

COUNCIL REPORT

Date: April 28, 2025
 File: 2.10.3.1
 To: Warren Waycheshen, CAO - for Mayor and Council
 From: Sue-Lin Tarnowski, Director of Finance
 Re: Five Year Financial Plan Bylaw No. 2066, 2025
 Tax Rates Bylaw No. 2067, 2025
 Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025
 Applicant: n/a
 Location: n/a



Recommendation:

Action: Council consider first, second and third readings of the Five-Year Financial Plan Bylaw No. 2066, 2025, Tax Rates Bylaw No. 2067, 2025 and Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025.

Recommended Motion 1:

THAT Five Year Financial Plan Bylaw No. 2066, 2025 be given first, second and third readings.

Background:

Five Year Financial Plan

Pursuant to section 165 of the *Community Charter*, a Municipality must, before the 15th day of May in each year, have a Financial Plan that is adopted, by bylaw, before the annual property tax bylaw is adopted. The financial plan must set out the objectives and policies of the municipality for the planning period in relation to the operating and capital budgets, the distribution of property value taxes among the property classes that may be subject to the taxes, and the use of permissive tax exemptions.

The Five-Year Financial Plan Bylaw contains property tax rates at a 5.5% increase from 2024.

Recommended Motion 2:

THAT Tax Rates Bylaw No. 2067, 2025 be given first, second and third readings.

Background:

Tax Rates Bylaw

Section 197 of the *Community Charter* requires after adoption of the Five-Year Financial Plan that Council must adopt a property value tax bylaw to establish the tax rates for the collection of municipal revenue as provided in the financial plan, as well as the amounts to be collected on behalf of other local governments or public bodies. Similar to the Five-Year Financial Plan the 2025 annual tax rates bylaw must be adopted before May 15, 2025.

The Tax Rates Bylaw sets the municipal tax rates and sets or includes the rates for the taxing authorities the District of Kitimat collects on the property tax notices and remits to the other authorities. The Bylaw contains property taxes at a 5.5% increase from 2024 (not including LNG Canada as it is under a separate tax agreement). The actual increase or decrease in taxes a

property will pay depends on the individual property amount of movement from the previous year's assessment and the amount of taxes collected for other governments.

Attachment B notes the tax rates that are set by the District whereas **Attachment D** notes all the tax rates set by the District and other taxing jurisdictions - the Kitimat-Stikine Regional District, Transit, and the Northwest Regional Hospital District. The Municipal Finance Authority, the BC Assessment Authority and the School District are provided for information only.

Recommended Motion 3:

THAT Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025 be given first, second and third readings.

Background:

Residential Flat Rate Tax Amendment Bylaw

In 1990, section 273.2 was added to the *Municipal Act* to permit municipal councils to levy a flat rate tax on residential properties according to whether it was vacant land by means of Bylaw.

For 1991 and subsequent years, section 273.2 of the *Municipal Act* allowed the residential flat rate tax to be imposed based on the classification system in the Residential Flat Rate Tax Regulation. On July 3, 1992, the Province enacted *the Assessment and Property Tax Reform Act, 1992* which repealed section 273.2 of the *Municipal Act*, but for municipalities which had a residential flat rate tax bylaw, the legislation provided that the bylaw remain in force and the council had the power to continue levying a residential flat rate tax by amendment of the bylaw.

Once a local government ceases using the Residential Flat Tax, it cannot be reinstated in the following years.

The Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025 amends the flat tax rate from \$723 (2024) to \$763 (2025).

Alternative Options:

1. If Council wishes to make amendments to any of these bylaws and not give first, second and third readings, staff will schedule a Special meeting later in the week for first three readings. Currently a meeting is proposed for May 7, 2025, to allow for adoption within the required time frame.

Budget Implications:

Established through the 2025 municipal budget.

"SLT"

Director of Finance Initials

Budgeted: X

Unbudgeted:

Council Initiative/Other Relevant Plans:

| |
|---|
| Strategic Plan (2023-2026) |
| Not Applicable |
| Joint Strategic Plan for Haisla Nation Council – District of Kitimat (2024-2029) |
| Not Applicable |
| District of Kitimat and Haisla Council Friendship Agreement - gi guálap' nis |
| Not Applicable |
| Community Energy and Emissions Plan |
| Not Applicable |
| Housing Action Plan and Needs Assessment |
| Not Applicable |
| Kitimat Age-Friendly Assessment Report and Action Plan |
| Not Applicable |
| Kitimat Cycle Network Plan |
| Not Applicable |
| Kitimat Poverty Reduction Strategy |
| Not Applicable |
| Leisure Services Master Plan |
| Not Applicable |
| Minette Bay West Concept Plan |
| Not Applicable |
| Official Community Plan (and Downtown Design Guidelines) |
| Not Applicable |
| Solid Waste Action Plan |
| Not Applicable |
| Water Conservation Plan |
| Not Applicable |
| BC Transit Future Services Plan |
| Not Applicable |
| Economic Development Strategic Plan (2023-2029) |
| Not Applicable |

"Sue-Lin Tarnowski"

Submitted by
Sue-Lin Tarnowski
Director of Finance

"Warren Waycheshen"

Approved for Submission
Warren Waycheshen, CAO

Attachment(s): A – Five Year Financial Plan Bylaw No. 2066, 2025
B - Tax Rates Bylaw No. 2067, 2025
C - Residential Flat Rate Tax Amendment Bylaw No. 2068, 2025
D – Overall Tax Rates, 2025
E – 2025 Capital 5 Year Plan

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DISTRICT OF KITIMAT
BYLAW NO. 2066, 2025

Five Year Financial Plan Bylaw No. 2066, 2025

A BYLAW TO ADOPT THE DISTRICT OF KITIMAT 2025-2029 FINANCIAL PLAN

WHEREAS the Community Charter requires Council to adopt, by bylaw, a Financial Plan before the annual property tax bylaw (Tax Rates Bylaw No. 2067, 2025) is adopted;

NOW THEREFORE the Council of the District of Kitimat, in open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as "Five-Year Financial Plan Bylaw No. 2066, 2025".
2. The Financial Plan 2025 includes the breakdown of revenues and expenses attached as Appendix "A", and Statement of Objectives and Policies, attached as Appendix "B", forming part of this bylaw, are hereby adopted as the Financial Plan for the five-year period 2025 - 2029.
3. This bylaw shall take effect and be binding upon all persons as from the date of adoption.

| | | |
|-------------------------|--------|--------|
| READ a first time this | day of | ,2025 |
| READ a second time this | day of | , 2025 |
| READ a third time this | day of | , 2025 |
| FINALLY ADOPTED this | day of | , 2025 |

MAYOR

Philip Germuth

CORPORATE OFFICER

Tracy Tavares

**District of Kitimat
Multi-Year Financial Plan
2025 - 2029**

| | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| REVENUES | | | | | |
| Taxation and grants in lieu | 42,020,578 | 46,578,790 | 50,261,291 | 54,237,592 | 79,862,976 |
| Sale of Services | 2,471,697 | 2,512,697 | 2,512,697 | 2,512,697 | 2,512,697 |
| Utility Rates | 838,465 | 943,148 | 943,148 | 943,148 | 943,148 |
| Revenue from own sources | 7,591,298 | 7,929,298 | 5,619,298 | 5,169,539 | 5,169,539 |
| Return on investments | 561,431 | 561,431 | 561,431 | 561,431 | 561,431 |
| Contributions from other governments | 1,004,675 | 1,004,675 | 1,004,675 | 1,004,675 | 1,004,675 |
| Borrowing Proceeds | 6,500,000 | 7,000,000 | 17,000,000 | 17,000,000 | 17,000,000 |
| Transfers from Reserve Funds | 11,159,718 | - | - | - | - |
| TOTAL REVENUE | 72,147,862 | 66,530,039 | 77,902,540 | 81,429,082 | 107,054,466 |
| EXPENDITURES | | | | | |
| Debt Interest | 351,407 | 604,493 | 1,258,993 | 1,913,493 | 2,567,993 |
| Debt Principal | 259,081 | 621,856 | 940,474 | 1,259,093 | 1,577,711 |
| Capital Expenditure | 24,863,839 | 16,161,265 | 24,527,934 | 24,339,504 | 37,092,636 |
| Other Municipal Purposes | | | | | |
| General Government Services | 9,693,442 | 9,676,869 | 9,451,624 | 9,733,111 | 10,023,655 |
| Protective Services | 11,087,512 | 11,507,658 | 11,947,013 | 12,406,243 | 12,886,313 |
| Engineering Services | 4,034,546 | 4,274,057 | 4,404,433 | 4,540,985 | 5,034,043 |
| Community Planning and Development | 859,626 | 921,040 | 952,083 | 1,013,658 | 1,049,141 |
| Economic Development | 1,195,028 | 1,224,537 | 1,256,480 | 1,289,354 | 1,323,185 |
| Leisure & Cultural Services | 7,862,127 | 8,064,323 | 8,278,991 | 8,506,952 | 8,749,087 |
| Public Works | 8,347,999 | 8,811,987 | 9,140,482 | 9,596,643 | 9,830,477 |
| Sewer | 630,790 | 667,945 | 707,701 | 750,241 | 795,757 |
| Water | 1,662,712 | 1,694,255 | 1,726,428 | 1,759,245 | 1,792,719 |
| Cemetery | 203,000 | 203,000 | 213,150 | 223,808 | 234,998 |
| Transfer to Reserve Funds | 1,096,752 | 2,096,752 | 3,096,752 | 4,096,752 | 14,096,752 |
| TOTAL EXPENDITURE | 72,147,862 | 66,530,038 | 77,902,539 | 81,429,082 | 107,054,467 |

DISTRICT OF KITIMAT
2025 FINANCIAL PLAN

OBJECTIVES AND POLICIES

AS PER SECTIONS 165 & 197 OF THE *COMMUNITY CHARTER*

BYLAW NO. 2066, 2025

The following statements of objectives and policies are to comply with Sections 165 & 197 of the *Community Charter*.

A. OVERALL MUNICIPAL OBJECTIVES

1. To raise revenues sufficient to cover all expected expenditures and financial requirements of the municipality (Years 2-5 are estimates and will be finalized in their respective years) is consistent with the mission statement of the Municipality:

“To facilitate a high quality of community life for citizens of all ages.” and,

“To provide high quality municipal services at the lowest possible cost”.

2. To provide municipal services at a sufficiently wide variety and high level to facilitate the recruitment and retention of necessary employees for the major industries upon which the municipality is based, and supporting services businesses, and to offset, more or less, the perceived disadvantages to employee recruitment and retention of the community's remote location.
3. To encourage and foster cultural diversity.
4. To encourage a community balance among recreational opportunity, environmental integrity, and industrial growth.
5. To foster industrial and business development and tourism through the promotion of the natural business advantages of the area and community.
6. To encourage the retention and recruitment of retirees to the community.
7. To respect taxpayers ability to pay and to keep tax increases reasonably in line with inflationary cost increases.

B. OBJECTIVES FOR SOURCES OF REVENUES

There are two basic methods of raising revenues for municipal services:

1. Taxation
2. User pay

There are numerous options of each and/or mixtures of both.

1. Taxation

In general, taxation is the preferred method if the service has broad public benefit regardless of the quantity of the service any individual citizen consumes, and if market rationing of the quantity consumed is either unnecessary or undesirable.

For instance, if the marginal cost of consumption is zero or close to zero, there is little need to ration consumption through user fees. The next amount consumed does not add any extra cost.

As well, if consumption of the service provides a benefit to others, it is undesirable to discourage consumption through user fees, and taxation is the preferred revenue choice.

2. User Pay

User pay is preferable when the marginal costs of consumption is positive so that the more consumed the higher the cost of the service, and/or if there is no broad public benefit accruing to those who do not consume the service.

User pay therefore is a method of rationing the service and of controlling costs. It is seen as equitable as it does not impart costs on those who do not benefit from the provision of the service, either directly or indirectly.

The District of Kitimat recognizes that an important objective is to offset the location disadvantages of the community's remoteness and wet climate in order to attract and retain a qualified workforce for the large complex industries for which the municipality was established and to attract and retain retirees to the community.

Therefore an important objective is to ensure that consumption of quality services, particularly recreation, is not discouraged by price. This was done at the request of major industry prior to 1983 to create and maintain the most livable of communities. As well this objective remains critical in the fostering of the community to persons on fixed incomes seeking high quality of life in their senior years.

Appendix B to Bylaw No. 2066, 2025

Accordingly, the policy for sources of funding is as follows.

C. POLICY FOR SOURCES OF FUNDING

- To have user fees, where applied, to enhance responsible consumption of municipal services while promoting the public benefit of maximum participation in healthy activities provided by the community, and yet not create a financial barrier to the access and enjoyment of municipal facilities and services to all citizens;
- For recreation facilities and services is to recover 17-22% of total cost of providing such services;
- 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 less than the 5 year average of operating costs;
- All other services will be funded by taxation supplemented by vigorous pursuit of grant funding.

The following is the Proportion of Revenues in 2025 from each source:

| Revenue Source | % of Total Revenue | Dollar Value |
|--------------------------|---------------------------|---------------------|
| Property taxes | 75.92% | \$41,366,859 |
| Utility revenue tax | 1.20% | \$653,719 |
| User fees and charges | 6.08% | \$3,310,162 |
| Revenue from own sources | 14.96% | \$8,152,729 |
| Government grants | 1.84% | \$1,004,675 |
| Total | 100% | \$54,488,144 |

D. OBJECTIVES FOR TAX APPORTIONMENT AMONG ASSESSMENT CLASSES

- a. To set Residential taxes in the lowest quartile of municipalities in British Columbia and Commercial taxes in the lowest quartile of North Central municipalities in British Columbia, to foster the development of retail and commercial services, and to assist with the recruitment and retention of quality industrial employees, employees for supporting commercial businesses, and the retention and recruitment of retirees.
- b. To have the Light Industry property tax rates in the midrange of municipalities in British Columbia.

Appendix B to Bylaw No. 2066, 2025

- c. To seek other industries to provide for a reduction in property tax rates as assessments and the number of properties increase.

E. POLICIES FOR TAX APPORTIONMENT

The following policies are to advance the above municipal objectives:

1. POLICY FOR TAX APPORTIONMENT AMONG PROPERTY CLASSES:

In pursuit of the above objectives, the policy of the District of Kitimat for the apportionment of municipal property tax burden will be, in the approximate ranges, as follows:

- a. Class One Residential 12 - 25%
- b. Class Two Utility, As per Local Government Act..... 0.1 – 1.5%
- c. Class Four Major Industry..... 60 – 80%
- d. Class Five Light Industry..... 1 – 10%
- e. Class Six Business and Commercial 5 – 12%

Class 2 is as per the local government act and is limited by \$40/1,000 or 2.5 times Class 6 rates. The target range for the apportionment of taxes is kept deliberately broad to accommodate the construction of significant new projects that have been announced.

2. CALCULATED 2024 TAX APPORTIONMENT AND RATES

| Class | 2023 Actual | 2024 Actual | 2025 Calculated | 2025 Dollar Value |
|---------------------------|--------------------|--------------------|------------------------|--------------------------|
| One – Residential | 14.75% | 14.03% | 14.27% | \$5,903,954 |
| Two – Utility | 1.05% | 1.26% | 1.22% | \$504,796 |
| Four - Major Industry | 75.29% | 75.64% | 75.47% | \$31,218,822 |
| Five - Light Industry | 0.94% | 0.93% | 0.91% | \$375, 884 |
| Six - Business/Commercial | 7.92% | 8.10% | 7.97% | \$3,296,542 |
| Other | 0.05% | 0.05% | 0.16% | \$66,862 |
| Total | 100% | 100% | 100% | \$41,366,859 |

F. OBJECTIVES OF PERMISSIVE TAX EXEMPTIONS

(SECTION 224 OF THE COMMUNITY CHARTER)

Permissive tax exemptions, allowed by Section 224 of the *Community Charter*, will be considered to encourage activities consistent with the quality of life objectives of the municipality; which provide direct access and benefit to the public; and which would otherwise be provided by the municipality.

G. POLICY FOR SECTION 224 EXEMPTIONS

Section 224 permissive tax exemptions may be granted at the discretion of Council, in the following circumstances:

- a. To activities provided by Not for Profit organizations that provide public access to services consistent with the mission of the municipality which would otherwise be provided by the municipality.
- b. To activities provided by private citizens who provide public access to services consistent with the mission of the municipality which would otherwise be provided by the municipality.

H. REVITALIZATION TAX EXEMPTIONS

(SECTION 226 OF THE COMMUNITY CHARTER)

Revitalization tax exemptions, allowed by Section 226 of the *Community Charter*, has been implemented to encourage new industry or commerce as well as new buildings or improvements in existing buildings that support environmental, economic, social, beautification or other Council objectives.

I. COMMUNITY SUSTAINABILITY PLANNING

- To support long term financial and community sustainability.

Long term financial planning is paramount for ensuring financial sustainability and resilience for communities. Establishing a community sustainability and resiliency reserve allows Council to mitigate the impact of revenue fluctuations and economic downturns. This reserve enables Council to maintain essential services and critical infrastructure, uphold long-term fiscal health, and safeguard the well-being of current and future residents.

This new objective was presented for Council consideration in 2024 for implementation in the 2025 financial plan.

J. ASSET REPLACEMENT PLANNING

- To support financial sustainability and provide predictable funding for asset replacement.

Council recognizes there is an asset funding gap and has started sustainable financial planning by directing staff to develop an asset management plan. The asset funding gap represents a critical and widespread challenge for municipalities. Consistent funding, primarily from a reserve, will mitigate the risk of asset failure, asset obsolescence and maintain operational continuity.

This new objective was presented for Council consideration in 2024 for implementation in the 2025 financial plan.

DISTRICT OF KITIMAT
BYLAW NO. 2067, 2025

Tax Rates Bylaw No. 2067, 2025

A BYLAW FOR THE LEVYING OF RATES FOR MUNICIPAL, HOSPITAL, AND REGIONAL
DISTRICT PURPOSES FOR THE YEAR 2025

The Council of the District of Kitimat in open meeting assembled, enacts as follows:

1. This bylaw will be cited as Tax Rates Bylaw No. 2067, 2025.
2. The following rates are hereby imposed and levied for the year 2025:
 - a. For all lawful general municipal purposes of the District on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of Schedule A attached hereto and forming a part hereof.
 - b. For debt purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of Schedule A attached hereto and forming a part hereof.
 - c. For Kitimat-Stikine Regional District purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "C" of Schedule A attached hereto and forming a part hereof.
 - d. For transit utility purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "D" of Schedule A attached hereto and forming a part hereof.
 - e. For hospital purposes on the assessed value of land and improvements taxable for North West Regional Hospital District purposes, rates appearing in Column "E" of Schedule A attached hereto and forming a part hereof.
3. The minimum amount of taxation upon a parcel of real property shall be \$1.00.

| | | |
|-------------------------|--------|--------|
| READ a first time this | day of | ,2025 |
| READ a second time this | day of | , 2025 |
| READ a third time this | day of | , 2025 |
| FINALLY ADOPTED this | day of | , 2025 |

MAYOR

Philip Germuth

CORPORATE OFFICER

Tracy Tavares

2025 Tax Rates (Dollars of Tax Per \$1,000 Taxable Value)

| | | A | B | C |
|-----------------------|---|--------------------------|-------------|--------------------------------------|
| | | GENERAL MUNICIPAL | DEBT | KIT-STIKINE REGIONAL DISTRICT |
| PROPERTY CLASS | | | | |
| 1 | Residential | | | |
| | Land or Improvements/Other | 2.01745 | 0.03047 | 0.05354 |
| | Land with Improvements/Other | 763.00 | | |
| 2 | Utilities | 30.53750 | 0.25194 | 0.44269 |
| 4 | Major Industry | 31.26282 | 0.25792 | 0.45321 |
| 5 | Light Industry | 19.44289 | 0.16041 | 0.28186 |
| 6 | Business/Other | 11.27233 | 0.093 | 0.16341 |
| 8 | Recreational Property/Non-Profit Organization | 22.20398 | 0.18319 | 0.32188 |

| | | D | E |
|-----------------------|---|----------------|------------------------------------|
| | | TRANSIT | NORTHWEST REGIONAL HOSPITAL |
| PROPERTY CLASS | | | |
| 1 | Residential | | |
| | Land or Improvements/Other | 0.09192 | 0.54013 |
| 2 | Utilities | 0.32172 | 1.89046 |
| 4 | Major Industry | 0.31253 | 1.83644 |
| 5 | Light Industry | 0.31253 | 1.83644 |
| 6 | Business/Other | 0.22520 | 1.32332 |
| 8 | Recreational Property/Non-Profit Organization | 0.09192 | 0.54013 |

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2025 Tax Rates (Dollars of Tax Per \$1,000 Taxable Value)

| | | A | B | C |
|----------------|---|-------------------|---------|-------------------------------|
| | | GENERAL MUNICIPAL | DEBT | KIT-STIKINE REGIONAL DISTRICT |
| PROPERTY CLASS | | | | |
| 1 | Residential | | | |
| | Land or Improvements/Other | 2.01745 | 0.03047 | 0.05354 |
| | Land with Improvements/Other | 763.00 | | |
| 2 | Utilities | 30.53750 | 0.25194 | 0.44269 |
| 4 | Major Industry | 31.26282 | 0.25792 | 0.45321 |
| 5 | Light Industry | 19.44289 | 0.16041 | 0.28186 |
| 6 | Business/Other | 11.27233 | 0.093 | 0.16341 |
| 8 | Recreational Property/Non-Profit Organization | 22.20398 | 0.18319 | 0.32188 |

| | | D | E | |
|----------------|---|---------|-----------------------------|---------|
| | | TRANSIT | NORTHWEST REGIONAL HOSPITAL | MFA |
| PROPERTY CLASS | | | | |
| 1 | Residential | | | |
| | Land or Improvements/Other | 0.09192 | 0.54013 | 0.00020 |
| 2 | Utilities | 0.32172 | 1.89046 | 0.00070 |
| 4 | Major Industry | 0.31253 | 1.83644 | 0.00070 |
| 5 | Light Industry | 0.31253 | 1.83644 | 0.00070 |
| 6 | Business/Other | 0.22520 | 1.32332 | 0.0005 |
| 8 | Recreational Property/Non-Profit Organization | 0.09192 | 0.54013 | |

| | | G | H |
|----------------|---|---------|----------|
| | | BCAA | SCHOOL |
| PROPERTY CLASS | | | |
| 1 | Residential | | |
| | Land or Improvements/Other | 0.03570 | 2.01110 |
| 2 | Utilities | 0.42140 | 11.74000 |
| 4 | Major Industry | 0.42710 | 1.42000 |
| 5 | Light Industry | 0.10040 | 3.56000 |
| 6 | Business/Other | 0.10090 | 3.56000 |
| 8 | Recreational Property/Non-Profit Organization | 0.03540 | 2.13000 |

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| 2025 - 2029 Capital Project | | | | | |
|--|------------------|------------------|-------------------|-------------------|------------------|
| Project | 2025 | 2026 | 2027 | 2028 | 2029 |
| Fire Department | | | | | |
| FIRE - Detailed Design for Public Safety Building Replacement | 756,960 | 1,193,850 | | | |
| FIRE - Emergency Support Services Equipment and Training | 14,427 | | | | |
| FIRE - Emergency Disaster and Management Act Indigenous Engagement | 40,000 | | | | |
| FIRE - Training Props and Natural Gas Infrastructure Replacement | 200,000 | | | | |
| FIRE - Extrication Lifting Bags | 22,000 | | | | |
| FIRE - Flooring Replacement | 52,000 | | | | |
| FIRE - Kitchen Replacement | 150,000 | | | | |
| FIRE - Public Safety Building Construction | | | 20,000,000 | 30,000,000 | 5,000,000 |
| FIRE - Structure Protection Skid (Wildfire) Includes All Equipment | | 290,000 | | | |
| FIRE - Comms Shelter (Sandhill) Solar Panel | | 25,000 | | | |
| FIRE - Training Ground Improvements | | 20,000 | 20,000 | 22,000 | 22,000 |
| FIRE - Vehicle Extrication Equipment - Replacement | | 175,000 | | | |
| FIRE - Structure Protection Skid (Wildfire) Includes All Equipment | | 150,000 | | | |
| FIRE - Engine 12 Replacement | | 687,500 | 687,500 | | |
| FIRE - SCBA Compressor Replacement | | | 325,000 | | |
| FIRE - Chief Officer Vehicle Replacement (DC Ops) | | | 85,000 | | |
| FIRE - Ladder 11 Replacement | | | 1,500,000 | | 1,500,000 |
| FIRE - Training Structure Exterior Staircase | | | | | 25,000 |
| FIRE - Mobile CAD Replacement | | | | | 15,000 |
| Total Fire Department | 1,235,387 | 2,541,350 | 22,617,500 | 30,022,000 | 6,562,000 |
| RCMP Detachment | | | | | |
| RCMP - Cooling Upgrade Design | 15,000 | | | | |
| RCMP - Interview Room Improvements | 50,000 | | | | |
| RCMP - Interior Painting | | 20,000 | | | |
| RCMP - Concrete Wall Waterproofing | | 50,000 | 100,000 | | |
| RCMP - Generator Loading Reassignment | | | 15,000 | | |
| RCMP - Replace MUA Condenser Unit | | | | 30,000 | |
| RCMP - Overhaul Makeup Unit | | | | 125,000 | |
| RCMP - Replace HVAC Control System | | | | 150,000 | |
| RCMP - Re-paint Exterior Walls | | | | 90,000 | |
| RCMP - Replace Windows | | | | 150,000 | |
| RCMP - Interior Lighting LED Upgrade | | 60,000 | | | |
| RCMP - New Electrical Gutter Box Above Electrical Room | | 25,000 | | | |
| Total RCMP | 65,000 | 155,000 | 115,000 | 545,000 | - |
| Museum | | | | | |
| MUS - HVAC Replacement - Design only | 28,217 | | | | |
| MUS - Building Envelope Replacement Design | 75,000 | | | | |
| MUS - Building Envelope & HVAC Renovation (Construction) | | | 2,500,000 | 1,500,000 | |
| MUS - Reslope Balconies and Suspended Slab | | | | 25,000 | |
| MUS - Replace Balcony Suspended Slab Waterproofing | | | | 25,000 | |
| MUS - Replace Balcony and Exterior Stair Guards | | | | 25,000 | |
| MUS - Replace Main Electrical Equipment | | | | | 40,000 |

| | | | | | |
|--|----------------|------------------|------------------|------------------|---------------|
| MUS - New Museum Building | | | 500,000 | 1,000,000 | |
| Total Museum | 103,217 | - | 3,000,000 | 2,575,000 | 40,000 |
| Library | | | | | |
| LIB - Front Entrance Improvements & Repair Ext Walls | 109,761 | | | | |
| LIB - Prefeasibility Study for HVAC System | 38,236 | | | | |
| LIB - Perimeter Heater Repairs | | 100,000 | | | |
| LIB - Boiler and Expansion Tank Replacement | | 200,000 | | | |
| LIB - Cooling Upgrades | | 600,000 | | | |
| LIB - Renew HVAC Control Systems | | 25,000 | | | |
| LIB - Replace Exterior Doors | | | 20,000 | | |
| LIB - Replace Main Roof | | | 30,000 | 500,000 | |
| LIB - Repaint Sloped Metal Roof | | 60,000 | | | |
| LIB - Lighting Replacement Design | | 20,000 | | | |
| LIB - LED Lighting Upgrade | | | 60,000 | | |
| LIB - HVAC Access Above Boardroom | | 15,000 | 15,000 | | |
| Total Museum, Library & MET | 147,997 | 1,020,000 | 125,000 | 500,000 | - |
| General Government | | | | | |
| GG - Asset Management Policy Development | 35,048 | | | | |
| GG - Software Update (i.e. Cityreporter) | 11,027 | | | | |
| GG - City Hall Office Renovation | 50,000 | | | | |
| Total General Government | 96,074 | - | - | - | - |
| Leisure Services | | | | | |
| RIVERLODGE | | | | | |
| R/L - Hardwood Flooring | 31,185 | | | | |
| R/L - Replace Domestic Water Piping - Construction | 150,000 | 150,000 | 250,000 | | |
| R/L - Replace Flat Roofing | | 500,000 | 1,000,000 | 1,500,000 | |
| R/L - Upgrade Secondary Electrical Service | | 250,000 | | | |
| R/L - HVAC Equipment Replacement Design | | 100,000 | | | |
| R/L - HVAC Equipment Replacement Construction | | | 1,000,000 | | |
| R/L - Replace Bunkhouse Ramp Snow Melt System | | | 75,000 | 300,000 | |
| R/L - Replace Room Heaters | | | 25,000 | 25,000 | |
| R/L - Tennis Court Lighting | | | 60,000 | | |
| Total Riverlodge | 181,185 | 1,000,000 | 2,410,000 | 1,825,000 | - |
| TAMITIK ARENA | | | | | |
| TAM - Arena Condenser Replacement | 380,000 | | | | |
| TAM - Replace Flat Roofing (Lower East and West Elevation Roofs) | | 300,000 | | | |
| TAM - Replace Dry Sprinkler System | | 150,000 | | | |
| TAM - Interior Ice Area LED Upgrade | | 125,000 | | | |
| TAM - Interior Concourse Area LED Upgrade | | | | | |
| TAM - Replace Cooling Tower | | 20,000 | 200,000 | | |
| TAM - Replace CCTV System | | 30,000 | | | |

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|---|----------------|------------------|----------------|------------------|----------------|
| TAM - Replace 12 Heating Units in Misc Rooms | | | | 150,000 | |
| TAM - Replace Two Electrical Panels | | 60,000 | | | |
| TAM - Arena Stand Lift (PWD Recommendation) | | 200,000 | | | |
| TAM - Lower Level Walkway & Parking Lot Replacement | | | 750,000 | | |
| TAM - Hydro Box Concrete - Construction | | | | | |
| TAM - Stand on Floor Scrubber | | 60,000 | | | |
| Total Tamitik Arena | 380,000 | 945,000 | 950,000 | 150,000 | - |
| TAMITIK POOL | | | | | |
| POOL - Replacement of Air Handling Unit 7 (BAS) | 204,190 | | | | |
| POOL - Replace Metal Cladding (wall facing library) | 100,000 | | | | |
| POOL - Feasibility Study Update | | | | 5,000,000 | |
| POOL - LED Lighting | 174,281 | | | | |
| POOL - Sand Filter Replacement | | 600,000 | | | |
| POOL - Heat Pump Replacement | | 750,000 | | | |
| POOL - Duct Sox Replacement | | 300,000 | | | |
| POOL - Sound System Improvements | | 40,000 | | | |
| POOL - Waterslide Deck Drains | | 100,000 | | | |
| POOL - Pool Deck Rear Windows | | 200,000 | | | |
| POOL - Repaint Metal Cladding (Raised Roof Above Main and Leisure Pool) | | | | 60,000 | |
| POOL - Replace Strip Aluminum Windows (above Racquetball Courts) | | 150,000 | | | |
| POOL - Replace Low Diving Board | | | | 10,000 | |
| POOL - Front Doors Replacement | | | | 25,000 | |
| POOL - Replace Changeroom Flooring | | 150,000 | | | |
| POOL - Reserve for Pool Upgrade | | 200,000 | 200,000 | 200,000 | 200,000 |
| POOL - Steam Room | | | 175,000 | | |
| POOL - Climbing Wall | | | 50,000 | | |
| POOL - Boiler Replacement Design | 50,000 | | | | |
| POOL - Racquetball Court - Perimeter Drain Repair & Rewaterproofing | 300,000 | | | | |
| Total Tamitik Pool | 828,471 | 2,490,000 | 425,000 | 5,295,000 | 200,000 |
| KITIMAT ICE RINK | | | | | |
| KIR - Fire Damage Repairs (addition to \$5,000,000 insurance payment) | 400,000 | | | | |
| KIR - Electrical Panel Switch Gear Design | | 50,000 | | | |
| KIR - Replace Main Switchgear | | | 300,000 | | |
| KIR - Replace Compressor No.2 | | | | 80,000 | |
| KIR - Replace Water Lines | | 15,000 | 100,000 | | |
| KIR - Investigate North Doors Movement Issue | | 15,000 | | | |
| KIR - Replace Electrical Panel & MCC | | 100,000 | 350,000 | | |
| KIR - Repave Back Roadway | | | | 125,000 | |
| KIR - Replace Arena Flooring | | 100,000 | | | |
| KIR - Replace Dasher Boards & Tempered Glass Shielding | | 350,000 | | | |
| KIR - Marquis Board | | | | 75,000 | |
| KIR - Painting Structural Elements on Inside of Building | | 40,000 | | | |
| Total Kitimat Ice Rink | 400,000 | 670,000 | 750,000 | 280,000 | - |

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| OUTDOORS | | | | | |
| OUT - Radley Park Completion of Phase 1 | 113,984 | | | | |
| OUT - Hirsch Creek Trail Improvement | 28,000 | | | | |
| OUT - Spray Park Design | 150,000 | 500,000 | | | |
| OUT - Pickleball Court Construction | 600,000 | | | | |
| OUT - Spray Park Construction | | 1,500,000 | | | |
| OUT - Radley Park Expansion - Phase 2 | | | 1,500,000 | | |
| OUT - Radley Park Accessible Fishing Area | | 65,000 | | | |
| OUT - Electronic Sign | | 200,000 | | | |
| OUT - Nechako Tennis Court & Skate Park Fencing | | 175,000 | 1,000,000 | | |
| OUT - Nechako Tennis Court & Skate Park Paving | | | 500,000 | 500,000 | |
| OUT - Wading Pool Conversion | | 100,000 | 15,000 | 150,000 | |
| OUT - Dog Park | | | | | |
| OUT - Lions Park Playground - Convert to Fully Accessible | | 225,000 | | | |
| OUT - Roy Wilcox Neighbourhood Park | | 325,000 | | | |
| OUT - Community Inter - Urban Forests | | 75,000 | | | |
| OUT - Stikine Playground Replacement | | 325,000 | | | |
| OUT - Chilko Park Shelter Roof Design | | 25,000 | | | |
| OUT - MBW Causeway Erosion Repairs | | 150,000 | | | |
| OUT - Wedeene Park Replacement | | 490,000 | | | |
| Total Outdoors | 891,984 | 4,155,000 | 3,015,000 | 650,000 | - |
| TOTAL LEISURE SERVICES | 2,681,641 | 9,260,000 | 7,550,000 | 8,200,000 | 200,000 |
| | | | | | |
| Planning & Economic Development | | | | | |
| PLN - Capacity Funding for Local Government Housing Initiatives | 123,686 | | | | |
| EDO - Rural Economic Diversification & Infrastructure Program | 100,000 | | | | |
| PLN - Complete Communities Assessment | 90,000 | | | | |
| PLN - Housing Focused Official Community Plan (OCP) Update | 64,806 | | | | |
| PLN - Development Approvals Process Review | 81,000 | | | | |
| PLN - Industrial Land Strategy | 80,000 | | | | |
| PLN - Nechako Centre Concept Plan Implementation | 150,000 | | | | |
| CPD - Lower Parking Lot Detailed Design Plan | | | | | |
| CPD - Replace OCP | | 50,000 | | | |
| CPD - Municipal Code Part 9 | | 50,000 | | | |
| CPD - SW Area Plan | | 50,000 | | | |
| CPD - Parks Master Plan | | | | | |
| Total Planning & Economic Development | 689,492 | 150,000 | - | - | - |
| | | | | | |
| Engineering/Operations | | | | | |
| TRANSPORTATION AND OTHERS | | | | | |
| ENG - 24 Hour Daycare | 498,818 | | | | |
| ENG - CEEP / Active Transportation Initiatives - Bike Racks | 26,481 | | | | |
| ENG - Engineering Design & Construction Specifications | | | | | |

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| ENG - Flood Level Mapping - Public Consultation & Mitigation Options | 170,272 | | | | |
| ENG - Traffic Control Camera | 172,558 | | | | |
| ENG - Smith St Slope Stability Construction | 256,425 | | | | |
| ENG - Kildala Dyke Feasibility Study | 143,952 | | | | |
| ENG - Lower Dyke Road | 150,000 | | | | |
| ENG - Minette Bay West Construction - Phase 1 Dock | | | | | |
| ENG - SCADA Upgrade | 150,000 | | | | |
| ENG - Haisla Blvd Walkway - Phase 1 - 255m | 649,278 | | | | |
| PWY - 2024 Fleet Replacement Program | - | | | | |
| ENG - Village & HWY 37 Intersection Design | 50,000 | | | | |
| ENG - Parking Lot Reconstruction (Public Works & Riverlodge) | 100,000 | | | | |
| ENG - Commercial Road Design (Dadook) | 150,000 | | | | |
| ENG - Flashing Crosswalk at Nalabila and Kuldo | 18,000 | | | | |
| ENG - Town to Cable Car Active Transportation Study | 150,000 | | | | |
| ENG - Walkways Reconstruction (Nechako - Oriole) | | 550,000 | | | |
| ENG - Wakashan Road Redesign | | 120,000 | | | |
| ENG - Grouse Outfall Repair and Monitor (Walkway) | | 225,000 | | | |
| ENG - Walkway Haisla Blvd Kuldo to Lahakas | | 2,750,000 | | | |
| ENG - Kuldo Ext Bike Lanes - Haisla Blvd to Nalabila | | 100,000 | 100,000 | 3,000,000 | |
| ENG - Quatsino Walkway - Soccer Field | | 100,000 | 750,000 | | |
| ENG - Bus Exchange in Lower City Parking Lot | | 100,000 | 500,000 | | |
| ENG - Roads Avenues & Boulevards | | 3,400,000 | 1,900,000 | 600,000 | 620,000 |
| ENG - Town Residential Road Reconstruction | | 2,500,000 | 200,000 | 2,500,000 | 200,000 |
| ENG - Parking Lots | | 100,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| ENG - Bridges | | | 150,000 | | 75,000 |
| ENG - Culvert Replacements | | 150,000 | 300,000 | 300,000 | 300,000 |
| ENG - Dyke Maintenance | | 225,000 | 500,000 | | |
| ENG - Kildala Dyke Completion | | 200,000 | 5,000,000 | 5,000,000 | |
| ENG - Goose Creek Dyke Design | | 300,000 | | | |
| PWY - Paving Equipment Enhancement | | 50,000 | | | |
| ENG - Goose Creek Dyke Opening Flood Response Plan | | 100,000 | 1,000,000 | | |
| ENG - Goose Creek Dyke Raising | | | 2,500,000 | | |
| ENG - Haisla & Nalabila Intersection Upgrade | | | 600,000 | 3,800,000 | |
| ENG - Fencing - PCC/Water Tower/Sumgas Creek/PWY | | 25,000 | 200,000 | | |
| PWY - Fleet Replacement Program | | 300,000 | | | |
| ENG - Kuldo & Haisla Intersection Upgrades | | | | | 500,000 |
| ENG - Wakashan Reconstruction | | | 3,500,000 | | |
| ENG - Haisla Blvd Walkway - Kingfisher to Nalabila | | | 75,000 | 1,500,000 | |
| Total Transportation | 2,685,783 | 11,295,000 | 18,275,000 | 17,700,000 | 2,695,000 |
| Sewer Utility | | | | | |
| SEW - Storm Master Plan | 110,522 | | | | |
| SEW - Gyrfalcon Backflow Preventors | 38,131 | | | | |

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| SEW - Service Centre Lift Station - Redesign | 75,000 | | | | |
| SEW - PCC Dredge Surveys & Design | 60,000 | | | | |
| SEW - Whitesail to Nechako Syphon Replacement (road access yr 1, siphon year 2) | | 1,500,000 | 1,500,000 | | |
| SEW - Sewer Master Plan Infrastructure Upgrades | | 3,500,000 | 7,000,000 | 7,000,000 | 7,000,000 |
| SEW - Wastewater Treatment Plant Capacity Upgrades | | | | 250,000 | 1,000,000 |
| SEW - Storm Integrated Management Plan Infrastructure Upgrades | | | | | |
| SEW - Storm Outfall Repairs (Design) | | 100,000 | 500,000 | 500,000 | 500,000 |
| SEW - Sewer Relining | | 500,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| SEW - PCC Relining Design | | 150,000 | | | |
| SEW - Sumgas Creek Sediment Assessment | | 75,000 | | | |
| SEW - Sumgas Creek Storm Outfall | | 200,000 | | | |
| Total Sewer | 283,653 | 6,025,000 | 13,000,000 | 11,750,000 | 12,500,000 |
| Buildings | | | | | |
| OLD HUMANE SOCIETY | | | | | |
| BLD - Old Humane Society Condition Assessment - Feasibility Study | | 50,000 | | | |
| BLD - Old Humane Society Design of improvements including HVAC for south side | | 75,000 | | | |
| BLD - Old Humane Society Repaint Exterior Walls | | 50,000 | | | |
| BLD - Old Humane Society Replace Windows at North Unit | | 50,000 | | | |
| BLD - Old Humane Society Replace Overhead Door | | 25,000 | | | |
| BLD - Old Humane Society Replace Flat Roofing and roof curbs | | | 250,000 | | |
| BLD - Old Humane Society Replace Sloped Metal Roofing and Drainage | | 50,000 | | | |
| BLD - Old Humane Society Replace Main Electrical Disconnects | | 20,000 | | | |
| BLD - Old Humane Society Backwall Renovation | | 50,000 | | | |
| BLD - Old Humane Society Replace Infrared heater | | 20,000 | | | |
| BLD - Old Humane Society Install Heating on South Side | | 30,000 | | | |
| BLD - Old Humane Society Replace roof drains | | 30,000 | | | |
| BLD - Old Humane Society Replace Water Service | | | 25,000 | | |
| BLD - Old Humane Society Replace Water Lines | | | 40,000 | | |
| BLD - Old Humane Society Reconstruct Parking Lot | | | 200,000 | | |
| Total Old Humane Society | - | 400,000 | 515,000 | - | - |
| COURTHOUSE | | | | | |
| BLD - Courthouse Replace Roofing | | 30,000 | 400,000 | | |
| BLD - Courthouse LED Lighting (design, construction) | | 15,000 | 90,000 | | |
| Total Courthouse | - | 45,000 | 490,000 | - | - |
| PWY BUILDING | | | | | |
| BLD - PWY Air Handling System - Construction | | 550,000 | | | |
| BLD - PWY Replace Flat Roofing | | | 550,000 | | |
| BLD - PWY Replace Heating Boiler and Expansion Tank | | | 150,000 | | |
| BLD - PWY Exterior LED Upgrade | | | | 60,000 | |

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| BLD - PWY Replace Mechanic Shop Air Compressor | | | 20,000 | | |
| BLD - PWY Resetting the Locks | | | 15,000 | | |
| BLD - PWY Old Vehicle Barn Inspection | | | 15,000 | | |
| Total Public Works Building | - | 550,000 | 750,000 | 60,000 | - |
| NEW HUMANE SOCIETY | | | | | |
| BLD - Humane Society Upgrades | 100,000 | 600,000 | | | |
| Total New Humane Society | 100,000 | 600,000 | - | - | - |
| BUILDINGS - OTHER | | | | | |
| BLD - Nechako Centre Demolition | 773,779 | 950,000 | | | |
| BLD - Nechako Centre Phase 2 Environmental Assessment | | 75,000 | | | |
| BLD - Building Condition Assessments | | 750,000 | | | |
| BLD - New City Hall Building | | | 500,000 | 1,000,000 | |
| Total Other Buildings | 773,779 | 1,775,000 | 500,000 | 1,000,000 | - |
| Environmental/Other | | | | | |
| ENV - Waste Management Strategic Plan Update | 40,000 | | | | |
| ENV - Organics Facility | 739,409 | | | | |
| ENV - Waste Sorting Yard | 50,000 | | | | |
| ENV - Self Haul Drop Off - Design | 172,407 | | | | |
| ENV - Self Haul Construction | | 2,000,000 | | | |
| ENV - Phase 1 Vegetation Plan | | 275,000 | | | |
| ENV - Feasibility for Fire Protection Water Supply - Cistern | | 60,000 | 550,000 | | |
| ENV - Phase 2 Progressive Closure | | 150,000 | 2,000,000 | | |
| ENV - Eco-Depot Design | | | 300,000 | | 3,000,000 |
| ENV - Transfer Station | | | 200,000 | 2,000,000 | |
| Total Environmental | 1,001,816 | 2,485,000 | 3,050,000 | 2,000,000 | 3,000,000 |
| Water Utility | | | | | |
| WAT- Water Treatment Unit | 15,000,000 | 4,000,000 | | | |
| WAT - Water Master Plan Infrastructure Upgrades | | 500,000 | 1,100,000 | 1,100,000 | 1,100,000 |
| WAT - Service Centre Water Main Improvements Construction | | 5,000,000 | 5,000,000 | 5,000,000 | |
| WAT - Automatic Control Valve Replacements | | 30,000 | 30,000 | 30,000 | 30,000 |
| WAT - Water Conservation Initiatives (only proceed if grant funded) | | 100,000 | | | |
| Total Water Utility | 15,000,000 | 9,630,000 | 6,130,000 | 6,130,000 | 1,130,000 |
| Cemetery | | | | | |
| CEM - Master Plan | | 100,000 | 100,000 | | |
| CEM - Beautification Plan | | 150,000 | | | |
| Total Cemetery | - | 250,000 | 100,000 | - | - |
| CEEP | | | | | |
| CEEP - Wayfinding Signs for Walkways, Trails, and Parks | | 50,000 | | | |
| CEEP - City Centre Optimized Parking | | 80,000 | | | |

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| CEEP - Strategy for Community Charging Stations | | 25,000 | | | |
| Total CEEP | - | 155,000 | - | - | - |
| Total Engineering Services | 19,845,031 | 33,260,000 | 42,810,000 | 38,640,000 | 19,325,000 |
| TOTAL CAPITAL | 24,863,839 | 46,386,350 | 76,217,500 | 80,482,000 | 26,127,000 |