



Village of Haines Junction
June 25, 2025
Committee of the Whole Meeting 1:15 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. Motion to Close Meeting to the Public**
 - a. One Yukon: Wastewater Monitoring (meeting at 1:00pm)
- 3. Motion to Open Meeting to the Public at 1:15**
- 4. Acknowledgement of Champagne and Aishihik First Nations Traditional Territory**
- 5. Adoption of Agenda**
- 6. Declaration of Pecuniary Interest**
- 7. Old Business**
 - a. Finance 201
 - i. For reference: RTC Comprehensive Municipal Grant Update, February 26, 2025
 - ii. For reference: 2024 Financial Statements, June 11, 2025
 - iii. For reference: Village of Haines Junction Financial Analysis, June 11, 2025
 - iv. For discussion: Asset Mngt & Budgeting - Powerpoint Presentation
 - v. Financial Projection sheet
 - vi. 2025 Draft Budget - Simplified
 - b. Fire Chief Staffing Options
 - i. For reference: RTC Fire Chief Staffing Options, April 9, 2025
- 8. New Business**
 - a. SWMF Staffing June 2025
- 9. Questions from the Public**
- 10. Adjournment**

*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

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



Village of Haines Junction Report to Council

February 26, 2025

___ Council Decision
___ Council Direction
☒ Council Information
___ Closed Meeting

RE:

Recommendation

That Council take this report into consideration during the budgeting and strategic planning processes.

Background

With municipalities facing increasing financial constraints each year, the ACY prepared a report for YG titled *Comprehensive Municipal Grant Review – Analysis*. This report documented how municipal costs are rising beyond the rate of inflation due to factors such as:

- Increasing regulatory requirements and reporting
- Expanded legislated core programs and services
- Additional service provision and downloading
- Impacts of climate change

These changes demonstrated that the CMG was not keeping pace with the rising costs of operating municipal governments in the Yukon. As a result, a negotiating group was established to review the current CMG calculation, ultimately reaching an agreement on an updated formula.

Current Status

The updated CMG formula has resulted in an increase for Haines Junction beyond the standard annual Consumer Price Index (CPI) adjustment.

For 2025, the Village will receive an additional ~9% increase in its CMG contribution after accounting for inflation. The CMG accounts for approximately 69% of the Village's total revenue. In real terms, the 2025 CMG increase will represent a ~5.5% increase in total Village revenue for the year, adjusted for inflation.

Fiscal Impact

In absolute terms, the year-over-year increase in CMG is **\$316,455**. After adjusting for inflation, the net increase is approximately **\$209,000**.

Draft Resolution

That Council, having reviewed this report, will file it for further consideration in the strategic planning and 2025 budgeting processes.

Prepared by

David Fairbank
Chief Administrative Officer

VILLAGE OF HAINES JUNCTION
Financial Statements
For The Year Ended December 31, 2024

DRAFT

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of Village of Haines Junction

Opinion

We have audited the financial statements of the Village of Haines Junction (the Village), which comprise the statement of financial position as at December 31, 2024, and the statements of operations and accumulated surplus, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2024, and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(continues)



Independent Auditors' Report to the Mayor and Council of Village of Haines Junction *(continued)*

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

METRIX GROUP LLP

Chartered Professional Accountants

Edmonton, Alberta
June 11, 2025

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To His Worship the Mayor and Members of Council of the Village of Haines Junction

The integrity, relevance and comparability of the data in the accompanying financial statements are the responsibility of management.

The financial statements are prepared by management in accordance with Canadian public sector accounting standards. They necessarily include some amounts that are based on the best estimates and judgments of management.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are reliable for preparation of financial statements.

Metrix Group LLP, Chartered Professional Accountants, have been appointed by the Village Council to express an opinion on the Village's financial statements.

David Fairbank
Chief Administrative Officer

VILLAGE OF HAINES JUNCTION
Statement of Financial Position
As At December 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash and cash equivalents <i>(Note 2)</i>	\$ 9,664,935	\$ 8,677,214
Receivables <i>(Note 3)</i>	636,718	727,854
Loans receivable <i>(Note 4)</i>	200,000	-
Land held for resale	54,167	325,000
	<u>10,555,820</u>	<u>9,730,068</u>
LIABILITIES		
Accounts payable and accrued liabilities	1,494,396	411,475
Deferred revenue <i>(Note 5)</i>	222,072	25,274
Asset retirement obligations <i>(Note 6)</i>	727,148	690,680
	<u>2,443,616</u>	<u>1,127,429</u>
NET FINANCIAL ASSETS	<u>8,112,204</u>	<u>8,602,639</u>
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(Note 7)</i>	47,207,379	37,787,206
Prepaid expenses	43,730	47,166
	<u>47,251,109</u>	<u>37,834,372</u>
ACCUMULATED SURPLUS <i>(Note 8)</i>	<u>\$ 55,363,313</u>	<u>\$ 46,437,011</u>

The accompanying notes are an integral part of these financial statements.

VILLAGE OF HAINES JUNCTION
Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2024

	2024 (Budget) (Note 10)	2024 (Actual)	2023 (Actual)
REVENUE			
Government transfers for operating (Schedule 3)	\$ 2,673,816	\$ 2,527,106	\$ 2,302,365
Taxation, including grants in lieu of taxes (Schedule 2)	1,018,809	1,014,871	952,219
Sales and user charges	294,800	546,306	292,340
Interest	152,560	369,841	343,264
Licenses, fees, rental and fines	225,838	204,778	206,308
Penalties on taxes	7,000	6,913	7,316
	<u>4,372,823</u>	<u>4,669,815</u>	<u>4,103,812</u>
EXPENSES			
Environmental health	999,089	929,863	702,133
Administration	1,107,869	811,930	655,281
Public works	943,305	709,262	666,894
Recreation	481,993	352,029	377,744
Planning and development services	50,000	317,644	17,725
Convention centre	165,600	253,985	114,111
Protection	310,670	154,751	158,546
Legislative	138,033	122,697	110,349
Mezzanine	14,500	9,924	11,114
	<u>4,211,059</u>	<u>3,662,085</u>	<u>2,813,897</u>
ANNUAL SURPLUS BEFORE OTHER REVENUE	<u>161,764</u>	<u>1,007,730</u>	<u>1,289,915</u>
OTHER REVENUE (EXPENSE)			
Government transfers for capital (Schedule 3)	3,695,500	9,719,829	4,546,492
Other	-	-	15,000
Gain (loss) on disposal of tangible capital assets	-	(141,079)	36,726
Amortization of tangible capital assets	-	(1,660,178)	(1,518,989)
	<u>3,695,500</u>	<u>7,918,572</u>	<u>3,079,229</u>
ANNUAL SURPLUS	<u>3,857,264</u>	<u>8,926,302</u>	<u>4,369,144</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>46,437,011</u>	<u>46,437,011</u>	<u>42,067,867</u>
ACCUMULATED SURPLUS, END OF YEAR (Note 8)	<u>\$ 50,294,275</u>	<u>\$ 55,363,313</u>	<u>\$ 46,437,011</u>

The accompanying notes are an integral part of these financial statements.

VILLAGE OF HAINES JUNCTION
Statement of Changes in Net Financial Assets
For the Year Ended December 31, 2024

	2024 (Budget) (Note 10)	2024 (Actual)	2023 (Actual)
ANNUAL SURPLUS	\$ 3,857,264	\$ 8,926,302	\$ 4,369,144
Acquisition of tangible capital assets	(5,508,500)	(11,221,430)	(4,825,181)
Amortization of tangible capital assets	-	1,660,178	1,518,989
Proceeds on disposal of tangible capital assets	-	-	52,605
Gain (loss) on disposal of tangible capital assets	-	141,079	(36,726)
	(1,651,236)	(493,871)	1,078,831
(Acquisition) use of prepaid expenses	-	3,436	12,831
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(1,651,236)	(490,435)	1,091,662
NET FINANCIAL ASSETS, BEGINNING OF YEAR	8,602,639	8,602,639	7,510,977
NET FINANCIAL ASSETS, END OF YEAR	\$ 6,951,403	\$ 8,112,204	\$ 8,602,639

The accompanying notes are an integral part of these financial statements.

VILLAGE OF HAINES JUNCTION
Statement of Cash Flows
For The Year Ended December 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Annual surplus	\$ 8,926,302	\$ 4,369,144
Non-cash items not included in annual surplus:		
Amortization of tangible capital assets	1,660,178	1,518,989
Loss (gain) on disposal of capital assets	141,079	(36,726)
Accretion of asset retirement obligations	36,468	34,639
	<u>10,764,027</u>	<u>5,886,046</u>
Changes in non-cash working capital balances related to operations:		
Receivables	91,136	(125,425)
Loans receivable	(200,000)	-
Assets held for sale	270,833	-
Accounts payable and accrued liabilities	1,082,921	133,089
Deferred revenue	196,798	22,889
Prepaid expenses	3,436	12,831
	<u>1,445,124</u>	<u>43,384</u>
Cash flow from operating activities	<u>12,209,151</u>	<u>5,929,430</u>
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(11,221,430)	(4,825,181)
Proceeds on sale of tangible capital assets	-	52,605
Cash flow used by capital activities	<u>(11,221,430)</u>	<u>(4,772,576)</u>
CHANGE IN CASH AND CASH EQUIVALENTS DURING YEAR	987,721	1,156,854
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	8,677,214	7,520,360
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 9,664,935	\$ 8,677,214

The accompanying notes are an integral part of these financial statements.

VILLAGE OF HAINES JUNCTION**Schedule of Equity in Tangible Capital Assets****(Schedule 1)****For the Year Ended December 31, 2024**

	2024	2023
BALANCE, BEGINNING OF YEAR	\$ 37,096,526	\$ 33,840,852
Acquisition of tangible capital assets	11,221,430	4,825,181
Amortization of tangible capital assets	(1,660,178)	(1,518,989)
Net book value of tangible capital assets disposed of	(141,079)	(15,879)
Asset retirement obligations accretion	(36,468)	(34,639)
BALANCE, END OF YEAR	\$ 46,480,231	\$ 37,096,526
Equity in tangible capital assets is comprised of the following:		
Tangible capital assets (net book value)	\$ 47,207,379	\$ 37,787,206
Asset retirement obligations	(727,148)	(690,680)
	\$ 46,480,231	\$ 37,096,526

The accompanying notes are an integral part of these financial statements.

VILLAGE OF HAINES JUNCTION
Schedule of Taxation
For the Year Ended December 31, 2024

(Schedule 2)

	2024 (Budget) (Note 10)	2024 (Actual)	2023 (Actual)
TAXATION			
Real property tax	\$ 853,167	\$ 849,229	\$ 791,412
Government grants in lieu of property tax	144,617	144,617	139,782
Local improvement taxes	21,025	21,025	21,025
	<u>\$ 1,018,809</u>	<u>\$ 1,014,871</u>	<u>\$ 952,219</u>

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The accompanying notes are an integral part of these financial statements.

VILLAGE OF HAINES JUNCTION
Schedule of Government Transfers
For the Year Ended December 31, 2024

(Schedule 3)

	2024 (Budget) (Note 10)	2024 (Actual)	2023 (Actual)
TRANSFERS FOR OPERATING			
Government of the Yukon block funding	\$ 2,209,128	\$ 2,209,128	\$ 2,068,070
Senior government grant revenue	464,688	317,978	234,295
	2,673,816	2,527,106	2,302,365
TRANSFERS FOR CAPITAL			
Government of the Yukon conditional transfers	3,695,500	9,719,829	4,546,492
TOTAL GOVERNMENT TRANSFERS	\$ 6,369,316	\$ 12,246,935	\$ 6,848,857

Government transfers for capital is comprised of Canada Community-Building Fund (formerly Gas Tax Funds), Build Canada Fund, and the Yukon Government transfers.

VILLAGE OF HAINES JUNCTION
Schedule of Segmented Information
For the Year Ended December 31, 2024

(Schedule 4)

	Legislative	Administration and Planning	Protective Services	Public Works	Environmental Health	Recreation Services	Convention Centre	Mezzanine	Unallocated	Total
REVENUE										
Government transfers for operating	-	157,819	25,000	-	108,113	26,993	53	-	2,209,128	2,527,106
Taxation and grants in lieu	1,014,871	-	-	-	-	-	-	-	-	1,014,871
Sales and user charges	-	250,000	-	-	296,306	-	-	-	-	546,306
Interest income	369,841	-	-	-	-	-	-	-	-	369,841
Licenses, fees, rental and fines	-	12,252	43,586	16,429	107,541	3,019	15,162	6,789	-	204,778
Penalties on taxes	6,913	-	-	-	-	-	-	-	-	6,913
	1,391,625	420,071	68,586	16,429	511,960	30,012	15,215	6,789	2,209,128	4,669,815
EXPENSES										
Salaries, wages and benefits	-	566,346	13,672	512,737	358,520	47,940	3,616	128	-	1,502,959
Supplies and services	23,247	65,692	31,249	17,132	259,239	76,174	29,964	9,523	-	512,220
Other	-	330,207	-	-	-	-	-	-	-	330,207
Utilities	-	28,257	16,920	15,998	120,633	119,527	23,451	-	-	324,786
Repairs and maintenance	-	8,186	14,161	28,369	57,132	29,334	153,009	273	-	290,464
Insurance	-	-	15,013	18,337	63,227	45,003	43,945	-	-	185,525
Honorarium	68,861	-	39,436	-	-	-	-	-	-	108,297
Audit and legal fees	-	82,854	-	-	-	-	-	-	-	82,854
Grants	22,520	-	-	-	-	33,268	-	-	-	55,788
Fuel and oil	-	-	-	52,344	-	753	-	-	-	53,097
Testing and other - Landfill	-	-	-	-	43,660	-	-	-	-	43,660
Street lights and signs	-	-	-	39,204	-	-	-	-	-	39,204
Training	-	2,065	300	4,342	27,125	30	-	-	-	33,862
FireSmart	-	-	24,000	-	-	-	-	-	-	24,000
Parks and mosquito control	-	-	-	19,956	-	-	-	-	-	19,956
Assessment	-	17,291	-	-	-	-	-	-	-	17,291
Interest and bank charges	-	14,422	-	-	-	-	-	-	-	14,422
Travel and meetings	8,069	3,972	-	843	327	-	-	-	-	13,211
Advertising	-	10,282	-	-	-	-	-	-	-	10,282
TOTAL EXPENSES BEFORE AMORTIZATION	122,697	1,129,574	154,751	709,262	929,863	352,029	253,985	9,924	-	3,662,085
Amortization	-	4,836	71,135	229,368	886,706	254,958	213,175	-	-	1,660,178
NET REVENUE (DEFICIT)	1,268,928	(714,339)	(157,300)	(922,201)	(1,304,609)	(576,975)	(451,945)	(3,135)	2,209,128	(652,448)

The accompanying notes are an integral part of these financial statements.

VILLAGE OF HAINES JUNCTION
Schedule of Segmented Information
For the Year Ended December 31, 2023

(Schedule 4)

	Legislative	Administration and Planning	Protective Services	Public Works	Environmental Health	Recreation Services	Convention Centre	Mezzanine	Unallocated	Total
REVENUE										
Government transfers for operating	-	51,527	41,667	696	43,784	96,593	28	-	2,068,070	2,302,365
Taxation and grants in lieu	952,219	-	-	-	-	-	-	-	-	952,219
Interest income	343,264	-	-	-	-	-	-	-	-	343,264
Water and sewer user fees	-	-	-	-	292,340	-	-	-	-	292,340
Licenses, fees, rental and fines	-	11,977	39,580	28,040	101,294	3,405	15,556	6,456	-	206,308
Penalties on taxes	7,316	-	-	-	-	-	-	-	-	7,316
	1,302,799	63,504	81,247	28,736	437,418	99,998	15,584	6,456	2,068,070	4,103,812
EXPENSES										
Salaries and wages	-	418,135	11,804	447,785	246,170	79,500	1,047	29	-	1,204,470
Supplies and services	21,281	78,220	26,678	35,964	210,233	132,766	26,912	10,252	-	542,306
Utilities	-	28,110	22,551	17,287	114,742	75,456	22,220	363	-	280,729
Repairs and maintenance	-	7,862	15,602	44,733	17,083	31,367	24,840	470	-	141,957
Insurance	-	-	14,199	17,139	55,983	39,535	39,092	-	-	165,948
Honorarium	72,359	-	29,612	-	-	-	-	-	-	101,971
Audit and legal fees	-	87,760	-	-	-	-	-	-	-	87,760
Fuel and Oil	-	-	-	43,320	-	1,178	-	-	-	44,498
Testing and other - Landfill	-	-	-	-	42,041	-	-	-	-	42,041
FireSmart	-	-	37,500	-	-	-	-	-	-	37,500
Street lights and signs	-	-	-	36,040	-	-	-	-	-	36,040
Grants	14,176	-	-	-	-	16,665	-	-	-	30,841
Training	-	1,268	600	3,731	15,881	1,277	-	-	-	22,757
Other	-	21,354	-	-	-	-	-	-	-	21,354
Parks and mosquito Control	-	-	-	20,895	-	-	-	-	-	20,895
Assessment	-	16,135	-	-	-	-	-	-	-	16,135
Advertising	-	7,064	-	-	-	-	-	-	-	7,064
Interest and bank charges	-	5,392	-	-	-	-	-	-	-	5,392
Travel and meetings	2,533	1,706	-	-	-	-	-	-	-	4,239
TOTAL EXPENSES BEFORE AMORTIZATION	110,349	673,006	158,546	666,894	702,133	377,744	114,111	11,114	-	2,813,897
Amortization	-	6,627	82,906	239,972	735,290	265,738	188,456	-	-	1,518,989
NET REVENUE (DEFICIT)	1,192,450	(616,129)	(160,205)	(878,130)	(1,000,005)	(543,484)	(286,983)	(4,658)	2,068,070	(229,074)

The accompanying notes are an integral part of these financial statements.

1. ACCOUNTING POLICIES

The financial statements of the Village of Haines Junction (the "Village") are the representations of management, prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Village are as follows:

(a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenditures, changes in financial position of the reporting entity. The entity is comprised of all the organizations that are owned or controlled by the Village and are, therefore, accountable to the Mayor and Council for the administration of their financial affairs and resources.

The statements exclude trust assets that are administered for the benefit of external parties.

(b) Basis of Accounting

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers are recognized in the financial statements as revenues in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, the Village has met any eligibility criteria, and reasonable estimates of the amounts can be made.

Expenses are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

(c) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

The Village has used estimates to determine the useful lives of tangible capital assets and asset retirement obligations.

(d) Valuation of financial assets and liabilities

The Village's financial assets and liabilities are measured as follows:

Cash and cash equivalents	Cost and amortized cost
Accounts receivables	Lower of cost or net recoverable value
Land held for resale	Lower of cost or net recoverable value
Accounts payable and accrued liabilities	Cost
Asset retirement obligations	Present value

(continues)

VILLAGE OF HAINES JUNCTION
Notes to Financial Statements
Year Ended December 31, 2024

1. ACCOUNTING POLICIES (continued)

(e) Cash and cash equivalents

Cash and cash equivalents include items that are readily convertible to known amounts of cash, are subject to an insignificant risk of change in value, and have a maturity of 90 days or less at acquisition.

(f) Land Held for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing.

(g) Asset retirement obligations

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 unrecognised tangible capital assets and those not in productive use are expensed.

(h) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

Engineered structures:	
Water and sewer infrastructure	50 years
Roads and bridges	10 - 25 years
Land improvements	20 years
Buildings	10 - 40 years
Machinery and equipment	3 - 15 years
Vehicles	7 years

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

Works of art and historical treasures are property that has cultural, aesthetic or historical value that is worth preserving perpetually but are not recognized as tangible capital assets because a reasonable estimate of the future benefits associated with such property cannot be made.

(continues)

VILLAGE OF HAINES JUNCTION
Notes to Financial Statements
Year Ended December 31, 2024

1. ACCOUNTING POLICIES (continued)

(i) Tax Revenue

Property tax revenue is based on market value assessments. Tax rates are established annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectable from property owners for work performed by the municipality and are recognized as revenue in the year in which the local improvement project is completed.

(j) 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.

(k) New Accounting Standards not yet Adopted

Effective for fiscal years beginning on or after April 1, 2026, PS 1202 Financial Statement Presentation, sets out requirements for the presentation of information in general purpose financial statements.

Effective for fiscal years beginning on or after April 1, 2026, The Conceptual Framework for Financial Reporting, replaces the conceptual aspects of PS 1000 Financial Statement Concepts, and PS 1100 Financial Statement Objectives.

2. CASH AND CASH EQUIVALENTS

	2024	2023
High interest savings account	\$ 8,181,831	\$ 8,304,517
Operating accounts	1,483,104	372,697
	\$ 9,664,935	\$ 8,677,214

3. RECEIVABLES

	2024	2023
Government transfers	\$ 449,493	\$ 596,271
Taxes and other	107,112	96,411
Goods and Services Tax	80,113	35,172
	\$ 636,718	\$ 727,854

VILLAGE OF HAINES JUNCTION
Notes to Financial Statements
Year Ended December 31, 2024

4. LOANS RECEIVABLE

In 2024, the Village sold 5 residential lots for which a portion of the sale price was repayable in equal annual installments over 5 years and bearing interest at 5% per annum.

As part of the Agreements for Sale (the "Agreement"), the purchasers agreed to build a residential dwelling within the 5 year term of the Agreements.

In the event of a defaulted payment or failure to comply with the terms and conditions set out in the Agreements, the resident will have 60 days to remediate the situation to the Village satisfaction or the title of the land will revert back to the Village.

5. DEFERRED REVENUE

	2023	Funds Received	Funds Expended	2024
Housing Accelerated Funding	\$ -	\$ 308,659	\$ (111,936)	\$ 196,723
Government of the Yukon				
FireSmart	12,500	12,500	(12,500)	12,500
ParticipACTION Community				
funding	7,500	-	-	7,500
Other revenue	5,274	5,349	(5,274)	5,349
	<u>\$ 25,274</u>	<u>\$ 326,508</u>	<u>\$ (129,710)</u>	<u>\$ 222,072</u>

6. ASSET RETIREMENT OBLIGATIONS

The Village operates a landfill site and is legally required to perform closure and post-closure activities upon retirement of this site. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. A liability for the total obligation, which was incurred when the site started accepting waste, irrespective of volume of waste accepted has been accrued. The Village's undiscounted future cash flows expected are a closure cost in year 2067 of \$1,138,567 with annual post-closure activities starting in year 2068 of \$95,276 increasing at an annual inflation rate of 3.50%, for 25 years to year 2092. The estimated total liability is based on the sum of discounted future cash flows for closure and post-closure activities using a discount rate of 5.28%. The Village has not designated assets for settling closure and post-closure liabilities.

The following summarizes the total net present value of the estimated total costs for closure and post-closure care:

	2024	2023
Balance, beginning of the year	\$ 690,680	\$ 656,041
Accretion expense	36,468	34,639
Balance, end of the year	<u>\$ 727,148</u>	<u>\$ 690,680</u>

VILLAGE OF HAINES JUNCTION
Notes to Financial Statements
Year Ended December 31, 2024

7. TANGIBLE CAPITAL ASSETS

	2024 Net Book Value	2023 Net Book Value
Engineered structures		
Water and wastewater systems	\$ 36,135,624	\$ 28,873,379
Roadways	1,800,824	835,591
	37,936,448	29,708,970
Buildings	3,855,022	3,785,919
Land improvements	2,876,335	1,809,741
Machinery and equipment	1,686,391	1,524,670
Vehicles	649,828	754,551
Land	203,355	203,355
	\$ 47,207,379	\$ 37,787,206

	Cost Beginning of Year	Purchased Additions	Disposals	Write-downs	Cost End of Year
Engineered structures					
Roadways	\$ 4,613,590	\$ 1,045,319	\$ -	\$ -	\$ 5,658,909
Water and wastewater systems	36,123,915	8,150,116	(455,743)	-	43,818,288
	40,737,505	9,195,435	(455,743)	-	50,388,683
Buildings	10,149,302	399,035	-	-	10,548,337
Machinery and equipment	3,686,002	375,278	(89,052)	-	3,972,228
Land	203,355	-	-	-	203,355
Land improvements	3,166,449	1,251,682	-	-	4,418,131
Vehicles	1,614,263	-	-	-	1,614,263
	\$ 59,556,876	\$ 11,221,430	\$ (544,795)	\$ -	\$ 70,233,511

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Write-downs	Accumulated Amortization End of Year
Engineered structures					
Roadways	\$ 3,777,999	\$ 80,086	\$ -	\$ -	\$ 3,858,085
Water and wastewater systems	7,250,536	746,792	(314,664)	-	7,682,664
	11,028,535	826,878	(314,664)	-	11,540,749
Buildings	6,363,383	329,932	-	-	6,693,315
Machinery and equipment	2,161,332	213,557	(89,052)	-	2,285,837
Land improvements	1,356,708	185,088	-	-	1,541,796
Vehicles	859,712	104,723	-	-	964,435
	\$ 21,769,670	\$ 1,660,178	\$ (403,716)	\$ -	\$ 23,026,132

VILLAGE OF HAINES JUNCTION
Notes to Financial Statements
Year Ended December 31, 2024

8. ACCUMULATED SURPLUS

	2024	2023
Unrestricted surplus	\$ 3,777,319	\$ 5,738,353
Restricted surplus (<i>Note 9</i>)	5,105,763	3,602,132
Equity in tangible capital assets (<i>Schedule 1</i>)	46,480,231	37,096,526
	\$ 55,363,313	\$ 46,437,011

9. RESTRICTED SURPLUS

	2024	2023
Recreation Facility Reserve	\$ 2,513,206	\$ 1,411,211
Asset Management reserve	1,003,058	755,930
Infrastructure Reserve	970,300	930,922
Fire Department Reserve	403,908	297,515
Public Arts Reserve	112,283	107,726
Gas Tax Reserve	58,186	55,825
Community Foundation Reserve	44,822	43,003
	\$ 5,105,763	\$ 3,602,132

10. BUDGET FIGURES

The 2024 budget data presented in these financial statements is based on the operating and capital budgets approved by Council on April 10, 2024. The table below reconciles the approved financial plan to the figures reported in these financial statements

	2024 Budget	2024 Actual
Annual surplus	\$ 3,857,264	\$ 8,926,302
Amortization expense	-	1,660,178
Acquisition of tangible capital assets	(5,508,500)	(11,221,430)
Net transfers (to) from reserves	(1,250,000)	(1,503,631)
	\$ (2,901,236)	\$ (2,138,581)

11. SEGMENTED INFORMATION

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as water, sewer and fire protection. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

Legislative

This area is comprised of expenditures that relate to Council, and Council's membership in the Association of Yukon communities

Administration

This department handles administration for the Village of Haines Junction including support to Council and all municipal departments. The office processes all financial transactions for the municipality and is the public face of the Village that handles inquiries, takes payments and issues business licenses and dog tags.

Protection Services

Protection Services includes the Emergency Services Building, the fire department, the FireSmart Program, and animal control.

Public Works

This department handles repair and maintenance of all municipal buildings, maintenance of roads and streets, culverts and ditches, maintenance of municipal vehicles and the care of municipal parks, the cemetery and highway and street right of ways during the summer months.

Environmental Health

Environmental Health is responsible for the maintenance of the municipal water and sewer systems and ensuring the water system meets all required standards. Management of the municipal landfill and maintenance of the Recycle Centre are also included under Environmental Health.

Recreation Services

Arena

The arena operates from October to March each year.

Convention Centre

The St. Elias Convention Centre operates year round and is rented regularly for meetings, conventions, weddings, luncheons, performing arts events, retreats, and a variety of other special events.

Mezzanine

The Mezzanine is available for rent year round and is rented primarily during the winter months for meetings and as a concession and viewing area for the arena rink.

12. FINANCIAL INSTRUMENT RISKS

The Village is exposed to the following risks in respect of its financial instruments at December 31, 2024.

Credit risk

The Village is exposed to credit risk with respect to receivables. Credit risk arises from the possibility that customers may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of customers minimizes the Village's credit risk.

Liquidity risk

Liquidity risk is the risk that the Village will encounter difficulty in meeting obligations associated with its financial liabilities. The Village maintains cash balances to ensure that funds are available to meet current and forecasted financial requirements. Management continues to monitor the Village's liquidity position on a regular basis.

Interest rate risk

Interest rate risk is the risk that the Village's annual surplus will be affected by the fluctuation and degree of volatility in interest rates.

13. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by Council and management.



May 29, 2025

Village of Haines Junction
Box 5339
Haines Junction, Yukon Y0B 1L0

Attention: Members of Council

Dear Council Members:

RE: Village of Haines Junction Financial Analysis

We recently completed a financial analysis of the Village of Haines Junction. The objective of our analysis was to review the current financial position, historical averages and peer comparison for the Village.

As part of our work, we identified the key areas of interest in Appendix A for detailed discussion around our work performed and our findings for each.

This communication is prepared solely for the information of council and management and is not intended for any other purpose.

METRIX GROUP LLP

Philip J. Dirks, CPA, CA
Partner



Appendix A – Financial analysis

The following is a summary of our procedures and findings.

Analysis Procedures

- Examine the Village of Haines Junction financial results for the period of 2019 to 2023
- Assess these results for discussion, planning and trend analysis.
- Compare these findings to the equivalent statistics of the Village's closest peers, Dawson City, Village of Carmacks, Town of Faro, Village of Mayo and the Village of Teslin.

Current Financial Position

Operating Surplus (Deficit)

For the purpose of this analysis this only includes revenue, expenditures and surplus (deficit) related to operating activities to ensure consistent and predictable trends and analysis. Capital items such as amortization, tangible capital asset funding and gain/loss on disposal of tangible capital assets are not included in the statistics below.

Key Statistics

- Five-year operating revenue average was \$3,710,469 (peer average \$5,152,308)
- Total Revenue over the period ranged from \$3,343,389 to \$4,103,812
- Five-year operating expense average was \$2,807,556 (peer average \$4,083,943)
- Total expenses over the period ranged from \$2,325,755 to \$3,628,714
- Five-year operating surplus (deficit) average was \$902,913 (peer average \$539,875)
- Operating surplus (deficit) over the period ranged from a deficit of \$285,325 to a surplus of \$1,306,272

Net Financial Assets

Net financial assets are the difference between all the municipalities financial assets and financial liabilities.

Key Statistics

- Five-year net financial assets average was \$6,759,770 (peer average \$5,148,312)
- This category saw a balance ranging between \$5,120,471 and \$8,602,639
- Over the five-year period the Village held a balance in net financial assets equal to 30 months of operating costs (peer average 17 months)

Accumulated surplus

Unrestricted surplus

Key Statistics

- Five-year unrestricted surplus average was \$3,792,576 (peer average \$2,328,921)
- This category saw a balance ranging between \$1,881,345 and \$5,738,353
- On average this accounted for 11% of the accumulated surplus (peer average 7%)
- Over the five-year period the Village held an unrestricted surplus equal to 16 months of operating costs (peer average 8 months)

Restricted surplus

Key Statistics

- Five-year restricted surplus average was \$3,316,571 (peer average \$3,675,723)
- This category saw a balance ranging between \$3,092,555 and \$3,602,134
- On average this accounted for 9% of the accumulated surplus (peer average 12%)
- Over the five-year period the Village held a restricted surplus equal to 14 months of operating costs (peer average 9 months)

Cost Analysis by Key Government Functions

Council and General Administration

This function handles administration for the Village of Haines Junction including support to Council and all municipal departments. As well as expenditures that relate to Council, and Council's membership in the Association of Yukon communities

Key Statistics

- Five-year department spending average was \$680,358 (peer average \$902,442)
- This category saw total costs ranging between \$611,576 and \$771,953
- On average this accounted for 25% of annual operating expenses (peer average 26%)

Public Works

This function handles repair and maintenance of all municipal buildings, maintenance of roads and streets, culverts and ditches, maintenance of municipal vehicles and the care of municipal parks, the cemetery and highway and street right of ways during the summer months.

Key Statistics

- Five-year department spending average was \$666,131 (peer average \$698,042)
- This category saw total costs ranging between \$582,197 and \$760,458
- On average this accounted for 24% of annual operating expenses (peer average 19%)

Recreation

This function is responsible for the repairs, maintenance and staffing of all recreation facilities such as the arena, convention centre and mezzanine.

Key Statistics

- Five-year department spending average was \$502,074 (peer average \$769,332)
- This category saw total costs ranging between \$352,567 and \$737,567
- On average this accounted for 18% of annual operating expenses (peer average 20%)

Environmental services

This function is responsible for the maintenance of the municipal water and sewer systems and ensuring the water system meets all required standards. Management of the municipal landfill and maintenance of the Recycle Centre are also included under Environmental Health.

Key Statistics

- Five-year department spending average was \$772,780 (peer average \$925,803)
- This category saw total costs ranging between \$581,967 and \$1,288,517
- On average this accounted for 27% of annual operating expenses (peer average 22%)

Salaries and Wages

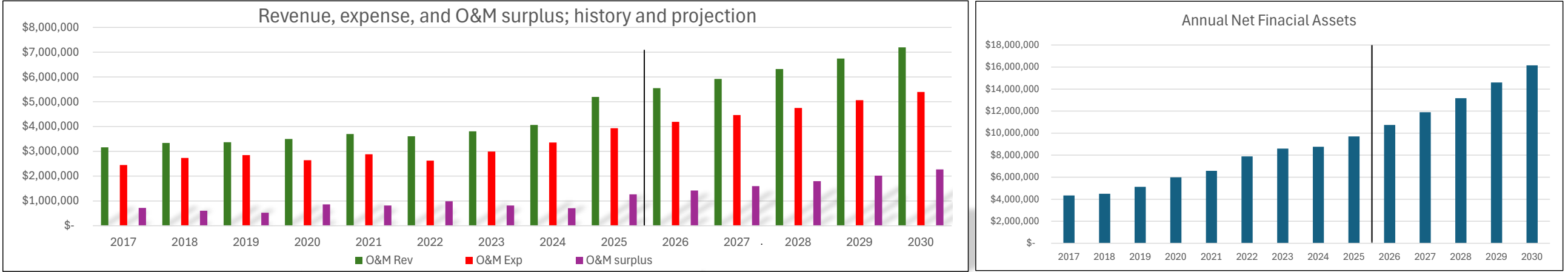
Total salary and benefit costs across all categories compared to overall operating expenses.

Key Statistics

- Five-year municipal spending average was \$1,202,524 (peer average \$1,645,734)
- This category saw total costs ranging between \$1,142,505 and \$1,276,829
- On average this accounted for 44% of annual operating expenses (peer average 44%)

Village of Haines Junction Mid-Term Finacial Projection

O&M Revenue			Change %	O&M Expenses			Change %	O&M Surplus			Change %	Net Financial assets		Change %
Year	O&M Rev	% Change from Prior year		Year	O&M Exp	% Change from Prior year		Year	O&M surplus	% Change from Prior year		Year	Annual Net Finacial Assets	
2017	\$ 3,162,000	105.6% Avg annual change	106.7%	2017	\$ 2,446,000	111.7% Avg annual change	106.5%	2017	\$ 716,000	84.6% Avg annual change	112.4%	2017	\$ 4,336,139	103.8% Avg annual change
2018	\$ 3,339,000			2018	\$ 2,733,000			2018	\$ 606,000			2018	\$ 4,502,399	
2019	\$ 3,370,000			2019	\$ 2,847,000			2019	\$ 523,000			2019	\$ 5,120,471	
2020	\$ 3,502,000			2020	\$ 2,642,000			2020	\$ 860,000			2020	\$ 5,987,596	
2021	\$ 3,697,000			2021	\$ 2,881,000			2021	\$ 816,000			2021	\$ 6,577,187	
2022	\$ 3,609,000			2022	\$ 2,625,000			2022	\$ 984,000			2022	\$ 7,884,018	
2023	\$ 3,809,000			2023	\$ 2,993,000			2023	\$ 816,000			2023	\$ 8,602,639	
2024	\$ 4,064,000	Future revenue projections based on 9-year historical average (2017-2025).	CMG updated	2024	\$ 3,355,000	Future annual surplus projections based on 9-year historical average (2017-2025).		2024	\$ 709,000			2024	\$ 8,762,204	110.7%
2025	\$ 5,198,069			2025	\$ 3,932,091			2025	\$ 1,265,978			2025	\$ 9,703,292	
2026	\$ 5,547,461			2026	\$ 4,188,558			2026	\$ 1,422,992			2026	\$ 10,745,455	
2027	\$ 5,920,338			2027	\$ 4,461,754			2027	\$ 1,599,480			2027	\$ 11,899,550	
2028	\$ 6,318,278			2028	\$ 4,752,768			2028	\$ 1,797,857			2028	\$ 13,177,598	
2029	\$ 6,742,966			2029	\$ 5,062,764			2029	\$ 2,020,838			2029	\$ 14,592,912	
2030	\$ 7,196,200			2030	\$ 5,392,978			2030	\$ 2,271,474			2030	\$ 16,160,236	



Current reserve balances

Unrestricted	\$ 3,777,319
Rec Facility	\$ 2,513,206
Infrastructure	\$ 970,300
Asset Managemant	\$ 1,003,058
Fire department	\$ 403,908
Public Art	\$ 112,283
Gas Tax	\$ 58,186
Community Foundation	\$ 44,822
Total	\$ 8,883,082

Reserve spending by year

Capital expenditure from restricted and unrestricted Reserves

Year	
2017	\$ -
2018	\$ 389,797 Fire truck
2019	\$ -
2020	\$ -
2021	\$ 299,920 FD Pumper truck
2022	\$ -
2023	\$ -
2024	\$ 35,000 PW Mower
2025	\$ 140,000 PW Compact Loader

HJ Audited Purchase of Tangible Capital Assets

Capital expenditure for the year from all funding sources

Year	
2017	\$ 2,277,934
2018	\$ 4,261,525
2019	\$ 5,553,634
2020	\$ 2,216,559
2021	\$ 3,930,758
2022	\$ 3,911,323
2023	\$ 4,825,181
2024	\$ 11,221,430
2025	YG dependent

Own Source Purchase of Capital Assets

Capital expenditure from CMG and Taxation funds

Year	
2017	\$ 377,079
2018	\$ 136,737
2019	\$ 213,692
2020	\$ 471,288
2021	\$ 417,522
2022	\$ 178,958
2023	\$ 256,829
2024	\$ 810,301
2025	\$ 538,650 Max if all projects completed

HJ Audited Net Finacial Assets

Net Cash and Cash and cash equivalents after liabilities at year end

Year	Total	Increase from prior year year
2017	\$ 4,336,139	
2018	\$ 4,502,399	\$ 166,260
2019	\$ 5,120,471	\$ 618,072
2020	\$ 5,987,596	\$ 867,125
2021	\$ 6,577,187	\$ 589,591
2022	\$ 7,884,018	\$ 1,306,831
2023	\$ 8,602,639	\$ 718,621
2024	\$ 8,762,204	\$ 159,565 (inc, 650,000)

Estimated Revenue Based on 2025 HJ Tax

Roll Assesment

Haines Junction 2025	\$ 1,010,165	100%
Haines Junciton 2020	\$ 1,171,551	116%
Teslin	\$ 1,072,887	106%
Faro	\$ 1,514,550	150%
Mayo	\$ 1,262,982	125%
Carmacks	\$ 1,414,591	140%
Watson Lake	\$ 1,493,059	148%
Dawson	\$ 1,581,049	157%
AVG		134%

2024 Yukon Property Tax Comparison

Community	Res	Com	Ind	Ltd Ag	Ag	Unimproved	Min tax	Vacant
Haines Junction 2025	1.15%	1.15%	1.15%	0.92%	0.42%	-	\$ 400	\$ 400
Haines Junciton 2020	1.35%	1.35%	1.35%	1.07%	0.57%	-	\$ 350	\$ 350
Teslin	1.23%	1.27%	1.27%	-	-	-	\$ 125	\$ 125
Faro	1.68%	1.94%	1.94%	1.49%	-	2.06%	\$ 311	\$ 311
Mayo	1.46%	1.46%	1.46%	1.46%	1.46%	-	\$ 200	\$ 200
Carmacks	1.50%	1.87%	1.87%	1.45%	-	2.00%	\$ 250	\$ 250
Watson Lake	1.45%	2.05%	2.05%	-	-	3.94%	\$ 800	\$ 1,100
Dawson	1.61%	1.92%	1.92%	-	-	-	\$ 880	\$ 1,215

A	B		C		D	E	F	G	H	I	J
	2024 Capital Project Budget Status										
1											
2											
3	DEPARTMENT	PROJECT	Actual TCA	Actual Non-TCA	Budget Amount	Other Funding Source		Actual	Budget		
4											
5	Administration	Office Computer / Software Upgrades		\$8,185.67	\$15,000.00						
6											
7	Arena	Oil Tank Replacement	\$0.00		\$16,000.00						
8		Fire Alarm Upgrade	\$6,730.80		\$40,000.00						
9											
10	Convention Ctr	Stage Lighting Replacement	\$144,078.13		\$225,000.00	\$144,078.13	\$225,000.00	Gas Tax			
11		Historic Mural Upgrade	\$6,300.00		\$60,000.00		\$60,000.00	Gas Tax			
12		Genie Vertical Manlift	\$18,314.90		\$14,000.00		\$14,000.00	Amended to CMG			
13		Handicap Lift (Elevator) Upgrades		\$113,074.08	\$115,000.00						
14		Additional Tables	\$9,368.00		\$10,000.00						
15	\$42,697.29	Seismic Renovations	\$0.00		\$1,200,000.00		\$1,200,000.00	Gas Tax			
16		Entrance Security Improvements	\$42,697.29		\$47,000.00	\$42,697.29	\$47,000.00	Gas Tax			
17		Heating System Upgrade Design	\$33,450.00		\$53,000.00						
18											
19	Fire Department	Fire Dept Crew Cab	\$0.00		\$82,000.00		\$82,000.00	YG			
20		SCUBA Gear		\$7,405.30	\$45,000.00			FD Reserve			
21		Floor Drainage (Fire Hall)	\$0.00		\$15,000.00						
22											
23	Landfill / Recycle	SWMP Design Implementation	\$96,060.29	\$11,060.21	\$200,000.00						
24		Landfill Front Area Modernization	\$1,232,250.11	\$6,606.75	\$1,500,000.00			Surplus		650,000 from YG in	
25		Landfill Storage Containers	\$91,355.78			\$91,355.78		YG TPA			
26											
27	Public Works:	Floor Drainage (Shop)	\$0.00		\$15,000.00						
28		Vehicle Shelter / Covered Storage	\$246,262.26		\$250,000.00	\$246,262.26	\$250,000.00	Gas Tax			
29		Propane Fuel Storage	\$0.00		\$8,000.00						
30		4 Post Vehicle Lift	\$13,452.31		\$14,000.00		\$14,000.00	Amended to CMG			
31		Front Mount Zero Steer Mower	\$37,412.28		\$35,000.00	\$35,000.00		Reserves			
32		Water Tanker Hook Lift	\$36,556.80		\$37,500.00						
33		48' 3pt Hitch Mower for small Kubota	\$0.00		\$4,000.00						
34		Trail Salt Spreader	\$11,706.25		\$12,000.00						
35											
36	Roads & Streets	Repair and Resurface	\$0.00		\$1,200,000.00		\$1,200,000.00	Gas Tax			
37											
38	Recreation	Trail Assets (benches)	\$0.00		\$25,000.00		\$25,000.00	TCT Grant			
39		Trail Care Event		\$7,780.10	\$10,000.00	\$3,500.00	\$3,500.00	TCT Grant			
40		Trail Signage / App Project		\$1,994.57	\$25,000.00						
41		Heritage Structure Project	\$0.00		\$30,000.00						
42											
43	Projects	Plans - OCP / Zoning		\$46,810.46	\$50,000.00			HAF			
44		Abandoned Assets Removal Plan	\$0.00		\$25,000.00	\$5,000.00					
45		Truth and Reconciliation Policy and Statement		\$4,358.00	\$20,000.00						
46		GIS Mapping		\$7,000.00	\$20,000.00						
47		Asset Management Plan	\$0.00		\$100,000.00						
48		Emergency Response Plan		\$2,404.49	\$75,000.00		\$75,000.00	YG			
49		Communications Strategy	\$0.00		\$25,000.00						
50		Water License Lagoon Hydrogeological Assessment	\$0.00		\$50,000.00						
51		Summer Recreation Programming / Equipment		\$61,913.06	\$75,000.00						
52		Arena Emergency Plan		\$9,942.03	\$10,000.00						
53											
54	Reserves	Reserve Allocation - Public Works			\$240,000.00					Reserves	
55		Reserve Allocation - Fire Department			\$90,000.00					Reserves	
56		Reserve Allocation - Recreation Facility			\$1,000,000.00					Reserves	
57											
58			\$2,025,995.20	\$288,534.72	\$7,082,500.00	\$567,893.46	\$3,195,500.00	\$0.00			

2025 -2028 Preliminary Capital and Projects Budget										
	Project Name	Year				2025 Funding Source				Description
		2025	2026	2027	2028	Operating Funds	Unrestricted Surplus	Capital Reserves	Other Source	
BF	Recycling Centre & Landfill									
	SWMP Design Implementation (2023)(Landfill Back Area)	20,000	250,000	250,000	250,000				20,000	Gas Tax
	Landfill Front Area Modernization (2024/25)	250,000								YG (AP2024 AR 2025)
	Compact Loader	140,000						140,000		PW Equip reserve
	Hazardous Waste storage	25,000							25,000	Gas tax
	Convention Centre									
CF	2020 Seismic Renovations Convention Centre		1,000,000	200,000						Gas Tax
CF	2023 CC Heating System (Cost Est)	150,000							150,000	Gas Tax
CF	Historic Mural Upgrade	60,000							60,000	Gas Tax
	Arena									
CF	2021 Arena Replace Single Walled Oil Tank		16,000							
CF	Fire Alarm (pending cost estimate)	120,000							120,000	Gas Tax
	Public Works Mobile Equipment									
CF	Flail mower	16,000				16,000				
	Shakwak Pool / New Pool									
	New Rec Center Feasibility and design	30,000	58,000	22,000					30,000	CDF 3-year W/ AFN
	Fire Department									
CF	Fire Department Crew cab		82,000							Yukon Gov't \$82,000
CF	SCUBA Gear (2023)		45,000							Fire Dept Reserve
CF	Floor drainage (2023)		15,000							
	Public Works									
CF	Floor Drainage Public Works Shop (2023)		15,000							
	Water and Sewer									
	Flow Meter	6,050				6,050				
	Wet Well Wizard	45,000				45,000				
	SCADA Infrastructure	100,000	100,000			100,000				
	SRS Septic Receiving Station		1,050,000							YG
	Roads and Streets									
CF	Repair and Resurface	1,200,000	250,000	250,000	250,000				1,200,000	Gas Tax
	Recreation and Parks/Greenspaces									
CF	Trail Assets (benches, garbage cans) (2023)		25,000							Trans Canada Trail
CF	Trail Signage / App Project	15,000				15,000				
CF	Heritage Structure Project (2023)	30,000				30,000				
	Total Tangible Capital Assets	2,207,050	2,906,000	722,000	500,000	212,050		140,000	1,605,000	
	Non-Tangible Capital and Projects									
CF	Environmental Spill Cleanup	20,000				20,000				
	Pool Removal assessment and tender	50,000				50,000				
	Asset Management Plan (2023)	20,000		20,000		20,000				New estimate
CF	Emergency Response Plan (2023)	-				-			-	Was budgeted at 75k, may be \$0 with a Fire Chief
	Communications									
CF	Communications Strategy (2023)	5,000	5,000	5,000	5,000	5,000				New estimate
CF	Truth and Reconciliation Policy and Statement	20,000				20,000				
	GIS mapping	3,000				3,000				
	Grant Programs HAF	-							-	
CF	Develop a Removal of Abandoned Assets Plan for Water Tower, Uplift Station, Pool/Curling Rink (2021)		20,000			20,000				
CF	Water License Lagoon Hydrogeological Assessment (2023)		50,000							
	Scrap metal ELV removal	Paused Tariffs	200,000		200,000					Gas Tax
	Canada Banners	4,600				4,600				
	Summer Recreation Programming (BGC Yukon)	57,500				50,000			7,500	ParticipAction Award
Ongoing	Trail Care Event	10,000				6,500			3,500	Trans Canada Trail
	Total Non-Tangible Capital and Projects	190,100	275,000	25,000	205,000	199,100	0	0	11,000	
	Reserve Allocations									
	Reserve Allocation - Public Works Equipment									
	Reserve Allocation - Fire Department Equipment									
	Reserve Allocation - Recreation Facility									
	Reserve Allocation - SWMF	100,000				100,000				
	Total Reserves	100,000	0	0	0	100,000	0	0	0	
	TOTAL	2,497,150	3,181,000	747,000	705,000	511,150	0	140,000	1,616,000	
						2,267,150			1,575,000	Gas Tax total 2025

Total 2025 Capital and Project Expenditures2,497,150

Total 2025 Capital and Project Revenues2,267,150

Replenish reserves used in 2024230,000

BF Brought forward from 2025 - 2027 Budget

CF Carry Forward from 2024 (not completed)

Ongoing Same every year



Village of Haines Junction Report to Council

April 9, 2025

___ Council Decision
___ Council Direction
☒ Council Information
___ Closed Meeting

RE: Fire Chief Staffing Options - UPDATED

Recommendation

That, Council considers the options presented in this RTC for staffing a Fire Chief position when undertaking their strategic planning exercise.

Background

When the Haines Junction Volunteer Fire Department was created, legislation directing their organization and action became applicable, this includes the Municipal Act, the Fire Prevention Act¹, the Worker Safety and Compensation Act, the Occupational Health and Safety Act, the Volunteer Fire Department Bylaw #372-20 and the Criminal Code of Canada.

Fire services in the Yukon were extensively reviewed in 2021². This review was initiated because:

- Demands on the fire services are increasing with population of both seasonal/recreational and permanent residents, especially retirees, who move from larger southern Canadian cities. Expectations of service delivery levels in the communities are inconsistent with local or territorial capability.
- The Fire Marshal's Office and YG receive frequent complaints about imposing excessive regulation and demonstrating a continuing lack of appreciation for local volunteers.
- There are growing needs for fire service compliance with Occupational Health & Safety (OH&S), Yukon Government regulatory requirements, and other agencies.
- Penalties for non-compliance with established OH&S legislation or regulation can be significant. The City of Fort St. John was fined \$327,000 for violations related to exposure control and respiratory protection including mask fit-testing.
- Fire services and related resources are expensive and require planning to manage costs and maintain compliance with regulatory requirements.

The review interviewed Fire Chiefs across Yukon who identified the following challenges:

- An increasing time burden for administration, increased overall responsibility, and increased liability.

¹ Fire Protection Act S6 the chief or acting chief of the fire brigade of every municipality or settlement in which a fire brigade has been established, and the municipal clerk of every municipality in which no fire brigade has been established is, because of their office, a local assistant to the fire marshal and is subject to the directions of the fire marshal in carrying out the provisions of this Act in the boundaries of the municipality or settlement.

² Review of the Yukon Fire Marshal's Office fire suppression and rescue resources distribution

https://yukon.ca/sites/default/files/final_report_-_review_of_yukon_fmo_and_fire_services_response_specialties_november_2021.pdf

- There was little interest in any increased administrative function amongst Fire Chiefs who emphatically stated that they have no further time available and no desire to do more administratively.

Likely in part due to the current capacity within VFD's to carry out administrative functions; the review concluded that across the Yukon, there is a lack of meaningful enforcement of regulatory compliance with requirements for training, fitness and medical exams, OH&S requirements, reporting and records management, provision of education and prevention programming, and appointment of staff as required in the legislation noted above. The review also pointed out that new criminal code provisions should serve as a reminder and a warning to all fire service administrators and government officials that all expectations must be met lest severe liability and/or penalty result from an incident. The review concluded that the operation of a fire department requires active, engaged and educated leadership without which a department will fail.

Shortly after the review was released in 2021, the HJVFD Fire Chief resigned stating:

- In addition to this, other demands are also being made on this position such as; fire inspections, public education, public communication, administrative requirements, ensuring annual inspections are completed, ensuring fire turnout gear is OH&S compliant, monthly checks are completed, volunteer training, volunteer medicals are current, proper drivers licences are in place, attending conferences, and honestly, just hounding people to complete these tasks. It's amazing how long it can take just to get 12 signatures at times!
- The community of Haines Junction - Dakwakada is growing pretty rapidly these days, and that means the responsibilities for the department are increasing.
- Going forward, I think it will be a big ask for a Volunteer to step in as a Fire Chief, considering the responsibility and time commitment required to do a proper and complete job. If we do find a person, that is great. If not, I think at some point the VOHJ will need to put it out as a paid position, as Watson Lake and Dawson City have done.
- A paid full time Fire Chief, may also mean that our Municipal Insurance classification could change, potentially reducing everyone's insurance rates on their homes as well. Perhaps it could be a hybrid position that also includes the Municipal bylaw file, which I think is also pretty common.

Discussion/Analysis/Alternatives

Option 1: Seek a Volunteer Fire Chief

This option involves encouraging current members of the HJVFD to consider taking on the Fire Chief role.

Assessment:

- Given that the position has been vacant since 2022, it does not appear that anyone within the HJVFD is willing to step forward to take on this role under present circumstances.
- The fire department must meet regulatory requirements for the provision of fire protection services. Much of this work is currently being managed by office staff and this is only sustainable in the short-term.

- This option places the Village in a position of elevated potential liability should a workplace safety incident occur as office staff do not have the opportunity for direct oversight, experience, or capacity that a Fire Chief would.

Option 2: Manager of Protective Services – Fire Chief

Northern municipalities that have a full-time paid Fire Chief position include, Watson Lake, Dawson City, Fort Simpson and Inuvik. These communities have established a hybrid Director of Protective Services - Fire Chief role, this position is responsible for municipal bylaw enforcement and emergency measures.

Assessment:

- This model is worth considering because at present, staff's capacity to carry out municipal enforcement and emergency measures planning and coordination is limited. It could be argued that from a risk management perspective, these positions would be more important than the staffing of a recreation administrator.
- Creating a full-time paid position would make recruitment easier than recruiting for a part-time position.

Fiscal Impact

Option	How calculated	Estimated Annual Cost
1: Status Quo – Volunteer Fire Chief	Annual honorarium <ul style="list-style-type: none"> • Fire Chief = ~\$4,220/yr 	~\$3,500 If an existing member
2: Manager of Protective Services – Fire Chief	Current VHJ Pay scale for Managers: <ul style="list-style-type: none"> • \$88,000-\$132,000 (mid range = \$110,000) Plus Benefits (~20%)	~\$132,000

Draft Resolution

THAT Council consider these options when undertaking their strategic planning exercise.

Prepared by

Aynslie Ogden
Policy and Communications Manager

Approved by

Dave Fairbank
Chief Administrative Officer



Village of Haines Junction Report to Council

June 25, 2025 CoW

☐ Council Decision
☐ Council Direction
☒ Council Information
☐ Closed Meeting

RE: Solid Waste Management Facility Staffing Report

Recommendation

Council, take into consideration this report for future consideration.

Background

The SWMF operates 9:00 am to 6:00 pm Wednesday through Sunday. Currently 3 positions exist to allow operation of the facility. While the Recycle Centre Attendant and SWMF Operator positions have some flexibility to adjust their schedule to allow for the required unpaid lunch break and two 15-minute breaks in each half of the shift, the SWMF Gatehouse Attendant position currently does not have this flexibility and is required to be at the gatehouse for 9 hours per day.

Current Status

It was originally it was planned that the Recycle center position would cover the Gatehouse over breaks, but this has not proved to be possible for operational reasons. This leaves staff with no uninterrupted break through the day which is not fair and may not comply with the collective agreement.

With the 3 positions, the combined annual vacation allotment equates to 50 days per year, 6 wellness days per year and up to 36 days of sick leave. Currently we do not have the means to back fill these positions during times of vacation or sickness.

Discussion/Analysis

The Gatehouse Attendant position is a more specialized position requiring proper training in the point-of-sale system as well as being familiar with common practices to maintain fairness for customers. As such back filling the position with existing staff is challenging. So far, we have managed to back fill when needed utilizing the Communications Manager, CAO or Public Works Manager. This is not sustainable in the long term.

Currently when vacation requests are submitted, I have had to backfill positions from Public Works. This is in effect taking more than four months of time from other Public Works staff regular duties to cover the two positions per year. Our Public Works team is responsible for the Water System, Building Maintenance, Roads and Streets, grounds upkeep (mowing), snow removal, as well as several other smaller tasks like setting up the bouncy castle, moving or setting up items at the convention centre and arena, etc. Anytime I must backfill from Public Works to cover the SWMF, the Public Works scope of work inherently suffers. Some work has to wait or be pushed off as a result.

If a fourth SWMF Attendant position was created it would allow for the backfilling of staff as needed for both the Recycle Centre Attendant and the SWMF Gatehouse Attendant. It would provide us with redundancy of skills so if there were to be staff turnover the effects would be minimized. It would also provide extra support at the site for education and customer assistance; better grounds upkeep at the landfill site could be maintained and even possibly support for the free-store.

Fiscal Impact

The fiscal impact for this position would be approximately \$75,000 per year at current union agreement rates. This figure includes benefit costs and employer contributions.

Alternatives considered

A fourth position at the SWMF would allow an uninterrupted 1-hour lunch break for the other positions and provide the employees a respite from the daily challenges of the job.

We have been trying to avoid changing the hours of operation as this has been a problem in the past. People are finally used to our operating hours and changing now would create confusion.

Prepared by

Jerry Tracy
Public Works Manager

Approved by
David Fairbank
CAO