



Village of Haines Junction
February 5, 2025
Committee of the Whole Meeting 6:00 pm

This meeting will be held in Council Chambers. Attendance at this meeting is also available through Zoom web or teleconferencing (see below for instructions).

AGENDA

- 1. Call to Order**
- 2. Acknowledgement of Champagne and Aishihik First Nations Traditional Territory**
- 3. Adoption of Agenda**
- 4. Declaration of Pecuniary Interest**
- 5. Adoption of Minutes of Regular and Special Council Meetings**
- 6. Proclamations**
- 7. Delegations**
- 8. Public Hearings and Public Input Sessions**
- 9. Old Business**
 - a. Review materials from December 5, 2024 Finance 101 CoW
 - i. November 13, 2024 RTC- Financial Status
 - ii. 2025 Provisional O&M and Capital Budget
 - b. Property tax 101
 - i. 2023 Property Tax Rates Yukon-wide
 - ii. RTC Options to encourage the development or sale of underdeveloped lots (August, 2024)
 - iii. RTC and Draft Vacant Land Taxation Policy (January, 2025)
- 10. New Business**
- 11. Bylaws – Reports, Readings and Adoption**
- 12. Correspondence**
- 13. Council Reports and Notice of Motions**
- 14. Questions from the Public**
- 15. Motion to Close Meeting to the Public**
- 16. Adjournment**

The next Regular Council Meeting will take place at 7:00 pm on Tuesday February 11, 2025 in Council Chambers and via Zoom.

*The Village of Haines Junction respectfully acknowledges that we are situated on the
Traditional Territory of the Champagne and Aishihik First Nations.*

Join Zoom Meeting

<https://us02web.zoom.us/j/8676347100>

Meeting ID: 867 634 7100

One tap mobile

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Meeting ID: 867 634 7100

Find your local number: <https://us02web.zoom.us/u/kbq7uk0jkn>

Please call the Village Office (634-7100) during regular office hours for assistance in joining via zoom.

**Report to Council
Village of Haines Junction
November 13, 2024**

RE: Financial Status

Recommendation

That Council review and receive this report for information.

Annual Operating and Capital Budgets

In accordance with the *Municipal Act*, an annual Operating and 4 year Capital budget are prepared which include a detailed estimate of the amount of money required for expenditures and a detailed estimate of the amount of money to be received as taxes, fees, grants, transfers, and other revenue.

The main sources of operating revenue are the Comprehensive Municipal Grant (CMG), property tax revenues, utilities and fees and other government grants for operating. *The Municipal Finance and Community Grants Act* provides for the CMG and how it may be used:

13(1) Subject to subsection (3), each municipality must spend or reserve at least 50 per cent of its comprehensive municipal grant for capital expenditures in relation to infrastructure projects in accordance with the municipality's capital expenditure program.

13(3) The council may, by a budget bylaw or a bylaw to amend a budget bylaw, decide to spend as little as 0 per cent of its comprehensive municipal grant for the financial year specified in the bylaw on infrastructure projects and to spend up to 100 per cent of it on operation and maintenance expenses.

The current budget format records the full amount of the CMG in the operating budget. The operating budget surplus is then carried over to the capital budget. Additional capital budget revenues include other grant monies such as Canada Community Building Fund (formerly Gas Tax), YG grants, Trans Canada Trail, etc. Some capital items may be funded by Restricted Reserves, with remaining shortfalls typically allocated from unrestricted surplus.

While budgets may initially estimate a net deficit, year end financials have consistently posted surpluses for the past several years, mainly due to lower than estimated operating expenses such as wages (position vacancies and staff turnover) and capital projects not initiated. The following table summarizes unaudited revenues over expenses for the past several years and the gross cash surplus (does not include auditor adjustments, depreciation, etc.)

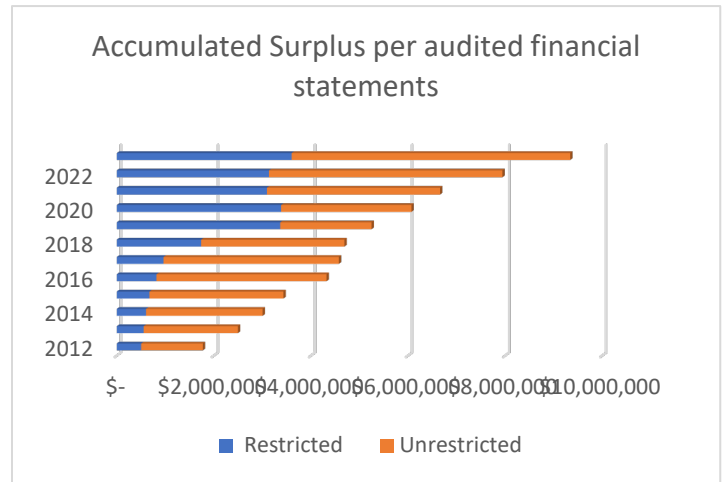
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
O&M Revenues	\$ 2,961,011	\$ 3,044,429	\$ 3,112,559	\$ 3,167,193	\$ 3,234,529	\$ 3,397,799	\$ 3,467,072	\$ 3,855,255	\$ 3,667,844	\$ 4,030,984
O&M Expenses	\$ 2,199,656	\$ 2,170,392	\$ 2,203,313	\$ 2,490,171	\$ 2,585,131	\$ 2,593,048	\$ 2,386,407	\$ 2,685,231	\$ 2,588,136	\$ 2,741,066
Capital Revenues	\$ 225,567	\$ 225,296	\$ 386,201	\$ 95,094	\$ 428,601	\$ 13,587	\$ 1,314,213	\$ 1,229,689	\$ 1,619,638	\$ 477,499
Capital Expenses	\$ 405,058	\$ 510,910	\$ 452,276	\$ 499,755	\$ 529,035	\$ 228,000	\$ 1,427,983	\$ 1,512,803	\$ 1,739,364	\$ 594,271
Cash surplus	\$ 581,864	\$ 588,425	\$ 843,172	\$ 272,361	\$ 548,964	\$ 590,338	\$ 966,895	\$ 886,909	\$ 959,982	\$ 1,173,146

**Report to Council
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Reserves (Accumulated Surplus - Restricted and Unrestricted)

The following table shows the increasing reserve balance since 2012. These amounts are the summation of annual surpluses (cash, accounts and funding claims receivable minus accounts payable and other liabilities) and other auditor adjustments. Also, investment interest is allocated proportionately to each restricted reserve account at year end.

Accumulated Surplus per audited financial statements			
	Restricted	Unrestricted	Total
2012	\$ 502,971	\$ 1,270,103	\$ 1,773,074
2013	\$ 552,971	\$ 1,942,297	\$ 2,495,268
2014	\$ 602,973	\$ 2,401,605	\$ 3,004,578
2015	\$ 672,973	\$ 2,761,082	\$ 3,434,055
2016	\$ 817,973	\$ 3,503,887	\$ 4,321,860
2017	\$ 962,973	\$ 3,612,410	\$ 4,575,383
2018	\$ 1,739,175	\$ 2,950,753	\$ 4,689,928
2019	\$ 3,367,864	\$ 1,881,345	\$ 5,249,209
2020	\$ 3,385,378	\$ 2,684,615	\$ 6,069,993
2021	\$ 3,092,554	\$ 3,566,478	\$ 6,659,032
2022	\$ 3,134,923	\$ 4,809,092	\$ 7,944,015
2023	\$ 3,602,132	\$ 5,738,353	\$ 9,340,485



Changes in the restricted reserve balances are attributable mainly to the creation of new reserve accounts in 2019 by Bylaw 348-19 (to be reviewed by Council every 3 years) and the reallocation of existing restricted and unrestricted funds between reserve accounts. For example, the 2024 budget includes restricted reserve allocations to be transferred from the unrestricted surplus.

Appendix "B" - 2024 -2027 Capital and Projects Budget								
Project Name	Year				2024 Funding Source			
	2024	2025	2026	2027	Operating Funds	Reserves	Other Source	Description
Reserve Allocation - Public Works Equipment	240,000					240,000		Unrestricted surplus
Reserve Allocation - Fire Department Equipment	90,000					90,000		Unrestricted surplus
Reserve Allocation - Recreation Facility	1,000,000					1,000,000		Unrestricted surplus
Total Reserves	1,330,000	0	0	0	0	1,330,000	0	

Withdrawals from restricted reserves have been limited to two new fire truck purchases in the amount of \$698,717.

Investment Account Deposits / Withdrawals

The CMG is received on April 1st of each year. The bulk of this funding is immediately transferred into the investment account where it earns interest. Property tax revenue begins to be received in early May which carries us through until September / October before funds need to be withdrawn from the investment account. Investment account funds should not be confused with reserves.

**Report to Council
Village of Haines Junction
November 13, 2024**

2024 Projected Actuals to Budget

Projections for the final 2024 budget amounts show an increase in operating revenues and decrease in expenses, and a decrease in capital revenues and expenditures. The capital budget included items that were identified as being funded from reserves in the amount of \$1,580,000, with the landfill upgrades being \$1,500,000. The projected actuals for the year now estimate only \$708,000 being required from reserves. It should be noted that the final landfill regionalization agreement will provide up to \$650,000 (in lieu of a scale house) which will offset a significant portion of the landfill upgrades. This funding will not be available until 2025 and will not be reflected in the 2024 financials.

	Budget	Projected Actual
O&M Revenues	\$ 4,372,823.11	\$ 4,432,928.68
O&M Expenses	\$ 3,467,059.44	\$ 3,252,834.16
Net O&M surplus	\$ 905,763.67	\$ 1,180,094.52
Capital Revenues	\$ 3,195,500.00	\$ 537,931.20
Capital Reserves	\$ 1,580,000.00	\$ 708,042.99
Capital Expenditures	\$ 5,752,500.00	\$ 2,426,068.71
Transfer from unrestricted surplus	-\$ 71,236.33	\$ -

Net Financial Assets

The 2023 audited financial statements show a net financial asset balance of \$8,602,639.

For comparative purposes, the following table shows the 2023 Net Financial Assets for 3 other Yukon Communities.

Net Financial Assets as per 2023 Audited Financial Statements				
	Haines Junction	Watson Lake	Carmacks	Faro
<u>Financial Assets</u>				
Cash and cash equivalents	\$ 8,677,214	\$ 5,262,263	\$ 2,884,031	\$ 3,134,901
Accounts Receivable	\$ 727,854	\$ 695,807	\$ 682,438	\$ 580,516
Assets held for sale	\$ 325,000	\$ 58,877		\$ 112,461
<u>Liabilities</u>				
Accounts Payable and accrued liabilities	\$ 411,475	\$ 629,465	\$ 579,646	\$ 410,943
Asset Retirement Obligations (ARO's)	\$ 690,680	\$ 3,136,522	\$ 193,200	\$ 1,448,261
Deferred Revenue	\$ 25,274	\$ 28,701	\$ 69,928	\$ 20,398
Net financial assets	\$ 8,602,639	\$ 2,222,259	\$ 2,723,695	\$ 1,948,276

**Report to Council
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PS 3280 Asset Retirement Obligations (ARO's)

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. Asset retirement activities include all activities relating to an asset retirement obligation including, but not limited to, decommissioning or dismantling, remediation of contamination, post-retirement activities such as monitoring, and constructing other tangible capital assets to perform post-retirement activities.

A liability for asset retirement obligation is recognized when there is a legal obligation to incur retirement costs, the past transaction or event giving rise to the liability as occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying value of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

Currently, the landfill site is the only ARO that has been identified. As at December 31, 2023, the accrued balance was \$690,680 for closure and post-closure costs of the facility. It should be noted that upon signing a final regionalization agreement with YG, the closure costs will be shared equally. No other ARO's have been identified or accounted for, although funds have been included in the budget to develop a removal plan for the water tower, community hall and lift station.

PS 3260 Liability for Contaminated Sites

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation on contaminated sites is recognized, net of any recoveries, when an environmental standard exists, contamination exceeds the environmental standard, the Village is directly responsible for or accepts responsibility for the liability, future economic benefits will be given up, and a reasonable estimate of the liability can be made.

The Dezadeash Day Use Area was identified as a potential contaminated site in 2017. The following note is from the 2023 audited financial statements. The status of the Phase 1 environmental site assessment by YG is unknown.

9. CONTINGENT LIABILITIES

The Village, along with the Yukon Government, have identified a site in which contamination is in excess of current environmental standards. It is the Village's position that, since the contamination occurred previous to the land being transferred to the Village from the Yukon Government in 1992, the Village is not responsible for the contamination and any potential remediation at this time. The Yukon Government has arranged for a Phase 1 environmental site assessment to be completed on this site during 2023. Due to this uncertainty, and the fact that an estimate of the potential remediation costs is currently unknown, a liability has not currently been established.

Prepared by

Donna Istchenko, Treasurer

All Departments Revenue and Expense

O&M Revenues	2024 YTD	Nov-Dec Est.	2024 YE Proj	2024 Budget	2025 Provisional	Comments
Legislative Revenue	\$ 3,545,513.87	\$ 100,250.00	\$ 3,645,763.87	\$ 3,430,819.83	\$ 3,430,819.83	
Administrative Revenue	\$ 52,908.33	\$ 6,118.44	\$ 59,026.77	\$ 58,703.00	\$ 58,703.00	
Public Works Revenue	\$ 10,680.11	\$ -	\$ 10,680.11	\$ 18,000.00	\$ 18,000.00	
Water and Sewer Revenue	\$ 293,684.98	\$ 5,620.00	\$ 299,633.87	\$ 304,300.00	\$ 304,300.00	
Roads and Streets Revenue	\$ 5,536.63	\$ 425.00	\$ 5,961.63	\$ 5,500.00	\$ 5,500.00	
Landfill and Recycling Revenue	\$ 196,272.65	\$ 15,382.00	\$ 211,654.65	\$ 152,600.00	\$ 152,600.00	
Protective Service Revenue (Dogs)	\$ 254.00	\$ -	\$ 254.00	\$ 2,000.00	\$ 2,000.00	
Fire Department Revenue	\$ 41,083.23	\$ 2,184.00	\$ 43,267.23	\$ 41,208.00	\$ 41,208.00	
Fire Smart Revenue	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	
Convention Centre Revenue	\$ 13,223.47	\$ 1,500.00	\$ 14,723.47	\$ 15,200.00	\$ 15,200.00	
Mezzanine Revenue	\$ 4,271.43	\$ 1,300.00	\$ 5,571.43	\$ 6,000.00	\$ 6,000.00	
Hall and Curling Rink Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	
Pool Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	
Arena Revenue	\$ 2,452.37	\$ 280.00	\$ 2,732.37	\$ 4,833.00	\$ 4,833.00	
HAF Funding	\$ 308,659.28	\$ -	\$ 108,659.28	\$ 308,659.28	\$ 308,659.28	defer \$200,000
Total O&M Revenues	\$4,499,540.35	\$133,059.44	\$4,432,928.68	\$4,372,823.11	\$4,372,823.11	

Capital Revenue	\$207,578.13		\$537,931.20	\$3,195,500.00	\$4,295,500.00
				\$4,103,812.00	\$4,103,812.00
TOTAL REVENUES	\$4,707,118.48	\$133,059.44	\$4,970,859.88	\$7,568,323.11	\$8,668,323.11

O&M Expenses	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
Legislative Expenses	\$ 90,940.10	\$ 35,000.00	\$ 125,940.10	\$ 138,033.28	\$ 138,033.28	
Administration Expenses	\$ 650,985.24	\$ 252,832.00	\$ 903,817.24	\$ 971,362.16	\$ 971,362.16	
Public Works Expenses	\$ 459,298.96	\$ 187,400.00	\$ 646,698.96	\$ 817,805.00	\$ 817,805.00	
Water and Sewer Expenses	\$ 423,191.47	\$ 50,640.00	\$ 473,831.47	\$ 414,325.00	\$ 414,325.00	
Roads and Streets Expenses	\$ 80,687.58	\$ 20,200.00	\$ 100,887.58	\$ 125,500.00	\$ 125,500.00	
Landfill and Recycling Expenses	\$ 280,831.58	\$ 84,621.27	\$ 365,452.85	\$ 384,764.00	\$ 384,764.00	
Protective Service Expenses (Dogs)	\$ 1,218.11	\$ -	\$ 1,218.11	\$ 1,570.00	\$ 1,570.00	
Fire Department Expenses	\$ 67,639.31	\$ 58,854.44	\$ 126,493.75	\$ 164,100.00	\$ 164,100.00	
Fire Smart Expenses	\$ 24,000.00	\$ -	\$ 24,000.00	\$ 25,000.00	\$ 25,000.00	
Convention Centre Expenses	\$ 117,349.12	\$ 24,600.00	\$ 141,949.12	\$ 141,600.00	\$ 141,600.00	
Mezzanine Expenses	\$ 7,762.79	\$ 3,200.00	\$ 10,962.79	\$ 14,500.00	\$ 14,500.00	
Hall and Curling Rink Expenses	\$ 1,600.66	\$ 350.00	\$ 1,950.66	\$ 2,800.00	\$ 2,800.00	
Pool Expenses	\$ 659.08	\$ 130.00	\$ 789.08	\$ 1,000.00	\$ 1,000.00	
Arena Expenses	\$ 186,147.45	\$ 62,695.00	\$ 248,842.45	\$ 264,700.00	\$ 264,700.00	
Contingency			\$ 80,000.00			
Total O&M Expenses	\$ 2,392,311.45	\$ 780,522.71	\$ 3,252,834.16	\$ 3,467,059.44	\$ 3,467,059.44	

Capital and Projects Expenditures	\$1,032,880.01	\$1,393,188.70	\$2,426,068.71	\$5,752,500.00	\$4,145,000.00
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TOTAL EXPENSES	\$ 3,425,191.46	\$ 2,173,711.41	\$ 5,678,902.87	\$ 9,219,559.44	\$ 7,612,059.44
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Revenues less Expenditures			-\$708,042.99	-\$1,651,236.33	\$1,056,263.67
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Reserves			\$ 708,042.99	\$ 1,580,000.00	\$ 45,000.00 Reserves
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Budget surplus / deficit			\$0.00	-\$71,236.33	\$1,101,263.67 Budget surplus / deficit
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	REVENUES -LEGISLATIVE	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
4010	Taxes - Residential	577,683.87	-	577,683.87	581,621.61	581,621.61	Tax rate reduced in 2022, 2023 R /NR reduced
4020	Taxes - Non-Residential	231,120.00	-	231,120.00	231,119.86	231,119.86	2024 estimate using 2023 rates, assessments increased
4030	Taxes - Agricultural	40,425.21	-	40,425.21	40,425.21	40,425.21	
4060	Local Improvement Charges	21,024.80	-	21,024.80	21,025.00	21,025.00	Last payment year 2025
4070	Federal Grants in Lieu	49,618.74	-	49,618.74	49,618.71	49,618.71	Tax rate reduced in 2022, Parks Farm demo assessment reduction
4080	YG Grants in Lieu	94,779.83	-	94,779.83	94,779.78	94,779.78	Tax rate reduced in 2022
4090	CBC Grant in Lieu	218.39	-	218.39	218.39	218.39	Tax rate reduced in 2022
4100	Tax Penalties	6,659.51	250.00	6,909.51	7,000.00	7,000.00	
4110	Return on Investments	268,972.25	100,000.00	368,972.25	150,000.00	150,000.00	Increased interest rates in 2022, 2023
4150	CMG Block Funding	2,209,128.00	-	2,209,128.00	2,209,128.00	2,209,128.00	
4151	Carbon Tax Rebate	45,883.27	-	45,883.27	45,883.27	45,883.27	2024 actual
	TOTAL REVENUES - LEGISLATIVE	3,545,513.87	100,250.00	3,645,763.87	3,430,819.83	3,430,819.83	
	EXPENSES - LEGISLATIVE	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
6005	AYC AGM	1,709.61	-	1,709.61	6,000.00	6,000.00	Travel / accomodation , registration \$400/ 2025 in HJ
6020	AYC Membership	22,091.28	-	22,091.28	22,091.28	22,091.28	1% of CMG
6025	Council Honoraria	47,712.19	14,000.00	61,712.19	72,067.00	72,067.00	2024 - M \$17,159 / C \$13,727 x 4 (new 2024 mayor \$18,835)
6040	Committee Honoraria (Board of Variance)	3,000.00	-	3,000.00	5,000.00	5,000.00	Board of Variance \$2400 new in 2021, Trails \$2500 new in 2024)
6050	Grants to Ind / Org Cash	1,766.50	2,600.00	4,366.50	4,500.00	4,500.00	Scholarship, Legion wreath, \$2500 CAFN NY fireworks (to 2025) \$1250 / year Arctic Inspiration Prize 2024/25/26 ?
6060	Fireworks (Halloween)	2,000.00	-	2,000.00	2,000.00	2,000.00	Fire Department
6070	Hospitality	6,339.70	7,000.00	13,339.70	10,000.00	10,000.00	Xmas Open House 3000, AYC Auction item, Staff dinner, Winter events gift certificates
6075	Other Honoraria - CPP and Indemnity	2,228.26	600.00	2,828.26	3,400.00	3,400.00	\$3250 CPP and \$110 indemnity
6081	Strategic Planning	-	5,000.00	5,000.00	5,000.00	5,000.00	New council Oct 2024
6084	Telephone / Email	660.00	300.00	960.00	650.00	650.00	email licenses
6085	Travel (mileage, accomodations, meals)	2,081.56	3,500.00	5,581.56	5,000.00	5,000.00	
6086	Training	-	2,000.00	2,000.00	1,000.00	1,000.00	
6090	Workers Compensation	1,351.00	-	1,351.00	1,325.00	1,325.00	
	TOTAL EXPENSES -LEGISLATIVE	90,940.10	35,000.00	125,940.10	138,033.28	138,033.28	

Oct 1, Nov 1, Dec 1, Jan 1 - 4 mos x \$25K

Honoraria PP23-26 and 1

2024 - Departing EE's gifts and luncheons, banners, IT services for Mountain cam, \$7000 for xmas parties / winter events

New Councillor Orientation 2 days

New Councillor Orientation 2 days

	REVENUES - ADMINISTRATION	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
4210	Business Licences	9,574.53	200.00	9,774.53	10,000.00	10,000.00	
4240	Development Permits	550.00	50.00	600.00	400.00	400.00	
4250	Grants - Canada Day	-	-	-	-	-	
4255	Grants - Other	-	-	-	-	-	
4260	Grants - Yukon Lotteries Corp. Grant	23,493.00	-	23,493.00	23,493.00	23,493.00	Flow through - revenue and expense net to zero
4270	Interest Earned / Exchange	616.90	-	616.90	2,560.00	2,560.00	US Exchange and Urban Elec. (4 LIC's as of 2023)
4280	Misc. Revenues	864.45	100.00	964.45	1,000.00	1,000.00	Admin fees on sales and services, Water Well Program fees
4290	Photocopies and Fax	591.78	100.00	691.78	1,000.00	1,000.00	
4300	Seniors' Admin Salary - Flow through	17,000.48	5,568.44	22,568.92	18,000.00	18,000.00	Flow through - revenue and expense net to zero
4320	Tax Certificates	217.19	100.00	317.19	250.00	250.00	
4340	Training Trust Funds	-	-	-	2,000.00	2,000.00	2/3 of training budget line
	TOTAL REVENUES	52,908.33	6,118.44	59,026.77	58,703.00	58,703.00	

	EXPENSES - ADMINISTRATION	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
6110	Advertising and Publications	9,181.26	-	9,181.26	10,000.00	10,000.00	Milepost, \$3K Winter Guide \$1K, North of Ordinary \$3K, Legion ad 1K, Tax Lien ad 1K, Employment ads
6130	Audit Fees	21,000.00	-	21,000.00	22,500.00	22,500.00	2021 reduced due to remote audit (Covid), 2024 quote \$19,500 plus expenses
6140	Bad Debts Recovery (Year end entry)	-	56,000.00	56,000.00	200.00	200.00	2021 - Norcope from 2019 lagoon infrastructure contract
6150	Bank Charges	4,745.63	900.00	5,645.63	6,000.00	6,000.00	Increase due to CMO and credit / debit card charges
6170	Contract Services	29,149.07	15,000.00	44,149.07	30,000.00	30,000.00	Sage \$3500, Aurora Lite \$750, Adobe/Remarkable \$700, Zoom \$500, Tangerine \$18,000 (includes Microsoft licenses), website \$4500
6170	Consultants	-	-	-	20,000.00	20,000.00	Misc contracts
6175	Communications	2,400.00	-	2,400.00	2,500.00	2,500.00	Voyent Alert Subscription
6200	Election / Census	8,362.50	200.00	8,562.50	7,500.00	7,500.00	2021 Election / 2024 Election
6210	EMO Planning	-	-	-	-	-	Covid
6220	Equipment & Repairs	2,363.78	2,000.00	4,363.78	5,000.00	5,000.00	2021 new reception desk, 2022 TT
6240	Equipment Service Agreement	2,097.11	900.00	2,997.11	2,000.00	2,000.00	New machine 2021, lower contract pricing
6260	Government Assessor	17,291.16	-	17,291.16	17,291.16	17,291.16	percentage fee based on total value of assessments
6290	Janitor Contract	5,070.00	1,560.00	6,630.00	7,000.00	7,000.00	4 hours/week x 52 weeks x \$32.50
6300	Legal Fees	57,830.36	-	57,830.36	50,000.00	50,000.00	Adjust \$5k for retainer to NRF
6310	Plans - OCP and Mapping	-	-	-	-	-	2020 Esri renewal, OCP moved to capital projects
3200	Office Supplies	3,200.75	1,800.00	5,000.75	5,000.00	5,000.00	
6360	Postage	2,134.50	500.00	2,634.50	2,500.00	2,500.00	
6370	Recreation Grants	1,770.00	21,723.00	23,493.00	23,493.00	23,493.00	Flow through - revenue and expense net to zero
6380	Registration / Memberships	865.40	-	865.40	1,500.00	1,500.00	FCM, AYC AGM, etc
6400	Salaries	356,877.22	104,261.00	461,138.22	555,000.00	555,000.00	
6405	Salaries - Benefits and Allowances	400.00	80.00	480.00	1,050.00	1,050.00	Cell phone (relocation expenses, housing allowance 2021/22)
6410	Salaries - Employer Contribution	22,776.65	1,562.00	24,338.65	29,000.00	29,000.00	ER EI, CPP
6270	Salaries - Group Health (Employer)	21,445.18	5,662.00	27,107.18	36,000.00	36,000.00	
6390	Salaries - RRSP (Employer)	22,263.67	18,500.00	40,763.67	50,000.00	50,000.00	add amounts not remitted 8286 df 2000 lg
6440	Salaries - Vacation Allowance	4,484.00	5,584.00	10,068.00	12,328.00	12,328.00	Airfare 4 x \$2242
6540	Salaries - Workers Compensation	8,373.29	-	8,373.29	11,000.00	11,000.00	
6420	Seniors' Admin Wages	18,694.00	2,000.00	20,694.00	16,000.00	16,000.00	Flow through - revenue and expense net to zero
6430	Seniors' Admin ER Cont	1,724.92	150.00	1,874.92	2,000.00	2,000.00	Flow through - revenue and expense net to zero
6450	Special Events	4,050.55	-	4,050.55	5,000.00	5,000.00	Canada Day, community clean up bbq - less in 2021 due to Covid
6460	Sundry Supplies	398.21	50.00	448.21	500.00	500.00	
6470	Telephone	4,624.73	1,800.00	6,424.73	6,000.00	6,000.00	NWTEL \$230 Iristel \$77 CAO Cell \$175 x 12 months
6500	Training	-	-	-	3,000.00	3,000.00	
6510	Travel	3,087.70	1,200.00	4,287.70	3,000.00	3,000.00	New Council Orientation, Admin forum, board r
6520	Utilities - Heat	8,758.02	10,000.00	18,758.02	21,000.00	21,000.00	
6530	Utilities - Power	5,565.58	1,400.00	6,965.58	8,000.00	8,000.00	
	TOTAL Expenses	650,985.24	252,832.00	903,817.24	971,362.16	971,362.16	

	REVENUES - PUBLIC WORKS	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
4510	Contract Services	8,510.32	-	8,510.32	9,000.00	9,000.00	ROW vegetation control contract \$7800 in 2023
4520	Equipment Rental	2,169.79	-	2,169.79	2,000.00	2,000.00	
4530	Surplus Goods Sales	-	-	-	5,000.00	5,000.00	
4540	Training Trust Funds	-	-	-	2,000.00	2,000.00	2/3 of training / travel
	TOTAL REVENUES - PUBLIC WORKS	10,680.11	-	10,680.11	18,000.00	18,000.00	

	EXPENSES - PUBLIC WORKS	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
6720	Building Insurance	6,761.83	-	6,761.83	6,300.00	6,300.00	
6730	Building Operations and Maintenance	2,760.19	8,200.00	10,960.19	8,000.00	8,000.00	2021 furnace repairs
6740	Cemetery Maintenance	1,379.69	250.00	1,629.69	4,000.00	4,000.00	
6750	Contract Services	684.00	700.00	1,384.00	2,000.00	2,000.00	
6760	Equipment Insurance	11,574.79	-	11,574.79	11,275.00	11,275.00	
6770	Equipment Rental	-	-	-	1,000.00	1,000.00	
6780	Equipment Repair and Maintenance	9,861.52	3,000.00	12,861.52	25,000.00	25,000.00	
6785	Equipment - Acquisition Non-Capital	-	-	-	5,000.00	5,000.00	
6800	Fuel and Oil	31,508.72	19,000.00	50,508.72	50,000.00	50,000.00	
6810	Janitorial Supplies	767.28	100.00	867.28	1,000.00	1,000.00	
6820	Mosquito Control	-	21,000.00	21,000.00	21,000.00	21,000.00	
6830	Property and Garden Maintenance	6,817.86	3,200.00	10,017.86	10,000.00	10,000.00	2024 Insurance \$1050
6835	Property and Garden Maintenance Fuel	3,205.36	1,000.00	4,205.36	5,000.00	5,000.00	
6840	Salaries	261,124.41	100,000.00	361,124.41	463,000.00	463,000.00	New employees
6845	Salaries - Benefits and Allowances	5,112.46	1,000.00	6,112.46	18,550.00	18,550.00	Cell phone stipend, vac pay, \$4000 relocation exp 2022, Recruitment travel and Relocation expenses \$12,000
6850	Salaries - Employer Contributions	24,045.00	3,200.00	27,245.00	32,750.00	32,750.00	CPP/EI
6860	Salaries - Vacation Allowance	8,165.10	4,800.00	12,965.10	15,695.00	15,695.00	New employees
6865	Salaries - Group Health (Employer)	28,492.65	6,620.00	35,112.65	45,350.00	45,350.00	New employees
6866	Salaries - RRSP (Employer)	26,716.74	7,000.00	33,716.74	38,765.00	38,765.00	New employees
6930	Salaries - Workers Compensation	10,832.80	-	10,832.80	10,835.00	10,835.00	New employees
6870	Small Tools and Parts	3,408.51	1,600.00	5,008.51	5,000.00	5,000.00	
6875	Safety Clothing	1,575.83	1,000.00	2,575.83	5,000.00	5,000.00	New coats 2023
6880	Telephone	3,024.03	730.00	3,754.03	4,285.00	4,285.00	NWT \$70, Bell \$287
6890	Training and Memberships	1,724.57	1,500.00	3,224.57	4,000.00	4,000.00	New employees
6900	Travel	843.09	500.00	1,343.09	2,000.00	2,000.00	
6910	Utilities - Heat	5,106.52	2,000.00	7,106.52	15,000.00	15,000.00	propane
6920	Utilities - Power	3,806.01	1,000.00	4,806.01	8,000.00	8,000.00	oil furnace broke in 2020 / 2021 resulting in electric heat
	TOTAL EXPENSES - PUBLIC WORKS	459,298.96	187,400.00	646,698.96	817,805.00	817,805.00	

	REVENUES - WATER AND SEWER	2024 YTD	Nov - Dec Est.	2024 YE Proj	2024 Budget	2025 Provisional	Comments
4610	Water and Sewer Services	277,970.48	-	277,970.48	275,000.00	275,000.00	2020 - 2022 10% / year increase
4620	Water and Sewer Truck Fill	12,917.32	5,000.00	17,917.32	18,000.00	18,000.00	10% / year increase
4625	Service Charges on overdue accounts	1,682.71	500.00	2,182.71	1,800.00	1,800.00	
4635	Contract Services	1,282.41	120.00	1,402.41	1,000.00	1,000.00	Water service turn / off
4640	Asset Sales	160.95	-	160.95	500.00	500.00	
4650	Training Trust Funds	-	-	-	8,000.00	8,000.00	2/3 of cost for training / travel
	TOTAL REVENUES - WATER AND SEWER	294,013.87	5,620.00	299,633.87	304,300.00	304,300.00	

	EXPENSES - WATER AND SEWER	2024 YTD	Nov - Dec Est.	2024 YE Proj	2024 Budget	2025 Provisional	Comments
7010	Arsenic Media	21,240.00	-	21,240.00	21,240.00	21,240.00	2020 purchase changed 10/21 \$81,448 / 46 months
7020	Building Insurance	58,859.71	-	58,859.71	56,500.00	56,500.00	
7030	Building Operations and Maintenance	2,246.15	1,500.00	3,746.15	4,000.00	4,000.00	
7040	Chlorine and Chemicals	13,388.82	6,500.00	19,888.82	20,000.00	20,000.00	
7050	Contract Services	45,576.98	1,400.00	46,976.98	22,000.00	22,000.00	Vacation oversight, 2022 \$12K reservoir cleaning
7055	Contract Services - SCADA Support	12,603.36	3,000.00	15,603.36	5,000.00	5,000.00	
7070	Equipment Rental	744.00	-	744.00	2,000.00	2,000.00	
7080	Equipment Repairs	30,777.49	-	30,777.49	10,000.00	10,000.00	
7090	Freight	2,532.00	300.00	2,832.00	2,000.00	2,000.00	
7100	Hydrant Maintenance	414.52	-	414.52	2,000.00	2,000.00	\$1500 antifreeze 2021
7110	Lagoon Maintenance	11,092.44	3,000.00	14,092.44	10,000.00	10,000.00	No discharge in 2021?
7120	Pipes and Fittings	10,326.71	-	10,326.71	10,000.00	10,000.00	
7130	Salaries	111,212.16	8,000.00	119,212.16	100,000.00	100,000.00	
7131	Salaries - Benefits and Allowances	1,175.00	240.00	1,415.00	1,155.00	1,155.00	Cell phone stipend
7135	Salaries - Employer Contributions	8,669.89	400.00	9,069.89	6,000.00	6,000.00	
7180	Salaries - Workers Compensation	1,930.00	-	1,930.00	1,930.00	1,930.00	Y/E adjustment
7145	Supplies	1,081.38	1,000.00	2,081.38	4,000.00	4,000.00	
7150	Telephone and Radio	6,905.18	1,700.00	8,605.18	8,500.00	8,500.00	
7155	Tools and Parts	4,359.35	1,600.00	5,959.35	6,000.00	6,000.00	
7160	Training	2,828.00	-	2,828.00	8,000.00	8,000.00	
7165	Travel	327.18	2,000.00	2,327.18	4,000.00	4,000.00	
7170	Utilities - Heat	-	-	-	-	-	
7175	Utilities Power	74,901.15	20,000.00	94,901.15	110,000.00	110,000.00	5%
	TOTAL EXPENSES - WATER AND SEWER	423,191.47	50,640.00	473,831.47	414,325.00	414,325.00	

	REVENUES - ROADS AND STREETS	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
4710	Asset Sales (Culverts)	5,324.51	-	5,324.51	5,000.00	5,000.00	
4720	Roads and Streets Contract Services	212.12	425.00	637.12	500.00	500.00	Sanding
	TOTAL REVENUES - ROADS AND STREETS	5,536.63	425.00	5,961.63	5,500.00	5,500.00	

	EXPENSES - ROADS AND STREETS	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
7210	Calcium Chloride	-	-	-	4,000.00	4,000.00	
7220	Cold Mix	-	-	-	5,000.00	5,000.00	
7230	Contract Services	2,620.00		2,620.00	10,000.00	10,000.00	Backyard Services / YG Street Sweeping \$6670
7240	Culverts	-	-	-	5,000.00	5,000.00	Price increase
7250	Equipment Repairs	660.38	-	660.38	1,500.00	1,500.00	
7270	Salaries	42,048.81	8,000.00	50,048.81	50,000.00	50,000.00	
7280	Salaries - Employer Contributions	3,268.86	400.00	3,668.86	3,000.00	3,000.00	
7290	Sand and Gravel	-	5,000.00	5,000.00	5,000.00	5,000.00	
7300	Signs	-	-	-	4,000.00	4,000.00	Add Power of Positive Words project
7310	Streetlights	32,089.53	6,800.00	38,889.53	38,000.00	38,000.00	5%
7320	Trail Maintenance	-	-	-			
	TOTAL EXPENSES - ROADS AND STREETS	80,687.58	20,200.00	100,887.58	125,500.00	125,500.00	

	REVENUES - LANDFILL AND RECYCLING	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
4820	Landfill User Fees	6,500.00	1,380.00	7,880.00	7,880.00	7,880.00	
4830	Landfill User Fees - CAFN Agreement	24,655.32	-	24,655.32	20,000.00	20,000.00	
4835	Groundwater Monitoring Contribution	6,250.00	-	6,250.00	7,500.00	7,500.00	Flow through - revenue and expense net to zero
4840	Regional Waste Mgmt Facility Agreement	55,900.00	-	55,900.00			
4845	Beverage Container Refunds	53,149.33	10,000.00	63,149.33	70,000.00	70,000.00	
4855	Recycle Centre Depot Allowance	36,018.00	4,002.00	40,020.00	40,020.00	40,020.00	Based on \$ of refunds
4860	Training Trust Funds	-	-	-	600.00	600.00	2/3 of training/travel budget
4875	Food Cyclor Program	13,800.00	-	13,800.00	6,600.00	6,600.00	
	TOTAL REVENUES - LANDFILL AND RECYCLING	196,272.65	15,382.00	211,654.65	152,600.00	152,600.00	

	EXPENSES - LANDFILL AND RECYCLING	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
7410	Building & Equipment Insurance	4,366.85	-	4,366.85	3,710.00	3,710.00	
7420	Building Operation and Maintenance	3,363.02	2,400.00	5,763.02	4,000.00	4,000.00	
7430	Contract Services	530.00	10,000.00	10,530.00	7,000.00	7,000.00	2023 - \$5K for pit run
7435	Equipment	3,049.73	500.00	3,549.73	4,000.00	4,000.00	2021 -
7440	Equipment Repair	3,593.92	500.00	4,093.92	5,000.00	5,000.00	2023 signage \$2500
7446	Fuel	4,992.31	2,000.00	6,992.31	7,000.00	7,000.00	
7450	Hydrogeological Testing	3,507.33	2,742.67	6,250.00	7,500.00	7,500.00	Flow through - revenue and expense net to zero
7455	Landfill ARO Accretion	-		-	15,000.00	15,000.00	Auditor entry
7458	Programs and Education	22,279.01	-	22,279.01	10,800.00	10,800.00	Food Cyclor
7460	Recycle Pickup	17,000.00	9,000.00	26,000.00	26,000.00	26,000.00	new contract
7465	Recycle Refunds Paid Out	34,755.35	6,000.00	40,755.35	40,000.00	40,000.00	
7470	Telephone - Recycle Centre	603.61	126.60	730.21	750.00	750.00	
7480	Salaries PW	79,769.02	15,000.00	94,769.02	105,000.00	105,000.00	add Gate Attendant
7485	Salaries Recycle Centre	59,939.68	13,000.00	72,939.68	70,000.00	70,000.00	
7486	Salaries - Benefits and Allowances	475.00	160.00	635.00	735.00	735.00	Cell Allowance, Vac Pay
7490	Salaries - Employer Contributions LF	6,495.17	1,000.00	7,495.17	9,060.00	9,060.00	
7495	Salaries - Employer Contributions RC	4,920.02	850.00	5,770.02	5,510.00	5,510.00	
7500	Salaries - Vacation Transportation Allowance LF	3,212.50	615.00	3,827.50	2,242.00	2,242.00	
7501	Salaries - Vacation Transportation Allowance RC	552.00	1,690.00	2,242.00	2,242.00	2,242.00	
7505	Salaries - Group Health (Employer) LF	5,146.00	625.00	5,771.00	10,490.00	10,490.00	
7506	Salaries - RRSP (Employer) LF	4,151.77	800.00	4,951.77	7,625.00	7,625.00	
7507	Salaries - Group Health (Employer) RC	2,711.46	642.00	3,353.46	3,880.00	3,880.00	
7508	Salaries - RRSP (Employer) RC	3,687.21	870.00	4,557.21	4,665.00	4,665.00	
7510	Small Tools and Equipment LF	299.99	750.00	1,049.99	1,500.00	1,500.00	
7515	Small Tools and Equipment RC	438.76	750.00	1,188.76	1,500.00	1,500.00	
7520	Special Waste Removal Costs	-	10,000.00	10,000.00	10,000.00	10,000.00	
7530	Telephone - Landfill	372.78	-	372.78	500.00	500.00	Cell phone transferred to EE upon retirement 10/24
7540	Training - Landfill	-	300.00	300.00	2,000.00	2,000.00	
7545	Training - Recycle Centre	-	-	-	900.00	900.00	
7550	Utilities - Heat RC	4,008.63	3,000.00	7,008.63	8,000.00	8,000.00	
7560	Utilities - Power LF	943.17	400.00	1,343.17	1,500.00	1,500.00	
7565	Utilities - Power RC	1,834.17	900.00	2,734.17	3,000.00	3,000.00	
7570	Salaries - Workers Compensation LF	2,380.12	-	2,380.12	2,290.00	2,290.00	
7575	Salaries - Workers Compensation RC	1,453.00	-	1,453.00	1,365.00	1,365.00	
	TOTAL EXPENSES-LANDFILL & RECYCLING	280,831.58	84,621.27	365,452.85	384,764.00	384,764.00	

YE Auditor entry landfill closure fees 14,000

	REVENUES - PROTECTIVE SERVICES (DOGS)	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
4910	Animal Fines	-	-	-	1,000.00	1,000.00	
4920	Animal Impound Fees	-	-	-	500.00	500.00	
4930	Animal Licenses	254.00	-	254.00	500.00	500.00	
	TOTAL REVENUES - PROT. SRVS. - DOGS	254.00	-	254.00	2,000.00	2,000.00	

	EXPENSES - PROT. SRVS. - DOGS	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
7610	Building Operations and Maintenance	-	-	-	150.00	150.00	
7630	Salaries	1,067.97	-	1,067.97	1,000.00	1,000.00	
7640	Employer Contribution	74.28	-	74.28	100.00	100.00	
7650	Sundry Supplies	75.86	-	75.86	320.00	320.00	2023 - Lifetime dog tags purchased
	TOTAL EXPENSES - PROT. SRVS. - DOGS	1,218.11	-	1,218.11	1,570.00	1,570.00	

	REVENUES -FIRE DEPT.	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
5010	Fire Agreement - CAFN	17,059.23	-	17,059.23	15,000.00	15,000.00	
5030	Firehall Lease Fees	24,024.00	2,184.00	26,208.00	26,208.00	26,208.00	Ambulance lease - YG 3 year contract - ends May 2026
5040	Training Trust Funds	-	-	-			
	TOTAL REVENUES - FIRE DEPT.	41,083.23	2,184.00	43,267.23	41,208.00	41,208.00	

	EXPENSES - FIRE DEPT.	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
7700	Fire Attendance	-	13,000.00	13,000.00	13,000.00	13,000.00	
7710	Fire Chief and Deputy Honoraria	2,467.56	2,467.56	4,935.12	7,400.00	7,400.00	C \$4935, DC \$2475
7715	Equipment	1,241.95	2,000.00	3,241.95	10,000.00	10,000.00	
7720	Equipment Repair and Maintenance	1,436.27	2,000.00	3,436.27	10,000.00	10,000.00	
7730	Equipment Insurance	8,705.35	-	8,705.35	8,800.00	8,800.00	
7735	Fire Group AD&D	1,021.60	-	1,021.60	1,300.00	1,300.00	new
7740	Fire Employer contributions (WCB)	15,097.75	-	15,097.75	13,500.00	13,500.00	2024 - 13 members x 984.46
7750	Building Insurance	6,307.73	-	6,307.73	6,100.00	6,100.00	
7760	Building Operations and Maintenance	4,086.97	1,500.00	5,586.97	8,000.00	8,000.00	2021- new oil tank \$12K
7780	Public Works Salaries	67.40	-	67.40	3,000.00	3,000.00	
7790	Utilities - Heat	7,908.21	13,000.00	20,908.21	26,000.00	26,000.00	
7800	Utilities - Power	2,561.17	1,000.00	3,561.17	4,000.00	4,000.00	
7810	Fire Honoraria	7,917.14	8,636.88	16,554.02	14,000.00	14,000.00	\$1235 x 11 members
7820	Fire Radio License / Alarm	817.95	11,000.00	11,817.95	12,000.00	12,000.00	Atco, federal radio license and dispatch services (\$10K)
7830	Sundry Supplies	-	200.00	200.00	500.00	500.00	
7840	Telephone	6,669.90	1,400.00	8,069.90	8,000.00	8,000.00	
7850	Small tools and Parts	238.86	500.00	738.86	2,000.00	2,000.00	
7860	Training and Recruitment	150.00	-	150.00	10,000.00	10,000.00	add 7K for recruitment (new 2023)
7870	Travel	-	-	-	1,500.00	1,500.00	
7880	Truck Maintenance	943.50	2,150.00	3,093.50	5,000.00	5,000.00	
	TOTAL EXPENSES - FIRE DEPT.	67,639.31	58,854.44	126,493.75	164,100.00	164,100.00	

REVENUES - FIRE SMART		2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
5200	Fire Smart Funding	25,000.00	-	25,000.00	25,000.00	25,000.00	Flow through - 10% allowance for admin
TOTAL REVENUES - FIRE SMART		25,000.00	-	25,000.00	25,000.00	25,000.00	

EXPENSES - FIRE SMART		2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
7900	Fire Smart Contract	24,000.00	-	24,000.00	25,000.00	25,000.00	Flow through - 10% allowance for admin
TOTAL EXPENSES - FIRE SMART		24,000.00	-	24,000.00	25,000.00	25,000.00	

	REVENUES - CONVENTION CENTRE	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
5310	Convention Centre Rental Fees	13,170.14	1,500.00	14,670.14	15,000.00	15,000.00	
5320	Convention Centre Contract Services	53.33	-	53.33	200.00	200.00	
	TOTAL REVENUES - CONVENTION CENTRE	13,223.47	1,500.00	14,723.47	15,200.00	15,200.00	

	EXPENSES - CONVENTION CENTRE	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
8100	Building Insurance	43,945.43	-	43,945.43	42,100.00	42,100.00	
8110	Building Operations and Maintenance	23,016.63	2,000.00	25,016.63	14,000.00	14,000.00	2022 boiler issues, 2024 retractable seat repairs \$17k
8120	Contract Services	1,575.57	1,000.00	2,575.57	4,000.00	4,000.00	Includes insurance for facility users
8130	Equipment and Equipment Repairs	9,626.65	2,000.00	11,626.65	14,000.00	14,000.00	Lighting rental (\$7500)
8150	Janitor Contract	19,950.50	7,000.00	26,950.50	30,000.00	30,000.00	2021 decreased facility use due to Covid
8160	Janitorial Supplies	1,659.51	500.00	2,159.51	3,000.00	3,000.00	
8170	Public Works Salaries	2,901.85	1,000.00	3,901.85	5,000.00	5,000.00	
8180	Telephone	349.38	100.00	449.38	500.00	500.00	
8190	Utilities - Heat	8,758.02	9,000.00	17,758.02	21,000.00	21,000.00	
8200	Utilities - Power	5,565.58	2,000.00	7,565.58	8,000.00	8,000.00	
	TOTAL EXPENSES - CONVENTION CENTRE	117,349.12	24,600.00	141,949.12	141,600.00	141,600.00	

	REVENUES -MEZZANINE	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
5410	Mezzanine Rentals	4,271.43	1,300.00	5,571.43	6,000.00	6,000.00	Decrease due to free use policy
	TOTAL REVENUES - MEZZANINE	4,271.43	1,300.00	5,571.43	6,000.00	6,000.00	

	EXPENSES - ALL - MEZZANINE	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
8300	Building Operations and Maintenance	832.76	-	832.76	1,000.00	1,000.00	2021 AED
8307	Contract Services	-	500.00	500.00	1,000.00	1,000.00	Insurance for facility users
8310	Janitor Contract	6,077.50	2,500.00	8,577.50	10,000.00	10,000.00	
8320	Janitorial Supplies	824.43	200.00	1,024.43	1,000.00	1,000.00	
8330	Public Works Salaries	28.10	-	28.10	1,000.00	1,000.00	
8340	Telephone	-	-	-	500.00	500.00	
	TOTAL EXPENSES - MEZZANINE	7,762.79	3,200.00	10,962.79	14,500.00	14,500.00	

REVENUES - HALL AND CURLING RINK		2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
5440	Hall and Curling Rink Rental	-	-	-	-	-	
TOTAL REVENUES - HALL & CURLING RINK		-	-	-	-	-	

EXPENSES - HALL AND CURLING RINK		2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
8400	Hall - Building Insurance	35.32	-	35.32	100.00	100.00	Suncorp Appraisal building value decreased
8410	Hall - Operations and Maintenance	-	-	-	100.00	100.00	
8460	Hall - Public Works Salaries	-	-	-	100.00	100.00	
8500	Hall - Utilities - power	1,530.02	350.00	1,880.02	2,200.00	2,200.00	
8520	Curling Rink - Operations and maintenance	-	-	-	100.00	100.00	
8510	Curling Rink - Building Insurance	35.32	-	35.32	100.00	100.00	Suncorp Appraisal building value decreased
8540	Curling Rink - Public Works salaries	-	-	-	100.00	100.00	
TOTAL EXPENSES - HALL AND CURLING RINK		1,600.66	350.00	1,950.66	2,800.00	2,800.00	

REVENUES - POOL		2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
5500	Pool Revenue	-	-	-	-	-	
5525	Pool Student Employment (STEP, SCP)	-	-	-	-	-	
5530	Pool Training Trust Funds	-	-	-	-	-	
TOTAL REVENUES - POOL		-	-	-	-	-	

EXPENSES - POOL		2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
8600	Building Insurance	35.32	-	35.32	100.00	100.00	Suncorp Appraisal building value decreased
8610	Building Operations and Maintenance	-	-	-	-	-	
8690	Public Works Salaries	-	-	-	100.00	100.00	
8780	Utilities - Power	623.76	130.00	753.76	800.00	800.00	
TOTAL EXPENSES - POOL		659.08	130.00	789.08	1,000.00	1,000.00	

	REVENUES - ARENA	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
5590	Arena Revenues	2,452.37	280.00	2,732.37	3,500.00	3,500.00	2021 - Free use policy
5599	Training Trust Funds	-	-	-	1,333.00	1,333.00	2/3 of Training Budget
	TOTAL REVENUES - ARENA	2,452.37	280.00	2,732.37	4,833.00	4,833.00	

	EXPENSES - ARENA	2024 YTD	Nov - Dec Est	2024 YE Proj	2024 Budget	2025 Provisional	Comments
8800	Building and Equipment Insurance	44,897.22	-	44,897.22	45,000.00	45,000.00	
8810	Building Operations and Maintenance	4,721.32	2,000.00	6,721.32	10,000.00	10,000.00	
8815	Contract Services	288.00	1,000.00	1,288.00	1,200.00	1,200.00	IT, casual labour
8820	Equipment	2,537.08	1,000.00	3,537.08	5,000.00	5,000.00	
8830	Equipment Repairs	13,628.87	8,000.00	21,628.87	17,000.00	17,000.00	Cimco contract \$5663 to 08/24,
8840	Freight	2,833.06	-	2,833.06	2,500.00	2,500.00	Freight on White Ice, Zamboni blades, etc
8850	Fuel and Oil	434.61	800.00	1,234.61	1,500.00	1,500.00	
8860	Salaries	20,445.74	16,120.00	36,565.74	63,000.00	63,000.00	
8865	Salaries - Benefits / Allowances	913.74	1,130.00	2,043.74	4,200.00	4,200.00	Airfare, Vac Pay
8870	Salaries - Employer Contributions	3,443.93	1,045.00	4,488.93	6,500.00	6,500.00	CPP/EI, WCB
8872	Salaries - Group Insurance	506.96	500.00	1,006.96	3,000.00	3,000.00	
8873	Salaries - RRSP ER	-	-	-	-	-	
8880	Salaries - Public Works	5,818.54	1,000.00	6,818.54	6,000.00	6,000.00	
8890	Small Tools and Parts	-	1,000.00	1,000.00	1,000.00	1,000.00	
8900	Sundry Supplies	89.94	500.00	589.94	1,300.00	1,300.00	paper supplies
8910	Telephone	349.38	100.00	449.38	500.00	500.00	
8920	Training	29.99	500.00	529.99	2,000.00	2,000.00	
8930	Utilities - Heat	8,837.04	8,000.00	16,837.04	40,000.00	40,000.00	
8940	Utilities - Power	76,372.03	20,000.00	96,372.03	55,000.00	55,000.00	
	TOTAL EXPENSES - ARENA	186,147.45	62,695.00	248,842.45	264,700.00	264,700.00	

Appendix "B" - 2024 -2027 Capital and Projects Budget

Project Name	Year				2024 Funding Source				2025-27 Funding Source
	2024	2025	2026	2027	Operating Funds	Reserves	Other Source	Description	
Recycling Centre & Landfill									
SWMP Design Implementation (2023)	200,000	1,000,000	1,000,000	1,000,000	200,000				
Landfill Front Area Modernization (2025 scale pending regionalization)	1,500,000	400,000				1,500,000			400000
Convention Centre									
Stage Lighting Replacement (2022-23)	225,000						225,000	Gas Tax	
Historic Mural Upgrade	60,000						60,000	Gas Tax	
Genie Vertical Manlift (cost reduced)	14,000						14,000	Gas Tax	
Handicap Lift (Elevator) Upgrades	115,000				115,000				
Additional Tables	10,000				10,000				
Convention Centre/Arena									
2021 Arena Replace Single Walled Oil Tank	16,000				16,000				
2020 Seismic Renovations Convention Centre	1,200,000						1,200,000	Gas Tax	
Security Entrance Improvements	47,000						47,000	Gas Tax	
2023 CC/Arena Heating System Assessment / Design	53,000				53,000				
Fire Alarm (pending cost estimate)	40,000				40,000				
Public Works Mobile Equipment									
Front Mount Zero Steer Mower (cost reduced)	35,000					35,000			PW Equipment Reserve
Water Tanker hook lift (cost increased)	37,500				37,500				
48" 3pt hitch mower for small Kubota	4,000				4,000				
Trail salt spreader (cost increased)	12,000				12,000				
Fire Department									
Fire Department Crew cab	82,000						82,000	Yukon Gov't	
SCUBA Gear (2023)	45,000						45,000	Fire Dept Reserve	
SCUBA Gear		47,000							Fire Dept Reserve
Floor drainage (2023)	15,000				15,000				
Administration									
Official Community Plan & Zoning Bylaw (2020) (cost increased)	50,000				50,000			HAF	
Asset Management Plan (2023)	100,000				100,000				
Office Computer / Software upgrades	15,000				15,000				
Emergency Response Plan (2023)	75,000						75,000		
Communications Strategy (2023)	25,000				25,000				
Truth and Reconciliation Policy and Statement	20,000				20,000				
GIS Mapping	20,000				20,000				
Public Works									
Develop a Removal of Abandoned Assets Plan for Water Tower, Uplift Station, Pool/Curling Rink (2021)	25,000				25,000				
Floor Drainage Public Works Shop (2023)	15,000				15,000				
Propane Fuel Storage	8,000				8,000				
4 post vehicle lift	14,000						14,000	Gas Tax	
Covered storage (2023)	250,000						250,000	Gas Tax	
Water and Sewer									
Water License Lagoon Hydrogeological Assessment (2023)	50,000				50,000				
Roads and Streets									
Repair and Resurface	1,200,000	750,000	250,000	250,000			1,200,000	Gas Tax	
Recreation and Parks/Greenspaces									
Summer Recreation Programming / Equipment	75,000				75,000				
Arena Emergency Plan	10,000				10,000				
Trail Assets (benches, garbage cans) (2023)	25,000						25,000	Trans Canada Trail	
Trail Care Event	10,000				6,500		3,500	Trans Canada Trail	
Trail Signage / App Project	25,000				25,000				
Heritage Structure Project (2023)	30,000				30,000				
Total Capital and Projects	5,752,500	2,197,000	1,250,000	1,250,000	977,000	1,580,000	3,195,500		
Reserve Allocations									
Reserve Allocation - Public Works Equipment	240,000					240,000			
Reserve Allocation - Fire Department Equipment	90,000					90,000			
Reserve Allocation - Recreation Facility	1,000,000					1,000,000			
Reserve Allocation - Other?									
Total Reserves	1,330,000	0	0	0	0	1,330,000	0		
TOTAL	7,082,500	2,197,000	1,250,000	1,250,000	977,000	2,910,000	3,195,500		

7,082,500

2024 Capital Project Budget Status									
DEPARTMENT	PROJECT	October 2024 YTD	Nov - Dec Est	2024 YE Projected	Budget Amount	Other Funding Source			
Administration	Office Computer / Software Upgrades	\$8,185.67	\$0.00	\$8,185.67	\$15,000.00				
Arena	Oil Tank Replacement	\$0.00	\$0.00	\$0.00	\$16,000.00				
	Fire Alarm Upgrade	\$0.00	\$7,000.00	\$7,000.00	\$40,000.00				
Convention Ctr	Stage Lighting Replacement	\$144,078.13	\$0.00	\$144,078.13	\$225,000.00	\$144,078.13	Gas Tax		
	Historic Mural Upgrade	\$6,300.00		\$6,300.00	\$60,000.00	\$6,300.00	Gas Tax		
	Genie Vertical Manlift	\$18,314.90	\$0.00	\$18,314.90	\$14,000.00		Amended to CMG		
	Handicap Lift (Elevator) Upgrades	\$113,074.08	\$0.00	\$113,074.08	\$115,000.00				
	Additional Tables	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00				
	Seismic Renovations	\$0.00		\$0.00	\$1,200,000.00	\$0.00	Gas Tax		
	Entrance Security Improvements	\$42,697.29	\$0.00	\$42,697.29	\$47,000.00	\$42,697.29	Gas Tax		
	Heating System Upgrade Design	\$33,450.00	\$0.00	\$33,450.00	\$53,000.00				
Fire Department	Fire Dept Crew Cab	\$0.00	\$0.00	\$0.00	\$82,000.00	\$0.00	YG		
	SCUBA Gear	\$7,405.30	\$0.00	\$7,405.30	\$45,000.00		FD Reserve		
	Floor Drainage (Fire Hall)	\$0.00	\$0.00	\$0.00	\$15,000.00				
Landfill / Recycle	SWMP Design Implementation	\$84,586.41	\$12,000.00	\$96,586.41	\$200,000.00				
	Landfill Front Area Modernization	\$159,811.30	\$1,290,188.70	\$1,450,000.00	\$1,500,000.00		Reserves	650,000 from YG in	
						\$91,355.78	YG TPA		
Public Works:	Floor Drainage (Shop)	\$0.00	\$0.00	\$0.00	\$15,000.00				
	Vehicle Shelter / Covered Storage	\$184,099.15	\$65,000.00	\$249,099.15	\$250,000.00	\$250,000.00	Gas Tax		
	Propane Fuel Storage	\$0.00	\$0.00	\$0.00	\$8,000.00				
	4 Post Vehicle Lift	\$13,452.31	\$0.00	\$13,452.31	\$14,000.00		Amended to CMG		
	Front Mount Zero Steer Mower	\$37,412.28	\$0.00	\$37,412.28	\$35,000.00		Reserves		
	Water Tanker Hook Lift	\$36,556.80	\$0.00	\$36,556.80	\$37,500.00				
	48' 3pt Hitch Mower for small Kubota	\$0.00	\$0.00	\$0.00	\$4,000.00				
	Trail Salt Spreader	\$11,706.25	\$0.00	\$11,706.25	\$12,000.00				
Roads & Streets	Repair and Resurface	\$0.00	\$0.00	\$0.00	\$1,200,000.00	\$0.00	Gas Tax		
Recreation	Trail Assets (benches)	\$0.00	\$0.00	\$0.00	\$25,000.00				
	Trail Care Event	\$7,780.10	\$0.00	\$7,780.10	\$10,000.00	\$3,500.00	TCT Grant		
	Trail Signage / App Project	\$1,900.00		\$1,900.00	\$25,000.00				
	Heritage Structure Project	\$0.00	\$0.00	\$0.00	\$30,000.00				
Projects	Plans - OCP / Zoning	\$46,810.46	\$0.00	\$46,810.46	\$50,000.00		HAF		
	Abandoned Assets Removal Plan	\$0.00		\$0.00	\$25,000.00				
	Truth and Reconciliation Policy and Statement	\$0.00		\$0.00	\$20,000.00				
	GIS Mapping	\$1,000.00	\$9,000.00	\$10,000.00	\$20,000.00				
	Asset Management Plan	\$0.00		\$0.00	\$100,000.00				
	Emergency Response Plan	\$2,404.49		\$2,404.49	\$75,000.00		YG		
	Communications Strategy	\$0.00		\$0.00	\$25,000.00				
	Water License Lagoon Hydrogeological Assessment	\$0.00	\$0.00	\$0.00	\$50,000.00				
	Summer Recreation Programming / Equipment	\$61,913.06	\$0.00	\$61,913.06	\$75,000.00				
	Arena Emergency Plan	\$9,942.03	\$0.00	\$9,942.03	\$10,000.00				
Reserves	Reserve Allocation - Public Works				\$240,000.00			Reserves	
	Reserve Allocation - Fire Department				\$90,000.00			Reserves	
	Reserve Allocation - Recreation Facility				\$1,000,000.00			Reserves	
		\$1,032,880.01	\$1,393,188.70	\$2,426,068.71	\$7,082,500.00	\$537,931.20		\$0.00	

2025 -2028 Provisional Capital and Projects Budget

	Project Name	Year				2025 Funding Source				2026-28 Funding
		2025	2026	2027	2028	Operating Funds	Reserves	Other Source	Description	
BF	Recycling Centre & Landfill SWMP Design Implementation (2023) (Landfill Back Area)	1,000,000	1,000,000	1,000,000				1,000,000 650,000	Gas Tax YG (pending regionalization)	
CF	Convention Centre Historic Mural Upgrade	60,000						60,000	Gas Tax	
CF	Convention Centre/Arena 2021 Arena Replace Single Walled Oil Tank	16,000				16,000				
CF	2020 Seismic Renovations Convention Centre	1,200,000						1,200,000	Gas Tax	
CF	2023 CC/Arena Heating System (Cost TBD)									
CF	Fire Alarm (pending cost estimate)	40,000				40,000				
CF	Public Works Mobile Equipment 48" 3pt hitch mower for small Kubota	4,000				4,000				
CF	Fire Department Fire Department Crew cab	82,000						82,000	Yukon Gov't	
CF	SCUBA Gear (2023)	45,000					45,000		Fire Dept Reserve	Fire Dept Reserve
CF	SCUBA Gear		47,000							
CF	Floor drainage (2023)	15,000				15,000				
CF	Administration Asset Management Plan (2023)	100,000				100,000				
CF	Emergency Response Plan (2023)	75,000						75,000		
CF	Communications Strategy (2023)	25,000				25,000				
CF	Truth and Reconciliation Policy and Statement	20,000				20,000				
CF	Public Works Develop a Removal of Abandoned Assets Plan for Water Tower, Uplift Station, Pool/Curling Rink (2021)	25,000				25,000				
CF	Floor Drainage Public Works Shop (2023)	15,000				15,000				
CF	Propane Fuel Storage	8,000				8,000				
CF	Water and Sewer Water License Lagoon Hydrogeological Assessment (2023)	50,000				50,000				
CF	Roads and Streets Repair and Resurface	1,200,000	750,000	250,000	250,000			1,200,000	Gas Tax	
Ongoing	Recreation and Parks/Greenspaces Summer Recreation Programming / Equipment	75,000				75,000				
CF	Trail Assets (benches, garbage cans) (2023)	25,000						25,000	Trans Canada Trail	
Ongoing	Trail Care Event	10,000				6,500		3,500	Trans Canada Trail	
CF	Trail Signage / App Project	25,000				25,000				
CF	Heritage Structure Project (2023)	30,000				30,000				
	Total Capital and Projects	4,145,000	1,797,000	1,250,000	250,000	454,500	45,000	4,295,500		
	Reserve Allocations Reserve Allocation - Public Works Equipment Reserve Allocation - Fire Department Equipment Reserve Allocation - Recreation Facility Reserve Allocation - Other?									
	Total Reserves	0	0	0	0	0	0	0		
	TOTAL	4,145,000	1,797,000	1,250,000	250,000	454,500	45,000	4,295,500		

4,795,000

Total 2025 Capital and Project Expenditures 4,145,000
Total 2025 Capital and Project Revenues 4,795,000

Replenish reserves used in 2024 - 650,000

BF Brought forward from 2025 - 2027 Budget
CF Carry Forward from 2024 (not completed)
Ongoing Same every year

	B	C	D	G	H	I	J	K	L
1	2024 Capital Project Budget Status								
2									
3	DEPARTMENT	PROJECT	Year first budgeted	Cummulative Budget Amt	Cummulative Expenditure	Current Status	Funding Amount	Funding Source	Budget Status
4									
5	Administration	Office Computer / Software Upgrades		\$15,000.00	\$8,185.67	Ongoing			Under budget GIS terminal pending
6									
7	Arena	Fire Alarm Upgrade		\$40,000.00	\$6,730.80	Ongoing			No estimate
8									
9	Convention Ctr	Stage Lighting Replacement	2022	\$225,000.00	\$208,910.74	Complete	\$208,910.74	Gas Tax	Under budget
10		Historic Mural Upgrade	2023	\$60,000.00	\$14,500.00	Ongoing	\$6,300.00	Gas Tax	Under budget
11		Genie Vertical Manlift	2023	\$14,000.00	\$18,314.90	Complete			Over Budget
12		Handicap Lift (Elevator) Upgrades		\$115,000.00	\$113,074.08	Complete			Under budget
13		Additional Tables		\$10,000.00	\$9,368.00	Complete			Under budget
14		Entrance Security Improvements	2020	\$47,000.00	\$42,697.29	Complete	\$42,697.29	Gas Tax	Under budget
15		Heating System Upgrade Design	2023	\$53,000.00	\$42,270.00	Ongoing			No estimate
16									
17	Fire Department	SCUBA Gear		\$45,000.00	\$7,405.30	Ongoing		FD Reserve	No estimate
18									
19	Landfill / Recycle	SWMP Design Implementation	2023	\$200,000.00	\$107,120.50	Ongoing		Reserves	Multi year project
20		Landfill Front Area Modernization		\$1,500,000.00	\$1,394,605.50	Ongoing	\$650,000.00	From YG (2025) and Reserves	Complete slightly over budget
21		Hazardous Waste Storage SeaCan			\$91,355.78	Complete	\$91,355.78	YG TPA	Funded opportunity not in budget
22									
23	Public Works:	Vehicle Shelter / Covered Storage	2020	\$250,000.00	\$246,262.26	Complete	\$250,000.00	Gas Tax	Under budget
24		4 Post Vehicle Lift		\$14,000.00	\$13,452.31	Complete			Under budget
25		Front Mount Zero Steer Mower		\$35,000.00	\$37,412.28	Complete		Reserves	\$2,412 Over budget
26		Water Tanker Hook Lift		\$37,500.00	\$36,556.80	Complete			Under budget
27		Trail Salt Spreader		\$12,000.00	\$11,706.25	Complete			Under budget
28									
29	Recreation	Trail Care Event		\$10,000.00	\$7,780.10	Complete	\$3,500.00	TCT Grant	Under budget
30		Trail Signage / App Project		\$25,000.00	\$1,900.00	Ongoing			Under budget
31									
32	Projects	Plans - OCP / Zoning	2018	\$50,000.00	\$46,810.46	Complete	\$46,810.46	HAF	Under budget
33		Truth and Reconciliation Policy and Statement		\$20,000.00	\$4,358.00	Ongoing			Under budget
34		GIS Mapping		\$20,000.00	\$3,000.00	Ongoing	\$3,000.00	HAF	On budget
35		Emergency Response Plan	2023	\$75,000.00	\$2,404.49	Ongoing	\$2,404.49	YG	Need Contractor
36		Summer Recreation Programming / Equipment		\$75,000.00	\$61,913.06	Complete			Under budget
37		Arena Emergency Plan	2023	\$10,000.00	\$9,942.03	Complete			Under budget
38									
39	Reserves	Reserve Allocation - Public Works		\$240,000.00					Transferred From Unrestricted Reserve Balance
40		Reserve Allocation - Fire Department		\$90,000.00					
41		Reserve Allocation - Recreation Facility		\$1,000,000.00					
42				Budgeted Total	Expenditure Total	O&M Surplus Expenditure	Other Expenditure		
43				\$2,957,500.00	\$2,548,036.60	\$1,243,057.84	\$1,304,978.76	Externally Funded	51%
44						Projected 2024 O&M surplus	Gas Tax Expenditure		
45						\$1,180,094.52	\$507,908.03		

2024 TAX RATES

Min Tax \$ Tax rate% Minimum Tax Change % Tax rate Change%

INCORPORATED COMMUNITIES		Minimum Tax	Tax Rate	CHANGE FROM 2023			
				2023 Rates		% Change	
CARMACKS	Residential	\$400	1.50	250.00	1.500	60.00%	0.00%
	Non-Residential	\$400	1.87	250.00	1.500	60.00%	24.67%
	Country Residential	\$350	1.45	250.00	1.500	40.00%	-3.33%
	Unimproved	\$350	2.00	250.00	1.500	40.00%	33.33%
DAWSON	Residential	\$880	1.61	840.00	1.630	4.76%	-1.23%
	Non-Residential	\$1,215	1.92	1,155.00	1.940	5.19%	-1.03%
	West Dawson (RSC)	\$370	1.61	350.00	1.630	5.71%	-1.23%
	Residential Vacant (RSU)	\$1,700	1.61	1,600.00	1.630	6.25%	-1.23%
FARO	Residential	\$311	1.680	300.00	1.620	3.67%	3.70%
	Non-Residential	\$311	1.940	300.00	1.870	3.67%	3.74%
	Country Residential	\$207	1.490	200.00	1.440	3.50%	3.47%
	Unimproved	\$207	2.060	200.00	1.990	3.50%	3.52%
HAINES JUNCTION	Residential	\$400	1.150	400.00	1.150	0.00%	0.00%
	Non-Residential	\$400	1.150	400.00	1.150	0.00%	0.00%
	Agricultural-Limited	\$400	0.920	400.00	0.920	0.00%	0.00%
	Agricultural- General	\$400	0.420	400.00	0.420	0.00%	0.00%
MAYO	Residential	\$200	1.46	150.00	1.460	33.33%	0.00%
	Non-Residential	\$400	1.46	200.00	1.460	100.00%	0.00%
TESLIN	Residential	\$125	1.23	125.00	1.230	0.00%	0.00%
	Non-Residential	\$125	1.27	125.00	1.270	0.00%	0.00%
WATSON LAKE	Residential	\$800	1.450	800.00	1.588	0.00%	-8.69%
	Non-Residential	\$1,100	2.050	1,100.00	2.087	0.00%	-1.77%
	Vacant Commercial	\$1,100	3.942	1,100.00	3.942	0.00%	0.00%
WHITEHORSE	Residential	\$100	1.076	100.00	1.076	0.00%	0.00%
	Non-Residential	\$100	1.628	100.00	1.628	0.00%	0.00%
	Agriculture	\$100	1.146	100.00	1.146	0.00%	0.00%

UNINCORPORATED COMMUNITIES			Minimum Tax	Tax Rate	Applicable Tax Rate
Y05 C 4&5 Y05 D Y05 E 3&5&6 Y14 Y18 Y19 Y20 Y21 Y22 Y23 Y24 Y26 Y28 Y29	WHITEHORSE PERIPHERY	Residential (Reduced by 23.75%)	\$100	—0.80	0.61
		Non-Residential (Reduced by 16%)		—0.67	0.5628
		Agriculture (Reduced by 29%)		—0.52	0.3692
Y07 Y13 Y55	BEAVER CREEK CARCROSS ROSS RIVER	Residential	\$100	1.00	
		Non-Residential		0.87	
		Agriculture/Grazing		0.72	
Y09 Y25 Y51 Y53	BURWASH LANDING DESTRUCTION BAY OLD CROW PELLY CROSSING	Residential	\$100	0.89	
		Non-Residential		0.76	
		Agriculture/Grazing		0.61	
Y66	TESLIN AREA	Residential (Reduced by 17.5%)	\$100	—0.80	0.66
		Non-Residential (Reduced by 7.5%)		—0.67	0.61975
		Agriculture/Grazing (Reduced by 19%)		—0.52	0.42120
Y05 A+B Y06 Y15 Y16 Y17 Y38 Y39 Y46 Y48 Y60 Y95	OTHER RURAL AREAS PLUS KENO CITY	Residential	\$100	0.80	
		Non-Residential		0.67	
		Agriculture/Grazing		0.52	



Village of Haines Junction
Report to Council

August 28, 2024

Council Decision
 Council Direction
 Council Information
 Closed Meeting

RE: Options to encourage development or sale of under-developed/vacant/derelict lots

Background

On March 27, 2024 Council passed the following motion:

THAT Council receive this report and request Administration to prepare a report on all undeveloped, non-residential lots within the Municipality with options to encourage their development or sale, including exploring raising of property tax minimums.

Current Status

For 2024, Council passed Bylaw #409-24, the Property Taxation Levy Bylaw. The tax rate for 2024 is levied upon the assessed value of all taxable real property as follows:

- Residential 1.15%
- Non-residential 1.15%
- Agriculture Limited 0.92%
- Agriculture General 0.42%
- A minimum of \$400 is applied to all properties described above when the percent rate applied to the assessed value will result in an amount less than or equal to the minimum rate.

Currently, tax is levied on properties within the Village of Haines Junction according to use and not according to zone. For example, if you own a lot in the industrial zone that has no industrial use but is being used for residential purposes, the tax that is assessed is per the residential tax rate. Per Appendix A, the Village is one of two municipalities that has the same tax rate for residential and non-residential lots. All other municipalities charge a higher tax rate for non-residential lots than for residential lots.

Discussion/Analysis

Data in the following table was sourced from the 2023 Tax Roll. Undeveloped lots were identified by those lots that are paying the minimum property tax levy of \$400. The key takeaways from this analysis are:

- 125 of the 483 lots in town, or 26% are undeveloped
 - 54 of these are urban residential (24% of all urban residential lots)
 - 57% of the 23 industrial lots in town are undeveloped
 - 52% of the 60 tourist commercial lots in town are undeveloped
 - 46% of the 24 mixed commercial lots in town are undeveloped

- 33% of the 6 agriculture general lots in town are undeveloped
- All country residential lots have had some level of improvements
- The Village does not have statistics on the number of vacant or derelict buildings in town.

Class	# lots	# lots paying minimum tax levy	% of lots paying minimum tax levy	Average property tax payment of improved lots
Residential	342	66	19%	\$1,938.77
<i>Urban</i>	224	54	24%	\$1,809.32
<i>Mobile</i>	38	8	21%	\$772.74
<i>Country</i>	78	0	0%	\$2,521.67
<i>Multi-Residential</i>	2	0	0%	\$3,821.91
Non-Residential	116	57	49%	\$3,983.17
<i>Light Industrial</i>	23	13	57%	\$946.65
<i>Tourist Commercial</i>	60	31	52%	\$5,411.57
<i>Mixed Commercial</i>	24	11	46%	\$3,006.78
<i>Public Use</i>	3	1	33%	\$3,228.60
<i>Institutional</i>	4	1	25%	\$6,612.46
<i>Airport</i>	2	0	0%	\$1,611.10
Agriculture Limited	15	0	0%	\$2,474.26
Agriculture General	6	2	33%	\$627.83
No zoning	2	0	0%	\$1,111.19
Total	483	125	26%	\$2,247.40

Options to encourage the development or sale of under-developed/vacant lots and vacant/derelict buildings

Why is this important?

There are costs, both environmental (e.g. urban sprawl) and economic (e.g. sewer and water infrastructure, lost property tax revenues), to under-developed/vacant/derelict properties. Rather than opening new developments to meet the demand for lot sales; it may be cheaper to consider approaches that encourage the development or sale of under-developed/vacant/derelict lots. Different municipalities have taken different approaches to reducing the number of vacant/ under-developed lots and vacant/derelict buildings that range across a spectrum of punitive actions to inducements – for example, some municipalities impose fees/standards, while other provide incentives¹.

Options include:

1. Enforcing build requirements

- Currently the Village of Haines Junction and the Government of Yukon requires homes of a minimum size to reach final occupancy before title to a residential

¹ More info: <https://mayorscaucus.org/wp-content/uploads/2014/10/How-Can-Municipalities-Confront-the-Vacant-Property-Challenge-An-Appendix-to-the-Toolkit.pdf>

property will be granted within the terms and conditions of sale, reducing the number of under-developed residential lots.

- b. However, over the years many exceptions to this policy have been granted given that 43% of the vacant lots in town, or 54 lots, are residential.
- c. There are more vacant residential lots in town than will be newly developed in the Dhäl Gähy / Mountain Ridge development that has cost millions to develop.

2. Raising the minimum tax levy

- a. This may incentivize the sale of lots as it is currently inexpensive, from a property tax perspective, to hang onto vacant lots.
- b. Dawson has a minimum tax levy of \$1,600 on vacant residential lots and a minimum tax levy of \$1,155 on non-residential lots

3. Raise the tax rate and levy tax by zone instead of by use.

- a. Higher property taxes may incentivize the sale of lots and incentivize conversion of industrial/commercial lots that are currently being used for residential use to be sold or redeveloped for industrial/commercial use.
- b. The tax rate for both residential and non-residential lots in Haines Junction is currently 1.15%. This is lower than other rural Yukon communities, which have a residential tax rates that range between 1.23 in Teslin and 1.63 in Dawson and non-residential tax rates that range between 1.27 in Teslin and 2.087 in Watson Lake (which has a vacant commercial tax rate of 3.942)
- c. As noted above, tax is currently levied on properties within the Village of Haines Junction according to use and not according to zone. If taxes were by zone instead of by use, it would be more expensive to have a residence-only lot on commercial/industrial lots than on residential lots.

4. Restricting or prohibiting the amalgamation of residential lots.

- a. Every time two residential lots are amalgamated into one lot, a lot that could have been developed for housing is lost.
- b. This has costs to the Municipality in terms of lost property tax revenues, unused water and sewer infrastructure, and the need to develop new housing developments when there is a shortage of lots for sale.

5. Establishing a vacant building bylaw and registry². Vacant/derelict buildings can pose safety issues to the community. Some municipalities have addressed this by

- a. Creating a registry of all buildings that have been vacant for longer than a designated period of time.
- b. Establishing standards, through bylaws, for vacant buildings to ensure buildings meet minimum requirements for public safety and to prevent urban blight. This may include requiring such buildings to be boarded up with boards that are properly fitted and painted to match the original paint.

² Example: <https://www.newmarket.ca/TownGovernment/Documents/INFO-2020-32.pdf>

- c. Establishing maintenance and security standards for vacant buildings and apply an empty building fee annually until the vacant building has been inspected and is determined to be reoccupied. Some municipalities charge additional fees for ongoing re-inspections for compliance with fire, building and property standards. Some municipalities require the property owner to inspect their property every two weeks for compliance and to maintain records and provide those records on request.
 - d. Many municipalities seek to ensure the safeguarding of built heritage by designating and listing such properties to ensure that efforts to encourage the demolition of derelict/vacant buildings does not impact cultural heritage resources.
 - e. Empowering, through by law, a Development Officer to issue an order requiring a property owner to either restore or demolish a vacant building.
6. Providing property tax incentives to encourage the re-development of brownfield sites
- a. Brownfield sites are abandoned, vacant, derelict or underutilized commercial or industrial properties where past actions have resulted in actual or perceived contamination and where there is active potential for redevelopment.³
7. Offering an annual farm property class tax rate reduction program
- a. Such a program could be offered for both Agriculture General and Agriculture Limited lots that either invest a certain amount in developing the agricultural use of the lot or that generate above a certain amount of agricultural sales. An example of such a program exists in Ontario.⁴
 - b. Given the low tax rate already paid by agriculture general lots, an increase in tax rate on agricultural general lots should first be considered.

Next Steps

Staff are seeking direction from Council on the desired approach/approaches for encouraging the development or sale of under developed/vacant/derelict lots.

Prepared by

Aynsle Ogden
Policy/Communications Manager

Approved by

Dave Fairbank
Chief Administrative Officer

³ Example: https://city.langley.bc.ca/sites/default/files/uploads/Development/BrownfieldsBooklet_LowRes.pdf

⁴ More info: <https://www.mpac.ca/en/MakingChangesUpdates/QualifyingFarmTaxIncentivePrograms>

Appendix A

2023 TAX RATES						
INCORPORATED COMMUNITIES		Minimum Tax	Tax Rate	CHANGE FROM 2022		
				2022 Rates	% Change	
CARMACKS	All properties	\$250	1.50			
DAWSON	Residential	\$840	1.63	\$800 / 1.56%	5.00%	4.49%
	Non-Residential	\$1,155	1.94	\$1100 / 1.85%	5.00%	4.86%
	West Dawson (RSC)	\$350	1.63	\$350 / 1.56%	0.00%	4.49%
	Residential Vacant (RSU)	\$1,600	1.63	\$800 / 1.56%	100.00%	4.49%
FARO	Residential	\$300	1.620			
	Non-Residential	\$300	1.870			
	Country Residential	\$200	1.440			
	Unimproved	\$200	1.990			
HAINES JUNCTION	Residential	\$400	1.150	1.2%	0.00%	-4.17%
	Non-Residential	\$400	1.150	1.2%	0.00%	-4.17%
	Agricultural-Limited	\$400	0.920			
	Agricultural- General	\$400	0.420			
MAYO	Residential	\$150	1.46	\$100 / 1.46%	50.00%	0.00%
	Non-Residential	\$200	1.46	\$100 / 1.46%	100.00%	0.00%
TESLIN	Residential	\$125	1.23			
	Non-Residential	\$125	1.27			
WATSON LAKE	Residential	\$800	1.588	\$1,564	1.53%	
	Non-Residential	\$1,100	2.087	\$2,056	1.51%	
	Vacant Commercial	\$1,100	3.942	\$3,883	1.52%	
WHITEHORSE	Residential	\$100	1.076	1.054%	2.09%	
	Non-Residential	\$100	1.628	1.606%	1.37%	
	Agriculture	\$100	1.146	1.124%	1.96%	
UNINCORPORATED COMMUNITIES		Minimum Tax	Tax Rate	Applicable Tax Rate		
Y05 C 4&5 3&5&6 Y14 Y18 Y19 Y20 Y21 Y22 Y23 Y24 Y26 Y28 Y29	WHITEHORSE PERIPHERY	Residential (Reduced by 23.75%)	\$100	0.90	0.61	
		Non-Residential (Reduced by 16%)		0.67	0.5628	
		Agriculture (Reduced by 29%)		0.52	0.3692	
Y07 Y13 Y55	BEAVER CREEK CARCROSS ROSS RIVER	Residential	\$100	1.00		
		Non-Residential		0.87		
		Agriculture/Grazing		0.72		
Y09 Y25 Y51 Y53	BURWASH LANDING DESTRUCTION BAY OLD CROW PELLY CROSSING	Residential	\$100	0.89		
		Non-Residential		0.76		
		Agriculture/Grazing		0.61		
Y66	TESLIN AREA	Residential (Reduced by 17.5%)	\$100	0.90	0.66	
		Non-Residential (Reduced by 7.5%)		0.67	0.61975	
		Agriculture/Grazing (Reduced by 19%)		0.52	0.42120	
Y05 A+B Y16 Y17 Y38 Y39 Y46 Y48 Y60 Y95	OTHER RURAL AREAS PLUS KENO CITY	Residential	\$100	0.80		
		Non-Residential		0.67		
		Agriculture/Grazing		0.52		



Village of Haines Junction
Report to Council

January 22, 2025

Council Decision
 Council Direction
 Council Information
 Closed Meeting

RE: Draft Vacant Land Tax Policy

Recommendation

Council provide direction to staff to consult with the public on measures that can be taken to encourage the development or sale of vacant lots in the community.

Background

There are costs, both environmental (e.g. urban sprawl) and economic (e.g. sewer and water infrastructure, lost property tax revenues), to under-developed and vacant lots. Rather than opening new developments to meet the demand for lot sales; it may be cheaper to encourage the development or sale of under-developed and vacant lots. Prior Council requested a report on options to encourage the development or sale of under-developed lots. This report was presented to Council on August 28, 2024 <https://hainesjunction.ca/p/council-meetings>. One of the options identified was to raise the minimum property tax levy on vacant lots may incentivize their development or sale.

The Village of Haines Junction sets property tax rates by bylaw prior to April 15th each year. The minimum property tax levy in Haines Junction is \$400. As a comparison, Dawson has a minimum tax levy of \$1,600 on residential lots and \$1,155 on non-residential lots.

The tax rate for both residential and non-residential lots in Haines Junction is currently 1.15%. This is lower than other rural Yukon communities, which have residential tax rates that range between 1.23% and 1.63%, and 1.27% and 2.087% for non-residential lots. Watson Lake has a vacant commercial tax rate of 3.942%.

Current Status

At their January 8, 2025 meeting, Council passed the following motion:

Motion #12-25 **THAT** staff continue work on developing the vacant/undeveloped lot policy, and the vacant lot tax policy

A draft Vacant Land Tax Policy has been drafted that is based on the City of Dawson's Taxation of Vacant Residential Lands Policy¹ and is attached to this RTC. The primary difference between the two policies is that the draft Village of Haines Junction policy includes vacant commercial and industrial, as well as residential, lands.

¹ <https://www.cityofdawson.ca/Home/DownloadDocument?docId=2b26c272-d9be-4dce-9f7b-d413f2f0c98f>

Staff are working on drafting the vacant/undeveloped lot policy. This policy will address other measures that the Village could consider taking to encourage the development or sale of vacant lots.

Draft Resolution

THAT Council direct staff to consult with the public on measures that can be taken to encourage the development or sale of vacant lots in the community.

Prepared by

Aynslie Ogden
Policy/Communications Manager

Approved by

Dave Fairbank
Chief Administrative Officer



VILLAGE OF HAINES JUNCTION

Vacant Land Taxation Policy

Policy # 42-24

1.0 Purpose

This policy encourages the development of vacant land within the Village of Haines Junction through the use of a higher rate of taxation on lands that remain undeveloped beyond a prescribed period of time. This is intended to inform future amendment to the Consolidated Fees Bylaw and the Property Taxation Levy Bylaw.

2.0 Definitions

Assessor:	Means the Assessor or their delegate as determined by the Community Services branch of the Yukon Government.
Assessment Act:	Refers to the Yukon Government Assessment and Taxation Act.
Assessment Class:	Refers to a property’s classification for tax assessment purposes, as provided by section 55(3) of the Assessment and Taxation Act.
Taxation Rate:	As defined in the current Village of Haines Junction Property Taxation Bylaw.
Use:	<p>Permitted and accessory uses, by zone, are described in the described in the 2024 Village of Haines Junction Zoning Bylaw.</p> <p>The Chief Administrative Officer of the Village may deem a property with a nil improvement value to be used for example:</p> <ul style="list-style-type: none"> • when the industrial use of a site for a equipment laydown area that does not require improvements that would register on the assessment roll • when the assessed value of a residence does not raise the total assessed value above the minimum tax levy
Vacant:	<p>The term “vacant” for the purposes of this policy shall refer to:</p> <ol style="list-style-type: none"> a. Any property not having any habitable construction or commercial/industrial use of the site, as indicated by: <ol style="list-style-type: none"> i. The Assessor, having deemed the property to be undeveloped and assigning a nil improvement value in the annual Yukon Government Assessment Roll. ii. The Chief Administrative Officer of the Village, having deemed a property with either minimum improvements or use, to be vacant

	b. Any legally surveyed property forming part of an amalgamated property in the Tax Assessment roll that does not contain a primary residence.
Vacant Lands Minimum Tax Levy:	The minimum tax levy that will be applied when the percent rate applied to the assessed value will result in an amount less than or equal to the minimum rate.
Vacant Lands Tax Rate:	This shall be the reference to the higher rate of taxation given to those properties which are deemed affected by this policy. This is the minimum tax levy that shall be applied to properties when the percent rate applied to the assessed value will result in an amount less than or equal to the minimum rate.
Year of Subdivision:	The year in which a property was subdivided and registered at Yukon Land Titles Office.
Zoning:	Refers to the zoning of a property, as defined and described in the 2024 Village of Haines Junction Zoning Bylaw including Schedule A – Zoning Map.

3.0 Roles and Responsibilities

3.1 Council is responsible for:

- a) the annual approval of a Property Taxation Levy Bylaw on or before April 15 each year as required under section 246 of the Municipal Act and section 55(2) of the Assessment and Taxation Act
- b) the Property Taxation Levy Bylaw shall levy taxes on all taxable real property within its jurisdiction, per section 55(2) of the Assessment and Taxation Act
- c) the Property Taxation Levy Bylaw may vary taxes from year to year, establish different assessment classes of real property, and vary the tax rate according to the class of real property to be taxed, per section 55(3) of the Assessment and Taxation Act
- d) the annual approval of the “Vacant Lands Tax Rate” which will appear within the annual Property Taxation Levy Bylaw.
- e) the establishment and annual approval of applicable vacant land minimum
- f) hearing appeals as per Section 8.01 c).

3.2 The Assessor is responsible for:

- a) the annual determination of the assessed value of land and improvements for each property.
- b) the reassessment of properties for reclassification under the new assessment subclass envisioned within this policy.

3.3 Village of Haines Junction Administration is responsible for:

- a) determining which vacant residential properties will be subject to the “Vacant Lands Tax Rate” and to levy the Vacant Lands Tax Rate.
- b) calculating and applying adjustments as per section 4.4
- c) submitting appeals to Council.

4.0 Administration of the Policy

4.1 Vacant Land Taxation Standards – General

4.1.1 Lands which have physically existed, as defined by their “Year of Subdivision”, for less than five years, and have remained vacant during that time period, are subject to the regular municipal tax rate, and are unaffected by this policy.

4.1.2 Lands which have physically existed, as defined by their “Year of Subdivision”, for five years or longer, and have remained vacant during that time period are subject to the “Vacant Lands Tax Rate”.

4.2 Applicable Properties

4.2.1 Only those vacant properties which meet each of the following two (2) criteria will be subject to the “Vacant Lands Tax Rate”:

- a) Properties having one of the following land use classifications as per the Assessment Act:
 - R-1 Zone (Single Detached and Duplex Residential)
 - R-2 Zone (Multi-Unit Residential)
 - RC (Country Residential)
 - AR (Agricultural Residential)
 - AG (Agricultural General)

- CM (Commercial Mixed)
- TC (Tourist Commercial)
- M-1 (Light Service Industrial)

b) Properties described by at least one of the following circumstances:

- i. Properties which have remained vacant for a period of five (5) years or greater since their time of final subdivision.
- ii. Notwithstanding the above clause, the Year of Subdivision is deemed to have not changed when properties, previously determined to be vacant, are subdivided, consolidated, amended or legally altered in a manner that, at the discretion of the CAO, has not materially changed the vacant nature of the properties, nor the vacant status of the lot.
- iii. Properties which were formerly improved but have had the improvements demolished, or relocated off the site, and have remained vacant for a period of five (5) years or greater since their time of demolition. In cases where properties become vacant because of demolition or removal, the start date for counting years of vacant status will commence on December 31st of the year of demolition or removal.

4.2.2 Properties which the Development Officer has deemed to be undevelopable are exempt from the Vacant Lands Tax Rate.

4.3 Determining Vacant Status

4.3.1 For the purposes of this policy, the following criteria will be followed:

- a) To determine the Assessment Class for the application of this policy, Village Administration will use:
 - i. Yukon Government annual Preliminary Tax Assessment Roll
 - ii. Legal Survey as provided by Yukon Government GeoYukon map services.
- b) Property Owners shall receive a Notice of Vacant Land Status mailed on or before December 31st prior to the year of taxation to the address as per the Taxation and Assessment Roll.
- c) In any instance where a property owner disputes their vacant status (their assessment class) the remedy will be for the property owner to contact the CAO

in writing on or before February 28th of the assessment year, and the recourse available to the property owner is through appeal to Council. The property owner must provide documentation on why the property does not qualify under as verification by a third-party professional, photographs and/or third-party information.

4.4 Reversion to Regular Tax Rate

- 4.4.1 A property which is taxed at the “Vacant Lands Tax Rate” will revert back to the regular municipal tax rate when the land is no longer considered to be vacant. The tax rate reversion will be enacted during the current tax year, by way of an assessment correction, upon receipt of the occupancy permit.
- 4.4.2 A property which is taxed at the “Vacant Lands Tax Rate” will not revert back to the regular municipal tax rate under the following scenarios:
 - a) The property owner has been issued a development permit. Receipt of a development permit does not affect the vacant status provisions referred to in section 4.3 of this policy.
 - b) The property is sold and title is transferred to a new owner. Change in ownership does not affect the vacant status provisions referred to in section 4.3 of this policy.

4.5 Vacant Property Tax Rates

- 4.5.1 An annual review of the Vacant Property Tax rate will be conducted before February 27th of each year and a rate will be established for inclusion in that year’s Property Taxation Levy Bylaw.
- 4.5.2 Council may elect to apply different rates to different Zones.