7,690	21,230

# LONG-TERM DEBT

## Legal Borrowing Limit

Year	Legal Limit (\$000's)	Debt Balance (\$000's)	Remaining Debt Balance (\$000's)	Debt Service Limit (\$000's)	Actual / Forecasted Debt Service (\$000's)	Remaining Debt Service (\$000's)
2022	155,398	111,219	44,179	19,425	38,702	-19,277
2023	158,707	81,392	77,315	19,838	36,785	-16,947
2024	165,627	71,060	94,567	20,703	35,434	-14,731
2025	175,107	71,742	103,365	21,888	6,005	15,883
2026	185,211	68,753	116,458	23,151	4,137	19,014

**Note:**

- (1) According to Section 167 of the *Cities, Towns and Villages Act*, the City's borrowing limit is two times its eligible revenues and its debt service limit is 25% of these revenues.
- (2) In 2022, the City borrowed \$10 million for the Aquatic Centre.
- (3) Debt balance includes balances of long-term debts, financial commitments, and net liabilities.
- (4) Debt service includes payment of debts, commitments and guarantees, and liabilities in the following 12 months less deductibles.
- (5) The borrowing and debt servicing limits depends on the financial position of the City at the time of borrowing in terms of eligible revenues, financial commitments, committed and unfinished capital projects etc. Therefore, the City's actual borrowing capacity has to be finalized with MACA at the time of borrowing.
- (6) The debt balance included the debts related to local improvement costs in the Yellowknife Condominium Corporation No. 8 Mobile Home Park and Stage 2, Phase 7, Niven Lake Subdivision.



# TEN-YEAR CAPITAL PLAN

## 10-YEAR CAPITAL PLAN (2024-2033)

The 10-Year Capital Plan (“Plan”) reflects the capital expenditures that the City is forecasting for that period. The plan identifies the investments that will be required to maintain infrastructure, address environmental issues, and deal with growth.

Crucial to the success of any forecasting exercise are the key assumptions used in preparing the Plan.

## KEY ASSUMPTIONS

To develop the Plan, information was compiled utilizing the following assumptions:

- The 2024, 2025 and 2026 capital expenditures are based on the draft budgeted expenditures as outlined in this budget document. 2027 – 2033 numbers are based on the best estimates of required future investments and anticipated funding levels.
- Formula funding and infrastructure funding from the GNWT are expected to remain stable over the ten-year period. Inflationary increases are expected in the formula funding.
- Canada Community-Building Fund Funding will continue by the federal government as outlined in the current Canada Community-Building Fund Agreement.
- Any additional infrastructure or stimulus grant funding from other orders of government will be used to supplement the annual core funding levels.
- Development costs for new subdivisions and infill of existing subdivisions are included in this Plan and the future development costs will be recovered from the Land Fund.

# TEN-YEAR CAPITAL PLAN

There are three primary grant sources used for capital funding:

<b>Funding</b>	<b>Source</b>	<b>Description</b>
Formula Funding	GNWT	The GNWT uses the City's population, property assessment values, and inflation rate to calculate its community points. These points are compared to those of all other Northwest Territories communities to distribute the available funding. The 10-Year Financial Plan is based on the City receiving \$7.8 million in Formula Funding in each year of the plan.
Canada Community-Building Fund	Federal Government	This long-term indexed funding is determined on a per capita basis. It is assumed that the City will receive \$5.9 million plus inflation annually for the next ten years.
Community Public Infrastructure Funding (CPI)	GNWT	This territorial funding is calculated using a base-plus approach. The City is allocated 2% of the total funding available – the base. The City's population and current replacement value of its public infrastructure are used to calculate its community points relative to the total of all communities' points in the NWT. The community points are then used to determine the balance of the CPI allocated to each community. It is estimated that the City will receive \$3.7 million annually for the next ten years.



# TEN-YEAR CAPITAL PLAN

## INFRASTRUCTURE INVESTMENT

The City plans to invest \$271.2 million over the next ten years to sustain the infrastructure it depends on to deliver services and programs. This will help ensure that the City can safely and sustainably provide core services to protect the health and safety of its citizens, as well as the recreational opportunities that residents

have come to value. This investment will also create a projected capital reserve – expected to total approximately \$22.9 million by 2033 – for unexpected or unbudgeted costs. These amounts are based on currently-available asset data, and may be subject to change.

TEN-YEAR CAPITAL PLAN	2024 To 2026 Budget										2024 to 2033		
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	10-Year Total
<b>Planned Expenditures (\$000):</b>													
General Government	610	667	1,320	665	654	600	600	600	600	600	600	600	6,839
Others	300	340	430	370	350	100	100	100	100	100	100	100	1,850
IT Reserve	310	327	890	295	304	500	500	500	500	500	500	500	4,989
Public Safety	470	4,544	4,507	7,602	616	400	400	400	400	400	400	400	15,525
Safety/Safety Equipment	175	95	58	58	58								174
Firehall	295	4,449	4,449	7,544	558								12,551
Community Services	21,894	45,087	5,208	5,023	8,281	2,000	2,000	2,000	2,000	2,000	2,000	2,000	32,512
Aquatic Centre	20,757	43,057	3,588										3,588
Pool Building Redevelopment				2,500	3,000								5,500
Outdoor Recreation		165	555	398	398								1,351
Surface Replacement		405		350	263								613
Parks	345	250	490	150	320								960
City Hall Retrofit			300	1,000	4,000								5,300
Community Services Others	792	1,210	275	625	300								1,200
Public Works	12,623	16,506	12,031	17,951	16,485	8,393	35,636	30,456	31,018	9,772	9,998	10,571	182,312
Water & Sewer Capital Replacement	4,225		100	2,000	1,000	4,115	1,194	4,366	1,267	4,632	1,344	4,914	24,932
Other Water & Sewer Projects	1,975	3,499	3,841	3,025	210	221	782	3,160	1,600	1,168	150	2,000	16,157
Submarine Water Supply Line	1,000	1,000	1,000	1,000	1,000	1,000	20,000	20,000	20,000				64,000
Liftstation Upgrades		3,260	500	2,600	8,723	300	300	300	300	300	300	300	13,923
Roads & Sidewalks	4,145	6,865	408	619	3,929	603	4,634	668	4,945	740	5,280	761	22,588
Solid Waste Management			275	750	100	440	440	440	440	440	440	440	4,205
Weigh Out Station at SWF			1,650										1,650
Construction of New Cell			2,160	4,500									6,660
Leachate Facility Construction						568	5,000						5,568
Fleet Management	1,278	1,882	2,097	3,457	1,523	1,146	3,286	1,522	2,466	2,492	2,484	2,156	22,629
Planning and Development	6,590	900	2,300	2,900	2,300	2,500	2,500	2,500	2,550	8,564	5,382	2,500	33,996
Land Fund Projects	3,950	900	2,200	2,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	20,700
Land Surveying (Commissioners)				250	100								350
Community Energy Plan	2,640		100	150	200	500	500	500	550	6,564	3,382	500	12,946
<b>Total</b>	<b>42,187</b>	<b>67,704</b>	<b>25,366</b>	<b>34,141</b>	<b>28,336</b>	<b>13,893</b>	<b>41,136</b>	<b>35,956</b>	<b>36,568</b>	<b>21,336</b>	<b>18,380</b>	<b>16,071</b>	<b>271,184</b>
<b>Total Available</b>	<b>46,244</b>	<b>46,397</b>	<b>28,027</b>	<b>28,536</b>	<b>25,772</b>	<b>29,125</b>	<b>40,096</b>	<b>29,256</b>	<b>25,344</b>	<b>25,376</b>	<b>25,374</b>	<b>25,052</b>	<b>303,304</b>
Surplus(Deficit)	4,057	(21,307)	2,661	(5,605)	(2,564)	15,232	(1,040)	(6,700)	(11,224)	4,040	6,994	8,981	
<b>Closing balance</b>	<b>32,638</b>	<b>11,331</b>	<b>13,992</b>	<b>8,387</b>	<b>5,823</b>	<b>21,056</b>	<b>20,015</b>	<b>13,315</b>	<b>2,091</b>	<b>6,131</b>	<b>13,125</b>	<b>22,106</b>	

### Assumptions:

- (1) \$3.5M will be transferred from the General Fund in 2024 and the annual transfers of \$2 million starting from 2025 onwards.
- (2) Aquatic Centre costs of \$71.762 million, partially funded by borrowing \$10.001 million for 15 years at 4.136% in 2022.
- (3) The Disaster Mitigation & Adaptation Fund for the Submarine Water Supply Line is \$25.8M.

# TEN-YEAR CAPITAL PLAN

## MAJOR CAPITAL PROJECTS

### General Government

Currently the planned investment in Information Technology infrastructure totals \$5 million over the next ten years. This reflects regular, incremental expenditures to ensure the infrastructure continues to meet the increasing demands being placed on it.

### Public Safety

In addition to regular safety equipment replacement over the next 10 years, the City is also continuing its investment in renovating and expanding the Fire Hall to meet the emergency and fire service level of service for the population. Design work is scheduled to for completion in early 2024, with construction slated for 2024 and 2025.

The planned expenditures over the next ten years on safety equipment and the Fire Hall total about \$15.5 million.

### Community Services

The existing Ruth Inch Memorial Pool has reached the end of its expected lifespan, and the City is building a new Aquatic Centre to replace it. Planning began in 2016 and included extensive public and user-group consultation that led to the design for a 25 metre, 8 lane lap pool and related amenities. The City has borrowed \$10,001,000 to partially fund this project.

Construction has started in 2022 and is expected to be completed in 2025. Once the new facility is operational, the existing pool will be closed. A condition assessment to be completed in 2023 will determine the feasibility and options of repurposing the pool.

In 2017, an Accessibility Audit identified numerous barriers at City facilities, and the following year a ten-year implementation plan was developed to address barrier removal projects on a priority basis, at a total estimated cost of \$5 million.

The City Hall is an old administrative building built in late 1970's. Over the lifespan of the building, there have been many alterations to the space to accommodate for staff. These alterations have resulted in poor air circulation, as well as heating and cooling issues. The City is currently conducting a functional overview and assessment of the building to optimize all its functional aspects. The planned expenditures for the next three years is about \$5.3 million. This is in line with our Asset Management Plan.

In total the planned expenditures for municipal facilities, including parks and trails, are \$32.5 million over the next ten years.

### Public Works

The replacement of deteriorated corrugated metal sewer pipes (CMP) first began in 1984 and was completed in 2018. The City is also planning further work to replace other aging underground water and sewer infrastructure. Over the next ten years the City will invest \$41 million in this area as well as other complex assets such as potable water pump houses and sewage lift stations.

Just as important as the underground infrastructure are the buildings and equipment that form part of the water delivery system that provides residents with excellent quality water. Expansion of the water reservoir was completed in 2008 and the Water Treatment





# TEN-YEAR CAPITAL PLAN

Plant was completed in 2015. This project was partly financed by the borrowing of \$23.8 million, which will be repaid by 2028.

The City will replace the Lift Station #1 which is over 50 years old and it is anticipated that it cannot meet the increased demands of several multi-family developments in the near future. The estimated cost is about \$15 million and construction will start in 2024. This project is partially funded by the Investing in Canada Infrastructure Program (ICIP) funding of \$8.3 million.

The City draws its water from the Yellowknife River via an underwater pipeline, which runs about eight kilometers between Pumphouse #2 at the Yellowknife River and Pumphouse #1 on 48<sup>th</sup> Street. The pipeline has reached the end of its useful life, and work has begun to replace it at an anticipated cost of \$67 million. The City has secured \$25.8 million from the Disaster Mitigation and Adaptation Fund towards the project, and is continuing to seek additional funding for the balance of the cost.

Historically, a majority of the road rehabilitation program was financed by long-term borrowing (debentures). In 2005, however, the City decided to reduce its reliance on long-term borrowing. As a result, the timely rehabilitation of existing roads and sidewalks was deferred. The City will use Canada Community-Building Fund Funding, Community Public Infrastructure Funding and Formula Funding to finance the costs of road rehabilitation and over the next ten years the City plans to invest more than \$22.5 million in this effort. Some road rehabilitation is also accomplished at the same time as the Water and Sewer Infrastructure Replacement Program.

The mobile equipment fleet has a replacement value of \$26.3 million and must be properly maintained to meet the service levels expected

by residents. Over the next ten years, the City has budgeted \$22.6 million for fleet management.

## **Solid Waste Management**

As part of ongoing investments to ensure adequate landfill capacity at the Solid Waste Facility, the City is allocating \$6.7 million for the design and construction of a new landfill cell, beginning in 2024.

Over the next ten years, the City will continue implementation of the Strategic Waste Management Plan developed in 2018, which will be updated in 2024. This plan will help the City work towards the recommended goal of reducing waste generation from the current estimate of between 1,200 and 2,000 kilograms per capita to 500 kilograms per capita by 2030.

The planned expenditures over the next ten years are \$4.2 million for solid waste management.

Council has adopted a Community Energy Plan (CEP) to support the community in its efforts to reduce emissions and to ensure that the City leads by example. It provides a framework for reducing the cost of energy use within both City operations and the community. The City completed the five milestones of original Plan and in 2017 updated the Plan for an additional 10-year period. The updated plan sets out ambitious targets on both the Corporate and Community side with respect to GHG emission reductions and renewable energy use. The City is planning to spend \$12.9 million over the next ten years on CEP initiatives.

## **Planning and Development**

The City has been engaging with the GNWT Department of Lands and the Yellowknives Dene First Nation regarding the bulk land

# TEN-YEAR CAPITAL PLAN

transfer of all available Commissioner's lands within the municipal boundary to the City and this effort is ongoing.

The planned expenditures in this area over the next ten years total \$20.7 million. Any additional resources obtained from other orders of government for related projects will be used to augment this spending.

## FINANCING CAPITAL PROJECTS

The City uses GNWT formula funding, government grants, property taxes, water and sewer fees and levies to fund capital projects and reserve funds. Currently, part of the property tax revenue is used for debt servicing costs. The City's Ten-Year Capital Plan has identified that a transfer of \$2 million per year, except in 2024, \$3.5 million is recommended in view of the healthy General Fund balance estimated for 2023, is required to support a sustainable capital investment strategy, in addition to the funding received from other orders of government.

Presently the City has several reserve funds. One of them is the Major Community Facility Reserve (MCFR). The MCFR is used to fund major capital projects such as City Hall, Library renovations and the Aquatic Centre. In 2022 to 2023, the City budgeted to use \$3.18 million from MCFR to fund the Aquatic Centre. Any replacement or addition of such facilities will require additional funding from other orders of government and will be subject to detailed public consultation prior to committing funds. In addition, there should be a Capital Reserve in place to meet demand arising from emergency and/or unbudgeted events. The reserve will be about \$22.9 million to be accumulated over the next ten years.

## LONG-TERM DEBT

In 2013 the City borrowed \$23.9 million, repayable over 15 years, to finance the Water Treatment Plant. This enabled it to dedicate the Canada Community-Building Fund funding to accelerate other capital projects and to complete the CMP program by 2018. In 2022, the City borrowed \$10 million to build the new Aquatic Centre.

The City's long-term debt decreased from \$15.3 million in 2019 to \$12 million at the end of 2021. With the borrowing of \$10 million in 2022 for the Aquatic Centre, its annual debt servicing cost has increased from \$2.1 million in 2021 to \$2.5 million in 2022, and \$2.9 million in 2024. Both debt and debt servicing will be within the legal limits and have been included in the Ten-Year Capital Plan.

The City has been trying to secure other sources of funding to reduce our debt burden and will continue to do so. In 2021, the City has successfully secured \$10.4 million of investing in Canada Infrastructure Program funding (ICIP) for the paving and new landfill cell - design and construction projects. In 2022, the City has secured another \$8.3 million ICIP funding for proposed Lift Station # 1 replacement with the construction to be commenced in 2024.

## SUMMARY

Over the next ten years, the City's planned annual capital expenditures will average \$27.1 million.



PROJECTH13A1:HA1:H29	START DATE	END DATE	CURRENT STATUS	2023 CARRY FORWARD	2024 BUDGET PROVISIONS	TOTAL	BACKGROUND/DESCRIPTION/PURPOSE/RATIONALE
Accessibility Audit/Implementation	2019		Ongoing	\$ 1,342,336.90	\$ 250,000.00	\$ 1,592,336.90	Building on the Accessibility Audit recommendations and best practices, projects will include accessible way finding signage; continuation of upgrades to door openers, multipurpose courts, parking upgrades, picnic tables/park benches and amenities as existing playgrounds. Refer to page 105 in Budget 2023.
Aquatic Centre	2016			\$ 31,432,909.90	\$ 3,588,000.00	\$ 35,020,909.90	The Aquatic Centre project will continue through 2024 with substantial completion anticipate in early December and completion in early 2025. Refer to page 107 in Budget 2023.
Arbor Development Study	2021			\$ 42,786.80	\$ 25,000.00	\$ 67,786.80	The City has contracted with Det'on Cho to carryout the consultation and pre-design. The YKDFN have been specifically consulted and currently waiting on feedback. Once the consultation is complete work can commence on design and construction. Refer to page 110 in Budget 2021.
Asset Management - Projects	2023	N/A	Ongoing	\$ 690,860.11	\$ 430,000.00	\$ 1,120,860.11	Refer to page 109 of Budget 2023 for background info and full write up. 2024 Expenses relate to the implementation of the Asset Management Roadmap and it includes GIS software upgrades, training, consultant fees, Cityworks Customizations, Mobile Data Collection etc.
Backup Power Liftstation Generator Installation			Release Carryover	\$ 130,754.00	\$ -	\$ 130,754.00	Release funds.
Bailing Facility Mechanical Upgrades			Release Carryover	\$ 6,810.74	\$ -	\$ 6,810.74	Release funds.
Budget Management	2017	2024		\$ 24,800.00	\$ -	\$ 24,800.00	Complete implementation of FMW Budgeting software.
CEP Waste Strategic Plan			Release Carryover	\$ 38,711.00	\$ -	\$ 38,711.00	Release funds.
CS Land Fund Capital Project - Niven Ravine Trail	2019			\$ 1,900,000.00	\$ -	\$ 1,900,000.00	This is a Land Fund project that will see the completion of the Niven Lake Ravine Trail with the addition of benches, litter containers, development of a lookout and addition of exercise equipment.
City Hall Upgrade/Retrofit	2024			\$ 159,383.52	\$ 300,000.00	\$ 459,383.52	City Hall is currently out of office space for staff. The mechanical and electrical systems are antiquated and inefficient due to ad hoc renovations over the past four (4) decades. The initial phase of the project started in 2023 with a functional assessment of the building and comparison to modern office space standards. The 2024 phase of the project will be to advance the original assessment to the planning and design phases of the project and to complete a Class 4 (D) estimate for future budgeting and consideration. The 2025 and 2026 budgets are placeholders and will be updated as the project advances.
Community Energy Program				\$ 258,997.33	\$ 100,000.00	\$ 358,997.33	Program has now been reclassified as Climate Change Mitigation and Adaptation Plan.
Curling Club Upgrades	2023			\$ 613,620.00	\$ -	\$ 613,620.00	The project is the replacement of brine lines in the curling facility ice floor. The work to replace has been awarded through a competitive process. Work will commence in 2nd Quarter of 2024. Refer to page 116 in Budget 2023.

PROJECTH13A1:HA1:H29	START DATE	END DATE	CURRENT STATUS	2023 CARRY FORWARD	2024 BUDGET PROVISIONS	TOTAL	BACKGROUND/DESCRIPTION/PURPOSE/RATIONALE
<b>Emergency Radio Infrastructure Renewal</b>	2024	2024	N/A	\$ -	\$ 450,000.00	\$ 450,000.00	To replace end-of-support components of the COY's Emergency Radio Infrastructure that provides essential voice communications services for Emergency personnel, Public Works and Community Services Staff. The City's communication infrastructure system was installed in 2014 and went 'live' in 2015. Supply chain issues during COVID resulted in the vendor unexpectedly discontinuing key components of this network. As such replacements were no longer available and 'vendor support' was listed as "best effort". The new Equipment will simplify the network, reduce maintenance costs, and prepare the network for features that enhances the security of communications.
<b>FLTS Flow Calculation/Meter Installations</b>	2023		New	\$ -	\$ 150,000.00	\$ 150,000.00	Refer to page 154 in Budget 2023 for full write up. Water licence requirement to attempt to measure outflow from the lagoon into the wetland treatment system.
<b>Fiddler's Lake Treatment System Projects</b>	2023		Ongoing	\$ 287,469.80	\$ -	\$ 287,469.80	Refer to page 154 in Budget 2023 for full write up. Work on these projects is ongoing.
<b>Fire Hall Equipment</b>	July 15, 1905	July 16, 1905	In progress	\$ 95,000.00	\$ 58,000.00	\$ 153,000.00	2023 equipment is on order through RFP award and signed contract; pending delivery and installation in Q1/Q2 2024 at cost of \$95,000.00 2024 funding is for emergency shelter to operationally support Council approved Level of Service. Mutipurpose application to support hazardous materials, mass/multi-casualty, and large-scale/disaster event.
<b>Fire Hall Expansion/Renovation</b>	July 11, 1905	2026	In progress	\$ 4,640,030.90	\$ 4,449,000.00	\$ 9,089,030.90	The Firehall has reached its life expectancy and was in need of extensive expansion/renewal, including additional square footage to accommodate existing and future operational needs (safety processes, personnel, apparatus, training) to meet the 2021 Council approved Level of Service. Consultant recommendations for the best option for a firehall upgrade was to renovate and add to existing facility for a balance in effective emergency response times and coverage for the City. Staff safety, health and wellness is central to renovations through appropriate decontamination requirements, physical and mental health, training, general operational, and larger community emergency mangagment spaces.
<b>Fleet Management</b>			Annual	\$ 898,174.00	\$ 2,097,000.00	\$ 2,995,174.00	Refer to page 122 in Budget 2023 for full write up. Ongoing replacement of fleet units based on age and failure trends. Carry overs in fleet are complex as lead times on some units are over a year, this can over-inflate the carry over amount for fleet but these are all committed funds.
<b>Implementation of 50/50 Recommendations</b>	2022	2023	Complete	\$ 25,000.00	\$ -	\$ 25,000.00	This project is complete - release funds to the General Fund.
<b>Information Technology Infrastructure Renewal</b>			Ongoing	\$ 55,514.50	\$ 440,000.00	\$ 495,514.50	To continue the City of Yellowknife planned incremental investment in its IT Infrastructure to provide reliable services while maximizing the service life of each component.
<b>Lagoon Control Structure Replacement</b>	2023		Release Carryover	\$ 872,611.20	\$ -	\$ 872,611.20	Release funds. Project deferred to 2027. Will be incorporated into the overall lagoon desludging project.

PROJECTH13A1:HA1:H29	START DATE	END DATE	CURRENT STATUS	2023 CARRY FORWARD	2024 BUDGET PROVISIONS	TOTAL	BACKGROUND/DESCRIPTION/PURPOSE/RATIONALE
Lagoon Sludge Removal	2022		Design	\$ 5,008,236.00	\$ 2,800,000.00	\$ 7,808,236.00	Refer to page 133 in Budget 2023 for full write up.
Land Fund Capital Projects			In progress	\$ 2,825,723.54	\$ 2,200,000.00	\$ 5,025,723.54	Land acquisition, development and subdivision plans anticipated for the next three years include (not in order of priority): a) Commissioners land transfer (surveying, title, etc); b) Infill and Densification: 1. Burwash Drive Con Road (Lot 14, Block 145 and Lot 5, Block 148); 2. School Draw (Lot 15, Block 78 and portion of Block 77A, Plan 512); 3. Niven Drive (portion of Lot 1, Block 303); 4. Taylor Road, north and south side (portion of Lot 2, Block 159 and Lot 19 and 20/1002REM, Block 133/Q85J/8); and 5. Niven Phase 8 (portion of Lot 21, Block 312). c) Planning and engineering of commercial/industrial lots in Kam Lake area, to be approached in conjunction with other development interests and water/sewer considerations; Budget allocations include engineering, surveying and development costs for the proposed lands to be prepared for sale to the public.  2024-2026 will continue Land Fund projects started in 2022-23. There are limited commercial or light industrial lots remaining for sale within the city and there are no vacant city owned residential lots available for purchase and development by the public. Commercial use is to be encouraged in the Downtown and Old Airport Road areas; light industrial may be promoted within the Kam Lake area; and residential development will occur throughout the municipal service area through infill and densification projects.  Planning and Development staff will review development needs, population growth and employment statistics in guiding growth and development within the city.
Land Surveying (Commissioners)	2022	Unknown		\$ 600,000.00	\$ -	\$ 600,000.00	Funds are required to survey Commissioners Land if/when transferred to the City as part of making these lands available for development.Refer to page 131 of Budget 2022.
Landfill Leachate Retention & Treatment			Interim Measures	\$ 430,000.00	\$ -	\$ 430,000.00	Release \$180k out of \$430k. Need some carryover to manage leachate until treatment method and facility is designed and constructed.
Lift Station #1 Replacement	2023		Design	\$ 3,148,434.40	\$ 500,000.00	\$ 3,648,434.40	Refer to page 138 in Budget 2023 for full write up.
New Landfill/Landfill Expansion	2022		Design	\$ 301,692.34	\$ 2,160,000.00	\$ 2,461,692.34	New cell (Cell C) design and construction.
Niven Lake Review Trail Sludge	2023		Non issue	\$ -	\$ 400,000.00	\$ 400,000.00	Release funds.

PROJECTH13A1:HA1:H29	START DATE	END DATE	CURRENT STATUS	2023 CARRY FORWARD	2024 BUDGET PROVISIONS	TOTAL	BACKGROUND/DESCRIPTION/PURPOSE/RATIONALE
Outdoor Recreation				\$ -	\$ 555,000.00	\$ 555,000.00	Projects include the replacement of the dock in Rotary Waterfront Park, retrofit of outfield of Parker Park Ball Diamond #1, retrofit of turf in Forrest Dr Park, Nive Lake Trail resurfacing to match McMahon Frame Lake Trail.
PH4 Truckfill Safety Project	2022		Release Carryover	\$ 94,095.43	\$ -	\$ 94,095.43	Release funds.
Park Development	2023			\$ 122,000.00	\$ -	\$ 122,000.00	This carry over project to complete equipment installation at Hall Cres Park including irrigation as well as remainder of install of turf. The funding also includes the installation of the safety fence between Fritz Thiel ball park and Josephine Walcer Playground. Cost of Hall Cres Park = \$42K, Cost of Safety Fence = \$80K. Refer to page 141 in Budget 2023.
Parks Equipment	2024			\$ 3,496.35	\$ 490,000.00	\$ 493,496.35	The multisport pads at School Draw Park and park adjacent to St. Joseph school will be replaced. Additionally, park equipment will be completed in Hall Crescent Park.
Patching Program			Annual	\$ 166,750.00	\$ 338,000.00	\$ 504,750.00	Refer to page 145 in Budget 2023 for full write up. Future funding allocations needed.
Paving Program			Delayed	\$ 2,713,042.85	\$ -	\$ 2,713,042.85	Refer to page 146 in Budget 2023 for full write up. No new budget request, remaining work is carryover from 2023 season. Formerly annual paving program now biennial. Design in 2025 and paving in 2026.
Pumphouse & Liftstation Upgrades			Release Carryover	\$ 9,754.00	\$ -	\$ 9,754.00	Release funds.
RIMP Building Structural Assessment	2022		Ongoing	\$ 55,485.70	\$ -	\$ 55,485.70	This work commenced in 2023 and will continue into 2024. Stantec has been contracted to carry out a structural, mechanical and electrical assessment of the building to determine if it is feasible to re-purpose once the Aquatic Centre is complete. Also included in the project is the provision of concepts for possible re-purposing the building. Refer to page 147 in Budget 2022.
SWMP Implementation	2018		Release Carryover	\$ 90,421.00	\$ -	\$ 90,421.00	Release funds.
Sewage Forcemain Twinning	2019		Release Carryover	\$ 950,007.00	\$ -	\$ 950,007.00	Release funds. Project status unclear due to design challenges. Will re-budget when path forward is established.
Site Restoration/Landfill Closure			Ongoing	\$ -	\$ 75,000.00	\$ 75,000.00	No original write up. Long standing budget carry over used to carry out site restoration activities such as internal road development.
Strategic Waste Management Plan Update	2024		Ongoing	\$ -	\$ 50,000.00	\$ 50,000.00	Refer to page 167 in Budget 2019 for original details. 2024 budget will be to update 2018 SWMP implementation plan due to changing market conditions.
Surface Replacement	2023		Ongoing	\$ 329,072.19	\$ 300,000.00	\$ 629,072.19	A RFP has been issued for the replacement of turf on one indoor field. The RFP includes the option for a second field if approved in 2024 budget. Refer to page 150 in Budget 2023.
Sustainability Coordinator			Release Carryover	\$ 27,637.91	\$ -	\$ 27,637.91	Release funds.

PROJECTH13A1:HA1:H29	START DATE	END DATE	CURRENT STATUS	2023 CARRY FORWARD	2024 BUDGET PROVISIONS	TOTAL	BACKGROUND/DESCRIPTION/PURPOSE/RATIONALE
Submarine Water Line Replacement	2019		Ongoing	\$ 2,507,738.76	\$ 1,000,000.00	\$ 3,507,738.76	Refer to page 148 in Budget 2023. Confirm carryover amount. Can remove the 2024 allocation and continue advancing project with carryover budget.
Traffic Lights Video Detection Equipment	2023		Ongoing	\$ 21,537.54	\$ 70,000.00	\$ 91,537.54	Refer to page 152 in Budget 2023 for full write up.
Trail Developmnet	2022			\$ 210,000.00	\$ -	\$ 210,000.00	The project is a partnership opportunity with the Rotary Club for the upgrade of the Rotary Range Lake Trail. Upgrades include altering the surface to increase the accessibility by adding boardwalk, gravel crush to replace current wayfinding of painted rock. Refer to page 148 in Budget 2022.
Transfer Station and Cell Improvements			Ongoing	\$ 98,905.00	\$ -	\$ 98,905.00	Continue work on internal roads and access to various landfill areas.
WTP Flocculant Study			Budget	\$ -	\$ 111,000.00	\$ 111,000.00	No current write up available. Water licence requirement. The waste residuals steam in the WTP is not working as designed. This flocculant study will look into options to solve the issue.
Water & Sewer Infrastructure Replacement	2022		Design	\$ -	\$ 100,000.00	\$ 100,000.00	Refer to page 156 in Budget 2022 for last write up. Design for upcoming (2025) underground work. Formerly annual W&S program, now biennial.
Water Licence - Solid Waste Management	2023		Ongoing	\$ 50,000.00	\$ 150,000.00	\$ 200,000.00	Refer to page 166 in Budget 2023 for full write up. Water licence requirement. Various studies such as hydrogeological study, groundwater monitor, and landfill gas.
Water Treatment Plant Pellet Boiler				\$ 49,393.18	\$ -	\$ 49,393.18	Release funds.
Weigh Out Scale at SWF	2018		Delayed	\$ -	\$ 1,650,000.00	\$ 1,650,000.00	Refer to page 220 in Budget 2018 for original write up.75% Funding under ICIP agreement.
Wetland Delineation and GSL Monitoring	2023			\$ -	\$ 80,000.00	\$ 80,000.00	Refer to page 154 in Budget 2023 for full write up. Water licence requirement.
Wireless Infrastructure	2020	2023	Complete	\$ 4,022.14	\$ -	\$ 4,022.14	Release funds.
				\$ 63,333,216.03	\$ 25,366,000.00	\$ 88,699,216.03	