



# 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

Chris Greencorn

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**City Auditors**

**City Bankers**

Crowe MacKay LLP

TD Canada Trust





# CITY OF YELLOWKNIFE

## **PREPARED BY THE CITY OF YELLOWKNIFE**

4807 52 Street  
Yellowknife, NT X1A 2N4  
Canada

(867) 920-5600 | [www.yellowknife.ca](http://www.yellowknife.ca)

## **FOR MORE INFORMATION:**

[budget@yellowknife.ca](mailto:budget@yellowknife.ca)





# TABLE OF CONTENTS

|     |   |     |
|-----|---|-----|
| 1.  | BUDGET MESSAGE .....                            | 1   |
| 2.  | READER'S GUIDE .....                            | 7   |
| 3.  | BUDGET POLICY .....                             | 11  |
| 4.  | COUNCIL'S STRATEGIC DIRECTIONS .....            | 15  |
| 5.  | BUDGET SUMMARY .....                            | 17  |
| 6.  | STAFFING SUMMARY .....                          | 21  |
| 7.  | GENERAL FUND .....                              | 23  |
|     | a) Mayor & Council .....                        | 27  |
|     | b) Administration.....                          | 33  |
|     | c) Fiscal Services .....                        | 39  |
|     | d) Corporate Services.....                      | 41  |
|     | e) Economic Development & Strategy .....        | 51  |
|     | f) Community Services.....                      | 53  |
|     | g) Public Safety .....                          | 69  |
|     | h) Planning & Development .....                 | 77  |
|     | i) Public Works & Engineering .....             | 85  |
| 8.  | SOLID WASTE MANAGEMENT FUND .....               | 93  |
| 9.  | WATER & SEWER FUND .....                        | 95  |
| 10. | LAND DEVELOPMENT FUND.....                      | 97  |
| 11. | SERVICE CONNECTION FAILURE ASSISTANCE FUND..... | 99  |
| 12. | CAPITAL FUND .....                              | 101 |
|     | a) 2024 Capital Projects .....                  | 105 |
|     | b) 2025 Capital Projects .....                  | 109 |
|     | c) 2026 Capital Projects .....                  | 111 |
| 13. | RESERVE FUND.....                               | 113 |
| 14. | LONG-TERM DEBT .....                            | 115 |
| 15. | TEN-YEAR CAPITAL PLAN .....                     | 119 |

## 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 Tłı̨chǫ's Mǫwhì Gogha Dè Nı̨łtłèè. From time immemorial, Yellowknife has been the primary use area of the Yellowknives Dene and part of the traditional use area of the Tłı̨chǫ. 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'atł'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.

# BUDGET MESSAGE

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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

# READER'S GUIDE

**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, Councils' 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

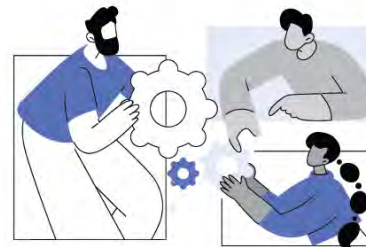
Continuing to nurture positive and respectful relations with Indigenous governments, organizations and peoples

##### 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



### 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.

### 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.

For further information, please scan:



CITY OF YELLOWKNIFE

## COUNCIL'S GOALS & OBJECTIVES

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# BUDGET SUMMARY

| Summary - All Funds   | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|---|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <b>Revenue</b>  |                             |                              |                             |                               |                             |                             |                             |      |
| Taxation  | 34,067                      | 34,178                       | 35,735                      | 35,760                        | 37,858                      | 40,760                      | 44,888                      |      |
| Government Grants   | 32,334                      | 28,801                       | 45,041                      | 42,999                        | 20,899                      | 22,414                      | 21,681                      |      |
| User Charges  | 25,943                      | 28,151                       | 27,299                      | 26,973                        | 27,931                      | 29,990                      | 30,832                      |      |
| 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                         | 5,182                       | 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>93,370</b>               | <b>96,544</b>               | <b>100,781</b>              |      |
| <b>Expenditures</b>   |                             |                              |                             |                               |                             |                             |                             |      |
| General Government  | 14,591                      | 13,691                       | 15,545                      | 15,405                        | 16,637                      | 17,088                      | 17,631                      |      |
| Community Services  | 11,577                      | 10,953                       | 12,210                      | 11,508                        | 13,365                      | 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                         | 2,557                       | 2,772                       | 2,877                       |      |
| 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                        | 23,466                      | 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                       | -                             | 31,545                      | -                           | -                           |      |
| <b>Total Expenditures</b>   | <b>122,301</b>              | <b>85,660</b>                | <b>151,748</b>              | <b>132,520</b>                | <b>138,400</b>              | <b>121,516</b>              | <b>120,166</b>              |      |
| <b>Net Revenue (Expenditures)</b>   | <b>(25,856)</b>             | <b>8,939</b>                 | <b>(40,535)</b>             | <b>(18,768)</b>               | <b>(45,030)</b>             | <b>(24,972)</b>             | <b>(19,385)</b>             |      |
| Debt  |                             |                              |                             |                               |                             |                             |                             |      |
| Debture Proceeds  | 10,001                      | 10,001                       | -                           | -                             | -                           | -                           | -                           |      |
| Debt 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>Debt 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 Ass | (18,334)                    | 16,431                       | (43,482)                    | (21,715)                      | (47,926)                    | (27,869)                    | (22,282)                    |      |
| 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>(31,933)</b>             | <b>(12,031)</b>             | <b>(4,835)</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>57,721</b>               | <b>45,690</b>               |      |
| <b>Closing Balance</b>  | <b>47,053</b>               | <b>96,148</b>                | <b>34,519</b>               | <b>89,654</b>                 | <b>57,721</b>               | <b>45,690</b>               | <b>40,855</b>               |      |

# BUDGET SUMMARY

| Summary Budget by Object        | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|---------------------------------|-----------------------------|----------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <b>Expenditures (by Object)</b> |                             |                            |                             |                               |                             |                             |                             |      |
| Operations & Maintenance        | 26,044                      | 13,461                     | 28,242                      | 38,049                        | <b>28,547</b>               | 29,547                      | 30,439                      |      |
| Capital                         | 42,187                      | 25,404                     | 67,885                      | 45,411                        | <b>23,466</b>               | 34,141                      | 28,336                      |      |
| Carryforward Projects           | 3,602                       | -                          | 4,390                       | -                             | <b>31,545</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>175</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>139,016</b>              | <b>122,054</b>              | <b>120,621</b>              |      |



## BUDGET SUMMARY

| Summary - Fund Balances                 | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|---|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <b>Operating Fund Balances</b>          |                             |                              |                             |                               |                             |                             |                             |      |
| General Fund                            | 11,358                      | 14,919                       | 8,048                       | 14,669                        | <b>13,922</b>               | 11,048                      | 10,188                      |      |
| Land Development Fund                   | 7,153                       | 11,078                       | 11,062                      | 10,887                        | <b>9,423</b>                | 7,659                       | 6,368                       |      |
| Solid Waste Management Fund             | (13,017)                    | 4,217                        | (8,801)                     | 4,472                         | <b>4,731</b>                | 4,773                       | 4,654                       |      |
| Water & Sewer Fund                      | 3,702                       | 4,100                        | 4,072                       | 4,328                         | <b>3,099</b>                | 1,843                       | 491                         |      |
| Service Connect Failure Assistance Fund | 1,989                       | 1,416                        | 1,556                       | 1,421                         | <b>1,421</b>                | 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>32,596</b>               | <b>26,744</b>               | <b>23,122</b>               |      |
| <b>Capital Fund Balance</b>             |                             |                              |                             |                               |                             |                             |                             |      |
| Capital Fund                            | 29,201                      | 50,297                       | 15,913                      | 45,641                        | <b>47,739</b>               | 10,590                      | 8,026                       |      |
| Carryforward Projects                   | (3,602)                     | -                            | (4,390)                     | -                             | <b>(31,545)</b>             | -                           | -                           |      |
| <b>Total Capital Fund Balance</b>       | <b>25,599</b>               | <b>50,297</b>                | <b>11,523</b>               | <b>45,641</b>                 | <b>16,194</b>               | <b>10,590</b>               | <b>8,026</b>                |      |
| <b>Reserve Fund Balances</b>            |                             |                              |                             |                               |                             |                             |                             |      |
| Downtown Development Reserve            | 797                         | 731                          | 908                         | 719                           | <b>619</b>                  | 469                         | 319                         |      |
| Information Technology Reserve          | 1,541                       | 1,797                        | 1,541                       | 1,567                         | <b>1,627</b>                | 1,832                       | 2,028                       |      |
| Mobile Equipment Replacement Reserve    | 1,619                       | 3,654                        | 3,824                       | 1,967                         | <b>2,633</b>                | 1,939                       | 3,179                       |      |
| Major Community Facility Reserve        | 3,329                       | 847                          | 187                         | 907                           | <b>967</b>                  | 1,027                       | 1,087                       |      |
| Heritage Reserve                        | 138                         | 174                          | 141                         | 174                           | <b>174</b>                  | 174                         | 174                         |      |
| Samuel Colley Library Donation Reserve  | 429                         | 434                          | 433                         | 446                           | <b>455</b>                  | 460                         | 465                         |      |
| Revitalization Initiative Reserve       | 2,416                       | 2,416                        | -                           | 2,416                         | <b>2,416</b>                | 2,416                       | 2,416                       |      |
| Community Grant Reserve                 | -                           | 68                           | 25                          | 40                            | <b>40</b>                   | 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>57,721</b>               | <b>45,691</b>               | <b>40,856</b>               |      |



# BUDGET SUMMARY

| Schedule of Grants & Donations  | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|---|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <b>Government of Canada Grants</b>                                      |                             |                              |                             |                               |                             |                             |                             |      |
| Canada Community -Building Fund   | 6,140                       | 4,648                        | 19,471                      | 17,166                        | 3,548                       | 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                         |      |
| Small Communities Fund  | 10,525                      | 8,512                        | -                           | 3,451                         | -                           | -                           | -                           |      |
| Other Government of Canada Grants                                       | 100                         | 50                           | 100                         | 5,571                         | 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>3,673</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                         | 3,293                       | 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 GWNT Grants</b>  | <b>14,783</b>               | <b>14,371</b>                | <b>24,684</b>               | <b>15,420</b>                 | <b>17,215</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>20,899</b>               | <b>22,413</b>               | <b>21,680</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

| Staffing by Department:<br>(FTE)   | 2022   | 2022        | 2023        | 2023        | 2024         | 2025        | 2026        | Note |
|------------------------------------|--------|-------------|-------------|-------------|--------------|-------------|-------------|------|
|                                    | Budget | Actual      | Budget      | Forecast    | Budget       | Budget      | Budget      |      |
| 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       |      |
|                                    | 247.21 | 247.21      | 250.64      | 250.64      | 264.17       | 271.31      | 271.38      |      |
| 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       |      |
|                                    | 247.21 | 247.21      | 250.64      | 250.64      | 264.17       | 271.31      | 271.38      |      |
| <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> |      |

## STAFFING SUMMARY

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## GENERAL FUND

| General Fund   | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|--|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <b>Revenue</b>   |                             |                              |                             |                               |                             |                             |                             |      |
| Taxation   | 34,067                      | 34,178                       | 35,735                      | 35,760                        | <b>37,858</b>               | 40,760                      | 44,888                      |      |
| Taxes Allocated to Capital   | (1,000)                     | (1,000)                      | (720)                       | (720)                         | <b>(2,937)</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>9,099</b>                | 10,195                      | 10,349                      |      |
| Investment Income  | 500                         | 2,256                        | 1,000                       | 5,200                         | <b>5,002</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>49,686</b>               | <b>51,114</b>               | <b>55,396</b>               |      |
| <b>Expenditures (By Department)</b>  |                             |                              |                             |                               |                             |                             |                             |      |
| General Government   | 14,591                      | 13,691                       | 15,545                      | 15,405                        | <b>16,637</b>               | 17,088                      | 17,631                      |      |
| Community Services   | 11,577                      | 10,953                       | 12,210                      | 11,508                        | <b>13,365</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>2,557</b>                | 2,772                       | 2,877                       |      |
| 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>60,780</b>               | <b>64,466</b>               | <b>68,379</b>               |      |
| <b>Net Revenue (Expenditures)</b>  | <b>(11,890)</b>             | <b>(5,152)</b>               | <b>(10,968)</b>             | <b>(9,690)</b>                | <b>(11,094)</b>             | <b>(13,352)</b>             | <b>(12,983)</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>(8,614)</b>              | (10,744)                    | (10,299)                    |      |
| 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>(747)</b>                | <b>(2,874)</b>              | <b>(860)</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>13,922</b>               | <b>11,048</b>               |      |
| <b>Closing Balance</b>   | <b>11,358</b>               | <b>14,919</b>                | <b>8,048</b>                | <b>14,669</b>                 | <b>13,922</b>               | <b>11,048</b>               | <b>10,188</b>               |      |

# GENERAL FUND

| General Fund -Expenditures by Division & Object | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|---|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <b>Expenditures (By Division)</b>               |                             |                              |                             |                               |                             |                             |                             |      |
| General Government                              |                             |                              |                             |                               |                             |                             |                             |      |
| Fiscal Services                                 | 499                         | 711                          | 485                         | 456                           | <b>387</b>                  | 438                         | 439                         |      |
| Mayor & Council                                 | 1,405                       | 1,314                        | 1,502                       | 1,476                         | <b>1,574</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>1,749</b>                | 1,804                       | 1,800                       |      |
| <b>Total General Government</b>                 | <b>14,591</b>               | <b>13,691</b>                | <b>15,545</b>               | <b>15,405</b>                 | <b>16,637</b>               | <b>17,088</b>               | <b>17,631</b>               |      |
| Community Services                              |                             |                              |                             |                               |                             |                             |                             |      |
| Directorate                                     | 1,435                       | 1,827                        | 1,599                       | 1,546                         | <b>1,709</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>13,365</b>               | <b>15,735</b>               | <b>16,591</b>               |      |
| Public Safety                                   |                             |                              |                             |                               |                             |                             |                             |      |
| Fire  | 548                         | 507                          | 588                         | 11,329                        | <b>924</b>                  | 856                         | 909                         |      |
| Municipal Enforcement                           | 7,597                       | 7,232                        | 8,035                       | 6,900                         | <b>8,475</b>                | 8,839                       | 9,243                       |      |
| <b>Total Public Safety</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>                |      |
| Planning & Development                          |                             |                              |                             |                               |                             |                             |                             |      |
| Directorate                                     | 584                         | 541                          | 626                         | 617                           | <b>672</b>                  | 704                         | 729                         |      |
| Planning & Environment                          | 827                         | 567                          | 988                         | 826                           | <b>1,197</b>                | 1,323                       | 1,392                       |      |
| Lands & Building Services                       | 414                         | 320                          | 410                         | 344                           | <b>688</b>                  | 745                         | 756                         |      |
| <b>Total Planning &amp; Development</b>         | <b>1,825</b>                | <b>1,428</b>                 | <b>2,024</b>                | <b>1,787</b>                  | <b>2,557</b>                | <b>2,772</b>                | <b>2,877</b>                |      |



## GENERAL FUND

| General Fund - Expenditures by Division & Object |               |               |               |               |  | 2024          | 2025          | 2026          |      |
|--|---------------|---------------|---------------|---------------|--|---------------|---------------|---------------|------|
|  | 2022          | 2022          | 2023          | 2023          |  | Budget        | Budget        | Budget        | Note |
|  | Budget        | Actuals       | Budget        | Forecast      |  | ((\$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>      | 8,524         | 8,731         | 9,078         | 8,845         |  | 9,348         | 9,617         | 9,920         |      |
| <b>Total Expenditures</b>                        | <b>46,176</b> | <b>43,896</b> | <b>48,993</b> | <b>57,184</b> |  | <b>52,913</b> | <b>56,596</b> | <b>58,940</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         |  | 9,199         | 9,108         | 9,253         |      |
| Materials  | 2,921         | 2,258         | 2,843         | 13,444        |  | 3,053         | 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         |  | 2,045         | 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>60,780</b> | <b>64,466</b> | <b>68,379</b> |      |

## GENERAL FUND

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## GENERAL FUND – Mayor & Council

| Mayor and Council Budget                | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|---|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <b>Revenue</b>                          |                             |                              |                             |                               |                             |                             |                             |      |
| User Charges                            | -                           | 2                            | -                           | 2                             | -                           | -                           | -                           | (1)  |
| <b>Total Revenue</b>                    | -                           | 2                            | -                           | 2                             | -                           | -                           | -                           |      |
| <b>Expenditures (by Activity)</b>       |                             |                              |                             |                               |                             |                             |                             |      |
| Community Assistance                    | 702                         | 655                          | 750                         | 738                           | 783                         | 811                         | 844                         |      |
| Public Inquiry & Communication          | 211                         | 197                          | 227                         | 220                           | 237                         | 245                         | 254                         |      |
| Strategic Planning                      | 140                         | 132                          | 148                         | 150                           | 156                         | 162                         | 169                         |      |
| Legislation & Governance                | 352                         | 330                          | 377                         | 368                           | 398                         | 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>1,574</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>(1,574)</b>              | <b>(1,623)</b>              | <b>(1,684)</b>              |      |
| <b>Expenditures (By Object)</b>         |                             |                              |                             |                               |                             |                             |                             |      |
| Wages & Benefits                        | 475                         | 436                          | 484                         | 475                           | 498                         | 515                         | 533                         |      |
| General Services                        | 63                          | 43                           | 124                         | 113                           | 135                         | 128                         | 131                         | (2)  |
| Materials                               | 101                         | 70                           | 98                          | 63                            | 112                         | 115                         | 116                         | (3)  |
| Others                                  | 766                         | 765                          | 796                         | 825                           | 829                         | 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>1,574</b>                | <b>1,623</b>                | <b>1,684</b>                |      |

**Note:**

- (1) Revenues are from flag sales.
- (2) Public relations and governance strategy work. 2024 Budget increased by \$10,000 for the Arctic Inspiration Prize Award.
- (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       | 2022       | 2023       | 2023       |  | 2024       | 2025       | 2026       | Note |
|-------------------------------------|------------|------------|------------|------------|--|------------|------------|------------|------|
|                                     | Budget     | Actuals    | Budget     | Forecast   |  | Budget     | Budget     | Budget     |      |
|                                     | (\$000's)  | (\$000's)  | (\$000's)  | (\$000's)  |  | (\$000's)  | (\$000's)  | (\$000's)  |      |
| Senior Citizens/Disabled Tax Rebate | 298        | 299        | 328        | 328        |  | 361        | 397        | 436        |      |
| Multi-Year Funding                  | 319        | 304        | 319        | 337        |  | 319        | 319        | 319        | (1)  |
| Sponsorship Grants                  | 50         | 77         | 50         | 73         |  | 50         | 50         | 50         | (1)  |
| Community Services Grants           | 99         | 85         | 99         | 87         |  | 99         | 99         | 99         | (1)  |
| Other Grants                        | -          | -          | -          | -          |  | -          | -          | -          |      |
| <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<br>Budget<br>(\$) | 2022<br>Actuals<br>(\$) | 2023<br>Budget<br>(\$) | 2023<br>Forecast<br>(\$) | 2024<br>Budget<br>(\$) | 2025<br>Budget<br>(\$) | 2026<br>Budget<br>(\$) | Note |
|---|------------------------|-------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|------|
| Association Franco-Culturelle de YK       | 8,000                  | 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                   | 40,000                 | -                      | -                      |      |
| 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                   | 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                   | 30,000                 | -                      | -                      |      |
| Western Arctic Moving Pictures            | 10,000                 | 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                    | 8,500                  | -                      | -                      |      |
| Yellowknife Seniors Society               | -                      | -                       | -                      | 40,000                   | 30,000                 | 30,000                 | -                      |      |
| Yellowknife Ski Club                      | 25,000                 | 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                | -                        | 55,100                 | 55,100                 | 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>179,100</b>         | <b>318,600</b>         |      |

## GENERAL FUND – Mayor & Council

| Sponsorship Grants                        | 2022<br>Budget<br>(\$) | 2022<br>Actuals<br>(\$) | 2023<br>Budget<br>(\$) | 2023<br>Forecast<br>(\$) | 2024<br>Budget<br>(\$) | 2025<br>Budget<br>(\$) | 2026<br>Budget<br>(\$) | 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

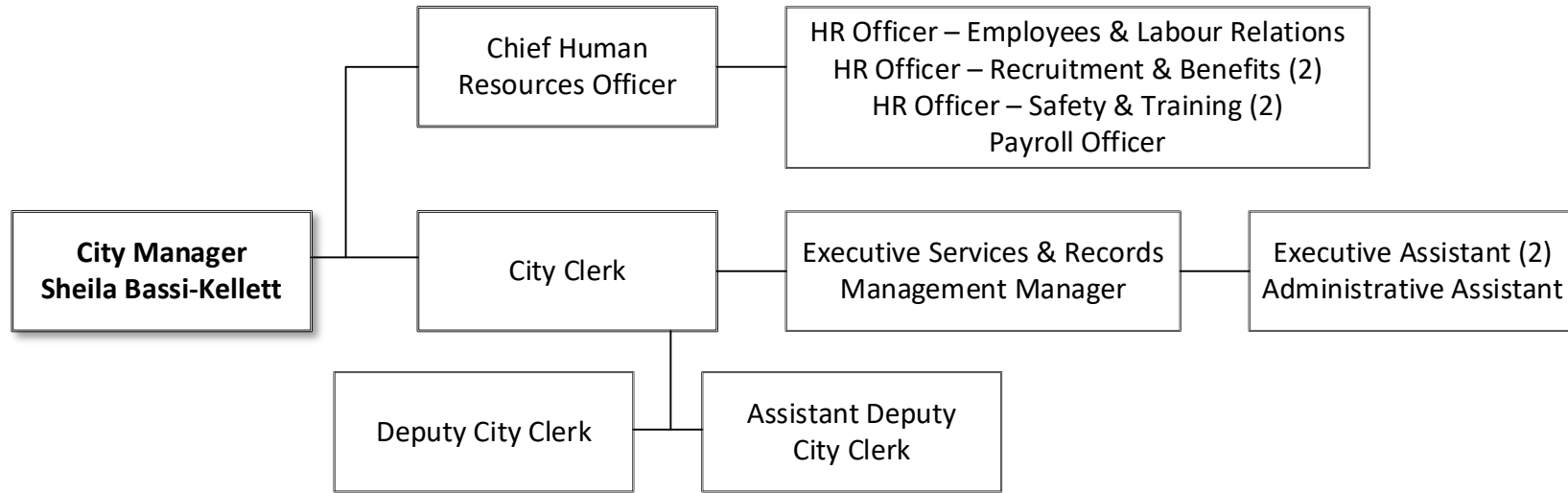
| Community Service Grants                                  | 2022<br>Budget<br>(\$) | 2022<br>Actuals<br>(\$) | 2023<br>Budget<br>(\$) | 2023<br>Forecast<br>(\$) | 2024<br>Budget<br>(\$) | 2025<br>Budget<br>(\$) | 2026<br>Budget<br>(\$) | Note |
|---|------------------------|-------------------------|------------------------|--------------------------|------------------------|------------------------|------------------------|------|
| 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<br>Budget | 2022<br>Actual | 2023<br>Budget | 2023<br>Forecast | 2024<br>Budget | 2025<br>Budget | 2026<br>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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|---|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <b>Revenue</b>                          |                             |                              |                             |                               |                             |                             |                             |      |
| <b>Total Revenue</b>                    | -                           | -                            | -                           | -                             | -                           | -                           | -                           |      |
| <b>Expenditures (By Division)</b>       |                             |                              |                             |                               |                             |                             |                             |      |
| City Manager                            | 1,031                       | 955                          | 1,073                       | 923                           | 1,087                       | 1,144                       | 1,204                       |      |
| Office of the City Clerk                | 1,039                       | 802                          | 919                         | 886                           | 1,033                       | 1,013                       | 1,065                       |      |
| Human Resources                         | 1,673                       | 1,433                        | 2,186                       | 2,311                         | 2,431                       | 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                         | 2,892                       | 3,076                       | 3,250                       |      |
| General Services                        | 1,317                       | 866                          | 1,436                       | 1,422                         | 1,502                       | 1,353                       | 1,388                       |      |
| Materials                               | 170                         | 135                          | 185                         | 207                           | 157                         | 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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|---------------------------------------|-----------------------------|----------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <b>Revenue</b>                        |                             |                            |                             |                               |                             |                             |                             |      |
| Taxation                              | 34,067                      | 34,178                     | 35,735                      | 35,760                        | 37,858                      | 40,822                      | 45,037                      | (1)  |
| Taxes Allocated to Capital            | (1,000)                     | (1,000)                    | (720)                       | (720)                         | (2,937)                     | (2,000)                     | (2,000)                     | (2)  |
| User Charges                          |                             |                            |                             |                               |                             |                             |                             |      |
| Power Distribution -Franchise Fee     | 1,079                       | 1,092                      | 1,081                       | 1,146                         | 1,148                       | 1,151                       | 1,153                       |      |
| Tax Penalties                         | 342                         | 319                        | 342                         | 179                           | 280                         | 280                         | 280                         |      |
| Others                                | 40                          | 789                        | 40                          | 40                            | 45                          | 45                          | 45                          |      |
| Investment Income                     | 500                         | 2,614                      | 1,000                       | 5,200                         | 5,002                       | 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>41,396</b>               | <b>41,998</b>               | <b>46,215</b>               |      |
| <b>Expenditures (By Activity)</b>     |                             |                            |                             |                               |                             |                             |                             |      |
| Cash Management                       | 249                         | 576                        | 275                         | 256                           | 232                         | 258                         | 259                         |      |
| Valuation Allowance                   | 250                         | 135                        | 210                         | 200                           | 155                         | 180                         | 180                         |      |
| <b>Total Expenditures</b>             | <b>499</b>                  | <b>711</b>                 | <b>485</b>                  | <b>456</b>                    | <b>387</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>41,009</b>               | <b>41,560</b>               | <b>45,776</b>               |      |
| <b>Interfund Transfers</b>            |                             |                            |                             |                               |                             |                             |                             |      |
| (To) From Water & Sewer Fund          | 1,174                       | 1,174                      | 1,200                       | 1,200                         | 1,170                       | 1,205                       | 1,242                       | (4)  |
| (To) From Solid Waste Management Fund | 358                         | 358                        | 394                         | 394                           | 461                         | 475                         | 489                         | (4)  |
| (To) From Land Development Fund       | 389                         | 389                        | 540                         | 540                           | 818                         | 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>43,458</b>               | <b>44,083</b>               | <b>48,375</b>               |      |
| <b>Expenditure (by Object)</b>        |                             |                            |                             |                               |                             |                             |                             |      |
| General Services                      | 249                         | 228                        | 275                         | 256                           | 232                         | 258                         | 259                         |      |
| Others (Mainly Bad Debt)              | 250                         | 483                        | 210                         | 200                           | 155                         | 180                         | 180                         |      |
| <b>Total Expenditures (by Object)</b> | <b>499</b>                  | <b>711</b>                 | <b>485</b>                  | <b>456</b>                    | <b>387</b>                  | <b>438</b>                  | <b>439</b>                  |      |

**Note:**

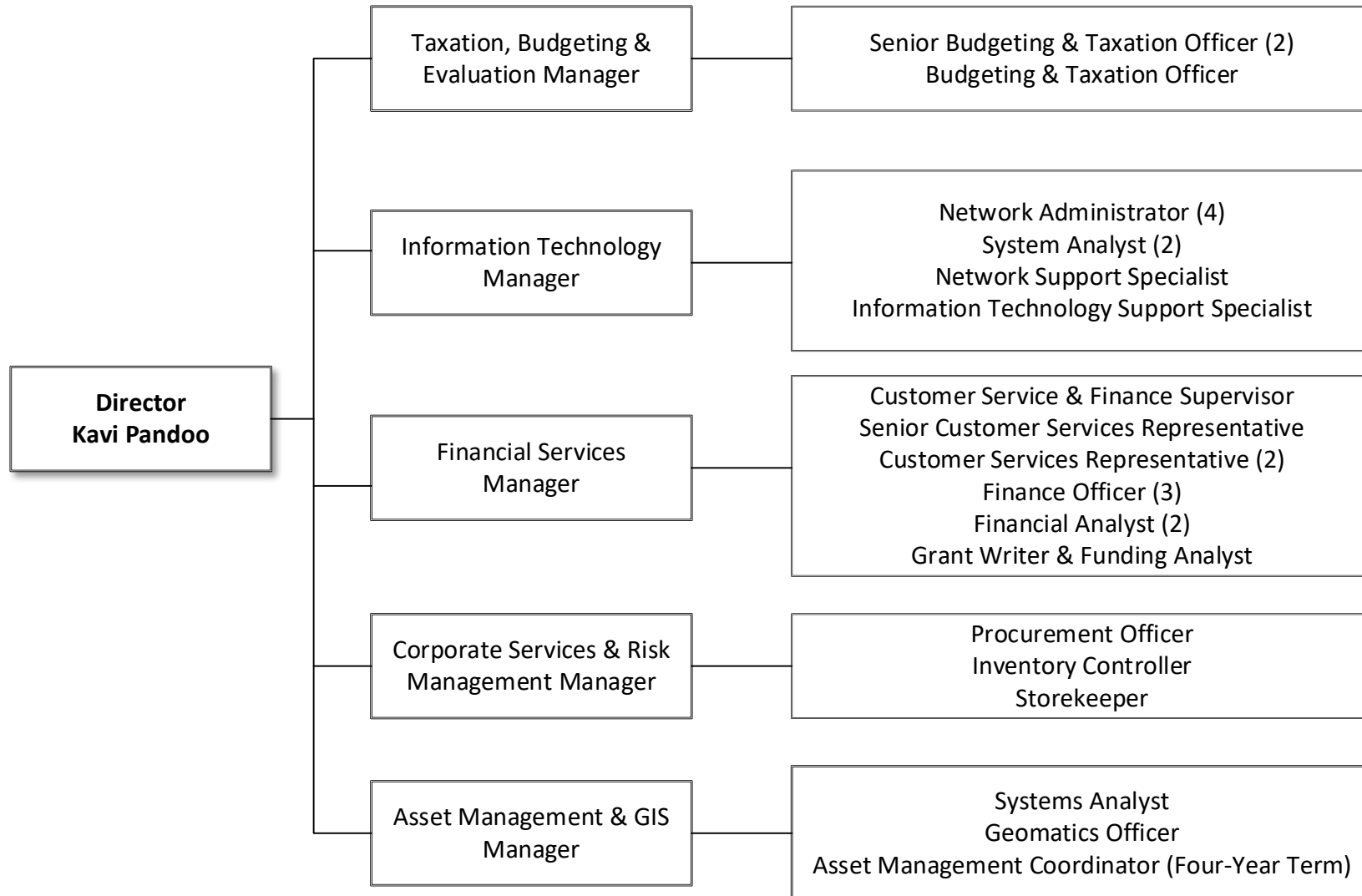
- (1) 2024 property taxes are based on 2023 assessed values which are expected to be 0.90% higher than 2022 assessed values, based on a review of building permits through September 2023. The increase in taxation revenue is based on the assumption that the mill rate will increase by 5.00% in 2024, 7.06% 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



### Staffing Summary

# GENERAL FUND – Corporate Services

## Staffing Summary

| Staffing Summary                     | 2022<br>Budget | 2022<br>Actual | 2023<br>Budget | 2023<br>Forecast | 2024<br>Budget | 2025<br>Budget | 2026<br>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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|---|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <b>Revenue</b>                          |                             |                              |                             |                               |                             |                             |                             |      |
| Grants                                  | 125                         | 125                          | 125                         | 125                           | 125                         | 125                         | 125                         | (1)  |
| User Charges                            | 675                         | 645                          | 743                         | 706                           | 748                         | 748                         | 749                         |      |
| <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                       | (2)  |
| 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                       |      |
| 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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|----------------------------------|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| Revenue                          |                             |                              |                             |                               |                             |                             |                             |      |
| Total Revenue                    | -                           | -                            | -                           | -                             | -                           | -                           | -                           |      |
| Expenditures (by Activity)       |                             |                              |                             |                               |                             |                             |                             |      |
| 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)                         | -                           | -                           |      |
| Total Expenditures (By Activity) | 2,688                       | 2,284                        | 2,750                       | 2,541                         | 2,950                       | 3,019                       | 3,122                       |      |
| Net Revenue (Expenditures)       | (2,688)                     | (2,284)                      | (2,750)                     | (2,541)                       | (2,950)                     | (3,019)                     | (3,122)                     |      |
| Expenditures (By Object)         |                             |                              |                             |                               |                             |                             |                             |      |
| 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                           |      |
| Total Expenditures (By Object)   | 2,688                       | 2,284                        | 2,750                       | 2,541                         | 2,950                       | 3,019                       | 3,122                       |      |

**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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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>                  |      |

## GENERAL FUND – Corporate Services

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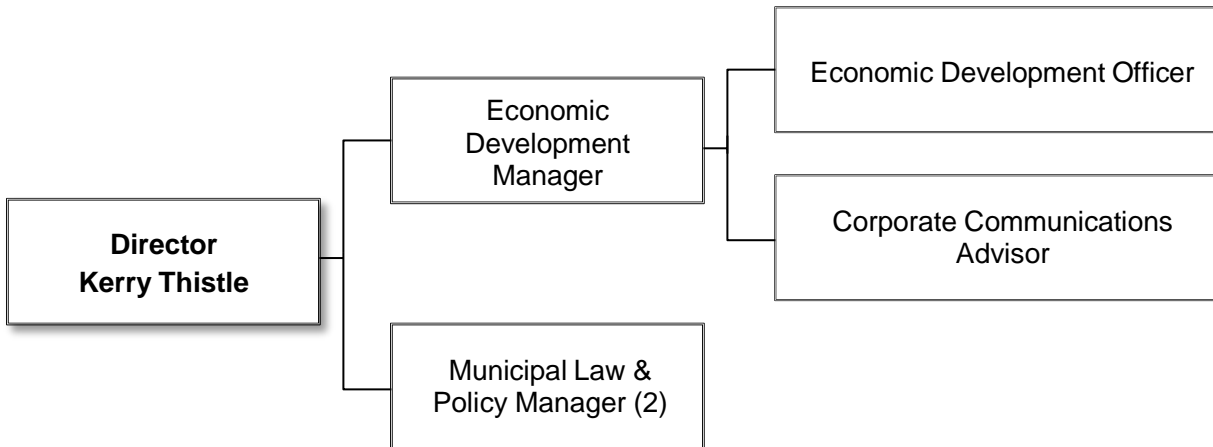
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## GENERAL FUND – Economic Development & Strategy

### Department Staffing



### Staffing Summary

| Staffing Summary | 2022<br>Budget | 2022<br>Actual | 2023<br>Budget | 2023<br>Forecast | 2024<br>Budget | 2025<br>Budget | 2026<br>Budget |
|------------------|----------------|----------------|----------------|------------------|----------------|----------------|----------------|
| Directorate      | 6.00           | 6.00           | 6.00           | 6.00             | 6.00           | 6.00           | 6.00           |
|                  | 6.00           | 6.00           | 6.00           | 6.00             | 6.00           | 6.00           | 6.00           |

# 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
- Adminstrating municipal law and policy
- Communicating with the public and the media

| Economic Development & Strategy Budget  | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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                           | 379                         | 507                         | 449                         |      |
| <b>Total Expenditures (By Activity)</b> | <b>1,452</b>                | <b>1,586</b>                 | <b>1,705</b>                | <b>2,015</b>                  | <b>1,749</b>                | <b>1,804</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>(1,494)</b>              | <b>(1,754)</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                         | 655                         | 642                         | 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>1,749</b>                | <b>1,804</b>                | <b>1,800</b>                |      |

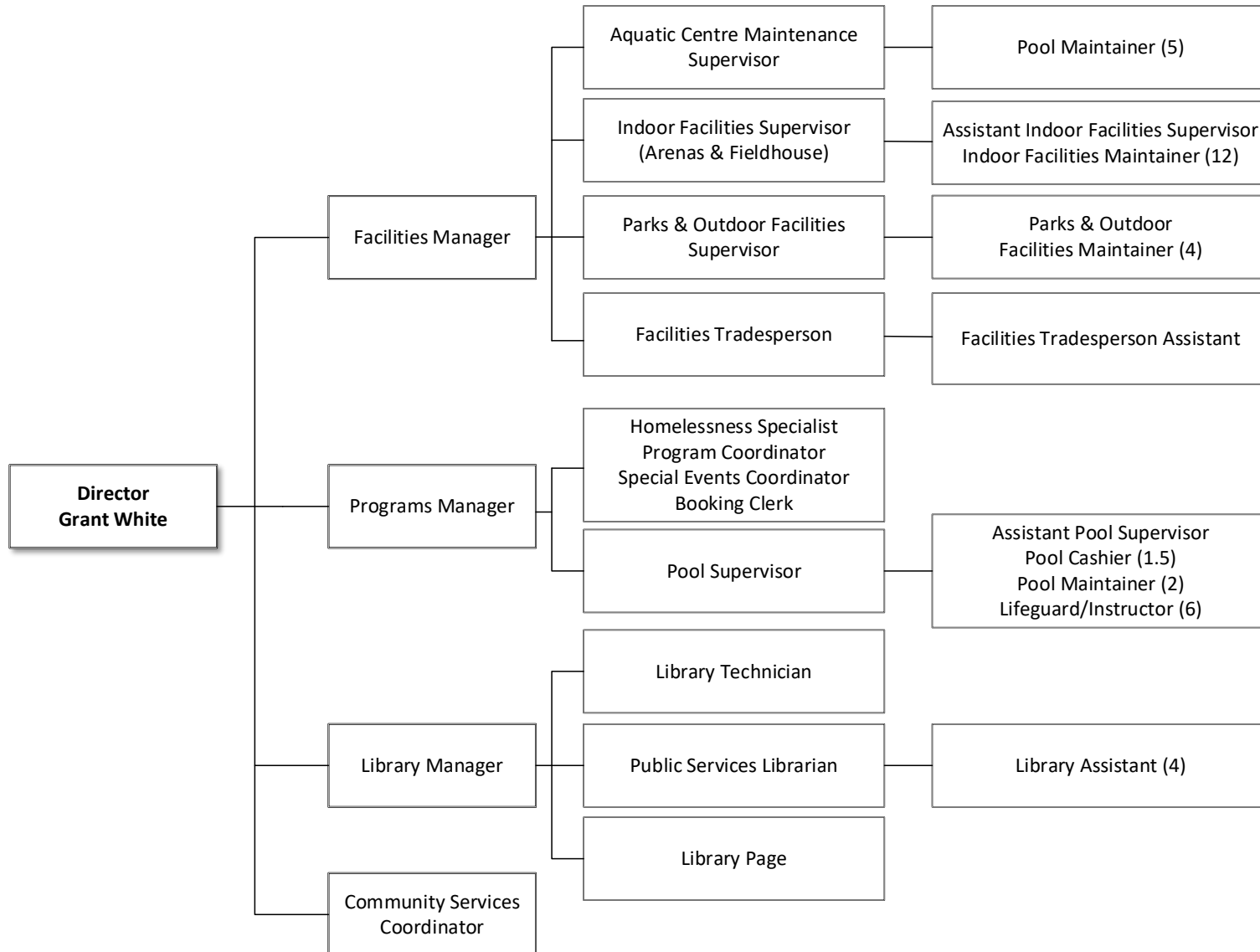
### Note:

- (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 \$100,000 for startup and initial funding for the Destination Market Organization, \$75,000 for renewing Economic Development Strategy deferred to 2025.



# GENERAL FUND – Community Services

## Department Staffing



# GENERAL FUND – Community Services

## Staffing Summary

| Staffing Summary | 2022<br>Budget | 2022<br>Actual | 2023<br>Budget | 2023<br>Forecast | 2024<br>Budget | 2025<br>Budget | 2026<br>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

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### 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.

## GENERAL FUND – Community Services

| Community Services Budget               | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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                         | 1,709                       | 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>13,365</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>(11,098)</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                         | 1,650                       | 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>13,365</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   |                             |                              |                             |                               |  | 2024                | 2025                | 2026                | Note |
|---|-----------------------------|------------------------------|-----------------------------|-------------------------------|--|---------------------|---------------------|---------------------|------|
|   | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) |  | Budget<br>(\$000's) | Budget<br>(\$000's) | Budget<br>(\$000's) |      |
| <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                           |  | 447                 | 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>1,709</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>(1,578)</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                           |  | 596                 | 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>1,709</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.
- (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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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

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### 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.

## GENERAL FUND – Community Services

| Parks Budget                            | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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

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### 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.

## GENERAL FUND – Community Services

| Library Budget                          | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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

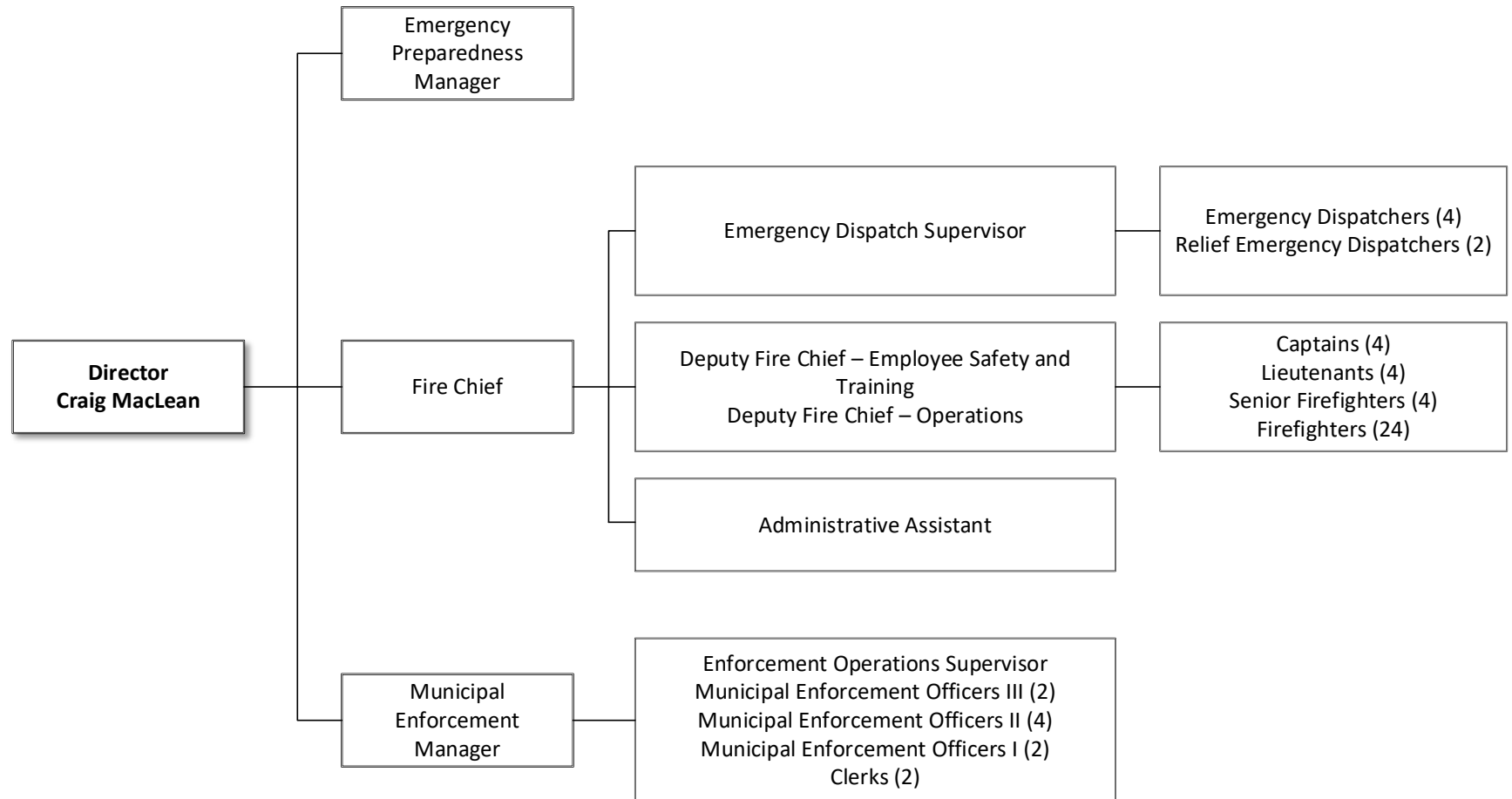
done through a preventative maintenance program that addresses the requirements of the facility daily, weekly, and monthly, and also through capital upgrades planned for the future needs of the facility.

| City Hall Budget                        | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget | 2022<br>Actual | 2023<br>Budget | 2023<br>Forecast | 2024<br>Budget | 2025<br>Budget | 2026<br>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<br>Budget | 2022<br>Actuals | 2023<br>Budget | 2023<br>Fore-<br>cast | 2024<br>Budget | 2025<br>Budget | 2026<br>Budget | Note |
|---|----------------|-----------------|----------------|-----------------------|----------------|----------------|----------------|------|
|   | (\$000's)      | (\$000's)       | (\$000's)      | (\$000's)             | (\$000's)      | (\$000's)      | (\$000's)      |      |
| <b>Revenue</b>                          |                |                 |                |                       |                |                |                |      |
| Grants                                  | 137            | 47              | 137            | 5,508                 | 137            | 137            | 137            | (1)  |
| User Charges                            | 3,286          | 4,058           | 3,670          | 3,234                 | 4,029          | 4,690          | 4,690          | (2)  |
| <b>Total Revenue</b>                    | <b>3,423</b>   | <b>4,105</b>    | <b>3,807</b>   | <b>8,742</b>          | <b>4,166</b>   | <b>4,827</b>   | <b>4,827</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>(6,840)</b> | <b>(6,557)</b> | <b>(7,094)</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.
- (2) The 2024 budget included \$39,036 increase for GNWT and out of Territory ambulance fee.

## GENERAL FUND – Public Safety

| Public Safety Directorate Budget        | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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                            | <b>185</b>                  | 171                         | 181                         |      |
| Long Term Planning & Priority Setting   | 109                         | 101                          | 117                         | 117                           | <b>185</b>                  | 171                         | 181                         |      |
| Public Inquiry & Communication          | 109                         | 101                          | 117                         | 117                           | <b>185</b>                  | 171                         | 181                         |      |
| Team Leadership                         | 109                         | 101                          | 117                         | 117                           | <b>185</b>                  | 171                         | 181                         |      |
| Emergency Management                    | -                           | -                            | -                           | 10,741                        | -                           | -                           | -                           |      |
| Legislation & Governance                | 167                         | 154                          | 178                         | 178                           | <b>184</b>                  | 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                           | <b>793</b>                  | 845                         | 897                         | (2)  |
| General Services                        | 3                           | 2                            | 3                           | 3                             | <b>123</b>                  | 3                           | 4                           | (3)  |
| Materials                               | 4                           | 2                            | 8                           | 10,749                        | <b>8</b>                    | 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<br>Budget | 2022<br>Actuals | 2023<br>Budget | 2023<br>Fore-<br>cast | 2024<br>Budget | 2025<br>Budget | 2026<br>Budget | Note |
|---|----------------|-----------------|----------------|-----------------------|----------------|----------------|----------------|------|
|   | (\$000's)      | (\$000's)       | (\$000's)      | (\$000's)             | (\$000's)      | (\$000's)      | (\$000's)      |      |
| <b>Revenue</b>                          |                |                 |                |                       |                |                |                |      |
| Grants                                  | 137            | 47              | 137            | 137                   | 137            | 137            | 137            |      |
| User Charges                            | 2,223          | 3,211           | 2,607          | 2,259                 | 2,926          | 3,472          | 3,472          | (1)  |
| <b>Total Revenue</b>                    | <b>2,360</b>   | <b>3,258</b>    | <b>2,744</b>   | <b>2,396</b>          | <b>3,063</b>   | <b>3,609</b>   | <b>3,609</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            |      |
| Legislation & Governance                | (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>(5,412)</b> | <b>(5,230)</b> | <b>(5,634)</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 vary 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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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 various 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.

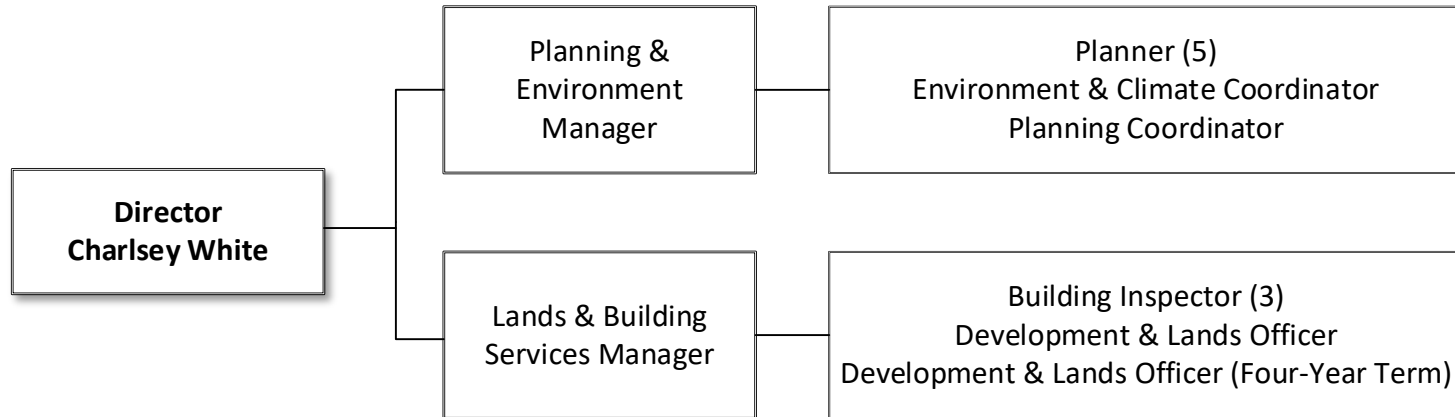
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# GENERAL FUND – Planning & Development

## Department Staffing



## Staffing Summary

| Staffing Summary          | 2022<br>Budget | 2022<br>Actual | 2023<br>Budget | 2023<br>Forecast | 2024<br>Budget | 2025<br>Budget | 2026<br>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)  |
|                           | 12.00          | 12.00          | 12.00          | 13.00            | 15.00          | 15.00          | 15.00          |      |
| 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)  |
|                           | 12.00          | 12.00          | 12.00          | 13.00            | 15.00          | 15.00          | 15.00          |      |

### 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

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## 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.



## GENERAL FUND – Planning & Development

| Planning & Development Budget           | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|---|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <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                           | 1,197                       | 1,323                       | 1,392                       |      |
| Lands & Building Services               | 414                         | 320                          | 410                         | 344                           | 688                         | 745                         | 756                         |      |
| <b>Total Expenditures (By Division)</b> | <b>1,825</b>                | <b>1,428</b>                 | <b>2,024</b>                | <b>1,787</b>                  | <b>2,557</b>                | <b>2,772</b>                | <b>2,877</b>                |      |
| <b>Net Revenue (Expenditures)</b>       | <b>(1,449)</b>              | <b>(1,065)</b>               | <b>(1,648)</b>              | <b>(625)</b>                  | <b>(2,241)</b>              | <b>(2,456)</b>              | <b>(2,561)</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                            | 89                          | 116                         | 94                          |      |
| Materials                               | 70                          | 23                           | 74                          | 54                            | 55                          | 65                          | 67                          | (2)  |
| Vehicle -O&M                            | 3                           | -                            | 3                           | 1                             | 6                           | 6                           | 6                           |      |
| Others                                  | -                           | -                            | 100                         | 25                            | 150                         | 200                         | 200                         | (3)  |
| <b>Total Expenditures (By Object)</b>   | <b>1,825</b>                | <b>1,428</b>                 | <b>2,024</b>                | <b>1,787</b>                  | <b>2,557</b>                | <b>2,772</b>                | <b>2,877</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) Heritage Committee expenses and office overhead consist of \$25,000.
- (3) To be funded fully by the Downtown Development Reserve.

## GENERAL FUND – Planning & Development

| Planning & Development Directorate Budget | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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

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## 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.

## GENERAL FUND – Planning & Development

| Planning & Environment Budget                    | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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 Admn By-Law | 290                         | 198                          | 346                         | 290                           | 422                         | 481                         | 503                         |      |
| Administration & Enforcement of Zoning By-law    | 330                         | 226                          | 346                         | 290                           | 422                         | 481                         | 503                         |      |
| Long Term Planning & Priority Setting            | 123                         | 85                           | 198                         | 166                           | 242                         | 275                         | 289                         |      |
| Legislation & Governance                         | 84                          | 58                           | 98                          | 80                            | 111                         | 86                          | 97                          |      |
| <b>Total Expenditures (By Activity)</b>          | <b>827</b>                  | <b>567</b>                   | <b>988</b>                  | <b>826</b>                    | <b>1,197</b>                | <b>1,323</b>                | <b>1,392</b>                |      |
| <b>Net Revenue (Expenditures)</b>                | <b>(777)</b>                | <b>(469)</b>                 | <b>(938)</b>                | <b>(776)</b>                  | <b>(1,127)</b>              | <b>(1,253)</b>              | <b>(1,322)</b>              |      |
| <b>Expenditures (By Object)</b>                  |                             |                              |                             |                               |                             |                             |                             |      |
| Wages & Benefits                                 | 693                         | 547                          | 753                         | 684                           | 918                         | 982                         | 1,046                       | (1)  |
| General Services                                 | 70                          | 2                            | 73                          | 75                            | 74                          | 76                          | 79                          |      |
| Materials  | 63                          | 18                           | 61                          | 41                            | 51                          | 61                          | 63                          | (2)  |
| Vehicle O&M                                      | 1                           | -                            | 1                           | 1                             | 4                           | 4                           | 4                           |      |
| Others   | -                           | -                            | 100                         | 25                            | 150                         | 200                         | 200                         | (3)  |
| <b>Total Expenditures (By Object)</b>            | <b>827</b>                  | <b>567</b>                   | <b>988</b>                  | <b>826</b>                    | <b>1,197</b>                | <b>1,323</b>                | <b>1,392</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) Heritage Committee expenses and office overhead consist of \$25,000.
- (3) 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.

## GENERAL FUND – Planning & Development

| Lands & Building Services                       | 2022<br>Budget | 2022<br>Actuals | 2023<br>Budget | 2023<br>Fore-<br>cast | 2024<br>Budget | 2025<br>Budget | 2026<br>Budget | Note |
|---|----------------|-----------------|----------------|-----------------------|----------------|----------------|----------------|------|
|   | (\$000's)      | (\$000's)       | (\$000's)      | (\$000's)             | (\$000's)      | (\$000's)      | (\$000's)      |      |
| <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            |      |
| Public Inquiry & Communication                  | 41             | 31              | 39             | 33                    | 71             | 71             | 75             |      |
| Legislation & Governance                        | 63             | 50              | 65             | 53                    | 84             | 136            | 115            |      |
| <b>Total Expenditures (By Activity)</b>         | <b>414</b>     | <b>320</b>      | <b>410</b>     | <b>344</b>            | <b>688</b>     | <b>745</b>     | <b>756</b>     |      |
| <b>Net Revenue (Expenditures)</b>               | <b>(88)</b>    | <b>(55)</b>     | <b>(84)</b>    | <b>768</b>            | <b>(442)</b>   | <b>(499)</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                     | 8              | 33             | 8              |      |
| 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>688</b>     | <b>745</b>     | <b>756</b>     |      |

**Note:**

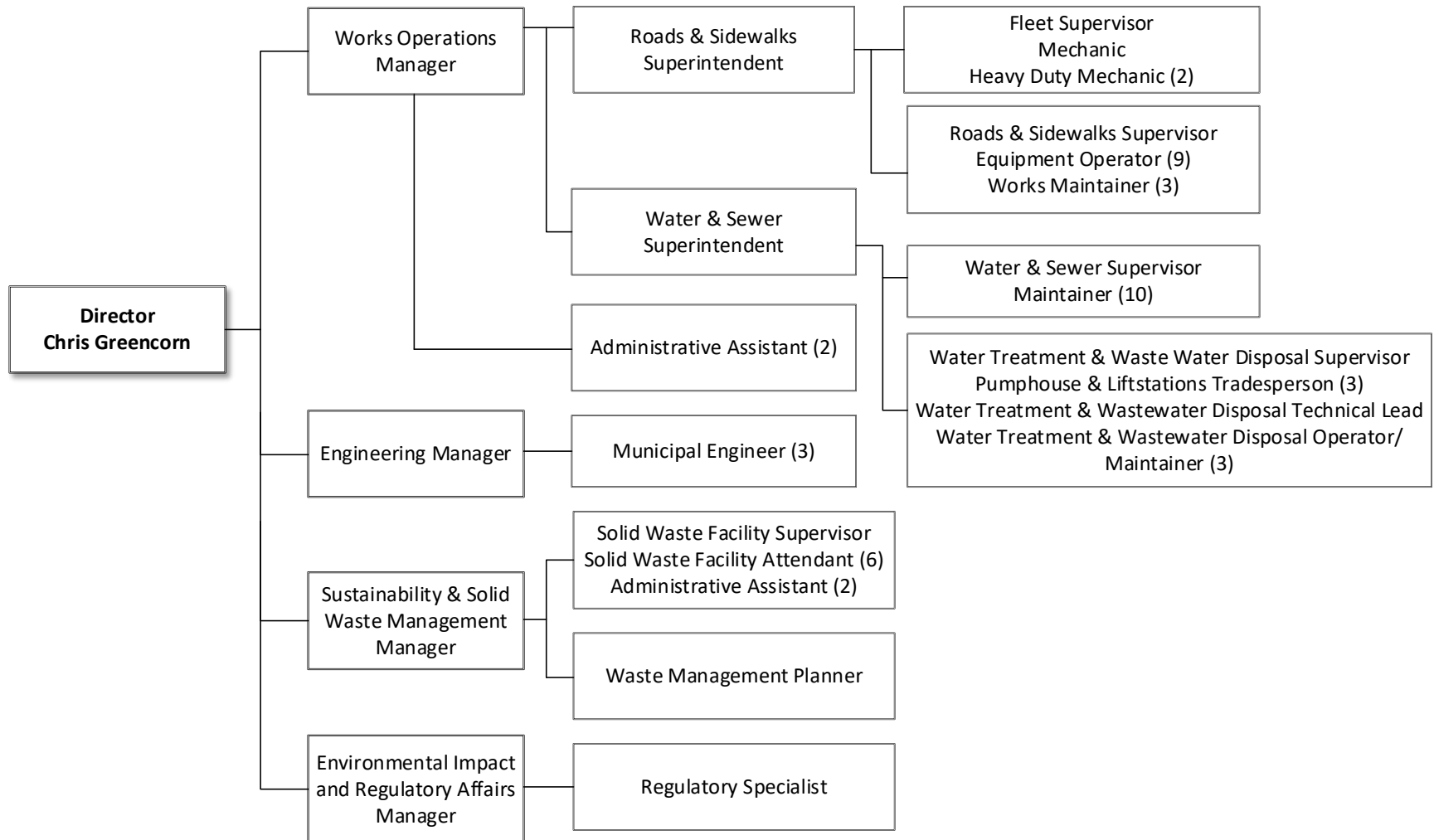
- (1) The 2023 revenue Forecast is higher due to permit revenues from the Giant Mine Water Treatment Plan project.  
 (2) Two Development & Lands Officer positions were transferred from Planning & Environment Division in 2023.





# GENERAL FUND – Public Works & Engineering

## Department Staffing



# GENERAL FUND – Public Works & Engineering

## Staffing Summary

| Staffing Summary       | 2022<br>Budget | 2022<br>Actual | 2023<br>Budget | 2023<br>Forecast | 2024<br>Budget | 2025<br>Budget | 2026<br>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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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

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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).

# LAND DEVELOPMENT FUND

| Land Development Fund  | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2022<br>Carryforward<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|-----------------------------------|-----------------------------|------------------------------|-----------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| <b>Revenue</b>                    |                             |                              |                                   |                             |                               |                             |                             |                             |      |
| Taxation                          | 1,000                       | 1,000                        | -                                 | 720                         | 720                           | 2,937                       | 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                        | 11,946                      | 13,666                      | 12,933                      |      |
| User Charges                      | 3,083                       | 3,095                        | -                                 | 3,094                       | 3,094                         | 4,243                       | 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>26,986</b>               | <b>28,444</b>               | <b>28,105</b>               |      |
| <b>Expenditures</b>               | <b>42,187</b>               | <b>25,404</b>                | <b>35,324</b>                     | <b>67,885</b>               | <b>45,411</b>                 | <b>23,466</b>               | <b>34,141</b>               | <b>28,336</b>               |      |
| Carryforward Projects             | 3,602                       | -                            | -                                 | 4,390                       | -                             | 31,545                      | -                           | -                           | (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>55,011</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>(28,025)</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>(29,447)</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>16,194</b>               | <b>10,589</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>16,194</b>               | <b>10,589</b>               | <b>8,025</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<br>O&M<br>(\$000's) | 2022<br>Capital<br>(\$000's) | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Notes |
|--|--------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-------|
| <b>Property Taxation</b>                   |                          |                              |                             |                              |                             |                               |                             |                             |                             |       |
| Debt Principal                             | 1,976                    | -                            | 1,976                       | 1,968                        | 2,253                       | 2,253                         | 2,280                       | 2,359                       | 2,442                       |       |
| Debt Interest                              | 503                      | -                            | 503                         | 541                          | 694                         | 694                           | 616                         | 538                         | 455                         |       |
| Additional                                 | (1,479)                  | -                            | (1,479)                     | (1,509)                      | (2,227)                     | (2,227)                       | 41                          | (897)                       | (897)                       |       |
| <b>Total Property Taxation</b>             | <b>1,000</b>             | <b>-</b>                     | <b>1,000</b>                | <b>1,000</b>                 | <b>720</b>                  | <b>720</b>                    | <b>2,937</b>                | <b>2,000</b>                | <b>2,000</b>                |       |
| <b>Formula Funding</b>                     | <b>5,508</b>             | <b>2,320</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                        | 6,140                       | 4,648                        | 19,471                      | 17,166                        | 3,548                       | 5,150                       | 4,810                       |       |
| Disaster Mitigation & Adaption Fund        | -                        | 750                          | 750                         | 724                          | 750                         | 1,350                         | -                           | 750                         | 750                         |       |
| Small Communities Fund                     | -                        | 10,525                       | 10,525                      | 8,512                        | -                           | 3,451                         | -                           | -                           | -                           |       |
| Other Government of Canada Grants          | -                        | -                            | -                           | 274                          | -                           | 100                           | -                           | -                           | -                           |       |
| <b>Total Government of Canada Grants</b>   | <b>-</b>                 | <b>17,415</b>                | <b>17,415</b>               | <b>14,158</b>                | <b>20,221</b>               | <b>22,067</b>                 | <b>3,548</b>                | <b>5,900</b>                | <b>5,560</b>                |       |
| <b>Government of the NWT</b>               |                          |                              |                             |                              |                             |                               |                             |                             |                             |       |
| Community Public Infrastructure Fund       | -                        | 2,159                        | 2,159                       | 1,919                        | 7,775                       | 2,829                         | 3,293                       | 3,718                       | 3,718                       |       |
| Investing in Canada Infrastructure Program | -                        | 3,964                        | 3,964                       | 2,792                        | 8,104                       | 3,588                         | 4,695                       | 3,968                       | 3,575                       |       |
| MACA Recreation Grant                      | -                        | 80                           | 80                          | 160                          | 80                          | 80                            | 80                          | 80                          | 80                          |       |
| Other GNWT Grants                          | -                        | -                            | -                           | 432                          | -                           | -                             | 330                         | -                           | -                           |       |
| <b>Total Government of the NWT Grants</b>  | <b>-</b>                 | <b>6,203</b>                 | <b>6,203</b>                | <b>5,303</b>                 | <b>15,959</b>               | <b>6,497</b>                  | <b>8,398</b>                | <b>7,766</b>                | <b>7,373</b>                |       |
| Donations                                  | -                        | -                            | -                           | 341                          | -                           | -                             | -                           | -                           | -                           |       |
| <b>Total Grants</b>                        | <b>-</b>                 | <b>23,618</b>                | <b>23,618</b>               | <b>19,802</b>                | <b>36,180</b>               | <b>28,564</b>                 | <b>11,946</b>               | <b>13,666</b>               | <b>12,933</b>               |       |



# CAPITAL FUND

| Capital Financing                     | 2022<br>O&M<br>(\$000's) | 2022<br>Capital<br>(\$000's) | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Notes |
|---------------------------------------|--------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-------|
| <b>User Charges</b>                   |                          |                              |                             |                              |                             |                               |                             |                             |                             |       |
| Water & Sewer Allocation              | 1,000                    | -                            | 1,000                       | 1,000                        | 1,000                       | 1,000                         | 2,000                       | 2,000                       | 2,000                       |       |
| Water & Sewer Infrastructure Levy     | 820                      | 1,263                        | 2,083                       | 2,095                        | 2,094                       | 2,094                         | 2,243                       | 2,918                       | 3,312                       |       |
| <b>Total User Charges</b>             | <b>1,820</b>             | <b>1,263</b>                 | <b>3,083</b>                | <b>3,095</b>                 | <b>3,094</b>                | <b>3,094</b>                  | <b>4,243</b>                | <b>4,918</b>                | <b>5,312</b>                |       |
| <b>Interfund Transfers</b>            |                          |                              |                             |                              |                             |                               |                             |                             |                             |       |
| <b>From Reserves</b>                  |                          |                              |                             |                              |                             |                               |                             |                             |                             |       |
| Information Technology                | -                        | 310                          | 310                         | 490                          | 327                         | 525                           | 440                         | 295                         | 304                         |       |
| Major Community Facility              | -                        | -                            | -                           | 2,430                        | 751                         | -                             | -                           | -                           | -                           |       |
| Mobile Equipment Replacement          | -                        | 1,278                        | 1,278                       | 121                          | 1,882                       | 3,918                         | 2,097                       | 3,457                       | 1,523                       |       |
| Downtown Development                  | -                        | -                            | -                           | 119                          | -                           | -                             | -                           | -                           | -                           |       |
| Samuel Colley Library Donation        | -                        | -                            | -                           | -                            | -                           | -                             | -                           | -                           | -                           |       |
| Twin Pine Hill Trail                  | -                        | -                            | -                           | -                            | -                           | -                             | -                           | -                           | -                           |       |
| <b>Total Transfers from Reserve</b>   | <b>-</b>                 | <b>1,588</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>                     |                          |                              |                             |                              |                             |                               |                             |                             |                             |       |
| Samuel Colley Library Donation        | -                        | -                            | -                           | -                            | -                           | -                             | -                           | -                           | -                           |       |
| Information Technology                | (310)                    | -                            | (310)                       | (310)                        | (295)                       | (295)                         | (500)                       | (500)                       | (500)                       |       |
| Mobile Equipment Replacement          | (1,500)                  | -                            | (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>-</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>              |       |
| To General Fund                       |                          |                              |                             |                              |                             |                               |                             |                             |                             |       |
| <b>To Solid Waste Management Fund</b> |                          |                              |                             |                              |                             |                               |                             |                             |                             |       |
| <b>From Land Development Fund</b>     |                          |                              |                             |                              |                             |                               |                             |                             |                             |       |
| To Capital Fund                       | -                        | 3,398                        | 3,398                       | -                            | 900                         | 1,547                         | 2,200                       | 2,500                       | 2,000                       |       |
| <b>Total Interfund Transfers</b>      | <b>(1,810)</b>           | <b>4,986</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>6,518</b>             | <b>32,187</b>                | <b>38,705</b>               | <b>33,107</b>                | <b>49,188</b>               | <b>43,702</b>                 | <b>28,460</b>               | <b>31,433</b>               | <b>28,669</b>               |       |

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## CAPITAL FUND – 2024 Capital Projects

| Capital Projects  | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2022<br>CarryForward<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$000's) | Note |
|---|-----------------------------|------------------------------|-----------------------------------|-----------------------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|------|
| Accessibility Audit/Implementation                            | 567                         | 194                          | 1,110                             | 595                         | 1,400                         | -                           | 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 & 0032-F1 | -                           | -                            | -                                 | -                           | -                             | 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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2022<br>Carry Forward<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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                | -                           | -                            | -                                  | -                           | -                             | -                           | -                           | -                           |      |
| Outdoor Recreation                            | -                           | -                            | -                                  | -                           | -                             | 305                         | 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                       |      |



## CAPITAL FUND – 2024 Capital Projects

| Capital Projects                                    | 2022<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(\$000's) | 2022<br>CarryForward<br>(\$000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(\$000's) | 2025<br>Budget<br>(\$000's) | 2026<br>Budget<br>(\$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>23,466</b>               | <b>34,141</b>               | <b>28,336</b>               |      |

# CAPITAL FUND – 2024 Capital Projects

| Capital Projects   | 2024<br>Budget<br>(\$000's) | Formula<br>Funding<br>(\$000's) | Canada Community-<br>Building Fund<br>(\$000's) | Other<br>Grants<br>(\$000's) | Community Public<br>Infrastructure Funding<br>(\$000's) | IT<br>Reserve<br>(\$000's) | Mobile Equipment<br>Replacement Reserve<br>(\$000's) | User<br>Fees<br>(\$000's) | Land<br>Fund<br>(\$000's) |
|--|-----------------------------|---------------------------------|---|------------------------------|---|----------------------------|--|---------------------------|---------------------------|
| 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                                 | 300                         | -                               | (300)   | -                            | -   | -                          | -  | -                         | -                         |
| Outdoor Recreation   | 305                         | -                               | -   | (80)                         | (225)   | -                          | -  | -                         | -                         |
| 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                        | -                           | -                               | -   | -                            | -   | -                          | -  | -                         | -                         |
| 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>23,466</b>               | <b>(5,579)</b>                  | <b>(3,548)</b>                                  | <b>(5,106)</b>               | <b>(3,293)</b>  | <b>(440)</b>               | <b>(2,097)</b>                                       | <b>(1,204)</b>            | <b>(2,200)</b>            |





## CAPITAL FUND – 2025 Capital Projects

| Capital Projects  | 2025<br>Budget<br>(\$000's) | Formula<br>Funding<br>(\$000's) | Canada Community-<br>Building Fund<br>(\$000's) | Other<br>Grants<br>(\$000's) | Community Public<br>Infrastructure<br>(\$000's) | IT<br>Reserve<br>(\$000's) | Mobile Equipment<br>Replacement Reserve<br>(\$000's) | User<br>Fees<br>(\$000's) | Land<br>Fund<br>(\$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>            |

## CAPITAL FUND – 2025 Capital Projects

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## CAPITAL FUND – 2026 Capital Projects

| Capital Projects  | 2026<br>Budget<br>(\$000's) | Formula<br>Funding<br>(\$000's) | Canada Community-<br>Building Fund<br>(\$000's) | Other<br>Grants<br>(\$000's) | Community Public<br>Infrastructure<br>(\$000's) | IT<br>Reserve<br>(\$000's) | Mobile Equipment<br>Replacement Reserve<br>(\$000's) | User<br>Fees<br>(\$000's) | Land<br>Fund<br>(\$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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(000's) | 2025<br>Budget<br>(000's) | 2026<br>Budget<br>(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<br>Budget<br>(\$000's) | 2022<br>Actuals<br>(000's) | 2023<br>Budget<br>(\$000's) | 2023<br>Forecast<br>(\$000's) | 2024<br>Budget<br>(000's) | 2025<br>Budget<br>(000's) | 2026<br>Budget<br>(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<br>Budget<br>(\$000) | 2022<br>Actual<br>(\$000) | 2023<br>Budget<br>(\$000) | 2023<br>Forecast<br>(\$000) | 2024<br>Budget<br>(\$000) | 2025<br>Budget<br>(\$000) | 2026<br>Budget<br>(\$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                    |

# LONG-TERM DEBT

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





# LONG-TERM DEBT

## Principal Payments and Interest Expenditures

|  |           | 2022<br>Budget<br>(\$000) | 2022<br>Actual<br>(\$000) | 2023<br>Budget<br>(\$000) | 2023<br>Forecast<br>(\$000) | 2024<br>Budget<br>(\$000) | 2025<br>Budget<br>(\$000) | 2026<br>Estimated<br>(\$000) | 2027<br>Estimated<br>(\$000) | 2028<br>Estimated<br>(\$000) | 2029 &<br>Thereafter<br>Projected<br>(\$000) | Total<br>From<br>2024<br>Onwards<br>(\$000) |
|--|-----------|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|------------------------------|------------------------------|------------------------------|--|---|
| <b>General</b>                           |           |                           |                           |                           |                             |                           |                           |                              |                              |                              |  |   |
| Debtenture#239 Refinancing               | Principal | 116                       | 116                       | 49                        | 49                          | -                         | -                         | -                            | -                            | -                            | -  | -   |
|  | Interest  | 3                         | 3                         | -                         | -                           | -                         | -                         | -                            | -                            | -                            | -  | -   |
|  |           | 119                       | 119                       | 49                        | 49                          | -                         | -                         | -                            | -                            | -                            | -  | -   |
| Water Treatment<br>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<br>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<br>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<br>\$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 \$269.3 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 |
| Planned Expenditures (\$000):     |                     |          |        |         |         |        |         |         |          |        |        |        |               |
| 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   | 4,708  | 5,023   | 8,281   | 2,000  | 2,000   | 2,000   | 2,000    | 2,000  | 2,000  | 2,000  | 32,012        |
| Aquatic Centre                    | 20,757              | 43,057   | 3,588  |         |         |        |         |         |          |        |        |        | 3,588         |
| Pool Building Redevelopment       |                     |          |        | 2,500   | 3,000   |        |         |         |          |        |        |        | 5,500         |
| Outdoor Recreation                |                     | 165      | 305    | 398     | 398     |        |         |         |          |        |        |        | 1,101         |
| 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    | 25     | 625     | 300     |        |         |         |          |        |        |        | 950           |
| Public Works                      | 12,623              | 16,506   | 10,631 | 17,951  | 16,485  | 8,393  | 35,636  | 30,456  | 31,018   | 9,772  | 9,998  | 10,571 | 180,912       |
| 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    | 3,441  | 3,025   | 210     | 221    | 782     | 3,160   | 1,600    | 1,168  | 150    | 2,000  | 15,757        |
| Submarine Water Supply Line       | 1,000               | 1,000    |        | 1,000   | 1,000   | 1,000  | 20,000  | 20,000  | 20,000   |        |        |        | 63,000        |
| 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        |
| Total                             | 42,187              | 67,704   | 23,466 | 34,141  | 28,336  | 13,893 | 41,136  | 35,956  | 36,568   | 21,336 | 18,380 | 16,071 | 269,284       |
|                                   |                     |          |        |         |         |        |         |         |          |        |        |        |               |
| Total Available                   | 46,244              | 46,397   | 28,027 | 28,536  | 25,772  | 29,125 | 40,096  | 29,256  | 25,344   | 25,376 | 25,374 | 25,052 | 281,959       |
| Surplus(Deficit)                  | 4,057               | (21,307) | 4,561  | (5,605) | (2,564) | 15,232 | (1,040) | (6,700) | (11,224) | 4,040  | 6,994  | 8,981  |               |
| Closing balance                   | 32,638              | 11,331   | 15,892 | 10,287  | 7,723   | 22,956 | 21,915  | 15,215  | 3,991    | 8,031  | 15,025 | 24,006 |               |

### Assumptions:

- (1) \$2.9M 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.





| PROJECT   | START DATE    | END DATE      | CURRENT STATUS    | 2023 CARRY FORWARD | 2024 BUDGET PROVISIONS | TOTAL            | BACKGROUND/DESCRIPTION/PURPOSE/RATIONALE  |
|---|---------------|---------------|-------------------|--------------------|------------------------|------------------|---|
| 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.  |
| Baling 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.   |
| Emergency Radio Infrastructure Renewal            | 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.                                     |
| FLTS Flow Calculation/Meter Installations         | 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.  |
| Fiddler's Lake Treatment System Projects          | 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.  |
| Fire Hall Equipment                               | 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<br>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.  |
| Fire Hall Expansion/Renovation                    | 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. |

| PROJECT                                       | START DATE | END DATE | CURRENT STATUS    | 2023 CARRY FORWARD | 2024 BUDGET PROVISIONS | TOTAL           | BACKGROUND/DESCRIPTION/PURPOSE/RATIONALE  |
|---|------------|----------|-------------------|--------------------|------------------------|-----------------|---|
| Fleet Management                              |            |          | 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.  |
| Implementation of 50/50 Recommendations       | 2022       | 2023     | Complete          | \$ 25,000.00       | \$ -                   | \$ 25,000.00    | This project is complete -release funds to the General Fund   |
| Information Technology Infrastructure Renewal |            |          | 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.   |
| Lagoon Control Structure Replacement          | 2023       |          | Release Carryover | \$ 872,611.20      | \$ -                   | \$ 872,611.20   | Release funds. Project deferred to 2027. Will be incorporated into the overall lagoon desludging project.   |
| 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/Q851/8); 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.  |
| Outdoor Recreation                            |            |          |                   | \$ -               | \$ 305,000.00          | \$ 305,000.00   | Projects include the replacement of the dock in Rotary Waterfront Park, retrofit of outfield of Parker Park Ball Diamond #1, retrofit of turf in Forrester Dr Park, Niven 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.  |

| PROJECT                                  | START DATE | END DATE | CURRENT STATUS    | 2023 CARRY FORWARD | 2024 BUDGET PROVISIONS | TOTAL            | BACKGROUND/DESCRIPTION/PURPOSE/RATIONALE   |
|--|------------|----------|-------------------|--------------------|------------------------|------------------|--|
| 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.   |
| 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 Development                        | 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 stream 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.H67  |
|  |            |          |                   | \$ 59,483,140.37   | \$ 23,466,000.00       | \$ 82,949,140.37 |  |