

# COUNCIL REPORT

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Date: 09 February 2021  
File: 2.10.3.1  
To: Mayor and Council  
From: Warren Waycheshen, CAO  
Re: 2021 Budget Deliberations (Third Report)



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## **Recommendations:**

Action: That Council provides input on the 2021 budget and capital items (including early approval.) Once discussion is complete and Council is prepared to provide direction, motions are provided below for consideration:

Motion: to be determined through discussion.

## **BACKGROUND:**

### **Revenue and Operational Expense Options:**

1. During the meeting Council may make motions to remove, amend or approve individual items. If Council is prepared to consider the operational revenue and expenses, but requires additional information or time prior to approving the proposed new positions the following is provided for consideration: **THAT the 2021 revenues and general operating expenses, as summarized in Appendix A (and amended if any changes are made through discussion), be tentatively approved, except for the Regular full-time Fire Department Clerk and Regular part-time Tamitik Recreation Programmer positions, with final approval in spring 2021 when the five-year financial plan is adopted.**
2. If Council is prepared to consider the operational revenue and expenses, and the new positions the following is put forward for consideration: **THAT the 2021 revenues and general operating expenses, as summarized in Appendix A (and amended if any changes are made through discussion), be tentatively approved, with final approval in spring 2021 when the five-year financial plan is adopted.**
3. If Council is not ready to make any decisions during the meeting the following is provided for consideration: **THAT the 2021 Budget Deliberations (Third Report) be received for information.**

## **Budget Assumptions:**

**Property Taxes:** as previously provided, this budget incorporates a 3% increase in municipal property taxes for initial discussion as, generally, the Financial Plan includes a 3% annual increase for budgeting, although the actual increase and distribution of property taxes will be determined when the budget is finalized. In 2020, there was no property tax increase for all classes except Class 2 Utilities, which were increased 3%.

If Council wishes to consider having no increases in property taxes in 2021 this reduces revenues by approximately \$810,000 from a 3% increase. Similarly, if Council wishes to increase property taxes by 6% (to make up for no increase in 2020 and provide for a 3% increase in 2021), this increases property tax revenues by about \$810,000.

This is the third year of the LNG Canada property tax agreement and those increases are included

in the budget (the increase is set in the bylaw and independent of other decisions.) In 2019, when setting the property taxes to be paid by LNG Canada under Bylaw 1923, an estimate was made based on tax revenue lost when properties were to be transferred from Rio Tinto to LNGC. The projected footprint of the LNG property was estimated for property taxation purposes using BC Assessment Roll Numbers and Property Identifiers (PIDs).

Some of the assets located on the parcels included in the Bylaw were not part of the LNGC facility, for example the Methanex Jetty, but these assets did not have a separate PID and were therefore not separately assessed from the LNG Canada plant parcels, and corresponding PIDs, when the 2019 municipal property taxes were calculated. As the discrepancy was not determined until after the property taxes were adopted (the tax rates must be adopted by bylaw prior to May 15) there was a shortfall in Class 4 property taxes of about \$1.255 million that was included for one-time recapture from Class 4 property taxes in the 2020 budget. That amount (\$1.255 million) has been removed from the Class 4 taxes in this budget.

The following table provides the incremental increase in the municipal property taxes paid by LNG Canada over the ten-year bylaw term:

<b>LNGC Tax Bylaw</b>				
<b>Year</b>	<b>Base Amount</b>	<b>Bridge Credit</b>	<b>Net Bylaw Taxes</b>	<b>Incremental Increase</b>
2019	1,620,000	216,667	1,403,333	1,403,333
2020	3,230,000	433,333	2,796,667	1,393,334
2021	4,850,000	650,000	4,200,000	1,403,333
2022	6,470,000	866,667	5,603,333	1,403,333
2023	8,080,000	1,083,333	6,996,667	1,393,334
2024	9,700,000	1,300,000	8,400,000	1,403,333
2025*	9,913,400	1,326,000	8,587,400	187,400
2026*	10,111,668	1,352,520	8,759,148	171,748
2027*	10,313,901	1,379,570	8,934,331	175,183
2028*	10,520,179	1,407,162	9,113,018	178,687

\*CPI inflation assumed at 2%

#### UTILITY USER FEES:

Residential water fees currently are \$144 annually, and at the 30 November 2020 committee meeting water increases of up to \$328 annually (for full cost recovery) were discussed and the matter was referred to the budget.

If Council wishes to consider water fee increases to the current \$144 fee, the 25 November 2020 report is attached as Appendix B.

If Council does not wish to consider water fee increases for 2021 the following is provided for consideration: **THAT water fees not be increased in 2021.**

#### 2021 Capital Budget Items:

The capital spreadsheet and applicable worksheets have been updated in Appendix C.

As presented, the capital budget items are funded from reserves, grants and \$2,472,828 from current year revenues. The 2016 to 2020 five-year average was \$1,745,983 transferred annually from current year revenues to capital. The 2021 amount, at this time, is 142% of the average, although this is mainly due to the \$2,176,000 COVID grant. If, during deliberations, Council wishes to change operational objectives or capital projects staff will explore available options including increased use of reserves and surplus, and increasing/reducing revenues and expenses.

Council previously directed:

*“THAT staff report back with a list of time-sensitive capital projects for 2021 budget early approval and a list of items staff expects to accomplish in 2021 from carry-over and new items listed in the 2021 capital budget.”*

Projects that can be deferred to 2022:

Wayfinding (\$66,947 removed from budget): The sign for the old Hospital site will still proceed and staff will work with the Heritage Group on this item as the cost is minimal. The rest of the project can be deferred to 2022 as it is not critical or urgent and needs to be re-evaluated.

Community Engagement Manual (\$30,000 removed from budget): Due to Covid restrictions this public participation project could be deferred to 2022 when, hopefully, full community engagement can be put in place to create this manual. The Planning department has created a two-page engagement guideline to provide direction for community engagement for department projects and bylaw amendments, etc. that can be used until a full Community Engagement Manual has been developed.

Replace OCP (reduce from \$230,000 to \$50,000): The Planning Department will continue to amend the current OCP with required amendments throughout 2021 and have the new amendments reviewed to ensure they meet legislative requirements. This will allow developers and the community to move forward on developments and projects more easily and assist in inserting the required information into the OCP.

Municipal Code Part 9 (reduce from \$120,000 to \$50,000): The full review of the Zoning Bylaw can be deferred until a later date once the OCP has been more fully updated. The Planning Department will continue to amend the Code with the new zoning requirements that will be required to implement the Downtown Plan and any other initiatives approved by Council.

Sewer – Trestles Repair (Yr 1 of 2) (\$75,000 removed from budget): This project can be deferred until 2022.

Sewer – Lift Stations Upgrade Program (\$50,000 removed from budget): This project can be deferred until 2022.

Water – Pumphouse 3 Decommission (C\O) (\$25,000 removed from budget): This project can be deferred until 2022.

Early Approval: The time-sensitive projects being proposed for early approval are included in Appendix D. Once Council considers and approves the list the following is provided for consideration: **THAT the projects highlighted for early approval in the 2021 Capital Budget (list of projects to be determined at the meeting) receive early approval.**

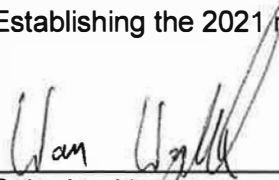
**Reserves:** A one-page summary of the reserves is attached in Appendix E.

**Budget Implications:** Establishing the 2021 municipal budget.

JA  
Dir. of Finance

**Council Initiative:**

Establishing the 2021 municipal budget and five-year financial plan.

  
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Submitted by  
Warren Waycheshen, CAO

**Attachments:**

- Appendix A: Revenues and General Operating Expenses
- Appendix B: 25 November 2020 Water Increase Report
- Appendix C: 2021 Capital Budget
- Appendix D: Early Approval List (Capital Approval Before Bylaw Approval)
- Appendix E: Reserves and Reserve Funds 2021

	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Revenue</b>				
Taxation and grants in lieu	28,608,004	30,255,999	1,647,995	5.8%
Utility Tax	356,219	355,949	(270)	-0.1%
Sale of Services	1,971,629	1,435,225	(536,404)	-27.2%
Water Utility Rates	642,074	642,074	-	0.0%
Revenue from own sources	3,039,190	2,784,690	(254,500)	-8.4%
Return on investments	336,000	361,000	25,000	7.4%
Contributions from other governments	587,017	1,717,633	1,130,616	192.6%
<b>Total Revenue</b>	<b>35,540,133</b>	<b>37,552,569</b>	<b>2,012,436</b>	<b>5.7%</b>

	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
<b>GENERAL OPERATING EXPENSES</b>				
<b>General Government</b>	<b>7,141,380</b>	<b>6,363,177</b>	<b>(778,203)</b>	<b>-10.9%</b>
Council	1,323,539	359,540	(963,999)	-72.8%
Administration	596,376	618,193	21,817	3.7%
Corporate Services	1,403,985	1,432,219	28,234	2.0%
Finance, Purchasing, Stores	1,573,128	1,601,922	28,794	1.8%
Information Technology	474,702	484,305	9,603	2.0%
Grants	1,769,650	1,866,998	97,348	5.5%
<b>Protective Services</b>	<b>7,311,770</b>	<b>7,628,286</b>	<b>316,516</b>	<b>4.3%</b>
RCMP	2,739,083	2,838,612	99,529	3.6%
Fire Department	3,800,225	3,998,592	198,367	5.2%
Building/Bylaw	528,000	537,340	9,340	1.8%
Animal Control	244,462	253,742	9,280	3.8%
<b>Public Works</b>	<b>9,027,935</b>	<b>9,110,458</b>	<b>82,523</b>	<b>0.9%</b>
PWY - Roads and Streetlights	4,853,000	4,897,000	44,000	0.9%
Public Transport	930,940	871,558	(59,382)	-6.4%
Traffic lights, signs, bridges	214,000	140,000	(74,000)	-34.6%
Building	553,732	574,000	20,268	3.7%
Landscaping & Grass Management	371,563	383,750	12,187	3.3%
Sewer Operations	617,000	586,500	(30,500)	-4.9%
Water Operations	1,364,000	1,517,250	153,250	11.2%
Cemetery Operations	123,700	140,400	16,700	13.5%
<b>Engineering</b>	<b>1,984,943</b>	<b>2,401,016</b>	<b>416,073</b>	<b>21.0%</b>
Engineering	950,000	1,118,700	168,700	17.8%
Landfill / Residential Refuse Collection	1,034,943	1,282,316	247,373	23.9%
<b>Community Planning &amp; Development</b>	<b>674,600</b>	<b>667,975</b>	<b>(6,625)</b>	<b>-1.0%</b>
<b>Economic Development</b>	<b>780,495</b>	<b>795,947</b>	<b>15,452</b>	<b>2.0%</b>
Economic Development	640,645	653,300	12,655	2.0%
Chamber of Commerce	139,850	142,647	2,797	2.0%
<b>Recreation and Cultural Services</b>	<b>6,895,523</b>	<b>7,007,007</b>	<b>111,484</b>	<b>1.6%</b>
Recreation Facilities & Parks	6,237,330	6,308,965	71,635	1.1%
Kitimat Youth Centre	131,845	134,158	2,313	1.8%
Gardening	320,848	351,384	30,536	9.5%
Community Promotion	205,500	212,500	7,000	3.4%
<b>Transfer to Reserves</b>	<b>770,213</b>	<b>1,105,875</b>	<b>335,662</b>	<b>43.6%</b>
<b>Total Expenses</b>	<b>34,586,858</b>	<b>35,079,741</b>	<b>492,883</b>	<b>1.4%</b>
	953,275	2,472,828	Currently to Capital Budget	

# COUNCIL REPORT

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Date: November 25, 2020  
File: 2.9.11  
To: Warren Waycheshen, CAO for Mayor and Council  
From: Dustin Rutsatz, Director of Finance  
Re: 2021 Water Fee Increase

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**Recommendation:** (to be provided from the motions below)

**Background:**

The residential water fees have not been updated since before 1991.

As per our Objectives and Policies of our 2020 5-Year Plan, Appendix B, Section 3, Policy for Sources of Funding: "For water which incurs a marginal cost of production only after a significant use as the reticulation system can deliver more water than the community can consume and there is no raw water supply shortage, user pay shall be an average of operating costs."

This fee is levied only on properties utilizing the municipal water system.

**Motions:**

**If Council wishes to recover all water system costs:**

- A) THAT the revenue to cover the estimated water system expenses be collected through a fee increase to be initiated in the 2021 taxation year.
- B) THAT this fee level increase from \$144.00 to \$328.00 per dwelling unit, with a 10% reduction to those who qualify for the Provincial Home Owners Grant for Seniors & Disabled.
- C) THAT commercial water fee meter rates increase by the same percentage.

**If Council wishes to phase in increases:**

- 1) That the motion B) above be instead set as to **\$236.00 per dwelling in 2021 and \$328.00 per dwelling unit in 2022** (spread the increase over 2 years).

**Options (or Alternatives):**

- 2) THAT this report dated November 25, 2020 – 2021 Water Fee Increase be received for information.
- 3) Council may wish to spread out the increases over longer periods.
- 4) Another option be developed through discussion of Council.

**Budget Implications:** Enables Water Service to be funded in full.

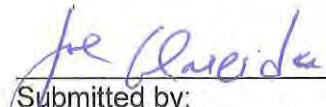
JA  
Treas. Initials


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**Budgeted:**

**Unbudgeted: No**

**Council Initiative N/A**

  
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Submitted by:  
Dustin Rutsatz, Director of Finance

  
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Approved for Submission:  
Warren Waycheshen, CAO



## Increase to Water Fee in District of Kitimat

### Six Year Cost History of Water System

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	Forecast <u>2020</u>	Budget <u>2021</u>
Water Operations	1,211,202	1,328,301	1,525,497	1,525,497	1,364,000	1,517,250
Net Cost	1,211,202	1,328,301	1,525,497	1,525,497	1,364,000	1,517,250
Six Year Average	\$ 1,412,000					

### # Properties with water Fees in 2020

Class 1	Residential	80%	3,523	
Class 6	Commercial	20%	157	4%
			<u>3,680</u>	

### Residential Water Fee Calculation: based on 2018 Statistics

	#Folios	Fee	Avg Cost	
Regular	2,739	\$ 144.00	\$ 394,468	
Reduced	784	\$ 129.60	\$ 101,606	
				496,074 Revenue Recovery

Class 1 pays for 80% of water costs = \$ 1,129,600

In 2020 only \$496,074 ,of \$1,186,400 was collected in Residential Fees 44%

Complete recovery = \$ 327.90 Water Fee Needed:

	#Folios	Fee	Avg Cost	
Regular	2,739	\$ 328.00	\$ 898,510	
Reduced	784	\$ 295.20	\$ 231,437	
				1,129,946

Increased Revenue if new fee adopted		\$ 328.00
Commercial	\$	78,444
Residential		633,872
Total	\$	712,317

Updated: 11 February 2021

	D	F	G	H	I	J	K	L	M	N	O	P
1	\$ 26,672,942	Bridge										
2	\$ 4,506,786	Approved								Updated Feb 10, 2021		
3	\$ 4,107,292	Carryover with Revised \$'s			<b>2021 CAPITAL BUDGET</b>							
4	\$ 5,487,274	Carryover	FIRST	REVISED	REVENUE							ORIGINAL
5	\$ 4,319,500	New 2021	YEAR IN			Reserve	Grant/Loan		Capital Plan	WO	Spent in	
6	Page		BUDGET	REQUEST	FUND						Prior Yrs	REQUEST
7												
8		<b>ITEMS PROPOSED</b>										
9												
10		<b>FIRE DEPARTMENT</b>										
11	6	FIRE - Radio Communications Coverage up-grade	2019	696,807	0	696,807	1	696,807	912011	13,193	800,000	
12	8	FIRE - Training Ground Burn Building Replacement	2020	591,569	0	591,569	1	591,569	924007	8,431	500,000	
13	10	FIRE - Municipal Building Replacement (Feasibility/Planning Stud	2021	100,000	0	100,000					100,000	
15		Total Fire Department		1,388,376	0	1,388,376	0	1,288,376			21,624	1,400,000
17		<b>RCMP DETACHMENT</b>										
18	12	RCMP - Flooring	2021	60,000	0	60,000						60,000
20		Total RCMP		60,000	0	60,000	0	0			0	60,000
35		<b>MUSEUM &amp; LIBRARY</b>										
36	No Sheet	MUS - Purchase 1 carved piece from Haisla Artist Burton Amos	2018	1,500	0	1,500	0	0	621045	-	1,500	
37	No Sheet	MUS - Redesign back room space	2019	6,636	0	6,636	0	0	621049	364	7,000	
38	No Sheet	MUS - Staff Entrance Door	2019	2,854	0	2,854	0	0	621050	146	3,000	
39	No Sheet	MUS - 2 Air Conditioners	2019	2,500	0	2,500	0	0	621052		2,500	
40	No Sheet	MUS - Flooring in main office to back door and storage	2020	1,646	0	1,646	0	0	621064	354	2,000	
41	No Sheet	MUS - Anderson Farm Implementation Treatment	2020	3,000	0	3,000	0	0	621065		3,000	
42	No Sheet	MUS - Discovery Interface	2021	4,000	4,000							4,000
43	No Sheet	MUS - 3M Opaque film	2021	2,000	2,000							2,000
44	No Sheet	MUS - Showcases (2)	2021	4,000	4,000							4,000
45	No Sheet	LIB - Waterproof Boiler Room floor (BAS)(C/O)	2018	13,000	0	13,000	0	0	621044		13,000	
46	No Sheet	LIB - Front Entrance Improvements	2019	12,000	0	12,000	0	0	621054		12,000	
47	No Sheet	MET - Capital Grant	2021	61,000	61,000	0	0	0	81205			61,000
49		Total Museum, Library & MET		114,137	71,000	43,137	0	0			863	115,000
51		<b>GENERAL GOVERNMENT</b>										
52	14	GG - PC Upgrades & 2x Server Replacement	2020	68,208	0	68,208	1	68,208	912012	93,446	75,000	
53	16	GG - Information Systems Network Infrastructure	2020	302,372	0	302,372	1	302,372	912014	3,128	125,000	
54	18	GG - Software review (i.e. Cityworks)	2020	25,000	0	25,000	0	0	621071		25,000	
55	20	GG - Office Space, Creation, Furniture	2021	110,000	110,000							110,000
57		Total General Government		505,580	110,000	395,580		370,580			96,574	335,000
59		<b>LEISURE SERVICES DEPARTMENT</b>										
61		<b>RIVERLODGE</b>										
62	22	R/L - Ergonomic Redesign of Front Desk	2018	10,500	0	10,500	0	0	627079		10,500	
63	24	R/L - Concrete Lined Hot Water Tank (BAS)	2019	106,835	0	106,835	0	0	627083	13,165	26,530	
64	26	R/L - Men's Shower	2020	90,000	0	90,000	0	0	627091		90,000	
67		<b>TAMITIK ARENA</b>										
68	28	TAM - Arena Stand Railing (PWD Recommendation)	2020	30,000	0	30,000	0	0	627092		30,000	
69	30	TAM - Staff Room Conversion	2020	75,000	0	75,000	0	0	627093		75,000	
70	32	TAM - Compressor Room and MCC Replacement	2021	250,000	250,000	0	0	0				250,000
71	34	TAM - Oil Separators (1 TAM, 1 KIR)	2021	35,000	0	35,000						35,000
73		<b>TAMITIK POOL</b>										
74	36	POOL - Replacement of Air Handling Unit 7 (BAS)	2020	140,755	0	140,755	0	0	627094	14,245	30,000	
75	No Sheet	POOL - Deck Repair - Approved November 2020	2020	351,781		351,781						351,781
76	38	POOL - Teach Pool/Hot Tub Deck Engineering/Architecture	2021	200,000	200,000							200,000
77	40	POOL - Replace - Pumps and Motors	2021	75,000	75,000							75,000
79		<b>KITIMAT ICE RINK</b>										
80	42	KIR - Lintels, Design and Repair	2020	35,000	0	35,000	0	0	627095		35,000	
81	44	KIR - Radiant Heater Replacement	2021	50,000	0	50,000						50,000

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6	Page		BUDGET	REQUEST	FUND						Prior Yrs	REQUEST
83		<b>GARDENING PROJECTS</b>										
84	46	GAR - Downtown Core Gardens - Conversion Plan	2020	16,000	0	16,000	0 0	0	626005			16,000
85	49	GAR - Invasive Plant Treatment	2021	10,000	10,000	0	0	0	626001		-	10,000
86	51	GAR - 7x14 Southland Dumping Trailer	2021	15,000		15,000						15,000
87	53	GAR - Skid Steer Kubota SCL 1000	2021	50,000		50,000						50,000
88	55	GAR - Sod Cutter	2021	8,500		8,500						8,500
90		<b>OUTDOORS</b>										
91	57	OUT - Electronic Sign	2019	120,000	0	120,000	0 1	120,000	971912			120,000
92	59	OUT - Bear Aware Program	2019	18,905	0	18,905	0 0	0	627090		13,095	32,000
93	61	OUT - Shoreline Protection - Radley Park (C/O) - Mapping	2018	100,000	0	100,000		1	100,000	971909	1,616,907	1,880,188
94	63	OUT - Radley Park Expansion (12 Sites) - Phase 1	2020	553,422	0	332,644	220,778 0	0	971914		51,572	80,000
95	65	OUT - Fully Accessible Hiking Trail - Hirsch Creek North	2019	82,275	0	82,275	0 0	0	627097		7,726	60,000
97	.	Total Leisure Services		<b>2,423,973</b>	<b>535,001</b>	<b>1,668,194</b>	<b>220,778</b>	<b>2</b>	<b>220,000</b>	<b>0</b>	<b>1,716,709</b>	<b>3,530,499</b>
99		<b>PLANNING DEPARTMENT</b>										
100	69	CPD - Food Truck Pilot	2020	3,455	0	3,455				626031	16,545	20,000
101	NO SHEET	CPD - 24 Hour Daycare	2020	2,843,465	150,000	197,683	2,495,782			626033		2,564,280
102	73	CPD - Lower Parking Lot Detailed Design Plan	2021	85,000	59,292	25,708						85,000
103	75	CPD - Replace OCP	2021	50,000	9,972	40,028						230,000
104		CPD - Municipal Code Part 9	2021	50,000	50,000							120,000
105		CPD - SW Area Plan	2021	50,000	50,000							50,000
106	81	CPD - Nechako Centre Concept Plan	2021	25,000	25,000							25,000
107	83	CPD - Lot 14 and Mountain View Square Concept Plan	2021	45,000	45,000							45,000
109		Total Planning		<b>3,151,920</b>	<b>389,264</b>	<b>266,874</b>	<b>2,495,782</b>		<b>0</b>		<b>16,545</b>	<b>3,139,280</b>
111		<b>ENGINEERING/ OPERATIONS DEPARTMENT</b>										
112		<b>TRANSPORTATION AND OTHERS</b>										
113	85	ENG - Minette Bay West Construction - Phase 1 (C/O)	2018	730,863	0	180,863	550,000 1	730,863	971908		419,137	800,000
114	88	ENG - Road Safety Program (LNGC Impact) Update Signs & Traffic	2019	10,919	0	10,919	0 0	0	623104		39,081	50,000
115	90	ENG - Walkways Reconstruction Program	2021	510,000	0	510,000		1	510,000	936010		500,000
116	NO SHEET	ENG - Walkways Reconstruction Program -Carryover		100,000		100,000				936010		500,000
117	92	ENG - Grouse Outfall Repair and Monitor (Walkway)	2019	100,000	0	100,000		1	100,000	623108		100,000
118	95	ENG - Quatsino Walkway - (Cranberry - Blueberry)	2020	338,612	0	338,612	0 1	338,612	936017		36,388	300,000
119	97	ENG - Haisla Bridge Replacement	2019	26,672,942			26,672,942 1	26,672,942	936701		1,827,058	55,000,000
120	99	ENG - Engineering Design & Construction Specifications	2019	35,000	0	35,000		0	623106			35,000
121	101	ENG - Flood Level Mapping	2019	100,503	0	0	100,503 0	0	623109		49,497	75,000
122	103	ENG - Traffic Control Camera	2016	150,000	0	40,005	109,995 0	0	623605		17,816	28,943
123	105	ENG - Residential Street Reconstruction	2020	1,510,000	0	1,510,000		1	1,510,000	936000		1,500,000
124	107	ENG - Step Code Review, Stakeholder education/consultation	2020	10,000	0	10,000		0	623118			10,000
125	NO SHEET	ENG - Airpark Expansion 25%	2020	274,500	0	274,500			623116			274,500
126	108	ENG - Active Transportation Plan	2020	37,144	0	37,144	0 0	0	623124		356	75,000
127	110	ENG - Turbidity Package Plant	2020	890,217	0	890,217			623120		9,783	208,000
128	268	ENG - Flashing Crosswalks & Criteria - 2 instead of 4 for 25K?	2021	25,000	25,000	0						50,000
129	113	EDO - Remove Kiwanis Clock after meeting with Heritage Group	2021	5,000	0	5,000		0	623123			5,000
130	116B	EDO - Beautification Improvement Revitalization Incentive Grants	2021	20,000	20,000	0		0				20,000
131	116C	EDO - Demolition of Vacant and Derelict Properties Revitalization	2021	300,000	300,000	0		0				300,000
132	116D	EDO - High Value Commercial Façade Improvements Revitalization	2021	100,000	100,000	0		0				100,000
133	117	PWY - Fleet Replacement Program	2021	360,000	0	360,000		1	360,000	Misc		
134	NO SHEET	PWY - Snowblower, Loader, Blower Mount, Forks, Ublade, Buckets	2020	1,037,040	300,000	727,040		1	1,037,040	Misc	412,960	1,450,000
135	120	PWY - Material Hazard Assessment and Audit Training	2020	20,000	0	20,000		0	621072			25,000
137				<b>33,337,739</b>	<b>745,000</b>	<b>5,149,299</b>	<b>27,433,440</b>		<b>31,259,457</b>		<b>2,812,077</b>	<b>61,406,443</b>
138		<b>SEWER UTILITY</b>										
139	122	SEW - PCC Brushing	2019	53,629	0	53,629	0 0	0	624011		6,371	60,000
140	124	SEW - Storm & Sanitary Sewer Relining	2019	93,689	0	93,689		0	624012		56,311	150,000
141	125	SEW - Dunn Street Syphon Access Road	2019	118,330	0	118,330		0	624013		31,670	150,000
142	129	SEW - Sewer Master Plan	2019	12,818	0	12,818		0	624015		2,183	15,000
143	131	SEW - Baxter Lift Station Upgrade (C/O)	2018	287,071	0	287,071		0	624010		62,929	150,000
144				<b>565,536</b>	<b>0</b>	<b>565,536</b>	<b>0 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,464</b>	<b>525,000</b>

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5	\$ 4,319,500	New 2021	YEAR IN			Reserve	Grant/Loan		Capital Plan	WO	Spent in	
6	Page		BUDGET	REQUEST	FUND						Prior Yrs	REQUEST
145		<b>BUILDINGS</b>										
146	135	BLD - Chamber of Commerce Roof	2019	100,000	0	100,000	0	0	0	621058	-	100,000
147	137	BLD - Old Humane Society Roof	2019	50,000	0	50,000	0	0	0	621059		50,000
148	139	BLD - Courthouse HVAC	2019	174,400	0	174,400	0	0	0	621060	5,600	80,000
149	141	BLD - Water Bay Office Renos	2020	20,000	0	20,000	0	0	0	621068		10,000
150	143	BLD - PWY Air Handling System - Design & Construction Estimate	2020	23,913	0	23,913	0	0	0	621074	6,087	30,000
151	145	BLD - PWY Storage Needs Assessment	2020	20,000	0	20,000	0	0	0	621075		20,000
152	147	BLD - PWY Back Up Fuel Supply - Equipment Assessment	2020	5,000	0	5,000	0	0	0	621076		5,000
153	149	BLD - Back up Generator Risk Assessment	2020	5,000	0	5,000	0	0	0	621077		5,000
154	151	BLD - PWY Shop Doors Replacement	2020	138,548	0	138,548	1	138,548	0	621069	11,452	150,000
155	153	BLD - Storage Racking	2020	6,082	0	6,082	0	0	0	621073	3,918	10,000
156	155	BLD - PWY Women's Washroom	2020	60,000	0	60,000	1	60,000	0	621070		20,000
157	157	BLD - Chamber of Commerce Lift	2020	153,040	0	153,040	0	1	153,040	621061	17,034	200,000
159				<b>755,983</b>	<b>0</b>	<b>755,983</b>	<b>0</b>	<b>351,588</b>			<b>44,091</b>	<b>680,000</b>
160		<b>ENVIRONMENTAL / OTHER</b>										
161	159	ENV - Climate Change Consultant Plan and Adapt	2019	97,981	0	0	97,981	0	0	623114	52,019	144,000
162	161	ENV - Waste Management Plan	2020	116,794	100,000	16,794	0	0	0	623121	83,206	100,000
163	163	ENV - Landfill Conformance Upgrade Plans & Improvements	2020	308,415	200,000	108,415	0	0	0	623122	91,585	200,000
164	165	ENV - Blue Bins & Green Bins Purchase - Recyclables	2020	160,000	0	160,000	0	0	0			160,000
165	167	ENV - Landfill Upgrade Construction	2021	1,500,000	0	1,500,000						1,500,000
168				<b>2,183,191</b>	<b>300,000</b>	<b>1,785,209</b>	<b>97,981</b>	<b>0</b>			<b>226,809</b>	<b>2,104,000</b>
170		<b>WATER UTILITY</b>										
171	169	WAT - Pumphouse Alarms - SCADA (C/O)	2016	10,000	0	10,000	0	0	0	624002	-	10,000
172	173	WAT - Water System Upgrades (C/O)	2018	366,542	290,000	76,542	0	0	0	603005	83,459	120,000
173	176	WAT - Water Main Piggings	2019	66,999	0	66,999	0	0	0	624016	8,001	75,000
174	178	WAT - Water System Master Plan	2019	19,078	0	19,078	0	0	0	624017	55,922	50,000
175	180	WAT - Morgan/Currie Water Upgrade	2020	109,500	0	109,500	1	109,500	0	624019	10,500	120,000
177				<b>572,119</b>	<b>290,000</b>	<b>282,119</b>	<b>0</b>	<b>109,500</b>			<b>157,882</b>	<b>375,000</b>
182		<b>CEMETERY</b>										
183	182	CEM - Cemetery Storage Shed	2020	35,240	25,000	10,240	1	35,240	0	607004	24,760	35,000
184				<b>35,240</b>	<b>25,000</b>	<b>10,240</b>		<b>35,240</b>				<b>35,000</b>
186		Total Engineering Services		<b>36,708,027</b>	<b>1,360,000</b>	<b>8,356,605</b>	<b>26,981,421</b>	<b>31,036,374</b>			<b>2,966,864</b>	<b>64,275,443</b>
188		TOTAL CAPITAL		<b>45,093,794</b>	<b>2,465,265</b>	<b>12,370,548</b>	<b>30,247,981</b>	<b>33,736,192</b>			<b>5,277,399</b>	<b>73,705,222</b>
189		ALLOWANCE FROM OPERATIONS- 2021			<b>2,472,828</b>							
190		Funding Surplus			<b>7,563</b>							

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6	Page		BUDGET	REQUEST	FUND						Prior Yrs	REQUEST
202		<b>Alternate Project Initiatives - Not in 2020 Budget</b>										
203	184	FIRE - Heavy Rescue Shoring Equipment	2021	120,000	120,000							120,000
204	186	FIRE - Multi-Purpose Response Vehicle	2021	200,000	200,000							200,000
205	188	FIRE - Drone	2021	30,000	30,000							30,000
206		FIRE - Stop Light	2021	50,000	50,000							50,000
207	190	FIRE - UTV/ATV Response Vehicle	2020	35,000	35,000			1	35,000			35,000
208		GG - Alarm System Assessment (Scope)	2020	80,000	80,000	0						80,000
209		GG - Conference Room Refresh	2021	20,000	20,000							20,000
210	192	R/L - Bunkhouse Heated Ramp Replacement (BAS)	2021	55,204	55,204							55,204
211	194	R/L - Replace Flat Roofing (BAS)	2021	1,002,045	1,002,045							1,002,045
212	196	R/L - Heater Replacement	2021	100,000	100,000							100,000
213	198	R/L - Upgrade Distribution of Power	2020	50,000	50,000	0	0	0	0			50,000
214	200	R/L - Programmers Office Window	2019	8,000	8,000	0	0	0	0			8,000
215	202	R/L - Tennis Court Lighting	2019	35,000	35,000	0	0	0	0			20,000
216	204	R/L - Replacement of Domestic Water Plumbing	2019	400,000	400,000	0	0	1	400,000			288,330
217	206	R/L - Replace Expansion Tank (BAS)	2018	15,000	9,798	5,202	0	0	0	627074	-	10,000
218	208	TAM - Concourse LED light installation	2021	16,664	16,664							16,664
219	210	TAM - Expansion Tank Replacement	2019	15,000	15,000	0	0	0	0			7,428
220	212	TAM - Replace Alum Windows above Racquetball Crts (BAS) (C/O	2019	65,000	65,000	0	0	0	0	627063		50,000
221	214	TAM - Arena Stand Lift (PWD Recommendation)	2020	110,000	110,000	0	0	0	0			110,000
222	216	TAM - Replace Dry Sprinkler System (BAS)	2020	150,000	150,000	0	0	0	0			150,000
223	218	POOL - AHU Sock Replacement	2021	150,000	150,000							150,000
224	221	POOL - Deck Windows	2021	25,000	25,000							25,000
225	223	POOL - Lighting Upgrade - LED Phase 2 (BAS)	2020	300,000	300,000	0	0	0	0			300,000
226	225	POOL - Flooring Replacement (Staff Room & Change Rooms)	2020	150,000	150,000	0	0	0	0			150,000
227	227	POOL - Replace Old Cladding (BAS)	2020	560,000	560,000	0	0	0	0			560,000
228	229	POOL - Steam Room	2020	140,000	140,000	0	0	0	0			140,000
229	231	POOL - 1 Meter Diving Board Replacement	2019	12,500	12,500	0	0	0	0			10,000
230	233	POOL - Climbing Wall	2019	45,000	45,000	0	0	0	0			35,000
231		POOL - Set up Reserve for main pool	2018	200,000	200,000	0	0	1	200,000	627071	-	200,000
232		POOL - Deck Flooring	2018	125,000	125,000	0	0	0	0			125,000
233	235	KIR - Repainting of Exterior Concrete Walls (BAS)	2021	17,621	17,621							17,621
234	237	KIR - Replace Metal and Fibreglass Cladding (BAS)	2021	82,221	82,221							82,221
235	239	KIR - Repaint Exposed Structural Elements	2021	7,000	7,000							7,000
236	242	KIR - New Dasher Boards and Tempered Glass Shielding	2020	260,000	260,000	0	0	0	0			260,000
237	244	KIR - Electrical Panels and MCC	2019	312,500	312,500	0	0	1	312,500			250,000
238	246	KIR - Repave back roadway	2019	62,500	62,500	0	0	0	0			50,000
239	248	KIR - Arena Flooring	2020	70,000	70,000	0	0	0	0			70,000
240	250	GAR - Museum Court Yard - Raised Flower Beds	2020	50,000	50,000	0	0	0	0			50,000
241	252	OUT - Nechako Centre - Tennis Courts	2020	25,000	25,000	0	0	0	0			25,000
242	254	OUT - Lions Park Playground - Convert to Fully Accessible	2020	89,000	89,000	0	0	0	0			175,000
243	256	OUT - Roy Wilcox Neighbourhood Park	2019	270,000	270,000	0	0	1	270,000			200,000
244	258	OUT - Heron Wading Pool Refurbishment	2019	425,000	425,000	0	0	1	425,000			300,000
245	260	OUT - Repair Damaged Paver Stones (Outside of Tamitik & KIR)	2020	86,500	86,500	0	0	0	0			86,500
246	262	OUT - Dog Park (Small Dog Area)	2020	15,000	15,000	0	0	0	0			15,000
247	264	OUT - Community Inter - Urban Forests	2020	60,000	60,000	0	0	0	0			60,000
248		OUT - Radley Park Expansion (25 Sites) - Phase 2	2020	1,150,513	1,150,513	0	0	0	0			1,150,513
249		OUT - New Digital Marquis Board	2018	50,000	50,000	0	0	1	50,000			50,000
250	266	OUT - Park - Wozney Street Park	2019	246,400	186,400	56,400	0	1	246,400	971913	3,600	60,000
251	71	CPD - Community Engagement Manual	2022	30,000	0	30,000	0	0	0	626032		30,000
252	267B	ENG - Residential Street Reconstruction	2020	600,000	0	600,000	0	1	600,000	936000		600,000
253		ENG - 2022 Residential Street Reconstruction Design	2021	100,000	100,000							100,000
254		ENG - Wakashan Redesign & Cost Estimates	2021	100,000	100,000							100,000
255		ENG - Asset Management Policy Development	2021	60,000	60,000							60,000
256		ENG - GHG Plan	2021	20,000	20,000							20,000
257		ENG - Haisla Blvd New Walkway Phase 1 (Kingfisher -	2020	750,000	750,000	0	0	1	750,000			750,000

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6	Page		BUDGET	REQUEST	FUND						Prior Yrs	REQUEST
258	270	ENG - Lahakas/Quatsino W/W Connection Phase 3 (C/O)	2016	550,000	550,000	0		1	550,000			510,000
259		ENG - Power - Lower City Centre	2018	50,000	50,000	0	0	1	50,000			100,000
260		ENG - Cable car water sample station	2018	12,000	12,000	0		0				12,000
261		ENG - Reservoirs Maintenance/Upgrades	2020	150,000	150,000	0		1	150,000			150,000
262		ENG - Nechako underpass light upgrade	2018	15,000	15,000	0			0			15,000
263		ENG - Beautification Study & Cost Estimates (underground)	2018	10,000	10,000							10,000
264		ENG - Engineering Equipment	2018	50,000	50,000	0	0	0	0			50,000
265		EDO - Clock Replacement Heritage	2021	120,000	120,000							120,000
266	272	EDO - City Centre Banner Enhancements	2021	30,000	30,000							30,000
267		PWY - Metal Storage	2018	15,000	15,000			0	0			15,000
268		PWY - Forest Ave Lot laydown area	2019	50,000	50,000	0		1	50,000			50,000
269		ENV - Landfill Upgrade Construction - Minimum Option	2021	500,000		500,000						500,000
270		ENV - Landfill Upgrade Construction -Self Drop Off	2021	1,100,000		1,100,000						1,100,000
271		SEW - Kuldo Lift Station Pump Replacement	2020	50,000	50,000	0		1	50,000			50,000
272		SEW - Wakita Lift Station - Generator & Electrical (2022/2023)	2020	200,000	200,000	0		1	200,000		-	200,000
273	127	SEW - Trestles Repair (Yr 1 of 2)	2022	75,000	0	75,000		0	0	624014		75,000
274	133	SEW - Lift Stations Upgrade Program	2022	50,000	0	50,000		0	0	624018		200,000
275	171	WAT - Pumphouse 3 decommission (C/O)	2022	25,000	0	25,000		0		624008	-	50,000
276		BLD - Chamber of Commerce - Fire Alarm System Assessment	2020	5,000	5,000	0		1	5,000			5,000
277		BLD - Fence replacement /repair old SPCA building	2018	25,000	25,000	0						25,000
278		BLD - DDC (Direct Digital Control) Upgrade (Library)	2018	20,000	20,000			0	0			20,000
279		BLD - Recycling Building - Dependent on Scope	2016			0			Debt Financed			
280		BLD - Facilities (over 3 years) - KDGC	2020	353,000	353,000	0						1,020,000
281	274	CEM - Columbarium	2021	40,000	40,000							40,000
282		CEM - Cemetery Gate Upgrade	2020	15,000	15,000	0		1	15,000			15,000

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## Capital Approval Before Bylaw Approval

Line	Description
11	FIRE - Radio Communications Coverage up-grade
12	FIRE - Training Ground Burn Building Replacement
18	RCMP - Flooring
52	GG - PC Upgrades & 2x Server Replacement
53	GG - Information Systems Network Infrastructure
54	GG - Software review (i.e. Cityworks)
55	GG - Office Space, Creation, Furniture
63	R/L - Concrete Lined Hot Water Tank (BAS)
64	R/L - Men's Shower
68	TAM - Arena Stand Railing (PWD Recommendation)
69	TAM - Staff Room Conversion
70	TAM - Compressor Room and MCC Replacement
71	TAM - Oil Separators (1 TAM, 1 KIR)
74	POOL - Replacement of Air Handling Unit 7 (BAS)
77	POOL - Replace - Pumps and Motors
80	KIR - Lintels, Design and Repair
81	KIR - Radiant Heater Replacement
85	GAR - Invasive Plant Treatment
86	GAR - 7x14 Southland Dumping Trailer
87	GAR - Skid Steer Kubota SCL 1000
88	GAR - Sod Cutter
91	OUT - Electronic Sign
93	OUT - Shoreline Protection - Radley Park (C/O) - Mapping
94	OUT - Radley Park Expansion (12 Sites) - Phase 1
95	OUT - Fully Accessible Hiking Trail - Hirsch Creek North
113	ENG - Minette Bay West Construction - Phase 1 (C/O)
114	ENG - Road Safety Program (LNGC Impact) Update Signs & Traffic Study
115	ENG - Walkways Reconstruction Program
117	ENG - Grouse Outfall Repair and Monitor (Walkway)
118	ENG - Quatsino Walkway - (Cranberry - Blueberry)
121	ENG - Flood Level Mapping
122	ENG - Traffic Control Camera
123	ENG - Residential Street Reconstruction
124	ENG - Step Code Review, Stakeholder education/consultation
126	ENG - Active Transportation Plan
127	ENG - Turbidity Package Plant
133	PWY - Fleet Replacement Program
140	SEW - Storm & Sanitary Sewer Relining
141	SEW - Dunn Street Syphon Access Road
143	SEW - Baxter Lift Station Upgrade (C/O)
148	BLD - Courthouse HVAC
150	BLD - PWY Air Handling System - Design & Construction Estimates (BAS)
154	BLD - PWY Shop Doors Replacement
161	ENV - Climate Change Consultant Plan and Adapt
162	ENV - Waste Management Plan
163	ENV - Landfill Conformance Upgrade Plans & Improvements
164	ENV - Blue Bins & Green Bins Purchase - Recyclables
165	ENV - Landfill Upgrade Construction
172	WAT - Water System Upgrades (C/O)
174	WAT - Water System Master Plan
175	WAT - Morgan/Currie Water Upgrade

**DISTRICT OF KITIMAT  
RESERVES AND RESERVE FUNDS 2021**

Updated: 11 February 2021

	B	D	G	H	I	J	L
1							
2							
3		<b>Dec-31</b>	<b>Dec-31</b>			2021	<b>Dec-31</b>
4		<b>2019</b>	<b>2020</b>		Add	Subtract	<b>2021</b>
5	<b>FUND 1: GENERAL</b>						
6							
7	SURPLUS - ACCUMULATED 1-9000-00-910	(3,184,611)	(2,811,087)		0	0	(2,811,087)
8							
9	RESERVE FOR FUTURE EXPENDITURES	(11,971,044)	(12,567,157)		(1,859,687)	10,673,335	(3,753,509)
95							
96	<b>FUND 2: SEWER</b>						
107	SUBTOTAL	(1,623,550)	(1,651,097)		0	715,000	(936,097)
108							
109	<b>FUND 3: WATER</b>						
118	SUBTOTAL	(158,262)	(114,370)		0	0	(114,370)
119							
120	<b>RESERVE FUNDS</b>						
122	ROADS & BRIDGES - CAPITAL	(1,424,461)	(1,924,461)		0	417,000	(1,507,461)
123							
124	BUILDINGS - CAPITAL	48,192	(484,902)		(225,548)	466,548	(243,902)
125	LAND - CAPITAL	(1,600,556)	(1,600,556)		0	0	(1,600,556)
126	AFFORDABLE HOUSING RESERVE FUND BYLAW 185	(643,949)	(3,104,449)		0	0	(3,104,449)
127	ALTERNATE TRANSPORTATION	(46,204)	(46,204)		0	0	(46,204)
128							
132	CEMETERY CARE FUND 7-9000-00-910	(48,827)	(48,827)		0	0	(48,827)
133							
134	<b>TOTAL</b>	(20,653,273)	(24,353,110)		(2,085,235)	12,271,883	(14,166,462)
135							
136	<b>GAS TAX 1-4300-00-431</b>	<b>(2,920,445)</b>	<b>(3,374,445)</b>		<b>(405,000)</b>	<b>2,624,000</b>	<b>(1,155,445)</b>
137							
138	<b>Grand Total</b>	<b>(23,573,717)</b>	<b>(27,727,555)</b>		<b>(2,857,758)</b>	<b>21,742,451</b>	<b>(15,321,907)</b>
139							
140							