

2026 Our Yellowknife Budget



Readying Today for a Stronger Tomorrow





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:

Tom McLennan, Cat McGurk, Garrett Cochrane, Ryan Fequet, Mayor Ben Hendriksen, Stacie Arden-Smith,
Rob Foote, Steve Payne, Rob Warburton

ADMINISTRATION

City Manager

City Clerk

Director of Community Services

Director of Corporate Services

Director of Economic Opportunities & Investments

Director of Governance & Legal Services

Director of Planning & Development

Director of Public Safety

Director of Public Works & Engineering

City Auditors

City Bankers

Stephen Van Dine

Debbie Gillard

Grant White

Kavi Pandoo

Kerry Thistle

Cole Caljouw

Charlsey White

Craig MacLean

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Crowe MacKay LLP

TD Canada Trust



CITY OF YELLOWKNIFE

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The City of Yellowknife – Thriving Together, Growing Stronger!

Yellowknife is evolving from its government and industrial mining town origins into a vibrant economic and service centre and destination for adventure seekers, nature lovers, and those in search of a close-knit, welcoming community.

Situated in Canada's subarctic on Chief Drygeese Territory, Yellowknife lies within the traditional lands of the Yellowknives Dene First Nation, the Tłıchq's Mqwhì Gogha Dè Njıłtłèè and ancestral home to members of the North Slave Métis Alliance.

Yellowknife is a vibrant and multicultural city, where over 21,000 residents from across the globe contribute to a lively and diverse community. With 11 official languages — 9 of which are Indigenous — our community is deeply rooted in Indigenous culture and history, adding rich depth that shapes the city's identity.

As the capital of the Northwest Territories, Yellowknife plays a central role in regional development, offering a growing economy, access to funding opportunities, and top-tier infrastructure, including the newly opened Aquatic Centre. Residents enjoy excellent services and community programs, and the city is alive with events, talent, and fresh energy as new people continue to arrive.

City Council remains focused on responsible budgeting, ensuring public funds are invested wisely to support a safe, inclusive, and high-quality living environment. The City of Yellowknife remains deeply committed to advancing Council's strategic directions - **People First**, **Service Excellence**, and **Building a Sustainable Future**. Through collaboration, innovation, and dedication, we continue working to ensure a thriving city for all who call Yellowknife home.

People First

The City was pleased to welcome residents into the highly anticipated \$72 million-dollar Aquatic Centre this year. This new facility was built with an

innovative design, allowing for more amenities, and increased accessibility and sustainability. As part of its vision for Yellowknife's future, the city is modernizing infrastructure with a clear focus on long-term planning to support a thriving, well-planned community.

In 2025 we initiated a comprehensive update to the Community Plan and begun developing a Transportation Plan. Both plans aim to support a more connected, sustainable, and livable city. Together, they guide thoughtful growth, improve quality of life, enhance mobility for all residents, and align with ongoing environmental and economic goals.

Budget 2025 funded key foundational planning exercises for both the organization and the community. From within, the city is aiming to modernize its corporate structure, systems and governance with an eye to being more efficient, effective and responsive to the changing needs of the community.

Service Excellence

Key reports on organizational structure, IT and systems management, and improved work planning tracking and reporting will drive change in 2026. By January 2026, internal corporate governance will be more clearly described between senior leadership and middle managers resulting in better integration and decision making at all levels – while delivering results for Yellowknifers.

By spring 2026, residents will see a new look, feel and improved navigability of its website. The website update is a “downpayment” towards a shift to a 311-service model – where residents and businesses will be able to reach all services with the click of a button or dialing a single number. 311 will take more time to roll out but the building blocks will be assembled throughout 2026 and beyond.

Team City of Yellowknife will continue to build engagement skills with residents and businesses drawing upon its successes in 2025 on its Master Transportation Plan as Yellowknife 2050, its community plan update.

BUDGET MESSAGE

Lastly, the City was pleased to welcome residents into the highly anticipated \$72 million-dollar Aquatic Centre this year. This new facility was built with an innovative design, allowing for more amenities, and increased accessibility and sustainability. As part of its vision for Yellowknife's future, the City is modernizing infrastructure with a clear focus on long-term planning to support a thriving, well-planned community.

While modernization remained a key priority in 2025, significant progress was achieved across all areas of the organization, guided by Council's Strategic Directions, which provided a clear framework for action.

2026 Brings More Growth and Opportunity

In 2026, the City of Yellowknife will continue to re-evaluate and improve our services and operations in several key areas, using the framework outlined in Council's Strategic Directions.

Community Services

- Yellowknife Public Library to expand the Tłıchq Beading program for additional months as a response to growing popularity. This is a joint program with College Nordique.
- The addition of year-round security to ensure that the Library remains a safe and welcoming space for all.
- Monitor and evaluate the Aquatic Centre building and systems to ensure any issues are identified and addressed during the warranty period.
- Monitor the Aquatic Centre programs to ensure the programs evolve to meet the needs of the community.
- Continue to support the work in the development of the City's Asset Management Plan.

Corporate Services

- Enterprise Resource Planning/311 Implementation
- Implementation of IT Review and Audit recommendations
- Budget 2027
- Financial Audit 2025

- Completion of the Asset Management Plan
- Review and update of Procurement Policies
- Review and update Budgeting process
- Review and update financial policies and by-laws

Economic Opportunities and Investments

- Repeal and replacement of Business Licence By-law
- Website Modernization Project

Governance & Legal Services

- Review of Council Procedures By-law
- Election preparation for Fall 2026 election
- New Council orientation and work planning
- Update Council policies
- Transition to agenda and meeting management software
- Planning for records and information management updates to framework, policies, and document management system

Human Resources

- Updating/Modernizing HR Directives & Procedures
- Updating Corporate Training Register
- Updating OHS Procedures
- Implementation of new OHS Framework
- Development and implementation of HR Help Desk Ticketing Platform

Planning & Development

- Complete Community Plan Update
- Begin public consultation on Zoning By-law Update
- Continue intensification developments
- Commence Area Development Plan design for Taylor Road
- Complete Area Development Plan for Kam Lake 2.0
- Support municipal service extensions and land need



- Create a Development Applications and approval webpage
- Provide council options to expand Development Incentives
- Transition to electronic records for all internal work
- Implementation of the Climate Action Plan

Public Safety

- Launch of Priority Dispatch
- City Business Continuity Plan
- Ongoing plan development and improvements, training, and engagement with community emergency response partners
- Advance FireSmart disciplines for interagency cooperation, cross-training, and vegetation management.
- Implementation and migration to new dispatch call-processing model; Priority Dispatch to improve on quality, accuracy and speeding of service requests.
- Migration of computer aided dispatch and records management platform to replace sun-setting legacy software to improve usability, accessibility, and performance.
- Advance Fire Division water shuttle service for non-hydrant areas of Yellowknife to achieve Superior Tanker shuttle recognition through Fire Underwriters Survey.
- Build depth into our public education through increased public appearance such as open houses and attendance at more public events.
- Renovate the firefighter recruitment program.
- Customer Service Modernization (digital/virtual processes)
- MED Software and Equipment Modernization
- Increasing the number of MED Officers to enhance services; particularly in the downtown core
- Enhancing Officer service and expertise by creating a modernized training program

Public Works

- Updated Emergency Response Plan for landfill fires
- PDO improvements
- New tipping fee structure
- Commencement of Stormwater Receiving Environment Study. This project will determine the effects to the surrounding environment by the City's stormwater system.
- Commencement of the Water Treatment Facility Operations and Maintenance Plan Project. This will be complete by internal resources and will act as reference material for operators at the Water Treatment Plant.
- Address safety concerns at remote water sampling stations. This project will require the construction of landing pads and stairs in remote areas along the Fiddlers Lagoon Treatment System.
- Commencement of the Great Slave Lake Monitoring Sampling Program. This project will require multiple years of sampling within Great Slave Lake to help determine loading for City operations.
- Continuation of the Solid Waste Facility Design, Operations, and Closure Plan. This project is to outline how the Solid Waste Facility is intended to be designed, operated, and closed while meeting regulatory requirements, best practices, and operational efficiencies.
- Continuation of the Landfill Gas Assessment Project. This program is designed to identify landfill gas emissions and potential strategies for managing such emissions.
- Continuation of the Solid Waste Facility Hydrogeological Study and Groundwater Trendline Analysis Project. This project will help identify the groundwater and hydrogeological conditions and impacts from the Solid Waste Facility operations.
- Analysis of regulatory requirements internally to determine where efficiencies can be found and more cost-effective ways of operating while meeting all regulatory requirements.

BUDGET MESSAGE

- Continuation of the Solid Waste Facility Design, Operations, and Closure Plan. This project is to outline how the Solid Waste Facility is intended to be designed, operated, and closed while meeting regulatory requirements, best practices, and operational efficiencies.
- Continue ensuring the City of Yellowknife remains in full compliance with all applicable regulatory requirements, while consistently meeting established deadlines.
- 11 SCFA Service Upgrades
- 65 SCFA Repairs, on pace for 80 in 2025
- 2 Water Main Repairs
- 8 pieces of mobile equipment tendered
- Summer and winter street maintenance for all City roads
- Maintained Fleet of 226 Pieces of Equipment (Light Duty Vehicles, Heavy Duty Vehicles, Stationary Engines for pumps and Generators, Specialty Equipment, Off-Road Equipment, Trailers)
- Operated and Maintained 14 Lift Stations, 6 Pump houses, and the Water Treatment Plant
- Commenced a Water Master Plan Study, identified need for a new Water Pressure zone to support future City growth
- Research and Development Study on Pipe materials for private services and mains to improve the lifecycle of buried piped infrastructure



2025 ACCOMPLISHMENTS

Delivering Results Through Strategic Leadership

In 2025, the City of Yellowknife demonstrated resilience, innovation, and unwavering commitment to its residents. Despite ongoing challenges, including rising operational costs and evolving community needs, City Council remained focused on responsible budgeting and strategic decision-making. Guided by the principles of People First, Service Excellence, and Building a Sustainable Future, the City advanced key initiatives that strengthened municipal services, supported vulnerable populations, and fostered economic and social development. These highlights showcase the City's accomplishments over the past year and outline the financial framework that will continue to support a thriving, inclusive, and sustainable Yellowknife.

People First

Community Services

- Yellowknife Public Library partnered with the GNWT Department of Health and Social Services to have a HealthBox installed in the library, providing free and private health care products (including Naloxone kits, HIV testing kits, condoms, toothbrushes, drug testing kits, and more).
- Progress on the implementation of accessibility projects including the purchase of an accessible podium for Council Chamber, improved accessible access at Lakeview Cemetery, installation of accessible basketball standards in parks and installation of an accessible access door to the Curling Club.
- Development and implementation of the Advanced Street Outreach Program.
- Successful launch and opening of the Aquatic Centre.

Economic Opportunities and Investments

- Signed Destination Marketing Agreement with NWT Tourism
- Community Engagement on Transportation Plan, Place branding and Downtown Safety Initiative Projects
- Hosted international delegates (Arctic Urban Regional Cooperation, foreign ambassadors, Arctic Mayor's Forum)
- Completed Public Engagement Guidelines
- Hosting Gold Mining Education workshops in Yellowknife and Dettah with community partners including YKDFN and Det'on Cho Logistics

Governance and Legal Services

- Supported Council's appointment of a new Mayor and member of Council
- Consolidating and transitioning committee supports to the Office of the City Clerk
- Procured and supported Council's renewal of the Integrity Commissioner contract

Human Resources

- The City successfully reached a four-year Collective Agreement with the Public Service Alliance of Canada (PSAC) – Municipal Enforcement Officers.
- Updated and revitalized its Performance Management Process, resulting in significant improvement in completion rates.
- From January 1 to September 30, 2025, the Human Resources Division successfully recruited 51 full-time permanent positions, reducing the City's overall vacancy rate from 16.7% to 7.69% - 53.95% reduction since the start of the year. This achievement marks a substantial improvement in recruitment and retention outcomes.

2025 Accomplishments

Planning and Development

- Completed Phase I and II public consultation on the Community Plan
- Updated purchase and lease agreements for land disposal
- Applied for land to the GNWT to support commercial and residential development for 25 years
- Completed Population, Economic and Lands needs study

Public Safety

- Community Preparedness/Engagement
- Launch of City personal preparedness materials (guide, workbook, brochures)
- Public engagement on both of the above at the Community Tradeshow
- Ongoing engagement through multiple events with Red Cross/other groups and Memorandum of Understanding with Salvation Army
- Participated in the NWT Wildfire Preparedness Workshop 2025
- Increased wildfire preparedness by building on Fire Smart disciplines to increase the number of Yellowknife Fire Division (YKFD) staff certified as Home Ignition Zone ambassadors, in addition to the FireSmart Neighbourhood Recognition Program through training all Captains as specialists.
- Improved inter-agency cooperation between MED and the RCMP
- Addressed Homeless Encampments through respectful engagement
- Provided support to significant community events such as Red Dress March and National Truth and Reconciliation Day.

Public Works

- Commenced a Water Master Plan Study, identified need for a new Water Pressure zone to support future City growth

Service Excellence

Community Services

- Completed several Asset Management projects including replacement of the Multiplex Ice Plant Evaporative Cooler; various parks and playground upgrades/replacements; cemetery expansion etc.

Corporate Services

- Completion of the IT Review and Audit
- Completion of the 2024 Financial Audit
- Completion of Budget 2026
- Near completion of the Water & Sewer Rate Review
- Mill Rate Policy

Economic Opportunities and Investments

- Welcomed the 100,000th visitor to the Visitor Information Centre

Governance & Legal Services

- Transition of communications functions and website from Office of the City Clerk to Economic Opportunities and Investments
- Continued advancement of records and information management audit
- Implementing work planning reporting tool and dashboard
- Initiated agenda management project (estimated completion 2026)
- Started preparation for Election 2026

Human Resources

- The City retained the services of Blackline Consulting to conduct a comprehensive Organizational Review. The review examines the City's strategic direction, business and operational model, and corporate and departmental responsibilities and workloads. Its



2025 ACCOMPLISHMENTS

objective is to identify options and develop recommendations that will strengthen the City's capacity to respond to future financial and program scenarios, enhance efficiency and effectiveness in service delivery, and align with strategic priorities.

Planning & Development

- Launched new CityView electronic permitting system
- Launched Development Incentives city wide
- Updated purchase and lease agreements for land disposal
- Partner with CMHC to implement use of residential design catalogue
- Standardized pre-consultation meetings for all development proposals

Public Safety

- City focused training
- Participation in cross-government training and exercises
- Fleet and equipment procurement to modernize protection for staff and residents; including quick deployment Emergency Rehab warming/cooling shelters, advanced cardiopulmonary resuscitation (CPR) instruments, an ambulance and a command vehicle.
- Advanced the Division within the City Asset Management Program.
- Modernization of directives and guidelines to align with YKFD overall administrative, operational and training and development program; including a new Learning Management Software (LMS), with the goal of transitioning to a paperless training environment.
- Mayor and Council's Strategic Priorities for Municipal Enforcement Division

Public Works

- Finalized the Water Treatment Plant Flocculant Optimization Study Project. This program evaluated the flocculant usage for municipal

water treatment within Yellowknife and provided recommendations on future operations and monitoring.

- Finalized the Stormwater Management Plan and Stormwater Trend Analysis Project. This program describes the City's efforts to address stormwater infrastructure and maintenance. Additionally, this program outlines strategies to minimize stormwater related impacts on the surrounding environment.
- Finalized the 2025 Biennial Geotechnical Inspection Program. This program ensures that all dams, berms, dykes, and control structures associated with the Fiddlers Lake Lagoon system are inspection and recommendations on maintenance are made.
- Finalized the Lagoon Desludging Options Project. This program outlines the City's challenges, budget requirements, and methods for future lagoon desludging programs.
- Landfill Gas Assessment Project Commencement. This program is designed to identify landfill gas emissions and potential strategies for managing such emissions.
- Continuation of the Solid Waste Facility Design, Operations, and Closure Plan. This project is to outline how the Solid Waste Facility is intended to be designed, operated, and closed while meeting regulatory requirements, best practices, and operational efficiencies.
- 11 Service Connection Failure Assistance (SCFA) Service Upgrades
- 65 Service Connection Failure Assistance (SCFA) Repairs, on pace for 80 in 2025
- 2 Water Main Repairs
- 8 pieces of mobile equipment tendered
- Summer and winter street maintenance for all City roads
- Maintained Fleet of 226 Pieces of Equipment (Light Duty Vehicles, Heavy Duty Vehicles, Stationary Engines for pumps and Generators, Specialty Equipment, Off-Road Equipment, Trailers)
- Operated and Maintained 14 Lift Stations, 6 Pump houses, and the Water Treatment Plant

2025 Accomplishments

Sustainable Future

Economic Opportunities and Investments

- Develop Investment and Attraction Materials
- Launch of Shop Local and Entrepreneurship Week Initiatives

Governance & Legal Services

- Assisted with the establishment of working groups with GNWT partners regarding land issues and shared priorities

Planning & Development

- Standardized pre-consultation meetings for all development proposals
- Completed Climate Action Plan
- Undertook a Transportation Plan
- Rezoned, subdivided and held ballot draw for land on Gitzel for intensification

Public Safety

- 2 Emergency Operations Centre (EOC) activations (level 1) in 2025 to date
- Completed an update to the Community Wildfire Protection Plan and created a Wildfire Interface Response Plan to operationalize primary and secondary wildfire response.
- Voyent Alert emergency notification system for early communication with residents

Public Works

- Integration of sorted cardboard into the compost operations
- On the ground landfill gas assessment
- Landfill cell 3 expansion

- Continuation of the Solid Waste Facility Hydrogeological Study and Groundwater Trendline Analysis Project. This project will help identify the groundwater and hydrogeological conditions and impacts from the Solid Waste Facility operations.
- Research and Development Study on Pipe materials for private services and mains to improve the lifecycle of buried piped infrastructure



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's 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

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

READER'S GUIDE

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, 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 Samuel Colley estate and is used for the purpose of improving the environment and the resources of the Yellowknife Public Library.

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

Tourist Accommodation Tax Reserve: The Tourist Accommodation Tax Reserve is used to promote and develop tourism. Funds are provided to a destination market non-profit organization under agreement for the exclusive purpose of promotion of the City of Yellowknife as a tourist destination. Funds are transferred into the reserve from the tourist accommodation taxes levied on short-term accommodations.



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 eight 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 Opportunities and Investments, Governance and Legal Services, 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

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

READER'S GUIDE

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 full-time 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 practices, 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 expenditure 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 STRATEGIC DIRECTIONS

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

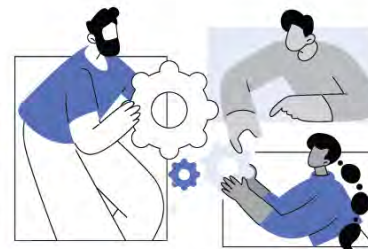
Continuing to nurture positive and respectful relations with Indigenous governments, organizations and peoples

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

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BUDGET SUMMARY

Summary -All Funds	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Taxation	37,858	37,933	40,433	40,425	42,216	45,857	49,971	
Government Grants	20,899	26,784	35,605	42,755	33,102	34,943	22,429	
User Charges	27,931	29,768	29,859	30,390	32,299	34,180	36,263	
Land Sales	1,500	1,789	1,032	1,032	1,582	3,032	2,487	
Investment Income	5,182	4,908	2,345	3,532	4,402	4,039	4,115	
Total Revenue	93,370	101,182	109,274	118,134	113,601	122,051	115,265	
Expenditures								
General Government	16,637	16,981	17,635	18,232	19,779	19,215	20,042	
Community Services	13,365	12,110	15,586	16,428	17,002	17,622	18,344	
Planning & Development	2,557	1,952	3,141	2,674	3,316	3,437	3,604	
Public Safety	11,006	11,463	11,567	10,208	12,448	12,821	13,314	
Public Works & Engineering	9,348	9,601	10,578	9,815	10,857	11,066	11,564	
Solid Waste Management Fund	3,683	2,366	3,798	2,557	3,378	3,576	3,654	
Water & Sewer Fund	9,447	9,072	10,699	10,888	10,819	11,162	11,651	
Service Connection Failure Assistance Fund	927	1,514	1,670	1,670	1,716	1,764	1,813	
Land Development Fund	426	1,138	437	1,106	537	544	899	
Capital Expenditures	23,466	39,430	37,534	51,336	30,645	33,137	13,930	
Amortization & Asset Retirement Obligations	15,993	34,601	16,382	17,200	18,431	17,149	17,512	
Carryforward Projects	31,545	-	13,060	-	18,505	-	-	
Total Expenditures	138,400	140,228	142,087	142,114	147,433	131,493	116,327	
Net Revenue (Expenditures)	(45,030)	(39,046)	(32,813)	(23,980)	(33,832)	(9,442)	(1,062)	
Debt Interest	(616)	(614)	(541)	(541)	(458)	(373)	(291)	
Debt Principal Repayments	(2,280)	(2,280)	(2,360)	(2,360)	(2,442)	(2,527)	(1,663)	
Debt Total	(2,896)	(2,894)	(2,901)	(2,901)	(2,900)	(2,900)	(1,954)	
Change in Fund Balance								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(47,926)	(41,940)	(35,714)	(26,881)	(36,732)	(12,342)	(3,016)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	15,993	16,660	16,382	16,382	17,603	16,277	16,596	
Change in Fund Balance	(31,933)	(25,280)	(19,332)	(10,499)	(19,129)	3,935	13,580	
Opening Balance	89,654	102,956	76,601	77,675	67,177	48,049	51,984	
Closing Balance	57,721	77,675	57,269	67,177	48,049	51,984	65,564	

BUDGET SUMMARY

Summary Budget by Object	2024 Budget (\$000's)	2024 Actuals (000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Expenditures (by Object)								
Operations & Maintenance	28,547	46,733	33,018	32,275	34,341	34,259	35,457	
Capital	23,466	39,430	37,534	51,336	30,645	33,137	13,930	
Carryforward Projects	31,545	-	13,060	-	18,505	-	-	
Grants	979	793	1,009	1,054	1,094	1,124	1,154	
Interest on Long-term Debt	616	614	541	541	458	373	291	
Wages & Benefits	37,269	35,038	40,447	38,943	43,510	45,080	47,175	
Land Administration	426	1,138	437	1,106	537	544	899	
Valuation Allowance	175	436	200	200	370	200	200	
Amortization & Asset Retirement Obligations	15,993	16,660	16,382	17,200	18,431	17,149	17,512	
Total Expenditures	139,016	140,842	142,628	142,655	147,891	131,866	116,618	



BUDGET SUMMARY

Summary - Fund Balances	2024 Budget (\$000's)	2024 Actuals (\$000s)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Operating Fund Balances								
General Fund	13,922	12,102	9,065	9,793	7,916	4,723	3,373	
Land Development Fund	9,423	17,213	9,802	17,272	13,618	15,138	15,718	
Solid Waste Management Fund	4,731	(4,696)	5,843	(4,126)	(4,151)	(4,017)	(3,514)	(1)
Water & Sewer Fund	3,099	6,213	1,818	4,233	2,511	1,360	219	
Service Connect Failure Assistance Fund	1,421	108	(322)	(281)	(296)	12	645	
Total Operating Fund Balances	32,596	30,940	26,206	26,891	19,598	17,216	16,441	
Capital Fund Balance								
Capital Fund	47,739	35,245	31,195	28,398	34,805	22,320	34,564	
Carryforward Projects	(31,545)	-	(13,060)	-	(18,505)	-	-	
Total Capital Fund Balance	16,194	35,245	18,135	28,398	16,300	22,320	34,564	
Reserve Fund Balances								
Downtown Development Reserve	619	739	622	614	739	864	989	
Information Technology Reserve	1,627	1,836	1,654	1,841	1,581	1,441	1,381	
Mobile Equipment Replacement Reserve	2,633	7,254	6,659	7,703	8,032	8,275	10,252	
Major Community Facility Reserve	967	994	1,054	1,054	1,114	1,174	1,234	
Heritage Reserve	174	174	174	174	174	174	174	
Samuel Colley Library Donation Reserve	455	465	462	474	483	492	501	
Revitalization Initiative Reserve	2,416	-	2,275	-	-	-	-	
Community Grant Reserve	40	28	28	28	28	28	28	
Total Reserve Fund Balances	8,931	11,490	12,928	11,888	12,151	12,448	14,559	
Total Fund Balances	57,721	77,675	57,269	67,177	48,049	51,984	65,564	

Note:

(1) Asset Retirement Obligations for the landfill closure and post-closure costs were recorded in the City's 2024 Audited Financial Statements with a net present value of \$17,941,000.

BUDGET SUMMARY

Schedule of Grants & Donations	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Government of Canada Grants								
Canada Community -Building Fund	3,548	10,503	11,220	11,392	3,243	526	2,930	
Canada Day Celebration (Canada Heritage)	25	27	25	25	25	25	25	
Canada Housing Infrastructure Fund (CHIF)	-	-	-	-	9,675	14,793	1,950	(1)
Housing Accelerator Fund	-	109	2,107	498	2,014	1,991	357	
Housing Infrastructure and Communities Canada Program	-	-	-	-	718	718	-	(2)
Wildfire Reimbursement	-	2,070	-	-	-	-	-	
Other Government of Canada Grants	100	81	100	100	100	100	100	
Total Federal Grants	3,673	12,790	13,452	12,015	15,775	18,153	5,362	
Government of Northwest Territories (GNWT) Grants								
CEP Transportation Initiative	-	186	-	-	-	-	-	
Community Public Infrastructure Funding	3,293	4,010	4,546	6,817	6,978	4,129	5,498	
Community Government Carbon Tax Rev Sharing Grants	-	-	629	1,043	-	-	-	
Disaster Mitigation & Adaption Fund	-	81	-	-	-	-	750	
Economic Development	255	45	255	255	211	50	50	
Ground Ambulance & Highway Rescue	37	(37)	37	37	37	37	37	
Installation of Hydrant for Sobering Centre	330	-	-	-	-	-	-	
Investing In Canada Infrastructure Program	4,695	565	7,571	13,231	-	1,842	-	
Library Grant	110	110	110	125	110	110	110	
MACA Formula Funding	7,860	8,284	8,284	8,284	8,307	8,380	8,380	
Property Assessment	125	125	125	125	125	125	125	
Street Outreach (funding provided by Federal & Territorial Governments)	1	-	1	1	1	1	1	
Sports & Recreation Grant	80	78	80	80	80	80	80	
Water & Sewer Services	429	503	503	727	727	1,218	1,218	
Total GNWT Grants	17,215	13,950	22,141	30,725	16,576	15,972	16,249	
Other Contributions & Donations	11	44	12	15	751	818	818	(3)
Total Grants & Donations	20,899	26,784	35,605	42,755	33,102	34,943	22,429	

Note:

- (1) Funding secured for the Lift Station #1 Replacement capital project.
- (2) Funding applied for under the Housing Infrastructure and Communities Canada Program for the implementation of the Transportation Plan.
- (3) Includes funding from NWT Association of Communities for wildfire preparation (2026 - \$740,000, 2027 - \$807,000 and 2028 - \$807,000).
- (4) 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. It is anticipated the City will receive \$3,360,000 from the Government of Canada between April 1, 2026 and March 31, 2028 to fund sheltering agencies and other related expenses.



GENERAL FUND

General Fund	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Taxation	37,858	37,933	40,433	40,425	42,216	45,857	49,971	
Taxes Allocated to Capital	(2,937)	(2,937)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	
Government Grants	664	2,449	1,661	2,093	977	816	816	
User Charges	9,099	10,221	9,460	9,989	10,070	10,245	10,445	
Investment Income	5,002	4,815	2,300	3,457	4,357	3,994	4,070	
Total Revenue	49,686	52,481	50,854	52,964	54,620	57,912	62,302	
Expenditures (By Department)								
General Government	16,637	16,981	17,635	18,232	19,779	19,215	20,042	
Community Services	13,365	12,110	15,586	16,428	17,002	17,622	18,344	
Planning & Development	2,557	1,952	3,141	2,674	3,316	3,437	3,604	
Public Safety	11,006	11,463	11,567	10,208	12,448	12,821	13,314	
Public Works & Engineering	9,348	9,601	10,269	10,045	10,601	10,803	11,289	
Amortization & Asset Retirement Obligations	7,867	7,703	8,173	8,241	9,569	8,463	8,766	
Total Expenditures	60,780	59,810	66,371	65,828	72,715	72,361	75,359	
Net Revenue (Expenditures)	(11,094)	(7,329)	(15,517)	(12,864)	(18,095)	(14,449)	(13,057)	
Interfund Transfers								
(To) From Water & Sewer Fund	1,170	(430)	1,104	1,104	1,528	1,605	1,685	
(To) From Solid Waste Management Fund	461	461	446	446	541	569	597	
(To) From Land Development Fund	818	(3,182)	742	742	4,774	813	853	
(To) From Reserve	31	51	56	56	(194)	(194)	(194)	
Total Interfund Transfers	2,480	(3,100)	2,348	2,348	6,649	2,793	2,941	
Change in Fund Balance								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(8,614)	(10,429)	(13,169)	(10,516)	(11,446)	(11,656)	(10,116)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	7,867	7,703	8,173	8,207	9,569	8,463	8,766	
Change in Fund Balance	(747)	(2,726)	(4,996)	(2,309)	(1,877)	(3,193)	(1,350)	
Opening Balance	14,669	14,828	14,061	12,102	9,793	7,916	4,723	
Closing Balance	13,922	12,102	9,065	9,793	7,916	4,723	3,373	(1)

Note:

(1) Closing balances of 2026, 2027 and 2028 include \$1 million earmarked for the Emerging Issues Reserve.

GENERAL FUND

General Fund - Expenditures by Division & Object	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Expenditures (By Division)								
General Government								
Mayor & Council	1,574	1,494	1,618	1,530	1,655	1,718	1,787	
Administration	4,551	4,394	3,808	3,948	4,081	4,001	4,181	
Fiscal Services	387	1,063	439	751	631	462	462	
Corporate Services	8,376	7,927	8,678	8,279	9,019	9,127	9,534	
Economic Opportunities & Investments	1,749	2,103	1,752	2,288	2,511	2,528	2,638	
Governance & Legal Services	-	-	1,340	1,436	1,882	1,379	1,440	
Total General Government	16,637	16,981	17,635	18,232	19,779	19,215	20,042	
Community Services								
Directorate	1,709	1,319	1,624	1,507	1,682	1,725	1,814	
Arenas	3,023	2,890	3,243	3,453	3,204	3,330	3,473	
Library	1,525	1,481	1,655	1,520	1,690	1,754	1,834	
Parks	1,843	1,714	1,905	2,189	2,060	2,128	2,208	
Recreation	966	697	1,004	1,361	1,065	1,107	1,152	
Aquatic Centre	2,416	2,389	4,233	4,616	5,186	5,392	5,591	
Curling Club	167	107	175	202	184	189	195	
City Hall	819	716	804	741	834	859	897	
Wildcat Cafe	26	51	44	82	190	192	194	
Fieldhouse	871	746	899	757	907	946	986	
Total Community Services	13,365	12,110	15,586	16,428	17,002	17,622	18,344	
Planning & Development								
Directorate	672	704	805	835	1,025	1,075	1,131	
Planning & Environment (HAF)	-	25	367	358	286	301	317	
Planning & Environment	1,197	948	1,160	1,104	1,224	1,279	1,331	
Lands & Building Services	688	275	809	377	781	782	825	
Total Planning & Development	2,557	1,952	3,141	2,674	3,316	3,437	3,604	



GENERAL FUND

General Fund - Expenditures by Division & Object								
	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Public Safety								
Directorate	924	2,606	892	755	908	950	970	
Fire	8,475	7,287	8,903	7,640	7,766	8,001	8,234	
Municipal Enforcement	1,607	1,501	1,728	1,610	2,100	2,235	2,390	
Emergency Preparedness	-	69	44	203	1,674	1,635	1,720	
Total Public Safety	11,006	11,463	11,567	10,208	12,448	12,821	13,314	
Public Works & Engineering								
Directorate	1,050	1,053	1,264	1,178	1,300	1,364	1,421	
City Garage	883	1,346	972	957	1,027	1,062	1,112	
Public Transit	3,009	2,955	3,344	3,349	3,373	3,466	3,644	
Roads & Sidewalks	4,406	4,247	4,653	4,540	4,864	4,874	5,075	
Environmental & Regulatory	-	-	36	21	37	37	37	
Total Public Works & Engineering	9,348	9,601	10,269	10,045	10,601	10,803	11,289	
Total Expenditures	52,913	52,107	58,198	57,587	63,146	63,898	66,593	
Details of All O&M								
Wages & Benefits	32,373	30,487	35,367	34,162	38,094	39,398	41,209	
General Services	9,317	10,543	10,195	10,418	11,413	10,793	11,320	
Materials	2,945	2,412	3,260	3,272	3,476	3,516	3,714	
Maintenance	2,096	1,801	2,089	2,108	2,677	2,732	2,843	
Utility - Fuel	1,036	841	1,374	1,322	1,390	1,416	1,460	
Utility - Power	2,362	2,296	2,910	2,918	2,952	3,040	3,132	
Vehicle Operations & Maintenance	749	1,350	896	875	777	776	802	
Others (Insurance, grants & bad debts)	2,035	2,377	2,107	2,512	2,367	2,227	2,257	
Amortization	7,867	7,669	8,173	8,207	9,569	8,463	8,766	
Total Details of O&M	60,780	59,776	66,371	65,794	72,715	72,361	75,359	

GENERAL FUND

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GENERAL FUND – Mayor & Council

Mayor & Council Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	-	2	-	-	-	-	-	(1)
Total Revenue	-	2	-	-	-	-	-	
Expenditures (By Division)								
Mayor & Council	1,574	1,494	1,618	1,530	1,655	1,718	1,787	
Total Expenditures (By Division)	1,574	1,494	1,618	1,530	1,655	1,718	1,787	
Net Revenue (Expenditures)	(1,574)	(1,492)	(1,618)	(1,530)	(1,655)	(1,718)	(1,787)	
Expenditure (by Object)								
Wages & Benefits	498	492	517	477	530	558	588	
General Services	135	126	139	27	74	78	85	(2)
Materials	112	83	103	122	107	108	110	(3)
Others	829	793	859	904	944	974	1,004	(4)
Total Expenditures (By Object)	1,574	1,494	1,618	1,530	1,655	1,718	1,787	

Note:

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

GENERAL FUND – Mayor & Council

Grants Budget	2024	2024	2025	2025	2026	2027	2028	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	361	356	391	400	430	460	490	
Multi-Year Funding	319	278	319	319	350	350	350	
Sponsorship Grants	50	79	50	84	55	55	55	
Community Services Grants	99	80	99	101	109	109	109	
Total Grants	829	793	859	904	944	974	1,004	



GENERAL FUND – Mayor & Council

Multi-Year Funding	2024	2024	2025	2025	2026	2027	2028	Note
	Budget (\$000's)	Actuals (\$000's)	Budget (\$000's)	Forecast (\$000's)	Budget (\$000's)	Budget (\$000's)	Budget (\$000's)	
Association Franco-Culturelle de Yellowknife	8	8	-	8	8	8	-	
Aurora Fiddle Society	9	9	9	9	-	-	-	
Canadian Championship Dog Derby	-	-	15	15	15	-	-	
Folk on the Rocks	15	15	15	15	-	-	-	
Inclusion NWT	18	-	-	18	18	18	-	
Multicultural Community of Yellowknife	8	8	8	8	-	-	-	
Music Teachers' Association of the NWT	-	6	-	5	5	5	-	
Northern Arts & Cultural Centre	40	40	-	35	35	35	-	
Northern Mosaic Network	25	-	25	25	-	-	-	
NWT SPCA	5	5	5	5	-	-	-	
Ptarmigan Ptheatrics	-	10	10	10	10	-	-	
Ragged Riders Snowsports Society	9	-	9	9	-	-	-	
Snowking's Winter Festival	30	30	-	35	35	35	-	
Western Arctic Moving Pictures	10	10	-	-	-	-	-	
Yellowknife Farmers Market	-	31	31	31	31	-	-	
Yellowknife Guild of Arts and Crafts	8	8	8	8	-	-	-	
Yellowknife Playgroup Association	9	9	-	5	5	5	-	
Yellowknife Seniors Society	30	30	30	30	-	-	-	
Yellowknife Ski Club	25	25	-	25	25	25	-	
YWCA NWT	15	15	15	15	-	-	-	
Yellowknife Curling Club	-	25	-	-	-	-	-	
Additional Grants	55	-	139	8	163	219	350	
Total Multi-Year Funding	319	284	319	319	350	350	350	

GENERAL FUND – Mayor & Council

Sponsorship Grants	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Far North Photo Festival	-	-	-	10	-	-	-	
North Words Writers Festival Society	-	15	-	13	-	-	-	
NWT Hockey / Yellowknife Minor Hockey	-	15	-	10	-	-	-	
NWT Agrifood Association	-	11	-	10	-	-	-	
Old Town Community Association	-	15	-	10	-	-	-	
Northwest Territories Squash Racquets Association	-	6	-	-	-	-	-	
The Ptarmicon Society	-	11	-	10	-	-	-	
Steadily Deadly Society	-	-	-	3	-	-	-	
Still Dark Festival	-	-	-	8	-	-	-	
Western Arctic Moving Pictures	-	-	-	10	-	-	-	
Additional Grants	50	-	50	-	55	55	55	
Total Sponsorship	50	73	50	84	55	55	55	



GENERAL FUND – Mayor & Council

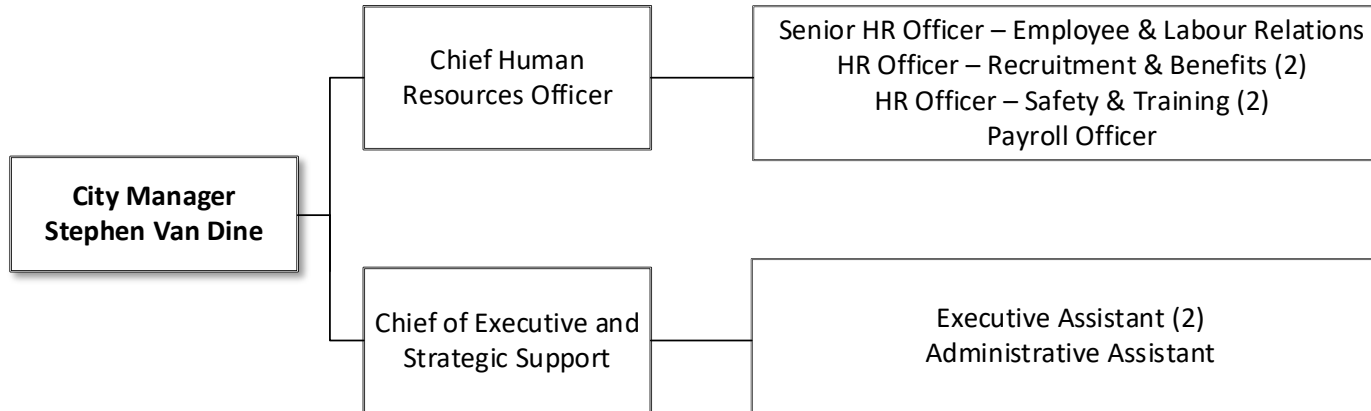
Community Service Grants	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Black Advocacy Coalition Up North	-	10	-	-	-	-	-	
Ecology North	-	2	-	4	-	-	-	
Food Rescue Yellowknife	-	10	-	10	-	-	-	
Inclusion NWT	-	10	-	10	-	-	-	
Makerspace YK	-	8	-	10	-	-	-	
Music NWT	-	3	-	4	-	-	-	
NWT Literacy Council	-	10	-	9	-	-	-	
NWT Badminton Association	-	-	-	4	-	-	-	
NWT Judo Association	-	-	-	4	-	-	-	
Special Olympics N.W.T.	-	8	-	10	-	-	-	
Tennis NWT	-	3	-	-	-	-	-	
Yellowknife Climbing Club	-	-	-	1	-	-	-	
Yellowknife Choral Society	-	6	-	8	-	-	-	
Yellowknife Ukrainian Association	-	10	-	10	-	-	-	
Yellowknife Live Action Role Play	-	1	-	1	-	-	-	
Yellowknife Gymnastics Club	-	-	-	10	-	-	-	
Yellowknife Search and Rescue	-	-	-	3	-	-	-	
Yellowknife Tennis Club	-	-	-	4	-	-	-	
Additional Grants	99	-	99	-	109	109	109	
Total Community Service Grants	99	81	99	102	109	109	109	

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GENERAL FUND – Administration

Department Staffing



Staffing Summary

Administration	2024 Budget	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Budget	2028 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 (to 2024)	6.00	6.00	0.00	0.00	0.00	0.00	0.00	(1)
Human Resources	6.00	6.00	6.00	6.00	6.00	6.00	6.00	
Executive & Strategic Support	0.00	0.00	3.00	3.00	3.00	3.00	3.00	
	15.00	15.00	12.00	12.00	12.00	12.00	12.00	
Permanent	15.00	15.00	12.00	12.00	12.00	12.00	12.00	
Part-Time/Casual/Term	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	15.00	15.00	12.00	12.00	12.00	12.00	12.00	

Note:

(1) Effective 2025, the Office of the City Clerk was reassigned to the Governance and Legal Services Department.

GENERAL FUND – Administration

OFFICE OF THE CITY MANAGER

The City Manager is accountable to City Council for overseeing the development and implementation of municipal policies and programs, as well as for managing the City's workforce and financial resources to ensure effective service delivery. 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 City Manager provides leadership to the City's seven departments: Community Services, Corporate Services, Economic Opportunities and Investments, Governance and Legal Services, Planning and Development, Public Works and Engineering, and Public Safety. Each Department is led by a Director. Also, the City Manager directly oversees the Human Resources Division and Executive & Strategic Support Division.



GENERAL FUND – Administration

Administration	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Division)								
City Manager	1,087	1,385	856	935	940	977	1,023	
City Clerk (up to 2024)	1,033	817	-	-	-	-	-	
Human Resources	2,431	2,192	2,596	2,636	2,766	2,631	2,744	
Executive & Strategic Support	-	-	356	377	375	393	414	
Total Expenditures (By Division)	4,551	4,394	3,808	3,948	4,081	4,001	4,181	
Net Revenue (Expenditures)	(4,551)	(4,394)	(3,808)	(3,948)	(4,081)	(4,001)	(4,181)	
Expenditure (by Object)								
Wages & Benefits	2,892	3,052	2,293	2,307	2,457	2,412	2,521	
General Services	1,502	1,168	1,239	1,361	1,364	1,333	1,396	
Materials	157	174	265	269	213	214	221	
Maintenance	-	-	11	11	47	42	43	
Total Expenditures (By Object)	4,551	4,394	3,808	3,948	4,081	4,001	4,181	

GENERAL FUND – Administration

City Manager Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	795	1,096	695	715	700	735	773	
General Services	270	260	123	183	196	198	205	
Materials	22	29	32	31	38	38	38	
Maintenance	-	-	6	6	6	6	7	
Total Expenditures (By Object)	1,087	1,385	856	935	940	977	1,023	
Net Revenue (Expenditures)	(1,087)	(1,385)	(856)	(935)	(940)	(977)	(1,023)	



GENERAL FUND – Administration

HUMAN RESOURCES DIVISION

The Human Resources Division provides services to the City's workforce of approximately 348 permanent and casual employees, covering areas such as workforce planning, recruitment, retention, payroll and benefits administration, collective agreement

interpretation, contract negotiations, classification, employee and labor relations, occupational health and safety, policy development, and employee training and development.

Human Resources Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	1,290	1,190	1,242	1,215	1,382	1,284	1,334	
General Services	1,011	857	1,116	1,178	1,168	1,135	1,191	(1)
Materials	130	145	234	238	175	176	183	(2)
Maintenance	-	-	5	5	41	36	36	
Total Expenditures (By Object)	2,431	2,192	2,597	2,636	2,766	2,631	2,744	
Net Revenue (Expenditures)	(2,431)	(2,192)	(2,597)	(2,636)	(2,766)	(2,631)	(2,744)	

Note:

- (1) Fees, training, professional development, and contracted costs.
- (2) Long service bonuses, employee relationships, professional membership fees, and boot and clothing allowances.

GENERAL FUND – Administration

EXECUTIVE & STRATEGIC SUPPORT DIVISION

The Executive & Strategic Support Division plays a pivotal role in supporting the effective leadership and governance of the City. This division provides high-level administrative, strategic and operational support to the City Manager and the Senior Leadership Team, ensuring alignment with Council priorities and corporate objectives.

This division also oversees the preparation of briefing material; tracks progress on corporate goals and ensures timely and accurate information flows between the Office of the City Manager and internal and external stakeholders.

Executive & Strategic Support Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	-	-	356	377	375	393	414	
Total Expenditures (By Object)	-	-	356	377	375	393	414	
Net Revenue (Expenditures)	-	-	(356)	(377)	(375)	(393)	(414)	



GENERAL FUND – Fiscal Services

Fiscal Services Budget	2024 Budget (\$000's)	2024 Actuals (000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Taxation	37,858	37,933	40,433	40,425	42,214	45,855	49,969	(1)
Taxes Allocated to Capital	(2,937)	(2,937)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(2)
Government Grants	-	-	629	1,043	-	-	-	
User Charges								
Power Distribution - Franchise Fee	1,148	1,209	1,100	1,200	1,150	1,150	1,150	
Tax Penalties	280	382	320	320	400	400	400	
Others	45	(54)	45	45	45	45	45	
Investment Income	5,002	5,137	2,300	3,737	4,357	3,994	4,070	(3)
Total Revenue	41,396	41,670	41,827	43,770	45,166	48,444	52,634	
Expenditure (by Object)								
General Services	232	227	259	282	278	279	279	
Others (Bad Debt)	155	836	180	469	353	183	183	
Total Expenditures (by Object)	387	1,063	439	751	631	462	462	
Net Revenue (Expenditures)	41,009	40,607	41,388	43,019	44,535	47,982	52,172	
Interfund Transfers								
(To) From Water & Sewer Fund	1,170	1,170	1,104	1,104	1,528	1,605	1,685	(4)
(To) From Solid Waste Management Fund	461	461	446	446	541	569	597	(4)
(To) From Land Development Fund	818	818	742	742	774	813	853	(4)
Total Interfund Transfers	2,449	2,449	2,292	2,292	2,843	2,987	3,135	
Change in Fund Balance	43,458	43,056	43,680	45,311	47,378	50,969	55,307	

Note:

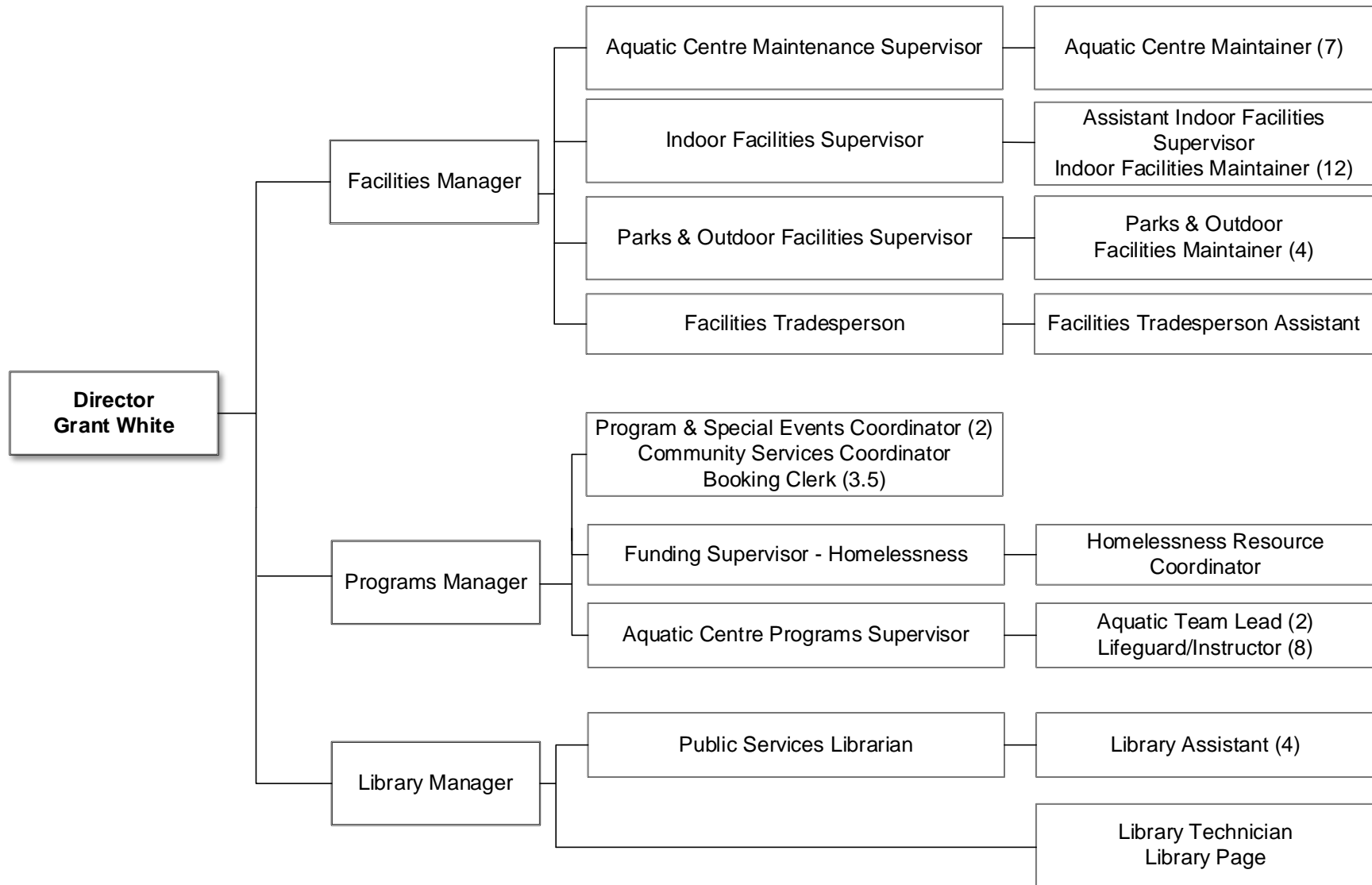
- (1) 2026 property taxes are based on 2025 assessed values which are expected to be 0.89% higher than 2024 assessed values. The General Assessment was in progress at time of the budget estimates. The increase in taxation revenue is based on the assumption that the mill rate will increase by 3.7% in 2026, 7% in 2027 and 7.5% in 2028.
- (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 and/or projected 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 – Community Services

Department Staffing



GENERAL FUND – Community Services

Staffing Summary

Community Services	2024 Budget	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Budget	2028 Budget	Note
Directorate	6.00	6.00	5.00	5.00	5.00	5.00	5.00	
Arenas	10.77	10.77	10.77	10.77	11.27	11.27	11.27	
Fieldhouse	4.00	4.00	3.77	3.77	3.00	3.00	3.00	
City Hall	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Parks	10.51	10.51	10.51	10.51	10.45	10.51	10.51	
Programs	8.07	8.07	8.53	8.53	8.40	8.44	8.44	
Aquatic Centre	20.79	20.79	25.24	25.24	27.22	27.28	27.28	(1)
Library	8.21	8.21	8.21	8.21	8.08	8.10	8.10	
	70.35	70.35	74.03	74.03	75.42	75.60	75.60	
Permanent	53.00	53.00	56.54	56.54	56.00	56.00	56.00	
Part-Time/Casual/Term	17.35	17.35	17.49	17.49	19.42	19.60	19.60	
	70.35	70.35	74.03	74.03	75.42	75.60	75.60	

Note:

(1) Additional casual lifeguard hours are required to meet Aquatic Centre operational and capacity needs.



GENERAL FUND – Community Services

COMMUNITY SERVICES DEPARTMENT

The Community Services Department strives to foster a sense of community spirit unique to Yellowknife through the provision of a variety of indoor and outdoor facilities and 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 manage the Federal homelessness funding. 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	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	147	140	148	166	147	147	147	
User Charges	2,120	1,558	2,633	2,549	2,655	2,822	3,011	(1)
Total Revenue	2,267	1,698	2,781	2,715	2,802	2,969	3,158	
Expenditures (By Division)								
Community Services Directorate	1,709	1,319	1,624	1,507	1,682	1,725	1,814	
Arenas	3,023	2,890	3,243	3,453	3,204	3,330	3,473	
Fieldhouse	871	746	899	757	907	946	986	
Yellowknife Curling Club	167	107	175	202	184	189	195	
Parks	1,843	1,714	1,905	2,189	2,060	2,128	2,208	
Library	1,525	1,481	1,655	1,520	1,690	1,754	1,834	
Aquatic Centre	2,416	2,389	4,233	4,616	5,186	5,392	5,591	
Recreation	966	697	1,004	1,361	1,065	1,107	1,152	
Wildcat Cafe	26	51	44	82	190	192	194	
City Hall	819	716	804	741	834	859	897	
Total Expenditures (By Division)	13,365	12,110	15,586	16,428	17,002	17,622	18,344	
Net Revenue (Expenditures)	(11,098)	(10,412)	(12,805)	(13,713)	(14,200)	(14,653)	(15,186)	
Expenditure (by Object)								
Wages & Benefits	7,415	7,162	8,517	9,437	9,046	9,509	9,966	
General Services	1,650	1,349	1,711	1,634	1,873	1,901	1,990	
Materials	1,002	673	1,178	1,146	1,315	1,328	1,350	
Maintenance	1,000	843	1,063	1,074	1,632	1,665	1,720	
Utility - Fuel	907	678	1,199	1,199	1,224	1,252	1,289	
Utility - Power	1,305	1,321	1,844	1,862	1,839	1,894	1,952	
Vehicle Operations & Maintenance	86	84	74	76	73	73	77	
Total Expenditures (By Object)	13,365	12,110	15,586	16,428	17,002	17,622	18,344	

Note:

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



GENERAL FUND – Community Services

Community Services Directorate Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	1	-	1	1	1	1	1	
User Charges	130	120	180	180	180	180	180	(1)
Total Revenue	131	120	181	181	181	181	181	
Expenditures (By Object)								
Wages & Benefits	1,038	1,011	965	859	986	1,036	1,090	
General Services	596	271	599	598	626	619	650	(2)
Materials	9	6	11	6	11	11	11	
Maintenance	-	-	13	13	13	13	14	
Utility - Fuel	16	12	12	11	13	12	13	(3)
Utility - Power	40	12	15	12	26	27	28	(3)
Vehicle Operations & Maintenance	10	7	9	8	7	7	8	
Total Expenditures (By Object)	1,709	1,319	1,624	1,507	1,682	1,725	1,814	
Net Revenue (Expenditures)	(1,578)	(1,199)	(1,443)	(1,326)	(1,501)	(1,544)	(1,633)	

Note:

- (1) Includes lease revenues for the Old Mine Rescue Building.
- (2) General Services include contracted spring clean-up costs, Street Outreach Program, Downtown Clean-Up Program and Old Mine Rescue Building contract.
- (3) Utilities relate to 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 and winter use.

Arenas Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	760	475	783	763	808	835	862	
Total Revenue	760	475	783	763	808	835	862	
Expenditures (By Object)								
Wages & Benefits	1,346	1,449	1,452	1,603	1,400	1,488	1,562	
General Services	40	48	39	36	56	57	60	
Materials	10	5	14	16	34	34	34	
Maintenance	326	320	347	386	378	388	408	
Utility - Fuel	531	342	464	485	488	489	508	
Utility - Power	770	726	927	927	848	874	901	
Total Expenditures (By Object)	3,023	2,890	3,243	3,453	3,204	3,330	3,473	
Net Revenue (Expenditures)	(2,263)	(2,415)	(2,460)	(2,690)	(2,396)	(2,495)	(2,611)	



GENERAL FUND – Community Services

Yellowknife Curling Club Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
General Services	7	3	7	4	7	7	7	
Materials	-	-	2	2	11	11	11	
Maintenance	49	18	47	49	47	49	51	
Utility - Fuel	20	12	16	44	19	19	20	
Utility - Power	91	74	103	103	100	103	106	
Total Expenditures (By Object)	167	107	175	202	184	189	195	
Net Revenue (Expenditures)	(167)	(107)	(175)	(202)	(184)	(189)	(195)	

GENERAL FUND – Community Services

FACILITIES DIVISION – CITY HALL

The Facilities Division is responsible for the ongoing operations and maintenance of City Hall. Through an extensive preventative maintenance program that addresses the mechanical, electrical and

structural requirements of the facility on a daily, weekly, and monthly basis as well as capital upgrades, ensures the facility will meet or exceed its life expectancy.

City Hall Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	26	26	26	26	26	26	26	
Total Revenue	26	26	26	26	26	26	26	
Expenditures (By Object)								
Wages & Benefits	283	260	323	283	341	359	378	
General Services	116	123	113	115	129	133	138	
Materials	11	-	13	13	13	13	13	
Maintenance	178	125	132	119	133	136	142	
Utility - Fuel	114	85	90	78	89	85	89	
Utility - Power	117	123	133	133	129	133	137	
Total Expenditures (By Object)	819	716	804	741	834	859	897	
Net Revenue (Expenditures)	(793)	(690)	(778)	(715)	(808)	(833)	(871)	



GENERAL FUND – Community Services

FACILITIES DIVISION – FIELDHOUSE

The Facilities Division operates and maintains the Fieldhouse for community use. This includes maintaining the equipment and buildings 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	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	281	230	192	265	203	215	226	
Total Revenue	281	230	192	265	203	215	226	
Expenditures (By Object)								
Wages & Benefits	487	395	498	377	470	499	525	
General Services	9	10	10	10	11	12	12	
Materials	33	16	36	29	38	38	38	
Maintenance	99	91	95	101	129	133	138	
Utility - Fuel	73	53	68	39	73	73	76	
Utility - Power	170	181	192	201	186	191	197	
Total Expenditures (By Object)	871	746	899	757	907	946	986	
Net Revenue (Expenditures)	(590)	(516)	(707)	(492)	(704)	(731)	(760)	

GENERAL FUND – Community Services

FACILITIES DIVISION – PARKS

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

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

Parks Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	67	83	67	30	75	75	75	
Total Revenue	67	83	67	30	75	75	75	
Expenditures (By Object)								
Wages & Benefits	1,000	1,118	1,057	1,340	1,089	1,141	1,192	
General Services	275	145	325	325	377	387	404	
Materials	423	311	396	397	456	461	469	
Maintenance	7	11	7	7	20	20	20	
Utility - Fuel	20	18	18	12	19	19	19	
Utility - Power	44	39	38	44	38	39	40	
Vehicle Operations & Maintenance	74	72	64	64	61	61	64	
Total Expenditures (By Object)	1,843	1,714	1,905	2,189	2,060	2,128	2,208	
Net Revenue (Expenditures)	(1,776)	(1,631)	(1,838)	(2,159)	(1,985)	(2,053)	(2,133)	



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 the Café 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	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	6	7	6	4	6	6	6	
Total Revenue	6	7	6	4	6	6	6	
Expenditures (By Object)								
General Services	5	24	15	15	26	27	28	
Materials	1	2	3	3	3	3	3	
Maintenance	11	16	16	50	153	154	154	
Utility - Fuel	8	5	8	6	6	6	7	
Utility - Power	1	4	2	8	2	2	2	
Total Expenditures (By Object)	26	51	44	82	190	192	194	
Net Revenue (Expenditures)	(20)	(44)	(38)	(78)	(184)	(186)	(188)	

GENERAL FUND – Community Services

PROGRAMS DIVISION - LIBRARY

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.

Library Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	116	113	116	134	116	116	116	
User Charges	6	1	6	6	6	6	6	
Total Revenue	122	114	122	140	122	122	122	
Expenditures (By Object)								
Wages & Benefits	836	790	858	861	887	930	975	
General Services	396	393	388	239	391	402	422	
Materials	74	102	182	193	185	187	191	
Maintenance	219	196	227	227	227	235	246	
Total Expenditures (By Object)	1,525	1,481	1,655	1,520	1,690	1,754	1,834	
Net Revenue (Expenditures)	(1,403)	(1,367)	(1,533)	(1,380)	(1,568)	(1,632)	(1,712)	



GENERAL FUND – Community Services

PROGRAMS DIVISION – AQUATIC CENTRE

The Programs Division manages all recreation programs and City sponsored Special Events. This includes all programming and events that are offered through the Aquatic Centre. Aquatic programs and events 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.

Aquatic Centre Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	1	-	2	2	1	1	1	
User Charges	477	424	1,006	915	936	1,064	1,215	
Total Revenue	478	424	1,008	917	937	1,065	1,216	
Expenditures (By Object)								
Wages & Benefits	1,704	1,556	2,677	3,119	3,126	3,276	3,433	
General Services	50	244	61	50	96	98	101	
Materials	352	205	428	433	470	474	483	
Maintenance	111	66	109	52	462	465	471	
Utility - Fuel	125	151	523	524	517	549	557	
Utility - Power	72	162	434	434	510	525	541	
Vehicle Operations & Maintenance	2	5	1	4	5	5	5	
Total Expenditures (By Object)	2,416	2,389	4,233	4,616	5,186	5,392	5,591	
Net Revenue (Expenditures)	(1,938)	(1,965)	(3,225)	(3,699)	(4,249)	(4,327)	(4,375)	

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

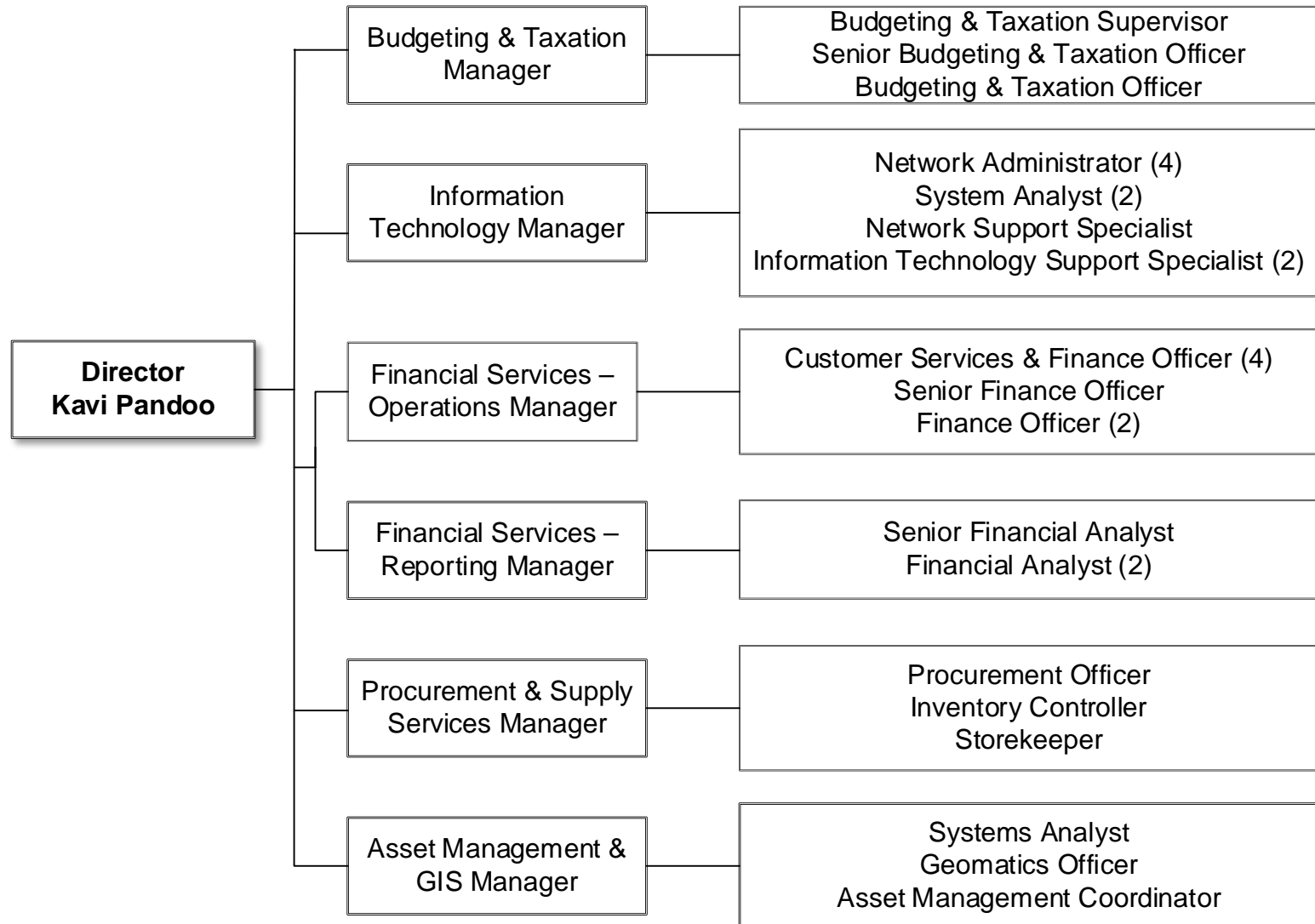
public requests, perceived needs, and instructor availability and interests. This Division also handles facility bookings and City grant programs.

Recreation Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	29	27	29	29	29	29	29	
User Charges	367	192	367	360	415	415	415	
Total Revenue	396	219	396	389	444	444	444	
Expenditures (By Object)								
Wages & Benefits	721	583	687	995	747	780	811	
General Services	156	88	154	242	154	159	168	
Materials	89	26	93	54	94	96	97	
Maintenance	-	-	70	70	70	72	76	
Total Expenditures (By Object)	966	697	1,004	1,361	1,065	1,107	1,152	
Net Revenue (Expenditures)	(570)	(478)	(608)	(972)	(621)	(663)	(708)	



GENERAL FUND – Corporate Services

Department Staffing



GENERAL FUND – Corporate Services

Staffing Summary

Corporate Services	2024	2024	2025	2025	2026	2027	2028	Note
	Budget	Actual	Budget	Forecast	Budget	Budget	Budget	
Directorate	6.00	6.00	6.00	6.00	7.00	7.00	7.00	
Budgeting & Taxation	3.00	3.00	3.31	3.31	3.00	3.00	3.00	
Financial Services	10.41	10.41	11.33	11.33	10.33	10.34	10.34	
Procurement & Supply Services	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
Information Technology	8.00	8.00	9.00	9.00	9.00	9.00	9.00	
Asset Management & GIS	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
	33.41	33.41	35.64	35.64	35.33	35.34	35.34	
Permanent	31.00	31.00	35.00	35.00	35.00	35.00	35.00	
Part-Time/Casual/Term	2.41	2.41	0.64	0.64	0.33	0.34	0.34	
	33.41	33.41	35.64	35.64	35.33	35.34	35.34	



GENERAL FUND – Corporate Services

CORPORATE SERVICES DEPARTMENT

The Corporate Services Department provides corporate and business support to the entire organization and is responsible for five main service areas: Budgeting and Taxation; Financial Services; Procurement and Supply Services, Information Technology; and

Asset Management & Geographic Information Systems. 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	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	125	125	125	125	125	125	125	
User Charges	748	902	697	782	806	806	806	
Total Revenue	873	1,027	822	907	931	931	931	
Expenditures (By Division)								
Corporate Services Directorate	1,507	1,702	1,329	1,205	1,613	1,694	1,785	
Financial Services	1,326	1,189	1,749	1,622	1,715	1,774	1,865	
Procurement & Supply Services	1,528	1,461	1,593	1,610	1,603	1,629	1,660	
Budgeting & Taxation	698	591	756	723	753	784	823	
Information Technology	2,950	2,555	2,492	2,311	2,496	2,413	2,528	
Asset Management & GIS	367	429	759	808	839	833	873	
Total Expenditures (By Division)	8,376	7,927	8,678	8,279	9,019	9,127	9,534	
Net Revenue (Expenditures)	(7,503)	(6,900)	(7,856)	(7,372)	(8,088)	(8,196)	(8,603)	
Expenditure (by Object)								
Wages & Benefits	4,922	4,625	5,236	4,850	5,442	5,695	5,977	
General Services	1,084	1,215	1,416	1,357	1,542	1,376	1,450	
Materials	424	368	402	369	403	403	416	
Maintenance	1,029	880	690	690	693	712	749	
Utility - Fuel	10	9	10	9	10	12	12	
Vehicle Operations & Maintenance	6	4	6	6	6	6	7	
Insurance	901	826	918	998	923	923	923	
Total Expenditures (By Object)	8,376	7,927	8,678	8,279	9,019	9,127	9,534	

GENERAL FUND – Corporate Services

Corporate Services Directorate Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	1,307	1,330	1,247	1,123	1,537	1,617	1,703	
General Services	197	369	73	73	65	67	72	
Materials	3	3	5	5	7	6	6	
Maintenance	-	-	4	4	4	4	4	
Total Expenditures (By Object)	1,507	1,702	1,329	1,205	1,613	1,694	1,785	
Net Revenue (Expenditures)	(1,507)	(1,702)	(1,329)	(1,205)	(1,613)	(1,694)	(1,785)	



GENERAL FUND – Corporate Services

BUDGETING & TAXATION DIVISION

The Budgeting & 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 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.

Budgeting & Taxation Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	125	125	125	125	125	125	125	
User Charges	84	90	78	78	78	78	78	
Total Revenue	209	215	203	203	203	203	203	
Expenditures (By Object)								
Wages & Benefits	369	255	419	401	414	435	458	
General Services	308	316	296	285	298	307	322	
Materials	6	5	8	4	8	8	8	
Maintenance	15	15	33	33	33	34	35	
Total Expenditures (By Object)	698	591	756	723	753	784	823	
Net Revenue (Expenditures)	(489)	(376)	(553)	(520)	(550)	(581)	(620)	

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,

banking, 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	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	527	541	492	577	571	571	571	
Total Revenue	527	541	492	577	571	571	571	
Expenditures (By Object)								
Wages & Benefits	1,204	1,094	1,311	1,209	1,242	1,295	1,362	
General Services	27	22	221	213	264	269	280	
Materials	95	73	102	85	94	91	98	
Maintenance	-	-	115	115	115	119	125	
Total Expenditures (By Object)	1,326	1,189	1,749	1,622	1,715	1,774	1,865	
Net Revenue (Expenditures)	(799)	(648)	(1,257)	(1,045)	(1,144)	(1,203)	(1,294)	



GENERAL FUND – Corporate Services

PROCUREMENT & SUPPLY SERVICES DIVISION

The Procurement & Supply Services Division leads the purchasing processes, 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) and purchase

orders. 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.

Procurement & Supply Services Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	137	271	127	127	157	157	157	
Total Revenue	137	271	127	127	157	157	157	
Expenditures (By Object)								
Wages & Benefits	387	392	402	335	406	426	448	
General Services	60	67	63	63	63	65	68	
Materials	165	163	179	184	182	184	188	
Maintenance	-	-	16	16	16	16	17	
Utility - Fuel	10	9	10	9	10	12	12	
Vehicle Operations & Maintenance	5	4	5	5	3	3	4	
Insurance	901	826	918	998	923	923	923	
Total Expenditures (By Object)	1,528	1,461	1,593	1,610	1,603	1,629	1,660	
Net Revenue (Expenditures)	(1,391)	(1,190)	(1,466)	(1,483)	(1,446)	(1,472)	(1,503)	

GENERAL FUND – Corporate Services

INFORMATION TECHNOLOGY DIVISION

The Information Technology Division is responsible for the governance of the City's technological systems, maintenance of the infrastructure, and functionality of the systems overall. This includes service desk and user support (hardware and software), systems

updates and security, managing software licenses and ensuring compliance with regulations, network administration and cybersecurity management.

Information Technology Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	1,357	1,166	1,461	1,235	1,438	1,497	1,560	
General Services	427	402	532	595	553	398	426	
Materials	151	122	101	83	103	105	107	
Maintenance	1,014	865	397	397	399	410	432	
Vehicle Operations & Maintenance	1	-	1	1	3	3	3	
Total Expenditures (By Object)	2,950	2,555	2,492	2,311	2,496	2,413	2,528	
Net Revenue (Expenditures)	(2,950)	(2,555)	(2,492)	(2,311)	(2,496)	(2,413)	(2,528)	



GENERAL FUND – Corporate Services

ASSET MANAGEMENT & GEOGRAPHIC INFORMATION SYSTEMS DIVISION

The Asset Management & Geographic Information Systems (GIS) Division provides guidance and benchmarks on how the City develops, operates, monitors, and improves the management of City

assets. This Division is also responsible for leading the development and maintenance of the geographical information systems and tools that store and present information from a spatial perspective.

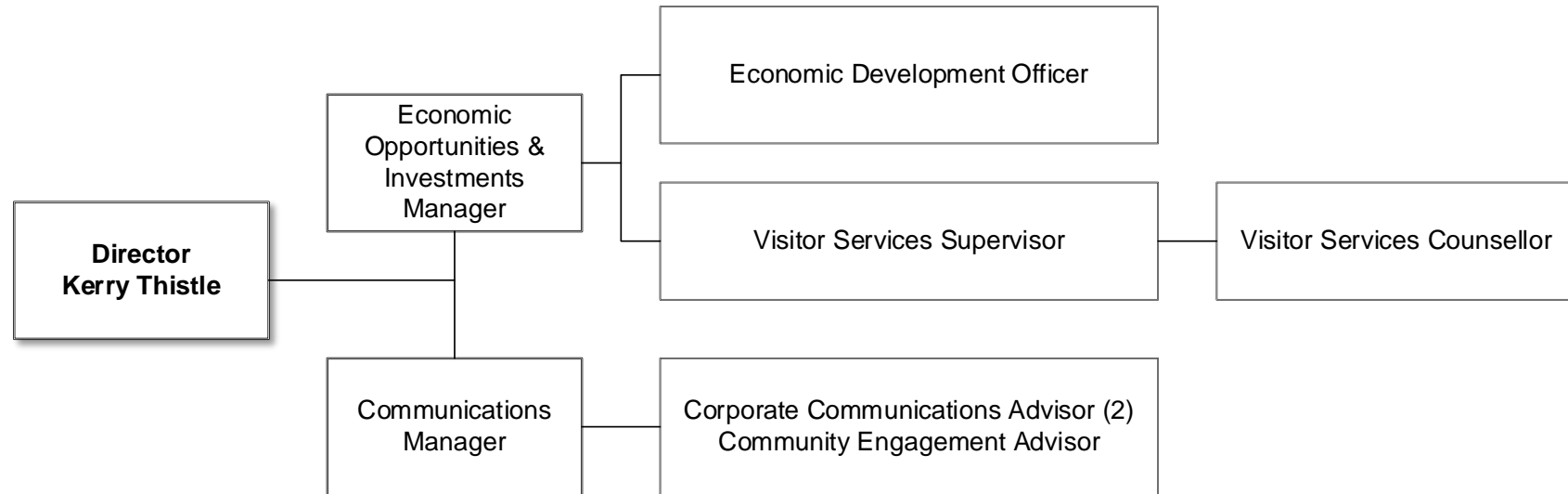
Asset Management & GIS Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	298	388	396	547	405	425	446	
General Services	65	39	231	128	299	270	282	
Materials	4	2	7	8	9	9	9	
Maintenance	-	-	125	125	126	129	136	
Total Expenditures (By Object)	367	429	759	808	839	833	873	
Net Revenue (Expenditures)	(367)	(429)	(759)	(808)	(839)	(833)	(873)	

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GENERAL FUND – Economic Opportunities & Investments

Department Staffing



Staffing Summary

Economic Opportunities & Investments	2024 Budget	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Budget	2028 Budget	Note
Directorate	6.00	9.00	8.00	8.00	11.27	11.27	11.27	(1)
	6.00	9.00	8.00	8.00	11.27	11.27	11.27	
Permanent	6.00	9.00	8.00	8.00	9.00	9.00	9.00	
Part-Time/Casual/Term	0.00	0.00	0.00	0.00	2.27	2.27	2.27	
	6.00	9.00	8.00	8.00	11.27	11.27	11.27	

Note:

- (1) Creation of Manager, Communications role and increase in part-time casual hours required for Customer Service Representative functions at the Visitor Information Centre.

GENERAL FUND – Economic Opportunities & Investments

ECONOMIC OPPORTUNITIES & INVESTMENTS

The Economic Opportunities & Investment Department oversees corporate communications and economic development programs. They are a service department for:

- Promoting and enhancing our local economy
- Drawing investment to Yellowknife
- Communicating with the public and the media
- Managing internal and external communications to inform citizens, employees, and stakeholders about programs, services, and initiatives
- Engaging with the public to gather input and foster understanding for decision-making

Economic Opportunities & Investments Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	255	45	255	255	211	50	50	
Total Revenue	255	45	255	255	211	50	50	
Expenditures (By Object)								
Wages & Benefits	1,084	1,365	1,166	1,368	1,551	1,627	1,707	(1)(2)
General Services	655	686	569	902	943	884	914	
Materials	10	52	12	12	12	12	12	
Maintenance	-	-	5	6	5	5	5	
Total Expenditures (By Object)	1,749	2,103	1,752	2,288	2,511	2,528	2,638	
Net Revenue (Expenditures)	(1,494)	(2,058)	(1,497)	(2,033)	(2,300)	(2,478)	(2,588)	

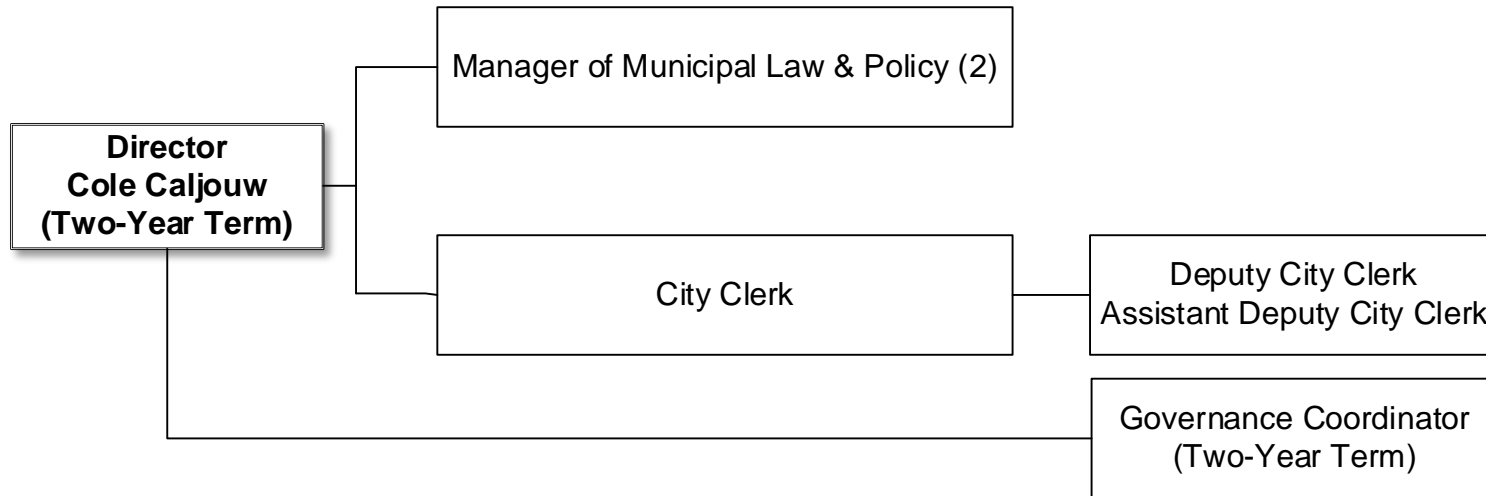
Note:

- (1) Visitor Center staff costs are partially offset by a grant from the Government of the Northwest Territories.
 (2) A Manager, Communications position added in 2026.



GENERAL FUND – Governance & Legal Services

Department Staffing



Staffing Summary

Governance & Legal Services	2024 Budget	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Budget	2028 Budget	Note
Directorate	0.00	0.00	4.00	4.00	5.00	3.00	3.00	(1)
Office of the City Clerk	0.00	0.00	3.00	3.00	2.00	2.00	2.00	
	0.00	0.00	7.00	7.00	7.00	5.00	5.00	
Permanent	0.00	0.00	7.00	7.00	7.00	5.00	5.00	
Part-Time/Casual/Term	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	7.00	7.00	7.00	5.00	5.00	

Note:

- (1) Governance and Legal Services Director and Governance Coordinator were approved in the 2025 Budget as two-year term positions. Term ends December 31, 2026.

GENERAL FUND – Governance & Legal Services

GOVERNANCE & LEGAL SERVICES DEPARTMENT

The Governance & Legal Services Department is responsible for providing legal counsel and strategic advice to ensure municipal operations comply with legal, ethical, and governance standards. The department oversees corporate and Council governance services and support, including municipal law and policy, risk management, compliance, and the Office of the City Clerk.

Key functions of the Governance & Legal Services Department include: strategic planning and oversight of the City's modernization

initiative, provision of legal services and support to City Council and City Departments, conduct of municipal elections, responsibility for records management, and legislative and support services for Council and its committees.

Within the Governance & Legal Services Department there is the Directorate Division and Office of the City Clerk Division.

Governance & Legal Services Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	-	-	-	138	100	100	100	
Total Revenue	-	-	-	138	100	100	100	
Expenditures (By Division)								
Governance & Legal Services Directorate	-	-	670	852	1,203	848	878	
Office of the City Clerk (New 2025)	-	-	670	584	679	531	562	
Total Expenditures (By Division)	-	-	1,340	1,436	1,882	1,379	1,440	
Net Revenue (Expenditures)	-	-	(1,340)	(1,298)	(1,782)	(1,279)	(1,340)	
Expenditure (by Object)								
Wages & Benefits	-	-	960	955	1,331	986	1,028	
General Services	-	-	321	424	515	356	372	
Materials	-	-	7	5	16	16	16	
Maintenance	-	-	52	52	20	21	24	
Total Expenditures (By Object)	-	-	1,340	1,436	1,882	1,379	1,440	



GENERAL FUND – Governance & Legal Services

Governance & Legal Services Directorate Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	-	-	-	138	100	100	100	
Total Revenue	-	-	-	138	100	100	100	
Expenditures (By Object)								
Wages & Benefits	-	-	670	670	1,028	673	703	(1)
General Services	-	-	-	182	154	154	154	
Materials	-	-	-	-	9	9	9	
Maintenance	-	-	-	-	12	12	12	
Total Expenditures (By Object)	-	-	670	852	1,203	848	878	
Net Revenue (Expenditures)	-	-	(670)	(714)	(1,103)	(748)	(778)	

Note:

(1) The Director of Governance and Legal Services and Governance Coordinator (2-year term) positions end in 2026.

GENERAL FUND – Governance & Legal Services

OFFICE OF THE CITY CLERK DIVISION

The Office of the City Clerk Division 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.

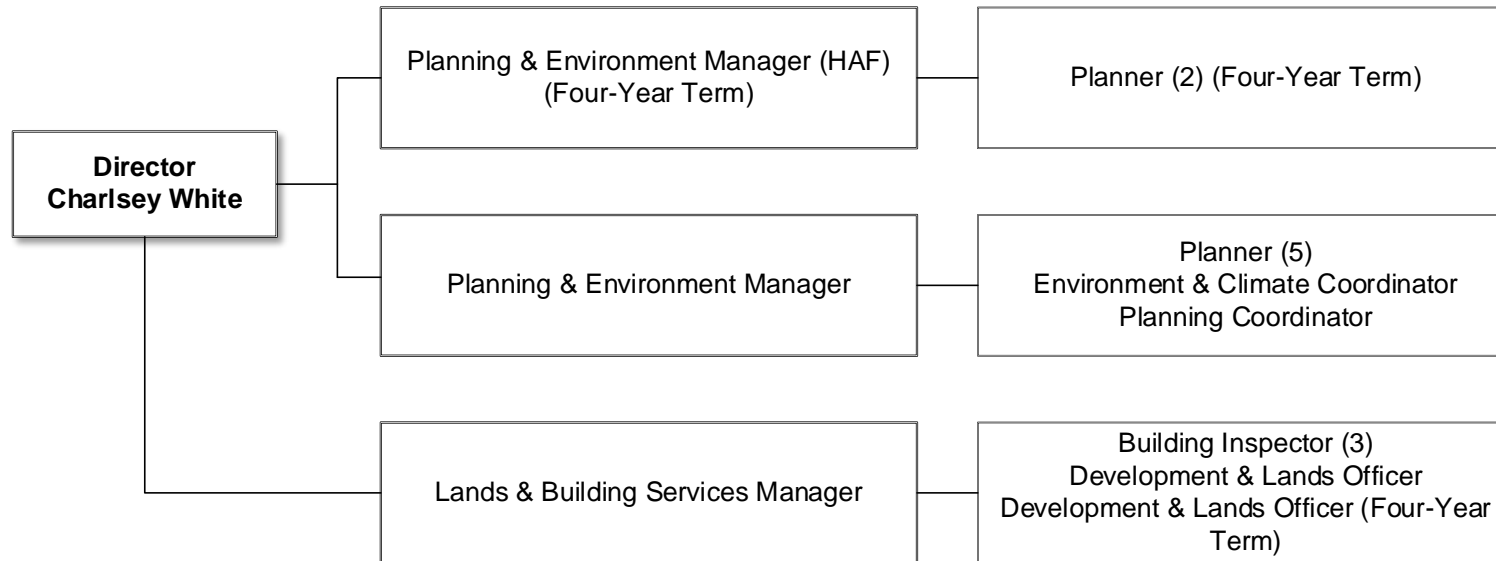
The Office of the City Clerk also leads and coordinates corporate records management protocols and training.

Office of the City Clerk Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	-	-	290	285	303	313	325	
General Services	-	-	321	242	361	202	218	
Materials	-	-	7	5	7	7	7	
Maintenance	-	-	52	52	8	9	12	
Total Expenditures (By Object)	-	-	670	584	679	531	562	
Net Revenue (Expenditures)	-	-	(670)	(584)	(679)	(531)	(562)	



GENERAL FUND – Planning & Development

Department Staffing



Staffing Summary

Planning & Development	2024 Budget	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Budget	2028 Budget	Note
Directorate	3.00	3.00	3.00	3.00	4.00	4.00	4.00	
Lands & Building Services	5.00	5.00	5.00	5.00	5.00	5.00	5.00	(1)
Planning & Environment	7.00	7.00	7.00	7.00	7.00	7.00	7.00	
Planning & Environment (Housing Accelerator Fund)	0.00	1.00	2.45	2.45	2.00	2.00	2.00	
	15.00	16.00	17.45	17.45	18.00	18.00	18.00	
Permanent	14.00	15.00	16.45	16.45	18.00	18.00	18.00	
Part-Time/Casual/Term	1.00	1.00	1.00	1.00	0.00	0.00	0.00	
	15.00	16.00	17.45	17.45	18.00	18.00	18.00	

Note:

(1) The Development and Lands Officer (1) position has now transitioned from a term position in 2025 to a permanent appointment.

GENERAL FUND – Planning & Development

PLANNING & DEVELOPMENT DEPARTMENT

The Department is responsible for development policies, regulations, permits, inspections, and land. Planning and Development guides and shapes the physical development of the city. The department connects many different sectors and professions to design the use

of land and buildings; while having regard for the impacts on the social, cultural, environmental and economic well-being of the community.

Planning & Development Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	-	25	367	367	357	357	357	(1)
User Charges	316	485	316	547	333	341	352	
Total Revenue	316	510	683	914	690	698	709	
Expenditures (By Division)								
Planning & Development Directorate	672	704	805	835	1,025	1,075	1,131	
Planning & Environment (Housing Acceleration Fund)	-	25	367	358	286	301	317	(1)
Planning & Environment	1,197	948	1,160	1,104	1,224	1,279	1,331	
Lands & Building Services	688	275	809	377	781	782	825	
Total Expenditures (By Division)	2,557	1,952	3,141	2,674	3,316	3,437	3,604	
Net Revenue (Expenditures)	(2,241)	(1,442)	(2,458)	(1,760)	(2,626)	(2,739)	(2,895)	
Expenditure (by Object)								
Wages & Benefits	2,257	1,856	2,653	2,181	2,823	2,965	3,119	
General Services	89	50	186	175	164	131	137	(2)
Materials	55	41	37	47	51	60	61	
Maintenance	-	-	109	116	121	124	130	(3)
Vehicle Operations & Maintenance	6	5	6	5	7	7	7	
Others	150	-	150	150	150	150	150	
Total Expenditures (By Object)	2,557	1,952	3,141	2,674	3,316	3,437	3,604	

Note:

- (1) The Housing Accelerator Fund revenue and expenses.
- (2) Contracted costs of \$110,000 to respond to demands resulting from staff shortages and leave, and to meet our service level standards.
- (3) Heritage Committee expenses and office overhead.



GENERAL FUND – Planning & Development

Planning & Development Directorate Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	664	697	699	722	919	966	1,017	
General Services	7	6	7	7	7	7	7	
Materials	1	1	3	3	3	3	3	
Maintenance	-	-	96	103	96	99	104	
Total Expenditures (By Object)	672	704	805	835	1,025	1,075	1,131	
Net Revenue (Expenditures)	(672)	(704)	(805)	(835)	(1,025)	(1,075)	(1,131)	

GENERAL FUND – Planning & Development

PLANNING & ENVIRONMENT DIVISION

The Planning & Environment Division collaborates with residents, businesses and the community on the planning and development of land, as well as Climate Change mitigation and adaptation within Yellowknife. This includes 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 land use plans and local by-laws. Public services related to Climate Change, Energy and Environment are included in the division responsibilities.

Planning & Environment Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	70	48	70	70	74	76	78	
Total Revenue	70	48	70	70	74	76	78	
Expenditures (By Object)								
Wages & Benefits	918	880	907	852	910	954	1,004	
General Services	74	32	61	52	111	113	113	
Materials	51	36	29	39	42	51	52	
Maintenance	-	-	9	9	9	9	10	
Vehicle Operations & Maintenance	4	-	4	2	2	2	2	
Other	150	-	150	150	150	150	150	
Total Expenditures (By Object)	1,197	948	1,160	1,104	1,224	1,279	1,331	
Net Revenue (Expenditures)	(1,127)	(900)	(1,090)	(1,034)	(1,150)	(1,203)	(1,253)	



GENERAL FUND – Planning & Development

PLANNING & ENVIRONMENT DIVISION (HOUSING ACCELERATOR FUND)

In April 2024, the Government of Canada announced the City of Yellowknife's successful application to the Housing Accelerator Fund (HAF). The intent of this funding is to remove barriers to encourage local initiatives related to long- and medium-term housing supply, affordability, and the planning for diverse and climate resilient communities. The Division will focus on completing the nine Action

Plan Initiatives funded through the HAF, with an emphasis on policy development. These initiatives focus on infill development, intensification, disposal of city land, streamlining development processes, infrastructure planning, incentives and disincentives, and addressing parking within the city. Included are updates to the Community Plan, Zoning By-law and internal policy and process updates.

Planning & Environment (Housing Acceleration Fund) Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	-	25	367	367	357	357	357	
Total Revenue	-	25	367	367	357	357	357	
Expenditures (By Object)								
Wages & Benefits	-	16	357	357	286	301	316	
General Services	-	9	10	1	-	-	1	
Total Expenditures (By Object)	-	25	367	358	286	301	317	
Net Revenue (Expenditures)	-	-	-	9	71	56	40	

GENERAL FUND – Planning & Development

LANDS & BUILDING SERVICES DIVISION

The Lands & Building Services Division manages the Land Administration By-law and the Building By-law. Land-related transactions, including purchases, sales, leases, agreements, management of development contractors, subdivision developments and coordination with territorial departments. 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. 5058, 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.

Lands & Building Services Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	246	437	246	477	259	265	274	
Total Revenue	246	437	246	477	259	265	274	
Expenditures (By Object)								
Wages & Benefits	675	263	690	250	708	744	782	(1)
General Services	8	3	108	115	46	11	16	
Materials	3	4	5	5	6	6	6	
Maintenance	-	-	4	4	16	16	16	
Vehicle Operations & Maintenance	2	5	2	3	5	5	5	
Total Expenditures (By Object)	688	275	809	377	781	782	825	
Net Revenue (Expenditures)	(442)	162	(563)	100	(522)	(517)	(551)	

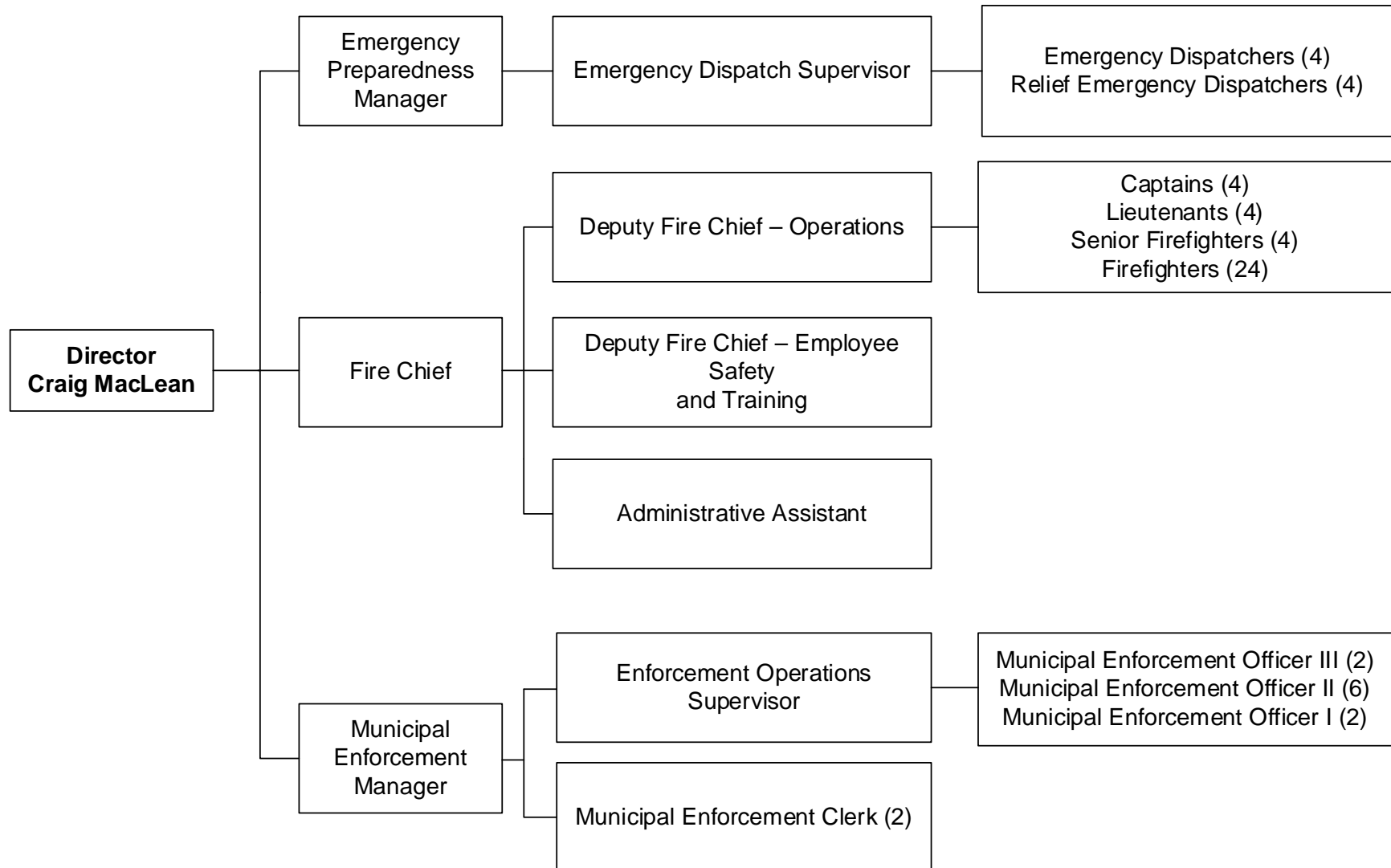
Note:

(1) Lands and Development Officer (1) position included as permanent position from term in 2025.



GENERAL FUND – Public Safety

Department Staffing



GENERAL FUND – Public Safety

Staffing Summary

Public Safety	2024 Budget	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Budget	2028 Budget	Note
Directorate	4.00	4.00	4.00	4.00	4.00	4.00	4.00	
Emergency Preparedness	0.00	0.00	0.00	0.00	9.00	9.00	9.00	(1)
Fire	48.00	48.00	48.00	48.00	39.00	39.00	39.00	
Municipal Enforcement	11.00	11.00	11.00	11.00	13.00	13.00	13.00	(2)
	63.00	63.00	63.00	63.00	65.00	65.00	65.00	
Permanent	63.00	63.00	63.00	63.00	65.00	65.00	65.00	
Part-Time/Casual/Term	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	63.00	63.00	63.00	63.00	65.00	65.00	65.00	

Note:

- (1) Emergency Dispatch Supervisor, Emergency Dispatcher (4), and Relief Emergency Dispatcher (4) positions reclassified from Fire Division.
 (2) Addition of Municipal Enforcement Officer II (2) positions for the Downtown Enhancement Initiative.



PUBLIC SAFETY DEPARTMENT

The Public Safety Department is responsible for three main core service divisions: Municipal Enforcement (by-laws), Emergency Preparedness (Public Safety Communications Center), and Fire (firefighting, ambulance, rescue, hazardous materials, fire prevention and education). The Director provides leadership and guidance to the

service divisions and is accountable for the overall performance. The Director is responsible for the overall development and oversight of departmental capital and operating budgets and efficient operation and control of facilities, equipment, human and other resources of the department.

GENERAL FUND – Public Safety

Public Safety Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	137	2,114	137	137	137	137	137	
User Charges	4,029	4,997	4,036	3,806	4,271	4,271	4,271	
Total Revenue	4,166	7,111	4,173	3,943	4,408	4,408	4,408	
Expenditures (By Division)								
Public Safety Directorate	924	2,606	892	755	908	950	970	
Fire	8,475	7,287	8,903	7,640	7,766	8,001	8,234	
Municipal Enforcement	1,607	1,501	1,728	1,610	2,100	2,235	2,390	
Emergency Preparedness	-	69	44	203	1,674	1,635	1,720	
Total Expenditures (By Division)	11,006	11,463	11,567	10,208	12,448	12,821	13,314	
Net Revenue (Expenditures)	(6,840)	(4,352)	(7,394)	(6,265)	(8,040)	(8,413)	(8,906)	
Expenditure (by Object)								
Wages & Benefits	9,504	8,413	9,873	8,608	10,620	11,140	11,576	
General Services	477	591	521	458	634	473	510	
Materials	609	1,979	598	621	648	657	660	
Maintenance	62	66	114	114	114	117	123	
Utility - Fuel	54	106	101	74	94	92	96	
Utility - Power	71	68	81	74	79	81	83	
Vehicle Operations & Maintenance	229	240	279	259	259	261	266	
Total Expenditures (By Object)	11,006	11,463	11,567	10,208	12,448	12,821	13,314	



GENERAL FUND – Public Safety

Public Safety Directorate Budget								Note
	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	
Revenue								
Grants	-	2,070	-	-	-	-	-	
Total Revenue	-	2,070	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	793	756	858	725	895	937	955	
General Services	123	276	21	20	3	3	5	
Materials	8	1,574	10	7	7	7	7	
Maintenance	-	-	3	3	3	3	3	
Total Expenditures (By Object)	924	2,606	892	755	908	950	970	
Net Revenue (Expenditures)	(924)	(536)	(892)	(755)	(908)	(950)	(970)	

GENERAL FUND – Public Safety

EMERGENCY PREPEAREDNESS DIVISION

The Emergency Preparedness Division is empowered to meet legislated responsibilities for directing and controlling local coordination of emergency response to, and recovery from, a major emergency or disaster event.

The Emergency Management Program is compromised of the following four interdependent foundational components: Prevention and Mitigation, Preparedness, Response, and Recovery. These four components of emergency management are implemented by all communities in the NWT.

The Division supports best practice standards through an established Community Emergency Plan and series of companion documents which provide an overall guidance structure to address the foundational components. The Plan is designed to support residents, emergency response agencies, and City employees during these events. For regular emergency work, residents interact directly with first responder agencies as their needs dictate.

A key support service and critical link for delivery of emergency services, and other corporate services, is the Public Safety Communications Center (PSCC). Dispatchers at the PSCC coordinate communications between NWT 9-1-1 and the Fire Division to facilitate a safe, swift and appropriate response for firefighter-paramedics using radio and computer-aided systems to share information instantly and seamlessly. Additionally, dispatchers provide a support level of service for Municipal Enforcement with call processing, resource dispatching, and safety monitoring of staff during responses. Dispatchers also provide a support level of service for the Public Works Department with SCADA monitoring, working alone status keeping, and after-hours call processing. Records management for all groups is a key responsibility as concise and accurate information is required for unified corporate service delivery.

Emergency Preparedness Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	-	-	-	-	1,296	1,427	1,503	
General Services	-	63	15	148	342	172	181	
Materials	-	6	29	55	36	36	36	
Total Expenditures (By Object)	-	69	44	203	1,674	1,635	1,720	
Net Revenue (Expenditures)	-	(69)	(44)	(203)	(1,674)	(1,635)	(1,720)	



FIRE DIVISION

The Fire Division is an integrated service that provides fire services such as fire suppression, rescue, dangerous goods response, and other types of responses and activities needed to protect property, people and the environment. A key service provision is Emergency Medical Services (EMS) pre-hospital care. The Division delivers care, stabilization, and transportation to someone experiencing a medical emergency at a Basic Life Support (BLS) level. 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. These service delivery levels were adopted by Council for implementation on *April 21, 2021*.

GENERAL FUND – Public Safety

Fire Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Grants	137	44	137	137	137	137	137	
User Charges	2,926	4,011	2,926	2,926	2,926	2,926	2,926	
Total Revenue	3,063	4,055	3,063	3,063	3,063	3,063	3,063	
Expenditures (By Object)								
Wages & Benefits	7,335	6,383	7,589	6,555	6,632	6,848	7,047	
General Services	252	126	324	129	127	132	150	(1)
Materials	528	347	482	482	518	526	527	(2)
Maintenance	62	66	105	105	105	108	114	
Utility - Fuel	46	87	93	66	85	84	87	
Utility - Power	63	62	72	65	70	72	74	
Vehicle Operations & Maintenance	189	216	238	238	229	231	235	
Total Expenditures (By Object)	8,475	7,287	8,903	7,640	7,766	8,001	8,234	
Net Revenue (Expenditures)	(5,412)	(3,232)	(5,840)	(4,577)	(4,703)	(4,938)	(5,171)	

Note:

- (1) Telephone and communications, medical director and contracted costs.
- (2) Medical materials and supplies, protective gear and uniforms, and training aids.



MUNICIPAL ENFORCEMENT DIVISION

The Municipal Enforcement Division (MED) maintains public 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 when necessary.

The goal of the Division is to serve the citizens of Yellowknife by performing duties in a prompt, fair, consistent, and competent manner to ensure that Yellowknife remains a safe, clean, enjoyable place to work, live, or visit.

The delivery of services by MED is done within the framework of the Council established *By-law Enforcement Policy*. In addition, MED Officers must at all times work within the rule of law, and in accordance with law. MED Officers are peace officers and have the authority to conduct investigations, lay charges, and make arrests in certain situations.

MED Officers conduct proactive enforcement patrols primarily by vehicle and foot, but also on bicycle and snowmobile as capacity allows. They assist in the delivery of many City services such as the Library, Visitor Center, Transit Services, Engineering Services, Finance, Legal, and Community Services regularly. They assist the Fire Division and RCMP with emergency events and deliver safety programs in the community.

The division is often tasked with maintaining conduct at parades, demonstrations, and burial processions. The division also maintains and processes coin revenue for approximately six hundred fifty-five on-street parking meters to facilitate orderly access to the Central Business District.

GENERAL FUND – Public Safety

Municipal Enforcement Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	1,103	986	1,110	880	1,345	1,345	1,345	
Total Revenue	1,103	986	1,110	880	1,345	1,345	1,345	
Expenditures (By Object)								
Wages & Benefits	1,376	1,274	1,426	1,328	1,797	1,928	2,071	(1)
General Services	102	126	161	161	162	166	174	(2)
Materials	73	52	77	77	87	88	90	(3)
Maintenance	-	-	6	6	6	6	6	
Utility - Fuel	8	19	8	8	9	8	9	
Utility - Power	8	6	9	9	9	9	9	
Vehicle Operations & Maintenance	40	24	41	21	30	30	31	
Total Expenditures (By Object)	1,607	1,501	1,728	1,610	2,100	2,235	2,390	
Net Revenue (Expenditures)	(504)	(515)	(618)	(730)	(755)	(890)	(1,045)	

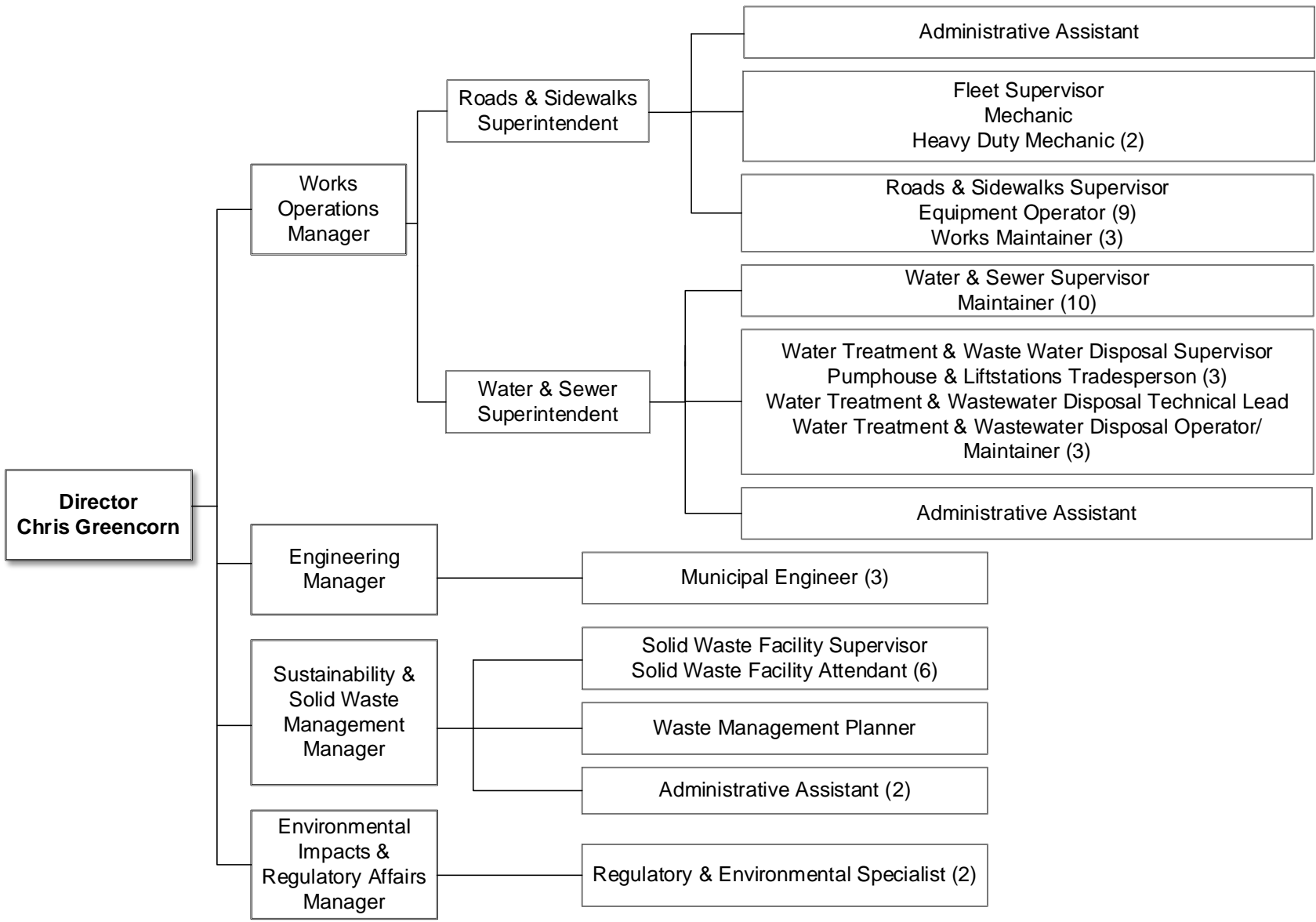
Note:

- (1) Addition of Municipal Enforcement Officer (2) positions as part of the Downtown Enhancement Initiative.
- (2) The contracted costs for the dog pound include \$60,000 for dog pound services, towing charges, and officer safety services.
- (3) Uniforms, materials, and parking meter maintenance.



GENERAL FUND – Public Works & Engineering

Department Staffing



GENERAL FUND – Public Works & Engineering

Staffing Summary

Public Works & Engineering	2024 Budget	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Budget	2028 Budget	Note
Directorate	6.00	7.00	8.31	8.31	8.30	8.31	8.31	
City Garage	4.00	4.00	4.00	4.00	4.00	4.00	4.00	
Roads & Sidewalks	16.33	16.33	16.22	16.22	16.22	16.23	16.23	
Environmental & Regulatory	1.00	1.00	2.00	2.00	2.00	2.00	2.00	
Solid Waste Management	12.27	12.27	10.98	10.98	12.11	12.13	12.13	(1)
Water and Sewer	22.81	22.81	22.40	22.40	22.40	22.42	22.42	(1)
	62.41	63.41	63.91	63.91	65.03	65.09	65.09	
Permanent	59.00	60.00	60.00	60.00	60.00	60.00	60.00	
Part-Time/Casual/Term	3.41	3.41	3.91	3.91	5.03	5.09	5.09	
	62.41	63.41	63.91	63.91	65.03	65.09	65.09	

Note:

(1) Positions under Environmental & Regulatory are cost-shared between the Solid Waste Management Fund (50%) and the Water and Sewer Fund (50%).



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 four areas:

The Works Division carries out the operations and maintenance programs which cover the delivery of basic municipal services, including: water and sewage treatment, piped or trucked water and sewer distribution services to all City residents, maintenance and repair of the City's roadways and sidewalks, traffic light operations, stormwater management, and vehicle servicing for all City departments.

The Solid Waste Division carries out the operations of the municipal landfill and manages the waste collection for the City. The Division is also responsible for the implementation of the City's "Strategic Waste Management Strategy" that has a community waste diversion objective of 50% by 2030. This includes various initiatives

from education to operational and cultural shifts in waste management throughout Yellowknife.

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. This division also manages the City's transit system.

The Environmental & Regulatory Division carries out the environmental and regulatory activities of the City. With the approval of the City's new 15-year Class A water licence, the City requires dedicated staff and resources to address all monitoring, testing, record keeping, reporting and project management necessary to maintain compliance with regulatory requirements. This division is likely to expand throughout the course of the 15-year water licence.

GENERAL FUND – Public Works & Engineering

Public Works & Engineering Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	413	364	313	322	310	310	310	
Total Revenue	413	364	313	322	310	310	310	
Expenditures (By Division)								
Public Works Directorate	1,050	1,053	1,264	1,178	1,300	1,364	1,421	
City Garage (Fleet Management)	883	1,346	972	957	1,027	1,062	1,112	
Public Transit	3,009	2,955	3,344	3,349	3,373	3,466	3,644	
Roads & Sidewalks	4,406	4,247	4,653	4,540	4,864	4,874	5,075	
Environmental & Regulatory	-	-	345	240	293	300	312	
Total Expenditures (By Division)	9,348	9,601	10,578	10,264	10,601	11,066	11,564	
Net Revenue (Expenditures)	(8,935)	(9,237)	(10,265)	(9,942)	(10,547)	(10,756)	(11,254)	
Expenditure (by Object)								
Wages & Benefits	3,801	3,522	4,152	3,979	4,294	4,506	4,727	
General Services	3,399	3,516	3,864	3,773	4,054	4,012	4,218	
Materials	670	579	934	916	936	948	965	
Maintenance	5	12	45	45	45	46	49	
Utility - Fuel	65	48	64	40	62	60	63	
Utility - Power	986	907	985	982	1,034	1,065	1,097	
Vehicle Operations & Maintenance	1,436	1,901	2,004	2,002	1,838	1,844	1,894	
Internal Recoveries	(1,014)	(884)	(1,473)	(1,473)	(1,406)	(1,415)	(1,449)	
Total Expenditures (By Object)	9,348	9,601	10,578	10,264	10,857	11,066	11,564	



GENERAL FUND – Public Works & Engineering

Public Works & Engineering Directorate Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	1,009	1,030	1,210	1,148	1,245	1,308	1,363	
General Services	25	11	25	3	25	26	27	
Materials	12	8	14	14	16	16	16	
Maintenance	-	-	10	10	10	10	11	
Vehicle Operations & Maintenance	4	4	5	3	4	4	4	
Total Expenditures (By Object)	1,050	1,053	1,264	1,178	1,300	1,364	1,421	
Net Revenue (Expenditures)	(1,050)	(1,053)	(1,264)	(1,178)	(1,300)	(1,364)	(1,421)	

GENERAL FUND – Public Works & Engineering

City Garage Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
Wages & Benefits	612	489	625	632	679	713	752	
General Services	34	89	48	48	68	70	72	
Materials	83	101	113	120	131	132	134	
Utility - Fuel	65	48	64	40	62	60	63	
Utility - Power	53	43	54	49	53	54	56	
Vehicle Operations & Maintenance	1,050	1,460	1,541	1,541	1,440	1,448	1,484	
Internal Recoveries	(1,014)	(884)	(1,473)	(1,473)	(1,406)	(1,415)	(1,449)	(1)
Total Expenditures (By Object)	883	1,346	972	957	1,027	1,062	1,112	
Net Revenue (Expenditures)	(883)	(1,346)	(972)	(957)	(1,027)	(1,062)	(1,112)	

Note:

- (1) Vehicle operations and maintenance and fuel costs to be incurred by Fleet Management on behalf of other departments. These costs are reallocated by division.



GENERAL FUND – Public Works & Engineering

Public Transit Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	313	321	213	222	210	210	210	
Total Revenue	313	321	213	222	210	210	210	
Expenditures (By Object)								
General Services	2,996	2,912	3,317	3,312	3,331	3,422	3,600	
Materials	8	31	22	32	37	38	38	
Maintenance	5	12	5	5	5	6	6	
Total Expenditures (By Object)	3,009	2,955	3,344	3,349	3,373	3,466	3,644	
Net Revenue (Expenditures)	(2,696)	(2,634)	(3,131)	(3,127)	(3,163)	(3,256)	(3,434)	

GENERAL FUND – Public Works & Engineering

Roads & Sidewalks Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges	100	43	100	100	100	100	100	(1)
Total Revenue	100	43	100	100	100	100	100	
Expenditures (By Object)								
Wages & Benefits	2,180	2,003	2,317	2,199	2,370	2,485	2,612	
General Services	344	504	350	350	506	366	384	
Materials	567	439	568	571	584	591	601	
Maintenance	-	-	29	29	29	29	31	
Utility - Power	933	864	931	933	981	1,011	1,041	
Vehicle Operations & Maintenance	382	437	458	458	394	392	406	
Total Expenditures (By Object)	4,406	4,247	4,653	4,540	4,864	4,874	5,075	
Net Revenue (Expenditures)	(4,306)	(4,204)	(4,553)	(4,440)	(4,764)	(4,774)	(4,975)	

Note:

(1) Quarry revenues.



GENERAL FUND – Public Works & Engineering

Environmental & Regulatory Budget	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Total Revenue	-	-	-	-	-	-	-	
Expenditures (By Object)								
General Services	-	-	124	60	124	128	135	
Materials	-	-	220	179	168	171	176	
Maintenance	-	-	1	1	1	1	1	
Total Expenditures (By Object)	-	-	345	240	293	300	312	
Net Revenue (Expenditures)	-	-	(345)	(240)	(293)	(300)	(312)	

GENERAL FUND – Public Works & Engineering

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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	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Fees								
Solid Waste Levy	1,509	1,531	1,509	1,509	1,645	1,809	2,008	(1)
Tipping Fees	2,854	2,859	2,854	2,854	3,074	3,340	3,662	(1)
Sales of Recyclables	40	-	40	40	40	40	40	
Total Revenue	4,403	4,390	4,403	4,403	4,759	5,189	5,710	
Net Revenue	4,403	4,390	4,403	4,403	4,759	5,189	5,710	
Expenditures (By Object)								
Wages & Benefits	1,606	1,282	1,622	1,403	1,863	1,954	2,044	
General Services	917	643	933	819	1,014	1,039	1,085	
Materials	68	97	87	79	124	201	128	
Maintenance	104	92	128	38	159	163	169	
Utility - Fuel	83	74	92	85	81	82	85	
Utility - Power	61	46	50	50	49	51	53	
Vehicle Operations & Maintenance and Fuel	136	132	129	129	125	124	130	
Site Restoration/Closure								
Annual Accrual	708	751	793	784	828	872	916	(2)
Amortization	1,597	1,654	1,683	1,683	1,547	1,461	1,494	
Total Expenditures	5,280	4,771	5,517	5,070	5,790	5,947	6,104	
Net Revenue (Expenditures)	(877)	(381)	(1,114)	(667)	(1,031)	(758)	(394)	

SOLID WASTE MANAGEMENT FUND

Solid Waste Management Fund	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Interfund Transfers								
(To) From General Fund	(461)	(461)	(446)	(446)	(541)	(569)	(597)	(3)
Total Interfund Transfers	(461)	(461)	(446)	(446)	(541)	(569)	(597)	
Change in Fund Balance								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(1,338)	(842)	(1,560)	(1,113)	(1,572)	(1,327)	(991)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	1,597	1,654	1,683	1,683	1,547	1,461	1,494	
Change in Fund Balance	259	812	123	570	(25)	134	503	
Opening Balance	4,472	12,433	5,720	13,245	13,815	13,790	13,924	
Closing Balance	4,731	13,245	5,843	13,815	13,790	13,924	14,427	
Landfill Closure Liability		(17,941)	-	(17,941)	(17,941)	(17,941)	(17,941)	(4)
Revised, Closing Balance		(4,696)	-	(4,126)	(4,151)	(4,017)	(3,514)	

Note:

- (1) Revenues are estimated based on user fee increases of 9% in 2026, 10% in 2027 and 11% in 2028.
- (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.
- (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) Asset Retirement Obligations for the landfill closure and post-closure costs were recorded in the City's 2024 Audited Financial Statements with a net present value of \$17,941,000.



WATER & SEWER FUND

The Water & Sewer Fund 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	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
Government Grants	429	503	503	727	727	1,218	1,218	
User Charges								
Piped Water	8,945	9,317	9,420	9,420	9,910	10,347	10,855	(1)
Trucked Water	1,574	1,581	1,599	1,599	1,618	1,666	1,724	(1)
Other User Charges	117	160	137	139	189	194	200	(2)
Total Revenue	11,065	11,561	11,659	11,885	12,444	13,425	13,997	
Allocated to Capital	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(3)
Net Revenue	9,065	9,561	9,659	9,885	10,444	11,425	11,997	
Expenditures (By Object)								
Wages & Benefits	3,290	3,108	3,458	3,378	3,553	3,728	3,922	
General Services	2,895	2,530	3,226	3,215	3,082	3,161	3,327	(4)
Materials	424	529	434	620	562	572	579	
Utility - Fuel	847	415	627	596	567	553	576	
Utility - Power	1,530	1,995	2,790	2,815	2,758	2,841	2,929	
Vehicle Operations & Maintenance and Fuel	138	122	137	137	116	116	120	
Amortization	6,529	6,586	6,526	6,526	6,487	6,353	6,336	
Total Expenditures	15,653	15,285	17,198	17,287	17,125	17,324	17,789	
Net Revenue (Expenditures)	(6,588)	(5,724)	(7,539)	(7,402)	(6,681)	(5,899)	(5,792)	

WATER & SEWER FUND

Water & Sewer Fund	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Interfund Transfers								
(To) From General Fund	(1,170)	(1,170)	(1,104)	(1,104)	(1,528)	(1,605)	(1,685)	(5)
(To) From Reserve	-	1,600	-	-	-	-	-	
Total Interfund Transfers	(1,170)	430	(1,104)	(1,104)	(1,528)	(1,605)	(1,685)	
Change in Fund Balance								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(7,758)	(5,294)	(8,643)	(8,506)	(8,209)	(7,504)	(7,477)	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	6,529	6,586	6,526	6,526	6,487	6,353	6,336	
Change in Fund Balance	(1,229)	1,292	(2,117)	(1,980)	(1,722)	(1,151)	(1,141)	
Opening Balance	4,328	4,921	3,935	6,213	4,233	2,511	1,360	
Closing Balance	3,099	6,213	1,818	4,233	2,511	1,360	219	

Note:

- (1) Revenues are estimated based on user fees increases of 2.6% in 2026, 3.0% in 2027 and 3.5% in 2028.
The monthly Infrastructure Replacement Levy per equivalent residential unit (ERU) will increase from \$18.50 to \$21.00 in 2026, \$23.50 in 2027 and \$26.00 in 2028. The levy is used to fund water & sewer infrastructure in Capital Fund.
- (2) Utility penalties.
- (3) Annual transfer to Capital Fund increased to \$2 million annually in 2024.
- (4) Water delivery and sewage pump out contracted costs.
- (5) 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.



LAND DEVELOPMENT FUND

The Land Development 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	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges								
Land Leases & Other Revenue	480	465	395	425	345	345	345	
Land Sales	1,500	1,789	1,032	1,032	1,582	3,032	2,487	(1)
Total Revenue	1,980	2,254	1,427	1,457	1,927	3,377	2,832	
Expenditures (By Activity)								
Land	426	1,138	437	649	537	544	899	(2)
Total Expenditures	426	1,138	437	649	537	544	899	
Net Revenue (Expenditure)	1,554	1,116	990	808	1,390	2,833	1,933	
Interfund Transfers								
(To) From General Fund	(818)	3,182	(742)	(742)	(4,774)	(813)	(853)	(3)(4)
(To) From Reserve	-	2,255	-	-	-	-	-	
(To) From Capital Fund	(2,200)	(32)	-	(7)	(270)	(500)	(500)	(5)
Total Interfund Transfers	(3,018)	5,405	(742)	(749)	(5,044)	(1,313)	(1,353)	
Change in Fund Balance								
Before Reallocation of Expenses Related to Investment in Tangible Capital Assets	(1,464)	6,521	248	59	(3,654)	1,520	580	
Reallocation of Expenses Related to Investment in Tangible Capital Assets	-	-	-	-	-	-	-	
Change in Fund Balance	(1,464)	6,521	248	59	(3,654)	1,520	580	
Opening Balance	10,887	10,692	9,554	17,213	17,272	13,618	15,138	
Closing Balance	9,423	17,213	9,802	17,272	13,618	15,138	15,718	

Note:

- (1) Land sale estimates for 2026 through 2028 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 costs of the land are 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) Includes the transfer of \$4 million to the General Fund originally transferred to the Land Development Fund in May 2025 for strategic land acquisition opportunities.
- (5) The infrastructure development costs are reported as investments in capital assets so related amounts are transferred to the Capital Fund.



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	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue								
User Charges								
Insurance Premium	1,210	1,233	1,541	1,541	2,061	2,448	2,839	(1)
Insurance Deductible	40	47	40	40	40	40	40	
Total Revenue	1,250	1,280	1,581	1,581	2,101	2,488	2,879	
Expenditures (By Object)								
Contracted Services	802	1,415	1,545	1,545	1,591	1,639	1,688	
Materials	125	99	125	125	125	125	125	
Labour & Equipment	323	373	300	300	400	416	433	(2)
Total Expenditures	1,250	1,887	1,970	1,970	2,116	2,180	2,246	
Net Revenue (Expenditure)	-	(607)	(389)	(389)	(15)	308	633	
Change in Fund Balance	-	(607)	(389)	(389)	(15)	308	633	
Opening Balance	1,421	715	67	108	(281)	(296)	12	
Closing Balance	1,421	108	(322)	(281)	(296)	12	645	

Note:

- (1) The monthly Infrastructure Replacement Levy per equivalent residential unit (ERU) will increase from \$12.50 to \$16.50 in 2026, \$20.50 in 2027 and \$24.50 in 2028.
- (2) Labour & Equipment expenditures are the internal charges from the Water & Sewer Fund.

SERVICE CONNECTION FAILURE ASSISTANCE FUND

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CAPITAL FUND

Capital Fund Summary	2024 Budget (\$000's)	2024 Actuals (\$000's)	2024 Carryforward (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Revenue									
Taxation	2,937	2,937	-	3,000	3,000	3,000	3,000	3,000	
Government Transfers									
Formula Funding	7,860	8,284	-	8,284	8,284	8,307	8,380	8,380	
Other Grants	11,946	15,548	-	25,157	31,651	23,091	24,529	12,015	
User Charges	4,243	4,447	-	4,909	4,909	5,352	5,751	6,150	
Total Revenue	26,986	31,216	-	41,350	47,844	39,750	41,660	29,545	
Expenditures									
Carryforward Projects	31,545	-	-	13,060	-	18,505	-	-	
Total Expenditures	55,011	39,430	46,869	50,594	51,336	49,150	33,137	13,930	
Net Revenue (Expenditures)	(28,025)	(8,214)	(46,869)	(9,244)	(3,492)	(9,400)	8,523	15,615	
Debentures									
Debenture Interest	(616)	(614)	-	(541)	(541)	(458)	(373)	(291)	
Debt Principal Repayments	(2,280)	(2,280)	-	(2,360)	(2,360)	(2,442)	(2,527)	(1,663)	
Debenture Total	(2,896)	(2,894)	-	(2,901)	(2,901)	(2,900)	(2,900)	(1,954)	
Interfund Transfers									
To Reserve	(3,263)	(3,263)	-	(3,063)	(3,063)	(3,332)	(3,332)	(3,332)	
From Reserve	2,537	1,476	-	2,609	2,609	3,263	3,229	1,415	
(To) From Land Development Fund	2,200	32	-	-	-	270	500	500	
Total Interfund Transfers	1,474	(1,755)	-	(454)	(454)	200	397	(1,417)	
Change in Fund Balance	(29,447)	(12,863)	(46,869)	(12,599)	(6,847)	(12,098)	6,020	12,244	
Opening Balance	45,641	48,108	-	30,734	35,245	28,398	16,300	22,320	
Closing Balance	16,194	35,245	(46,869)	18,135	28,398	16,300	22,320	34,564	

CAPITAL FUND

Capital Financing	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Notes
Property Taxation								
Debt Principal	2,280	2,280	2,360	2,360	2,442	2,527	1,663	
Debt Interest	616	614	541	541	458	373	291	
Additional	41	43	99	99	100	100	1,046	
Total Property Taxation	2,937	2,937	3,000	3,000	3,000	3,000	3,000	
Formula Funding	7,860	8,284	8,284	8,284	8,307	8,380	8,380	
Grants								
Government of Canada								
Canada Community -Building Fund	3,548	10,503	11,220	11,392	3,243	526	2,930	
Other Government of Canada Grants	-	84	1,740	131	12,050	17,145	1,950	
Total Government of Canada Grants	3,548	10,587	12,960	11,523	15,293	17,671	4,880	
Government of the NWT								
Community Public Infrastructure Fund	3,293	4,010	4,546	6,817	6,978	4,129	5,498	
Disaster Mitigation & Adaption Fund	-	81	-	-	740	807	1,557	
Investing in Canada Infrastructure Program	4,695	565	7,571	13,231	-	1,842	-	
MACA Recreation Grant	80	78	80	80	80	80	80	
Other GNWT Grants	330	186	-	-	-	-	-	
Total Government of the NWT Grants	8,398	4,920	12,197	20,128	7,798	6,858	7,135	
Donations	-	41	-	-	-	-	-	
Total Grants	11,946	15,548	25,157	31,651	23,091	24,529	12,015	



CAPITAL FUND

Capital Financing	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Notes
User Charges								
Water & Sewer Allocation	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
Water & Sewer Infrastructure Levy	2,243	2,447	2,909	2,909	3,352	3,751	4,150	
Total User Charges	4,243	4,447	4,909	4,909	5,352	5,751	6,150	
Interfund Transfers								
From Reserves								
Information Technology	440	253	295	295	560	440	360	
Mobile Equipment Replacement	2,097	1,223	2,314	2,314	2,703	2,789	1,055	
Total Transfers from Reserve	2,537	1,476	2,609	2,609	3,263	3,229	1,415	
To Reserve								
Information Technology	(500)	(500)	(300)	(300)	(300)	(300)	(300)	
Mobile Equipment Replacement	(2,763)	(2,763)	(2,763)	(2,763)	(3,032)	(3,032)	(3,032)	
Total Transfers to Reserve	(3,263)	(3,263)	(3,063)	(3,063)	(3,332)	(3,332)	(3,332)	
From Land Development Fund								
To Capital Fund	2,200	32	-	-	270	500	500	
Total Interfund Transfers	1,474	(1,755)	(454)	(454)	200	397	(1,417)	
Total Capital Financing	28,460	29,461	40,896	47,390	39,950	42,057	28,128	

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CAPITAL FUND – 2026 Capital Projects

Capital Projects By Year	2024 Budget (\$000's)	2024 Actuals (\$000's)	2024 CarryForward (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Accessibility Audit and Implementation	-	351	991	-	157	220	300	-	
Aquatic Centre	3,588	31,452	2,965	-	2,965	-	-	-	
Arbour Development Study	25	-	68	-	-	-	-	-	
Asset Management System Development and Implementation	430	433	701	-	316	126	-	-	
Budget Management	-	-	25	-	-	-	-	-	
Cemetery Expansion	-	-	-	-	-	323	-	-	
City Hall Retrofit	300	82	377	300	-	-	-	-	
Climate Action Plan	100	41	238	-	100	-	-	2,000	
Community Services Land Fund Projects	-	-	1,666	-	-	-	-	-	
Curling Club Upgrades	-	719	-	-	5	-	-	-	
Development & Building Permit System	-	-	56	-	56	-	-	-	
Emergency Radio Infrastructure Renewal	450	-	450	-	450	-	-	-	
Emergency Response Plan - Solid Waste Management	-	-	-	-	-	150	-	-	
Fiddler's Lake Treatment System	150	56	295	-	-	-	-	-	
Fieldhouse Floor Cover	300	593	36	-	-	-	-	-	
Fire Hall Equipment	58	75	51	77	100	58	58	58	
Fire Hall Expansion/Renovation	4,449	329	8,214	2,309	22	-	-	-	
Fleet Management	2,097	1,223	4,437	2,314	6,751	2,703	2,789	1,055	
Fuel Tank Replacement - Community Arena and City Hall	-	-	-	100	75	1,074	-	-	
Great Slave Lake Monitoring Program	80	242	-	250	75	100	-	-	
Hagel Crescent Park Development	-	-	-	-	-	270	-	-	
Housing Accelerator Fund (HAF)	-	84	-	1,740	202	1,657	1,634	-	
Hydrogeological Study and Groundwater Analysis	-	-	-	-	-	41	101	-	
Information Technology Infrastructure Renewal	440	253	187	295	482	560	440	360	
Lagoon Sludge Removal	2,800	73	7,735	-	-	-	-	-	
Landfill Gas Assessment	-	-	-	-	-	50	25	-	
Land Fund Capital Projects	2,200	32	4,869	-	1,500	-	500	500	
Land Surveying (Commissioners)	-	-	600	-	-	-	-	-	
Landfill Leachate Retention & Treatment	-	-	250	-	-	-	-	-	

CAPITAL FUND – 2026 Capital Projects

Capital Projects By Year	2024 Budget (\$000's)	2024 Actuals (\$000's)	2024 CarryForward (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Lift Station #1 Replacement	500	313	3,576	15,900	15,900	12,900	19,724	2,600	
Multiplex Cooler Replacement	-	-	-	675	572	-	-	-	
New Landfill / Landfill Expansion	2,160	80	2,382	4,500	9,281	-	-	-	
Park Development	305	79	269	-	9	560	-	-	
Park Equipment Replacement	490	262	126	170	296	240	1,151	620	
Patching Program	338	381	110	349	459	370	400	430	
Paving Program	-	724	1,989	200	2,189	885	-	-	
Paving Program - ICIP	-	148	94	-	117	-	-	-	
Ruth Inch Memorial Pool Repurposing - Phase One	-	76	-	-	-	-	2,500	2,500	
Sampling Station Improvements	-	-	-	-	-	50	-	-	
Site Restoration/Landfill Closure	75	-	75	-	-	-	-	-	
Snowblower	-	-	-	-	-	350	-	-	
Solid Waste Management Plan Implementation	50	-	50	-	-	-	-	-	
Stormwater Receiving Study	-	-	-	50	-	-	50	-	
Submarine Water Supply Line Replacement	-	107	2,400	-	75	-	-	1,000	
Technology Investments	-	-	-	-	-	1,500	1,500	1,500	
Tennis Court Resurfacing	-	-	-	-	-	100	200	-	
Traffic Light Upgrades	70	59	32	80	112	1,935	-	-	
Transfer Station and Cell Access Improvement	-	-	99	-	-	-	-	-	
Transportation Plan	-	-	-	300	150	958	958	-	
Water License - Solid Waste Management	150	277	-	225	67	-	-	-	
Water & Sewer Replacement - Paving - ICIP	-	381	-	-	-	-	-	-	
Water & Sewer Infrastructure Replacement	100	281	-	6,800	6,800	-	-	-	
Water & Sewer Replacement - Paving	-	-	-	600	225	2,475	-	500	
Water Treatment Plan Flocculant Study and Implementation	111	30	-	300	300	-	-	-	
Website Modernization	-	-	-	-	72	-	-	-	
Weigh Out Station at the Solid Waste Facility	1,650	194	1,456	-	1,456	-	-	-	
Wildfire Preparation	-	-	-	-	-	740	807	807	
Wildfire Protection Equipment	-	-	-	-	-	250	-	-	
Total Capital Projects	23,466	39,430	46,869	37,534	51,336	30,645	33,137	13,930	



CAPITAL FUND – 2026 Capital Projects

Capital Projects By Funding	2026 Budget (\$000's)	Formula Funding (\$000's)	Canada Community- Building Fund (\$000's)	Other Grants (\$000's)	Community Public Infrastructure (\$000's)	IT Reserve (\$000's)	Mobile Equipment Replacement Reserve (\$000's)	User Fees (\$000's)	Land Fund (\$000's)
Accessibility Implementation	220	-	-	-	(220)	-	-	-	-
Asset Management System Development and Implementation	126	-	-	-	(126)	-	-	-	-
Cemetery Expansion	323	-	-	-	(323)	-	-	-	-
Emergency Response Plan - Solid Waste Management	150	(150)	-	-	-	-	-	-	-
Fire Hall Equipment	58	-	-	-	(58)	-	-	-	-
Fleet Management	2,703	-	-	-	-	-	(2,703)	-	-
Fuel Tank Replacement - Community Arena and City Hall	1,074	-	-	-	(1,074)	-	-	-	-
Great Slave Lake Monitoring Program	100	-	-	-	-	-	-	(100)	-
Hagel Crescent Park Development	270	-	-	-	-	-	-	-	(270)
Housing Accelerator Fund (HAF)	1,657	-	-	(1,657)	-	-	-	-	-
Hydrogeological Study and Groundwater Analysis	41	-	-	-	-	-	-	(41)	-
Information Technology Infrastructure Renewal	560	-	-	-	-	(560)	-	-	-
Landfill Gas Assessment	50	-	(50)	-	-	-	-	-	-
Lift Station #1 Replacement	12,900	-	-	(9,675)	-	-	-	(3,225)	-
Park Development	560	-	-	-	(560)	-	-	-	-
Park Equipment Replacement	240	-	-	(80)	(160)	-	-	-	-
Patching Program	370	-	(370)	-	-	-	-	-	-
Paving Program	885	-	(885)	-	-	-	-	-	-
Sampling Station Improvements	50	-	-	-	-	-	-	(50)	-
Snowblower	350	-	-	-	(350)	-	-	-	-
Technology Investments	1,500	(204)	-	-	(1,296)	-	-	-	-
Tennis Court Resurfacing	100	-	-	-	(100)	-	-	-	-
Traffic Light Upgrades	1,935	-	-	-	(1,935)	-	-	-	-
Transportation Plan	958	-	-	(718)	(240)	-	-	-	-
Water & Sewer Replacement - Paving	2,475	-	(1,938)	-	(537)	-	-	-	-
Wildfire Preparation	740	-	-	(740)	-	-	-	-	-
Wildfire Protection Equipment	250	(250)	-	-	-	-	-	-	-
Total Capital Projects	30,645	(604)	(3,243)	(12,870)	(6,979)	(560)	(2,703)	(3,416)	(270)

CAPITAL FUND – 2026 Capital Projects

Department Project	Community Services Accessibility Implementation	Division	Parks
Budget			
		2026	2027
		\$	\$
	Expenditures	220,000	300,000
	Funding		
	Community Public Infrastructure Funding	220,000	300,000
	Total Funding	220,000	300,000

Purpose	Description
	The Accessibility Audit of the City's Facilities, Trails, Parks and Playgrounds identified key areas where barrier removal is required. A prioritized implementation strategy was developed and approved by Council, to ensure the City moves towards full accessibility in these key areas. The City continues to implement accessibility improvements.

Project Details
The Accessibility Audit findings, originally advanced by City Council in the 2017 Budget continues to be implemented. The scope included auditing the City's facilities and infrastructure, specifically the structural design of facilities as well as their functional usability based on accessibility needs of individuals with a wide range of challenges including mobility, visual, hearing, cognitive and sensory disabilities. The audit identified a number of projects for a variety of facilities that will assist Council in achieving their Community and Corporate Vision of an inclusive City and move towards a community that ensures a high quality of life for all, including future generations. The audit identified the need for approximately \$5,000,000 worth of work to be completed over a ten-year period to strategically remove barriers using a priority-based approach.

Plans for 2026 and 2027 include:

- Installing accessible parking pads, multipurpose courts, picnic tables and benches at a variety of parks;
- Developing accessible basketball courts and playgrounds with accessible amenities;
- Continue upgrading facility components such as accessible door openers, lighting and exit signs;
- Additional playgrounds with accessible amenities;
- Developing accessible wayfinding signage;
- Adding accessible parking spaces and curbing; and
- Continuing the development of accessible paths, benches, and tables at playgrounds and parks.



CAPITAL FUND – 2026 Capital Projects

Department	Community Services	Division	Parks
Project	Accessibility Implementation		

The drivers for this project are to increase the City's level of service in an efficient way, possibly increase revenue due to additional user groups being able to use the areas, ensure that we are using the best practices for the industry for operation and accessibility compliance to reduce risk and increase community trust and reduce our health and safety and operational risks.

Operational Impact

City Facilities will become more accessible by improving functional usability for more residents. Incremental playgrounds, trails and pads will require ongoing repairs and maintenance.

CAPITAL FUND – 2026 Capital Projects

Department	Corporate Services	Division	Asset Management & GIS
Project	Asset Management System Development and Implementation		

Budget

2026	2027	2028
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\$	\$	\$
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Expenditures

125,802

Funding

Community Public Infrastructure Funding	125,802
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Total Funding	125,802
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Description

Purpose

To develop City-wide asset management best practices that help ensure the sustainable delivery of services through responsible management of the City's assets.

Project Details

Work is ongoing to collate asset information, develop asset management plans across all City assets and to enhance those completed with validated asset and non-asset strategies. This work will include conducting critical, valuation and condition assessments, update asset registry with new information, develop and implement service-based asset management plans, develop and implement an overall enterprise investment management framework, establish investments plans and develop and implement a customized competency framework.

Operational Impact

While additional operating resources will be required to implement and sustain more structured asset management practices, properly maintained and managed assets will contribute to overall lower life-cycle costs and longer-serving assets, resulting in efficiencies and cost savings.



CAPITAL FUND – 2026 Capital Projects

Department	Community Services	Division	Parks
Project	Cemetery Expansion		
		Budget	
		2026	2027
		2028	
		\$	\$
		\$	\$
Expenditures		323,000	
Funding			
Community Public Infrastructure Funding		323,000	
Total Funding		323,000	
		Description	
Purpose			
		Expansion of the Lakeview Cemetery through development of new sections to accommodate an additional 200 burial plots.	
Project Details			
		The Lakeview Cemetery is nearing capacity for burials, requiring additional sections to be developed. The cemetery will be expanded beginning inside the fenced area, ultimately expanding outside of the current enclosure. The expansion will include a new access road, fencing, landscaping and watering option. The expansion looks to add 200 plots to meet demand for burials. The existing plots are reaching capacity, and many have been pre-purchased for future use.	
		Preparing identified areas for expansion will allow the City to expand the current cemetery in a logical and efficient manner. It is expected the expansion will address the needs for burial plots for eight years.	
Operational Impact			
		Expansion of the existing cemetery anticipates some increases in operations and maintenance costs.	

CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Solid Waste
Project	Emergency Response Plan - Solid Waste Management		

Budget			
	2026	2027	2028
	\$	\$	\$
Expenditures	150,000		
Funding			
Formula Funding	150,000		
Total Funding	150,000		

Purpose	Description
	To prepare an Emergency Response Plan for the Solid Waste Facility required under the water license.
Project Details	
	An Emergency Response Plan for the Solid Waste Facility will be prepared to include safety procedures and recommendations on best practices and future investments required to ensure any emergency at the Solid Waste Facility is efficiently addressed. Plan will include consultation on-site work for analysis and update of the existing 2007 Emergency Response Plan. Work also includes assessment of high risk and high likelihood scenarios and response procedures, as well as recommendations on future capital and operational investments to prevent and respond to landfill fires.
Operational Impact	
	Potential operating costs will be linked to the project's proposed recommendations, including employee training and specialized equipment requirements.



CAPITAL FUND – 2026 Capital Projects

Department Public Safety
Project Fire Hall Equipment

Division Fire

Budget			
	2026	2027	2028
	\$	\$	\$
Expenditures	58,000	58,000	58,000
Funding			
Community Public Infrastructure Funding	58,000	58,000	58,000
Total Funding	58,000	58,000	58,000

Purpose	Description
To maintain the preparedness and response capacity for an all hazards approach to meet the Council approved level of service, key functional and reliable equipment is required to protect the safety of our residents and staff. Stewardship of physical resources is a core principle of public safety.	

Project Details
Equipment for emergency services is maintained and replaced based on best practices for ownership and recommended manufacturer replacement time frames.
In 2026, the Fire Division equipment asset and equipment replacement schedule includes the replacement of pneumatic airbags for rescue, and the start of the group replacement of semi-automated external defibrillators (AED). Yellowknife Fire Division (YKFD) provides a council approved level of service for emergency medical services (EMS) to the basic life support service level. EMS implements semi-automatic external defibrillation (AED) by primary care paramedics in the delivery of critical lifesaving interventions. These devices are designed to analyze the heart and provide an electrical stimulus (shock) to the heart during cardiac arrest, and/or provide cardiac monitoring in conjunction with symptom relief drug administration.

Operational Impact
No changes to operating costs or cost of ownership anticipated through the replacement of the semi-automated external defibrillator equipment.

CAPITAL FUND – 2026 Capital Projects

Department Project	Public Works & Engineering Fleet Management	Division	City Garage	
		Budget		
		2026	2027	2028
		\$	\$	\$
Expenditures		2,703,149	2,789,306	1,054,990
Funding				
Reserves		2,703,149	2,789,306	1,054,990
Total Funding		2,703,149	2,789,306	1,054,990

Purpose	Description
	To continue replacing and redeploying fleet units according to the City of Yellowknife's Fleet Management practices.

Project Details

The reliability of the City's fleet equipment must be maintained to meet the service levels required. The City has a fleet of 128 pieces of heavy-duty and mobile equipment that support Fire and Ambulance, Road Maintenance, Water and Sewer Maintenance, Solid Waste, Parks, Arenas and Administrative functions, as well as 26 stationary engines for emergency power generation and fire pumping capacity. The current replacement value of the City's fleet is \$25.8 million.

Fleet management practices allow the City to maximize life cycle and properly budget and plan the replacement of all fleet vehicles on a regular basis. These policies and practices help to mitigate risk and repair costs associated with aged vehicles. As vehicles and equipment get older, the operation and maintenance costs of those vehicles increase, with limited resources available for maintenance and repairs. These vehicles should be replaced on a scheduled basis to reduce downtime due to repairs or failures, which could negatively affect the delivery of City services such as snow removal or water/sewer repairs.

Fleet Management practices allow the City to properly budget and plan the replacement of all fleet vehicles on a regular basis. These policies and practices help to mitigate risk and repair costs associated with aged vehicles. As vehicles and equipment get older, the operation and maintenance costs of those vehicles increase, with limited resources available for maintenance and repairs. These vehicles should be replaced on a scheduled basis to reduce downtime due to repairs or failures, which could negatively affect the delivery of City services such as snow removal or water and sewer repairs.

Operational Impact

The Fleet Management practices identify older equipment requiring high levels of operations and maintenance and prioritize replacement. Overseeing the condition, lifespan and usage of equipment in the fleet is key to mitigating risk and repair costs.



CAPITAL FUND – 2026 Capital Projects

Department	Community Services	Division	Facilities
Project	Fuel Tank Replacement – Community Arena and City Hall		

Budget

	2026	2027	2028
	\$	\$	\$
Expenditures	1,074,000		
Funding			
Reserves	1,074,000		
<i>Total Funding</i>	1,074,000		

Description

Purpose

The removal and replacement of underground fuel tanks at the Community Arena and City Hall.

Project Details

The engineering and environmental assessment completed in 2025 determined the underground fuel tanks at the Community Arena and City Hall required removal and replacement. Replacement of the fuel tanks will be completed in summer construction season to ensure all heating requirements for the facilities are not impacted.

Operational Impact

The replacement of the fuel tanks will not impact the operations and maintenance expenditures.

CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Environmental & Regulatory
Project	Great Slave Lake Monitoring Program		

Budget			
	2026	2027	2028
	\$	\$	\$
Expenditures	100,000		
Funding			
User Fees	100,000		
<i>Total Funding</i>	100,000		

Purpose	Description
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The City's water license requires numerous studies and plans to be completed prior to the expiry of the licence in 2037.

Project Details

The Great Slave Lake Monitoring Program consists of three main activities:

1. Investigation of the effluent plume extents in Great Slave Lake,
2. Design of the Monitoring Plan, and
3. Implementation of the Monitoring Plan and Reporting.

The City is currently completing the first activity, investigation of the effluent plume, in order to determine how best to meet the requirements of the Great Slave Lake Monitoring Program Design Plan. This is a multi-year project requiring a significant amount of data and studies to meet the requirements of the City's water licence.

Operational Impact

The operational impact is currently unknown and will depend heavily on the recommendations outlined in the program study. These recommendations may include additional equipment, additional sampling requirements, and increased in annual operating costs.



CAPITAL FUND – 2026 Capital Projects

Department	Community Services	Division	Parks
Project	Hagel Crescent Park Development		

Budget

2026	2027	2028
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\$	\$	\$
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Expenditures

270,000

Funding

Land Development Fund

270,000

Total Funding

270,000

Description

Purpose

To design and install an outdoor playground in the Niven Lake, Hagel Crescent new development.

Project Details

Project includes groundwork, design and installation of a new playground including safety surfacing on Hagel Crescent. The new playground is added as part of the development plan for the community. The playground will have an anticipated lifespan of 20 years and will be funded through the Land Fund as committed to in development plans for the area.

Operational Impact

Operations and maintenance impacts will include ground maintenance, garbage pickup and ongoing upkeep.

CAPITAL FUND – 2026 Capital Projects

Department Project Planning & Development
Housing Accelerator Fund (HAF) **Division** Planning & Environment (HAF)

		Budget		
		2026	2027	2028
		\$	\$	\$
Expenditures				
Infill		277,355	273,473	
Density		142,122	140,204	
Disposal		337,841	333,274	
Development Process		543,069	535,728	
Development Incentives and Disincentives		173,675	171,329	
Parking Revision		94,748	93,469	
Affordable Housing		88,190	87,000	
<i>Total Expenditures</i>		1,657,000	1,634,477	
Funding				
Other Grants		1,657,000	1,634,477	
<i>Total Funding</i>		1,657,000	1,634,477	

Purpose	Description
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The City of Yellowknife was successful in securing Federal funding through Canada Mortgage and Housing Corporation to fund the development of affordable, inclusive, equitable and climate-resilient housing. The Housing Accelerator Fund (HAF) includes incentive funding, provided to assist the City in removing barriers and to encourage local initiatives to build more homes faster.

Incentive funding is to be used for prescribed uses, which fall under 4 categories:

1. Investments in Housing Accelerator Fund Action Plans
2. Investments in Affordable Housing
3. Investments in Housing-Related Infrastructure
4. Investments in Community-Related Infrastructure that Supports Housing



CAPITAL FUND – 2026 Capital Projects

Department Planning & Development
Project Housing Accelerator Fund (HAF)

Division Planning & Environment (HAF)

Project Details

An Action Plan was submitted by the City of Yellowknife and forms the basis of the programs to be completed from December 2023 to December 2027. The programs include the following and are required as outlined in the Agreement:

- Housing Needs Assessment
- Infill (Infill Development Promotion and Engagement)
- Density (Allowing increased housing density – units, height)
- Disposal (of City Owned Land Assets)
- Development Process (Implementing a streamlined development process)
- Development Incentives and Disincentives
- Revised Parking Requirements

Additional items approved, however not specifically funded under Housing Accelerator Fund:

- Infrastructure Planning
- Climate Mitigation and Adaptation

The Planning and Development Department will dedicate priority to these items over the next four years. The City of Yellowknife land development areas that fall within the scope of infill and density include: Burwash Drive and Con Road, School Draw Avenue, Niven Drive, Taylor Road, Gitzel Road and Niven Phase 8.

Operational Impact

Agreement signed in December 2023 for expenditures and funding to 2027.

CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Environmental & Regulatory
Project	Hydrogeological Study and Groundwater Analysis		

Budget			
	2026	2027	2028
	\$	\$	\$
Expenditures	41,000	101,000	
Funding			
Canada Community-Building Fund		101,000	
User Fees	41,000		
Total Funding	41,000	101,000	

Purpose	Description
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The City's water license requires a Groundwater Monitoring Plan for the Solid Waste Facility by May 1, 2027.

Project Details

The project includes completion of a hydrogeological study of the existing and planned extend of the Solid Waste Disposal Facility and completion of a groundwater trend analysis report. The study and analysis will require extensive annual sampling and analysis of the results. The findings from these projects will update the Groundwater Monitoring Plan moving forward to adhere to the water license requirements.

Operational Impact

The project will have ongoing operational expenses to adhere to the water license requirements.



CAPITAL FUND – 2026 Capital Projects

Department Corporate Services
Project Information Technology Infrastructure Renewal
Division Information Technology

Budget			
	2026	2027	2028
	\$	\$	\$
Expenditures	560,000	440,000	360,000
Funding			
Reserves	560,000	440,000	360,000
<i>Total Funding</i>	560,000	440,000	360,000

Purpose

To support the City of Yellowknife's ongoing, phased investment in information technology infrastructure, ensuring reliable service delivery while optimizing the lifespan and value of each component.

Project Details

Supporting the renewal of the City's information technology infrastructure, this project enables ongoing, strategic investment across four essential categories: servers and storage, network systems, printers and multi-function devices, and client hardware.

As the City's operations increasingly depend on digital services - from emergency dispatch and elections to transit systems and environmental monitoring - modernizing physical and virtual server infrastructure is crucial. The City's virtualization strategy has been effective in reducing hardware costs and increasing flexibility, but ongoing replacement and upgrades are necessary to meet growing demands for memory, storage, and application performance. Investing in these areas ensures the continuity and reliability of critical services while allowing for future scalability.

Equally important is the City's investment in its communications and connectivity network, which supports everything from workstations and traffic lights to supervisory control and data acquisition systems and emergency voice radios. Incremental upgrades to network hardware and security systems are vital to reducing outages, safeguarding corporate data, and keeping up with expanding operational demands. These enhancements also lead to cost savings, such as reduced reliance on third-party fiber networks and improved cyber resilience through advanced firewalls, spam filters, and staff training. Complementing this, a structured approach to managing printers and client hardware ensures cost-efficiency, consistency, and readiness for newer technologies like Windows 11 and M365, while supporting a growing and increasing mobile workforce.

Operational Impact

The renewal of the City's information technology infrastructure is critical to maintaining uninterrupted service delivery and operational efficiency. When components such as servers, storage, network equipment, printers, and client hardware fail or under-perform, they directly impact staff productivity and the City's ability to deliver timely and reliable services. Proactive and planned investments help prevent costly outages, reduce the need for emergency repairs, and ensure sufficient capacity to meet growing demands.

CAPITAL FUND – 2026 Capital Projects

Department	Corporate Services	Division	Information Technology
Project	Information Technology Infrastructure Renewal		

Without timely upgrades, the City risks increased system failures, reduced performance, higher support costs, and potential impacts on public health and safety. Maintaining infrastructure through scheduled replacements also supports legislative compliance, data security, and disaster recovery readiness, while maximizing service uptime across all departments.



CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Environmental & Regulatory
Project	Landfill Gas Assessment		

Budget

	2026	2027	2028
	\$	\$	\$
Expenditures	50,000	25,000	
Funding			
Canada Community-Building Fund	50,000	25,000	
Total Funding	50,000	25,000	

Description

Purpose

To undergo a Landfill Gas Assessment at the Solid Waste Facility required under the water license.

Project Details

A Landfill Gas Assessment will be undertaken to analyze, sample and report on findings of landfill gases at the Solid Waste Facility. Findings will be used to form recommendations incorporated into the Solid Waste Facility design, operations and closure plans including relevant timelines and procedures. The Landfill Gas Assessment will be undertaken over multiple years to follow industry standards and meet the requirements of the water license.

Operational Impact

The results of the Landfill Gas Assessment is likely to cause an increase in operational budget and monitoring requirements during and post closure of areas of the landfill.

CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Water & Sewer
Project	Lift Station #1 Replacement		

Budget			
	2026	2027	2028
	\$	\$	\$
Expenditures	12,900,000	19,724,000	2,600,000
Funding			
Other Grants	9,675,000	16,635,000	1,950,000
Community Public Infrastructure Funding			650,000
User Fees	3,225,000	3,089,000	
Total Funding	12,900,000	19,724,000	2,600,000

Purpose	Description
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To continue the multi-year construction of the new lift station on the corner of Franklin Avenue and School Draw Avenue to replace existing Lift Station #1.

Project Details

Lift Station #1 (LS1), constructed in 1967, is the oldest of 14 lift stations in the City of Yellowknife (City). The lift station is located near the intersection of School Draw Avenue and Franklin Avenue. The station's catchment area in 1967 consisted of the downtown area and areas east of downtown. Lift Station #7 (LS7) was constructed in 1984 to serve the downtown area, thereby reducing the catchment area for LS1 to the areas east of downtown. LS1 also receives septage hauling from Old Town, Latham Island, and N'Dilo. The station originally pumped to a lagoon at Niven Lake but was redirected in 1981 to discharge into the gravity collection system for Lift Station 5 (LS5) through a common forcemain with LS7.

The existing lift station has exceeded its useful life and will not sustain increased demand from multi-residential developments in the catchment area.

The three main components of the project include:

1. Construction of a new Lift Station #1 while maintaining function of the existing lift station
2. Replacement of a section of forcemain between the new lift station and 44 Street along Franklin Avenue
3. Demolition of existing Lift Station #1 once commissioning of the new lift station is complete

Construction of the new Lift Station #1 commenced in 2025 and is scheduled for completion in 2028. Funding was secured in 2025 under the Canada Housing Infrastructure Fund (CHIF) at 75% of the total anticipated project cost.



CAPITAL FUND – 2026 Capital Projects

Department Public Works & Engineering
Project Lift Station #1 Replacement

Division Water & Sewer

Operational Impact

Changes to operating costs are anticipated, however, will evolve from project design components and finalized facility where modernization and efficiencies may be realized. Expectation is that operating costs will be similar to the existing facility.

CAPITAL FUND – 2026 Capital Projects

Department Project	Community Services Park Development	Division	Parks	
		Budget		
		2026	2027	2028
		\$	\$	\$
	Expenditures	560,000		
	Funding			
	Community Public Infrastructure Funding	560,000		
	Total Funding	560,000		

Purpose

Outdoor recreation projects will see the installation of equipment and materials to ensure that the City's parks are maintained to a high standard of safety, demonstrate effective and efficient use of resources and provide the community with a variety of activities to promote and enhance a healthy and active lifestyle.

Project Details

The Pilot's Monument is a tribute to bush pilots and engineers who lost their lives while navigating the challenging Arctic landscapes during the early days of aviation in the Northwest Territories. The monument is not only a memorial but also a popular lookout point, providing breathtaking panoramic views of Great Slave Lake, Back Bay and the City of Yellowknife. Pilot's Monument is Yellowknife's most popular lookout and draws tourists from across the world.

Replacement and upgrade of the Pilot's Monument stairs to ensure safety and compliance with the National Building Code 2020. The Pilot's Monument stairs were damaged in 2025 which required immediate repairs. In obtaining building permits for the repair work, the stairs were noted to not meet NBC Code and require full replacement. Code issues were noted with handrail length, uniformity of risers, runs and treads, and slope height and depth of treads, maximum rise and stair stinger depth.

The existing wood-framed stair system at Pilot's Monument were constructed in 2000 using wood post foundation sitting in steel saddles, grouted into the bedrock. The engineering assessment on code compliance and condition executed in October 2025 indicated stair treads and landings were worn and were at the end of their useful life.

The replacement of the Pilot's Monument stairs project will include engineering, design, accessibility enhancements, and construction to code with all-season improvements. The assessment recommended treads and landings be replaced with fibre reinforced polymer sections or steel grating. These tread selections are suited for all season usage. Full material composite will be determined with the design and planning of the project to ensure code compliance, accessibility improvements and materials appropriate for all-season use. Options of materials usage will be determined in the tender process.



CAPITAL FUND – 2026 Capital Projects

Department	Community Services	Division	Parks
Project	Park Development		

The replacement of the Pilot's Monument stairs will comply with Council's Accessibility Policy and will be designed with accessibility in mind. The design looks to include ramps, wider access points, additional platforms, guardrail improvements and accommodating larger groups.

Operational Impact

No impacts to operations and maintenance expenditures anticipated.

CAPITAL FUND – 2026 Capital Projects

Department Project	Community Services Park Equipment Replacement	Division	Parks	
Budget				
		2026	2027	2028
		\$	\$	\$
Expenditures		240,000	1,151,000	620,000
Funding				
	Other Grants	80,000	80,000	80,000
	Community Public Infrastructure Funding	160,000	1,071,000	540,000
	Total Funding	240,000	1,151,000	620,000

Purpose

Ongoing refurbishment and replacement of amenities in the City's playgrounds and parks. Playground equipment is upgraded on a rotational schedule, while features such as asphalt pads and surfaces are replaced as they show signs of wear and deterioration. This proactive approach ensures that public spaces remain safe, functional, and trustworthy, supporting responsible asset management and maintaining public confidence.

Project Details

The City of Yellowknife follows a rotational plan to replace aging playgrounds to ensure equipment continues to meet current safety standards and remains enjoyable for community use. Playgrounds are typically replaced on a 20-year life cycle with modern, safe, and engaging apparatus. Neighbourhood consultation is conducted to ensure the replacement reflects the unique needs of the surrounding community. In 2026, the City proposes to replace the Latham Island Park playground. To support high accessibility standards, the new playground will feature a soft-fall rubber tile surface, consistent with other accessible surfaces used across the City. This ongoing investment in outdoor recreation infrastructure supports the City's commitment to strategic asset management, optimizing function, safety, and community service.

Operational Impact

Playgrounds undergo an extensive inspection process as per the Canadian Playground Safety Institute Program. Replacement of existing outdoor recreation infrastructure will not increase operations and maintenance expenditures.



CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Roads & Sidewalks
Project	Patching Program		

Budget			
	2026	2027	2028
	\$	\$	\$
Expenditures	370,000	400,000	430,000
Funding			
Canada Community-Building Fund	370,000	400,000	430,000
Total Funding	370,000	400,000	430,000

Purpose	Description
	To maintain serviceability standards of city streets and sidewalks.
Project Details	
	The annual patching program identifies and repairs sections of road and sidewalks to extend the life expectancy of the street and ensure it maintains adequate serviceability standards. Often the serviceability and life expectancy of a street can be greatly improved by fixing small, localized issues as they arise and before they become problematic.
	Work completed under the annual patching program includes:
	- Pavement Patching
	- Curb and Sidewalk Replacement
	- Asphalt Overlays
	- Catch Basin and Manhole Adjustments
Operational Impact	
	Repairing sections of road and sidewalks reduces ongoing operational maintenance costs.

CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Roads & Sidewalks
Project	Paving Program		

Budget			
	2026	2027	2028
	\$	\$	\$
Expenditures	885,000		
Funding			
Canada Community-Building Fund	885,000		
Total Funding	885,000		

Purpose	Description
---------	-------------

To repair or replace asphalt, concrete and other appurtenances on city streets as required, including storm water infrastructure. This project also installs concrete, asphalt and landscaping (if specified) on newly developed streets in the city.

Project Details

The typical design life of pavement is generally between 20 and 25 years, but it will vary significantly due to factors such as traffic volumes, vehicle types, geotechnical conditions, construction practices, and adequate maintenance.

The construction of new roads generally coincides with the development of new subdivisions. Otherwise, a road is scheduled for reconstruction when it is in poor condition and may be a danger to the public, or when maintenance and repairs are no longer cost-effective.

Considerations when determining areas of reconstruction include:

- Condition and age of asset,
- Recurring maintenance costs,
- Priority level of roadway,
- Number of impacted residents, and
- Underground infrastructure requirements.

The Paving Program is moving to an alternating schedule with water and sewer infrastructure replacement occurring one year and paving activities the next. The paving projects for 2026 include the Gitzel Street and Matonabee Street Alley including stormwater infrastructure installation by the new Avens Pavillion.

Operational Impact

Aging infrastructure has an operational cost of between two and four percent of replacement costs. Replacing this infrastructure will allow the department to focus operational and maintenance activities on other roads, sidewalks and storm water appurtenances in the city.



CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Environmental & Regulatory
Project	Sampling Station Improvements		

Budget

	2026	2027	2028
	\$	\$	\$
Expenditures	50,000		
Funding			
User Fees	50,000		
<i>Total Funding</i>	50,000		

Description

Purpose

The City's water license requires extensive sampling including weekly sampling in remote areas.

Project Details

The City's water license requires extensive sampling including weekly sampling in remote areas accessible only by helicopter. This project will include the construction of safe access to the water's edge at Surveillance Network Point (SNP) Station F3. Sampling at Surveillance Network Point Station F3 requires the helicopter to land on a bedrock outcrop and employees traverse a steep, uneven, rocky terrain to access the location. Employees are required to carry multiple pieces of heavy equipment. It is anticipated that this project will include the construction of multiple staircases and platforms to ensure the safety of staff.

Operational Impact

The operational impact is to help ensure safety of City staff during the required environmental sampling.

CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Roads & Sidewalks
Project	Snowblower		
Budget			
		2026	2027
		2028	
		\$	\$
Expenditures		350,000	
Funding			
	Community Public Infrastructure Funding	350,000	
	Total Funding	350,000	
Description			
Purpose	Acquisition of a loader-mounted snowblower attachment to improve snow removal efficiencies.		
Project Details	<p>The City currently relies on snow removal through windrowing snow to the middle of City streets and placing snow into trucks using front end loaders. The acquisition of a snowblower would make snow clearing more efficient by gathering and expelling snow through a telescopic discharge chute into nearby trucks for removal. The intention for the attachment is to be utilized downtown and across the City. With climate change impacts, it has been challenging for the City to quickly clear all roads and public areas after heavy snowfall. Having an industrial snowblower attachment will allow the City to better serve residents.</p> <p>The snowblower is proposed as part of the Downtown Services Enhancement Initiative to address concerns over downtown services.</p>		
Operational Impact	The operational impacts are anticipated to be nominal as an addition of an attachment to the fleet.		



CAPITAL FUND – 2026 Capital Projects

Department	Corporate Services	Division	Information Technology
Project	Technology Investments		

Budget

	2026	2027	2028
	\$	\$	\$
Expenditures	1,500,000	1,500,000	1,500,000
Funding			
Formula Funding	204,177	1,500,000	
Community Public Infrastructure Funding	1,295,823		1,500,000
<i>Total Funding</i>	1,500,000	1,500,000	1,500,000

Description

Purpose

Implement Technology Investments as recommended in the City's IT Roadmap.

Project Details

The City finalized its Information Technology (IT) Roadmap in October 2025. The roadmap sets the future vision for technology over the next five years. Our technology vision articulates the future of technology for the City, and our technology principles are statements that help establish and guide fundamental behaviours in alignment with our technology vision. They are meant to enable decision-making as progress is made through various activities and initiatives.

Investing in technology will allow the City to improve efficiency and cost savings, enhance citizen engagement and services. Having current technology will help automate routine tasks, streamline operations, and make data-driven decisions. This will in turn free up resources and reduce operational costs. It will also provide better tools for citizen communication and service delivery, such as online portals and real-time communication channels like the 3-1-1 system.

Operational Impact

Operational impacts will evolve from the technology implemented.

CAPITAL FUND – 2026 Capital Projects

Department	Community Services	Division	Parks
Project	Tennis Court Resurfacing		
Budget			
		2026	2027
		\$	\$
Expenditures		100,000	200,000
Funding			
	Community Public Infrastructure Funding	100,000	200,000
	<i>Total Funding</i>	100,000	200,000
Description			
Purpose	Resurfacing the Somba K'e Tennis Court.		
Project Details	Resurfacing the Somba K'e Tennis Court to repair aged, cracking and peeling areas that are unusable. Improvements to the Somba K'e Tennis Courts will include increased surface area and repainting of court lines which will expand the use of the court to pickleball enthusiasts.		
	Deteriorating as they age, the courts pose safety and capacity issues if they cannot be used. Repairing the existing infrastructure will extend the useful life of the outdoor sport facilities.		
Operational Impact	Improved surface conditions will reduce the need for future repairs.		



CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Roads & Sidewalks
Project	Traffic Light Upgrades		

Budget

	2026	2027	2028
	\$	\$	\$
Expenditures	1,935,000		
Funding			
Community Public Infrastructure Funding	1,935,000		
Total Funding	1,935,000		

Description

Purpose

To improve traffic lights and signalized crosswalks to make intersections safer for vehicular and pedestrian traffic.

Project Details

There are 19 intersections that rely on traffic lights for reliable vehicular flow, and 10 signalized crosswalks that provide safer pedestrian crossings. With the completion of the installation of traffic cameras at all signalized intersections in 2024, this project will look at additional upgrades to traffic lights and signalized crosswalks to ensure acceptable performance levels.

Projects for 2026 Include:

- Traffic signal modernization including detection cameras, new controllers, software implementation and upgrades to communication equipment
- Internal radio network hardware replacement for traffic lights and supervisory control and data acquisition
- Replacement of the signalized crosswalk at the intersection of Dagenais Drive and Range Lake Road

Operational Impact

Completing upgrades to traffic lights and signalized pedestrian crosswalks on a schedule that aligns with asset management principles will ensure that repairs are being done in a proactive manner.

CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Directorate & Engineering
Project	Transportation Plan		
Budget			
	2026	2027	2028
	\$	\$	\$
Expenditures	957,500	957,500	
Funding			
Formula Funding		239,375	
Other Grants	718,125	718,125	
Community Public Infrastructure Funding	239,375		
Total Funding	957,500	957,500	

Purpose

To implement transportation plan findings incorporating and addressing other municipal strategies including the Community Plan.

Project Details

The City of Yellowknife has undertaken a Transportation Plan in 2025 and anticipate delivering on the finding over multi-year projects. The plan initiated will inform future development and focus strategic capital investments.

The City's Transportation Plan considers the following:

- active transportation improvements and future planning of active transportation infrastructure
- on-going research into public transit improvements
- traffic light modernization and optimization
- traffic calming methods for various areas of the City
- revision of City Standards to incorporate improvements to existing standards

The City applied for the Government of Canada's Active Transportation Fund under Council direction in January 2025 to fund future investment in active transportation infrastructure. Development of safe and accessible multi-modal transportation, reduced climate impacts and provide for long-term investment. The City has identified many infrastructure needs including equipment to maintain paths in winter, the extension of the Frame Lake Trail and safe and separated bike lanes on Franklin Avenue to Old Town and on downtown and connecting arterial routes. Funding received under the Active Transportation Fund will fund future active transportation infrastructure.

Operational Impact

Implementing the findings of the 2025 transportation plan will require a capital investment from the City. The funding applied for under the Active Transportation Fund would cover up to 75% of eligible expenditures.



CAPITAL FUND – 2026 Capital Projects

Department	Public Works & Engineering	Division	Water & Sewer
Project	Water & Sewer Replacement - Paving		

Budget

	2026	2027	2028
	\$	\$	\$
Expenditures	2,475,000		500,000
Funding			
Canada Community-Building Fund	1,937,800		500,000
Community Public Infrastructure Funding	537,200		
Total Funding	2,475,000		500,000

Description

Purpose

To replace asphalt, concrete and other appurtenances on city streets following upgrades to underground water, sewer and storm infrastructure.

Project Details

This project restores streets following water and sewer infrastructure upgrades. As part of this work, an evaluation of the street is done against current City Standards to determine if upgrades, such as addition of curb and gutter, sidewalk, or multi-use trail, are appropriate.

This work coincides with work completed under the Annual Paving Program to best utilize consultants and contractors.

In 2025, the City upgraded and replaced water, sewer and storm services on Mandeville Drive and 49A, 42 Street and 41 Street Area. These neighbourhoods were left gravel roads following the water and sewer work. The water and sewer paving program will reinstate the roadway infrastructure including asphalt, curbs and sidewalks (where applicable).

Operational Impact

Restoration of roadways following water and sewer upgrades provides improved roadways and allows the department to focus operational and maintenance activities on other roadways.

CAPITAL FUND – 2026 Capital Projects

Department	Public Safety	Division	Emergency Preparedness
Project	Wildfire Preparation		

Budget			
	2026	2027	2028
	\$	\$	\$
Expenditures	740,000	807,000	807,000
Funding			
Other Grants	740,000	807,000	807,000
<i>Total Funding</i>	740,000	807,000	807,000

Purpose

To address wildfire risk within and surrounding Yellowknife using targeted funding supporting mitigation through vegetation/fuel reduction.

Project Details

In January 2025, an update to the Yellowknife Community Wildfire Protection Plan (CWPP) was completed for the City. The City has been authorized by Council to enter into an agreement with Northwest Territories Association of Communities to receive the City's allocation of the federal Disaster Mitigation and Adaptation Fund (DMAF).

The City has proposed to focus their DMAF funds on municipal land parcels owned by the City as other parcels of federal and territorial lands will be addressed by government agencies separate from DMAF funds. This narrows down the total area being considered for DMAF fuel treatments to 221 hectares, which is still more area than is expected to be covered with the City's DMAF allocation. The City will focus on fuel mitigation within municipal parcels starting with Priority A areas first based on higher relative risk, then move onto treating Priority B areas until the DMAF grant is fully utilized.

Operational Impact

The project is anticipated to have some ongoing operating and maintenance costs.



CAPITAL FUND – 2026 Capital Projects

Department	Public Safety	Division	Emergency Preparedness
Project	Wildfire Protection Equipment		

Budget			
	2026	2027	2028
	\$	\$	\$
Expenditures	250,000		
Funding			
Formula Funding	250,000		
Total Funding	250,000		

Purpose	Description
	To advance recommendations under the 2025 City of Yellowknife Community Wildfire Protection Plan (CWPP), Recommendation 9 to design and purchase value protection units providing adequate equipment for initial response to wildland and urban interface fire.
Project Details	
	Value protection units containing wildfire protection equipment (portable pumps, hose, sprinklers, fitting, and tools) to protect structures from advancing wildfires have been shown to be successful in reducing losses in communities.
	From the CWPP, based on industry expertise, it is identified City of Yellowknife would benefit from having one or more Value Protection Units, providing the City with adequate value protection equipment for an initial response on a wildland/urban interface fire.
	The important feature is that the wildfire protection equipment can be divided up and deployed to different identified interface priority areas at the same time. Staff can retrieve the required equipment and deploy in the area accordingly. This means the equipment needed is configured when and where it is needed to maximize wildfire protection efforts.
Operational Impact	
	Equipment lifespan is impacted by frequency and complexity of deployment. Post deployment and annual testing/condition assessments will inform replacement requirements.

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CAPITAL FUND – 2027 Capital Projects

Capital Projects By Funding	2027 Budget (\$000's)	Formula Funding (\$000's)	Canada Community- Building Fund (\$000's)	Other Grants (\$000's)	Community Public Infrastructure (\$000's)	Investing in Canada Infrastructure (\$000's)	IT Reserve (\$000's)	Mobile Equipment Replacement Reserve (\$000's)	User Fees (\$000's)	Land Fund (\$000's)
Accessibility Implementation	300	-	-	-	(300)	-	-	-	-	-
Fire Hall Equipment	58	-	-	-	(58)	-	-	-	-	-
Fleet Management	2,789	-	-	-	-	-	-	(2,789)	-	-
Housing Accelerator Fund (HAF)	1,634	-	-	(1,634)	-	-	-	-	-	-
Hydrogeological Study and Groundwater Analysis	101	-	(101)	-	-	-	-	-	-	-
Information Technology Infrastructure Renewal	440	-	-	-	-	-	(440)	-	-	-
Land Fund Capital Projects	500	-	-	-	-	-	-	-	-	(500)
Landfill Gas Assessment	25	-	(25)	-	-	-	-	-	-	-
Lift Station #1 Replacement	19,724	-	-	(14,793)	-	(1,842)	-	-	(3,089)	-
Park Equipment Replacement	1,151	-	-	(80)	(1,071)	-	-	-	-	-
Patching Program	400	-	(400)	-	-	-	-	-	-	-
Ruth Inch Memorial Pool Repurposing - Phase One	2,500	-	-	-	(2,500)	-	-	-	-	-
Stormwater Receiving Environment Study	50	(50)	-	-	-	-	-	-	-	-
Technology Investments	1,500	(1,500)	-	-	-	-	-	-	-	-
Tennis Court Resurfacing	200	-	-	-	(200)	-	-	-	-	-
Transportation Plan	958	(240)	-	(718)	-	-	-	-	-	-
Wildfire Preparation	807	-	-	(807)	-	-	-	-	-	-
Total Capital Projects	33,137	(1,790)	(526)	(18,032)	(4,129)	(1,842)	(440)	(2,789)	(3,089)	(500)

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CAPITAL FUND – 2028 Capital Projects

Capital Projects By Funding	2028 Budget (\$000's)	Canada Community- Building Fund (\$000's)	Other Grants (\$000's)	Community Public Infrastructure (\$000's)	IT Reserve (\$000's)	Mobile Equipment Replacement Reserve (\$000's)	Land Fund (\$000's)
Climate Action Plan	2,000	(2,000)	-	-	-	-	-
Fire Hall Equipment	58	-	-	(58)	-	-	-
Fleet Management	1,055	-	-	-	-	(1,055)	-
Information Technology Infrastructure Renewal	360	-	-	-	(360)	-	-
Land Fund Capital Projects	500	-	-	-	-	-	(500)
Lift Station #1 Replacement	2,600	-	(1,950)	(650)	-	-	-
Park Equipment Replacement	620	-	(80)	(540)	-	-	-
Patching Program	430	(430)	-	-	-	-	-
Ruth Inch Memorial Pool Repurposing - Phase One	2,500	-	-	(2,500)	-	-	-
Submarine Water Supply Line Replacement	1,000	-	(750)	(250)	-	-	-
Technology Investments	1,500	-	-	(1,500)	-	-	-
Water & Sewer Replacement - Paving	500	(500)	-	-	-	-	-
Wildfire Preparation	807	-	(807)	-	-	-	-
Total Capital Projects	13,930	(2,930)	(3,587)	(5,498)	(360)	(1,055)	(500)

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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	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Downtown Development Reserve								
Opening Balance	719	812	747	739	614	489	864	
(To) General Fund	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(1)
From General Fund	150	157	125	125	375	375	375	(2)
From Land Fund	-	20	-	-	-	-	-	
Closing Balance	619	739	622	614	739	864	989	
Information Technology Reserve								
Opening Balance	1,567	1,589	1,649	1,836	1,841	1,581	1,441	
(To) Capital Fund	(440)	(253)	(295)	(295)	(560)	(440)	(360)	
From Capital Fund	500	500	300	300	300	300	300	
Closing Balance	1,627	1,836	1,654	1,841	1,581	1,441	1,381	
Mobile Equipment Replacement Reserve								
Opening Balance	1,967	5,714	6,210	7,254	7,703	8,032	8,275	
(To) Capital Fund	(2,097)	(1,223)	(2,314)	(2,314)	(2,703)	(2,789)	(1,055)	
From Capital Fund	2,763	2,763	2,763	2,763	3,032	3,032	3,032	
Closing Balance	2,633	7,254	6,659	7,703	8,032	8,275	10,252	
Major Community Facility Reserve								
Opening Balance	907	934	994	994	1,054	1,114	1,174	
From General Fund	60	60	60	60	60	60	60	
Closing Balance	967	994	1,054	1,054	1,114	1,174	1,234	
Heritage Reserve								
Opening Balance	174	174	174	174	174	174	174	
Closing Balance	174	174	174	174	174	174	174	

RESERVE FUND

Reserve Fund	2024 Budget (\$000's)	2024 Actuals (\$000's)	2025 Budget (\$000's)	2025 Forecast (\$000's)	2026 Budget (\$000's)	2027 Budget (\$000's)	2028 Budget (\$000's)	Note
Samuel Colley Library Donation Reserve								
Opening Balance	446	444	453	465	474	483	492	
From General Fund	9	21	9	9	9	9	9	
Closing Balance	455	465	462	474	483	492	501	
Revitalization Initiative Reserve								
Opening Balance	2,416	2,275	2,275	-	-	-	-	
From Land Fund	-	(2,275)	-	-	-	-	-	
Closing Balance	2,416	-	2,275	-	-	-	-	
Community Grant Reserve								
Opening Balance	40	68	28	28	28	28	28	
(To) General Fund	-	(40)	-	-	-	-	-	
Closing Balance	40	28	28	28	28	28	28	
Tourist Accommodation Tax Reserve								
Opening Balance	-	-	-	-	-	-	-	
Tourist Accommodation Tax Levy Revenue	-	-	-	825	1,133	1,167	1,202	(3)
Destination Marketing Expense	-	-	-	(825)	(1,133)	(1,167)	(1,202)	(3)
Closing Balance	-	-	-	-	-	-	-	
Total Reserves	8,931	11,490	12,928	11,888	12,151	12,448	14,559	
Reserve Opening Balance	8,236	12,010	12,530	11,490	11,888	12,151	12,448	
Total Transfers	695	(520)	398	398	263	297	2,111	
Reserve Closing Balance	8,931	11,490	12,928	11,888	12,151	12,448	14,559	

Note:

- (1) \$100,000 to fund the Downtown Clean-up Program and \$150,000 to fund development initiatives.
- (2) 50% of parking meter revenue is transferred to the Downtown Development Reserve.
- (3) The City adopted the Tourist Accommodation Tax By-law No. 5099 requiring collection of a 4% levy as of April 1, 2025, on short-term accommodations. Revenues are used for tourism development and promotion of the City of Yellowknife through a not-for-profit organization.



LONG-TERM DEBT

	2024 Budget (\$000)	2024 Actuals (\$000)	2025 Budget (\$000)	2025 Forecast (\$000)	2026 Budget (\$000)	2027 Budget (\$000)	2028 Budget (\$000)
Outstanding Long-Term Debt							
Opening Balance	17,731	17,731	15,451	15,451	13,091	10,649	8,122
Capital Fund Debt Repaid	(2,280)	(2,280)	(2,360)	(2,360)	(2,442)	(2,527)	(1,658)
Closing Balance	15,451	15,451	13,091	13,091	10,649	8,122	6,464
Comprised of							
General Capital	15,451	15,451	13,091	13,091	10,649	8,122	6,464
	15,451	15,451	13,091	13,091	10,649	8,122	6,464

LONG-TERM DEBT

	2024 Budget (\$000)	2024 Actuals (\$000)	2025 Budget (\$000)	2025 Forecast (\$000)	2026 Budget (\$000)	2027 Budget (\$000)	2028 Budget (\$000)
<u>General Capital</u>							
Water Treatment Plant \$20 million authorized by By-law No. 4681 to finance the Water Treatment Plant, with monthly payment of \$139,061, including principal and interest at 3.098%.	5,528	5,528	4,009	4,009	2,442	826	-
Water Treatment Plant \$3 million authorized by By-law No. 4737 to finance the Water Treatment Plant, with monthly payment of \$21,754, including principal and interest at 3.708%.	894	893	661	662	420	170	-
Water Treatment Plant \$839,000 authorized by By-law No. 4737 to finance the Water Treatment Plant, with monthly payment of \$6,198, including principal and interest at 3.981%.	254	253	186	186	118	47	-
Aquatic Centre \$10 million authorized by By-law No. 5044 to finance the Aquatic Centre, with monthly payment of \$74,660 including principal and interest at 4.136%, expiring July 2037.	8,775	8,777	8,235	8,234	7,669	7,079	6,464
	15,451	15,451	13,091	13,091	10,649	8,122	6,464



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)	Annual / Forecasted Debt Service (\$000's)	Remaining Debt Service (\$000's)
2024	169,016	49,580	119,436	21,127	39,872	-18,745
2025	187,109	46,691	140,418	23,389	38,948	-15,559
2026	188,875	43,718	145,157	23,609	33,245	-9,636
2027	195,215	40,661	154,554	24,402	33,284	-8,883
2028	198,419	38,467	159,952	24,802	32,301	-7,499

Note:

- (1) According to Section 167 of 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 depend 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.

LONG-TERM DEBT

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TEN-YEAR CAPITAL PLAN

10-YEAR CAPITAL PLAN (2026-2035)

The 10-Year Capital Plan ("Plan") reflects the capital expenditures that the City is forecasting for the period 2026-2035. The plan identifies the investments that will be required to maintain infrastructure, address environmental issues, and manage 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 2026, 2027 and 2028 capital expenditures are based on the draft budgeted expenditures as outlined in this budget document. 2029 – 2035 expenditures 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 as promised by the federal government and as outlined in the renewed 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 and Housing Accelerator Fund (2026 to 2027).

TEN-YEAR CAPITAL PLAN

There are three primary grant sources used for capital funding:

Funding	Source	Description
Formula Funding	GNWT	The Government of the Northwest Territories 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 \$8.3 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 \$5.3 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 \$5.6 million annually for the next ten years.



INFRASTRUCTURE INVESTMENT

The City plans to invest \$231 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 \$122 million by 2035 – for unexpected or unbudgeted costs. These amounts are based on currently-available asset data and may be subject to change.

TEN-YEAR CAPITAL PLAN

TEN-YEAR CAPITAL PLAN	2026 To 2028 Budget											2026 to 2035
	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	10-Year Total
Planned Expenditures (\$000):												
General Government	295	2,186	1,940	1,860	600	600	600	600	600	600	600	10,186
Technology Investments	-	1,500	1,500	1,500	-	-	-	-	-	-	-	4,500
Others	-	126	-	-	100	100	100	100	100	100	100	826
Information Technology Infrastructure Renewal	295	560	440	360	500	500	500	500	500	500	500	4,860
Public Safety	2,386	1,048	865	865	458	458	458	458	458	458	458	5,984
Safety Equipment	77	58	58	58	58	58	58	58	58	58	58	580
Firehall Renovations / Expansion	2,309	-	-	-	-	-	-	-	-	-	-	-
Public Safety Other	-	-	-	-	400	400	400	400	400	400	400	2,800
Wildfire Preparation	-	740	807	807	-	-	-	-	-	-	-	2,354
Wildfire Protection Equipment	-	250	-	-	-	-	-	-	-	-	-	250
Community Services	1,245	2,787	4,151	3,120	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,058
Ruth Inch Memorial Pool Repurposing	-	-	2,500	2,500	-	-	-	-	-	-	-	5,000
Fuel Tank Replacement	100	1,074	-	-	-	-	-	-	-	-	-	1,074
Cooler Replacement Multiplex	675	-	-	-	-	-	-	-	-	-	-	-
Outdoor Recreation	-	660	200	-	-	-	-	-	-	-	-	860
Parks	170	510	1,151	620	-	-	-	-	-	-	-	2,281
City Hall Retrofit	300	-	-	-	-	-	-	-	-	-	-	-
Community Services Others	-	543	300	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	14,843
Public Works	31,868	22,967	24,047	5,585	12,030	12,864	31,289	30,593	10,097	11,173	14,735	175,380
Water & Sewer Capital Replacement	7,400	2,475	-	500	4,000	1,300	4,000	1,300	4,000	1,300	4,000	22,875
Other Water & Sewer Projects	600	150	50	-	3,100	1,600	3,100	1,600	2,000	2,000	2,000	15,600
Submarine Water Supply Line	-	-	-	1,000	2,000	2,000	20,000	20,000	-	-	-	45,000
Liftstation Upgrades / Replacement	15,900	12,900	19,724	2,600	300	300	300	300	300	300	300	37,324
Roads & Sidewalks	629	3,190	400	430	668	4,945	740	5,280	761	5,602	808	22,824
Transportation Plan	300	958	958	-	-	-	-	-	-	-	-	1,916
Solid Waste Management	225	241	126	-	440	440	440	440	440	440	440	3,447
Snowblower	-	350	-	-	-	-	-	-	-	-	-	350
New Landfill / Landfill Expansion	4,500	-	-	-	-	-	-	-	-	-	-	-
Fleet Management	2,314	2,703	2,789	1,055	1,522	2,279	2,709	1,673	2,596	1,531	7,187	26,044
Planning and Development	1,740	1,657	2,134	2,500	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,691
Land Fund Projects	-	-	500	500	500	500	500	500	500	500	500	4,500
Land Surveying (Commissioners)	-	-	-	-	200	200	200	200	200	200	200	1,400
Housing Accelerator Fund (HAF)	1,740	1,657	1,634	-	-	-	-	-	-	-	-	3,291
Climate Action Plan	-	-	-	2,000	500	500	500	500	500	500	500	5,500
Total	37,535	30,645	33,137	13,930	16,288	17,122	35,547	34,851	14,355	15,431	18,993	230,299
Total Available	46,867	37,760	39,058	26,296	40,122	29,542	43,772	35,148	29,259	28,494	34,460	343,912
Surplus (Deficit)	9,332	7,115	5,921	12,366	23,834	12,420	8,225	297	14,904	13,063	15,467	
Closing Balance	9,890	17,005	22,926	35,290	59,124	71,544	79,769	80,066	94,970	108,033	123,500	



MAJOR CAPITAL PROJECTS

General Government

The City plans to invest a total of \$4.5 million in Information Technology over the next ten years. This outlay will help build digital resilience to allow the organization connect more effectively with residents, streamline business processes, and increase efficiency across the board.

Public Safety

In the coming years, the City will undertake a comprehensive upgrade of its safety equipment infrastructure. In addition to routine safety enhancements, a strategic investment will be made in wildfire prevention and protection measures.

Through the Northwest Territories Association of Communities (NWTAC), the City has secured pre-allocated funding of \$2.3 million dedicated to wildfire prevention. This funding must be utilized by March 31, 2033. Eligible expenditures will be reimbursed through semi-annual reporting mechanisms established by the NWTAC. Wildfire prevention and protection initiatives are scheduled to commence in 2026 and will continue on an ongoing basis throughout the ten-year period.

The combined investment in safety equipment upgrades and wildfire prevention and protection is projected to total around \$6 million over the next ten years.

Community Services

The Ruth Inch Memorial Pool officially reached the end of its operational lifespan in 2025, coinciding with the opening of the City's new Aquatic Centre on May 5, 2025. The new facility features:

- A 25-metre, 8-lane lap pool
- A therapy pool
- A splash pad
- Enhanced accessibility features

Following its closure, planning has commenced to repurpose the Ruth Inch Memorial Pool building. The 2026 municipal budget allocates funding to initiate a comprehensive community engagement process aimed at identifying potential future uses for the facility. This phase will also include assessment and preliminary planning to determine viable options for redevelopment. Estimated cost of repurposing project is currently \$5.7 million and Community engagement and planning to begin in 2026.

Over the next ten years, the City of Yellowknife anticipates a total investment of \$24.5 million in municipal facilities, parks, trails, and other public amenities that contribute to residents' quality of life

Public Works

Underground Water and Sewer Infrastructure:

The City initiated the replacement of deteriorated corrugated metal sewer pipes (CMP) in 1984, completing the project in 2018. Building on this foundational work, further investment is planned to address aging underground infrastructure, including water and sewer

TEN-YEAR CAPITAL PLAN

systems. Between 2026 and 2035, the City will allocate \$38.4 million toward:

- Replacement of aging underground water and sewer infrastructure
- Upgrades to complex assets such as potable water pump houses and sewage lift stations

Water Delivery System Assets:

In addition to underground infrastructure, the City continues to invest in the buildings and equipment that support the municipal water delivery system. Key milestones include:

- Expansion of the water reservoir (completed in 2008)
- Completion of the Water Treatment Plant (2015)
- Financing: \$23.8 million borrowed for the Water Treatment Plant, with full repayment scheduled by 2028

Lift Station #1 Replacement:

Construction of the new Lift Station #1 began in 2025 to replace the original 1967 facility, which had exceeded its anticipated lifespan. The new station will accommodate increased demand from upcoming multi-residential developments. Project details include:

- Completion expected by 2028
- Decommissioning of the existing lift station upon completion
- Total project cost: \$54.7 million
- Funding: 75% provided by the Canada Housing Infrastructure Fund

Water Source Expansion:

Following a 2023 water source study, the City identified the need for a new Submarine Water Supply Line to enhance flow capacity from Yellowknife Bay. Project highlights:

- Funding secured: \$25 million through the Disaster Mitigation and Adaptation Fund
- Deadline for expenditure: March 31, 2032
- Scope development and planning to begin in 2028

Road Rehabilitation Program:

The City's road rehabilitation efforts are now funded through targeted initiatives rather than long-term borrowing. Funding sources include:

- Canada Community-Building Fund (CCBF)
- Community Public Infrastructure Funding (CPI)
- Formula Funding

Projected expenditure for road rehabilitation from 2026 to 2035 is \$23 million. Additional funding from the Water and Sewer Infrastructure Replacement Program will support road repairs following underground infrastructure upgrades.

Fleet Renewal Program:

To maintain reliable service delivery, the City manages a fleet of mobile equipment valued at \$27 million. A total of \$20.8 million will be invested in fleet renewal between 2026 and 2035 to ensure operational continuity.



TEN-YEAR CAPITAL PLAN

Landfill Expansion and Capacity Planning:

The City continues to implement its long-term strategy to ensure sufficient landfill capacity at the Solid Waste Facility. Construction of a new landfill cell is scheduled for completion in 2025. This expansion is projected to extend the facility's operational lifespan by an additional five years.

Strategic Waste Management Plan:

In alignment with the Strategic Waste Management Plan adopted in 2018, the City remains committed to reducing overall waste generation. The plan sets a target to decrease per capita waste from the current range of 1,200–2,000 kilograms to 500 kilograms by 2030.

Investment Forecast (2026–2035):

To support safety improvements, extend landfill lifespan, and advance waste reduction initiatives, the City has allocated \$3.5 million in funding for the Solid Waste Facility over the next ten years.

Planning and Development

Commissioner's Land Transfer Discussions:

The City of Yellowknife continues to engage in active discussions with the Government of the Northwest Territories (GNWT) Department of Lands and the Yellowknives Dene First Nation regarding the bulk transfer of all available Commissioner's lands located within the municipal boundary. These discussions aim to support long-term planning and development. Any additional resources secured from other orders of government for related initiatives will be used to supplement departmental budgets and project funding.

Climate Action and Energy Planning:

To advance the City's environmental sustainability goals, the ten-year Climate Action Plan was presented to Council in November 2025. This plan outlines key mitigation and adaptation strategies designed to strengthen both municipal operations and community-wide resilience to climate change.

- The original Corporate and Community Energy Plan (CEP) milestones were completed and subsequently updated in 2017 to guide efforts through 2027.
- The new Climate Action Plan builds on this foundation, fostering partnerships and implementing impactful solutions to reduce emissions and enhance climate resilience.
- Planned investment in CEP initiatives from 2026 to 2035: \$5.5 million.

FINANCING CAPITAL PROJECTS

Capital Funding Strategy and Reserve Management

Funding Sources for Capital Projects:

The City of Yellowknife utilizes a diversified funding strategy to support capital projects and reserve contributions. Primary sources include:

- GNWT formula funding
- Government grants
- Property tax revenue
- Water and sewer fees and levies

Also note that a portion of property tax revenue is currently allocated to debt servicing obligations. To ensure long-term sustainability, the City's Ten-Year Capital Plan recommends an annual transfer of around \$2 million from the General Fund to support capital

TEN-YEAR CAPITAL PLAN

investment. This transfer supplements funding received from other orders of government.

Reserve Fund Management:

The City maintains several reserve funds to allocate resources for specific capital priorities. For example, in fiscal year 2022–2023, \$3.18 million was budgeted from the Major Community Facility Reserve (MCFR) to partially fund the Aquatic Centre. Given current economic volatility and fluctuating costs, it is essential to maintain adequate reserve contributions to avoid rapid depletion and ensure financial resilience.

Grant Funding for Infrastructure Replacement:

Grant funding remains a critical component of the City's strategy for replacing aging infrastructure and facilities. Notable examples include:

- \$10.4 million secured in 2021 from the Investing in Canada Infrastructure Program (ICIP) for paving and landfill cell design/construction
- \$41 million secured in 2025 under the Canada Housing Infrastructure Fund for the Lift Station #1 replacement

Strategic Pursuit of External Funding:

To maintain momentum in infrastructure renewal and address the needs of aging municipal assets, the City must continue to proactively identify and pursue all available grant-funding opportunities from federal and territorial sources.

LONG-TERM DEBT

The City has used debt strategically to fund major infrastructure projects:

- 2013: Borrowed \$23.9 million over 15 years for the Water Treatment Plant. This freed up Canada Community-Building Fund dollars for other capital projects and enabled completion of the CMP program by 2018.
- 2022: Borrowed \$10 million to construct the Aquatic Centre.

Current Debt Constraints:

The above referenced two loans have maxed out the City's debt service limit, restricting further borrowing. In addition, as such, the City has no capacity for new loans at this time.

As such, the City plans to avoid borrowing for the next three years to improve its debt service ratio.

SUMMARY

The City of Yellowknife stands at a pivotal moment—not only in how it delivers services and conducts business, but also in its urgent need to renew aging and critical infrastructure. This transformation is made more complex by macroeconomic pressures such as:

- Volatile market conditions
- The accelerating impacts of climate change
- A stagnating tax base



TEN-YEAR CAPITAL PLAN

These forces demand bold, forward-thinking action. To meet the moment, the City is readying its today for a stronger tomorrow to ensure Yellowknife remains a top destination to live, work, and visit.

Capital Investment Commitment:

To support this vision, the City plans to invest an average of \$23.2 million annually in capital expenditures over the next ten years.

These investments will:

- Modernize essential infrastructure
- Enhance community services
- Stimulate economic growth
- Reinforce Yellowknife's reputation as a vibrant northern capital

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