



Village of Carmacks

By-law 257-19

A BY-LAW OF THE VILLAGE OF CARMACKS IN THE YUKON TERRITORY TO PROVIDE FOR THE ADOPTION OF THE 2019 ANNUAL OPERATING BUDGET.

WHEREAS Section 238 (1) and (2) of the Municipal Act 2002, being Chapter 154 of the Revised Statutes of the Yukon and amendments thereto, requires Council to have prepared and adopted an Annual Operational Budget, and

WHEREAS Section 239 (1) of the Municipal Act 2002, being Chapter 154 of the Revised Statutes of the Yukon and amendments thereto, requires that no expenditure shall be made that is not provided for in the Annual Operational Budget, as adopted or amended by Council;

WHEREAS Section 13 (3) of the Municipal Finance and Community Grants Act 2002, being chapter 155 of the Revised Statutes of Yukon and amendments thereto, allows Council to decide allocation of the comprehensive grant required, for a specified fiscal year, to be spent on infrastructure projects and operation and maintenance expenses.

NOW THEREFORE the Council of the Village of Carmacks in an open meeting duly assembled enacts as follows:

1. SHORT TITLE

This by-law shall be known as the Annual Operating Budget By-law 2019; and

2. BUDGET ATTACHED

The Budget attached hereto as Schedule "A", and forming part of this By-law are hereby adopted

3. COMPREHENSIVE GRANT ALLOCATION

The allocation for the comprehensive grant for the 2019 budget shall be 95.75% for operational activities and 4.25% for capital reserves.

4. ENACTMENT

This by-law shall come into force and effect upon the final passing thereof.

By-law 244-18 is hereby repealed.

Read a first time this 4th day of March 2019.

Read a second time this 18th day of March 2019

Read a third and final time this 1 day of April, 2019.

Lee Bodie, Mayor

Tracy Thomas, CAO

**2019
Operation Maintenance Budget**

	REVENUES	2018 Budget	2018 Actual	2019 Budget
Tax Revenues				
4000	General Taxes	290,916	284,610	294,406
4010	Tax Penalties	500	1,830	500
4015	Tax Interest	25	39	40
4020	Federal Grant-In-Lieu	15,445	15,455	15,455
4025	YTG Grant-In-Lieu	147,695	132,054	140,000
4030	CBC Grant-In-Lieu	182	368	200
	Yukon Energy Grant-In-Lieu	65	68	65
Total Tax		454,828	454,341	450,666
General Revenues				
4040	Interest Income General	1,500	3,047	250
4050	Interest Income Investments	20,000	33,833	25,000
4055	Rental Revenue		44,429	
	Administration Building	20,000		15,000
	Duplex	12,600		10,000
	Recreation Center	7,500		7,500
	FireHall	10,800		10,000
4056	Fitness Center	2,500	3,143	2,500
4057	Concession Revenue	1,500	1,531	1,500
4059	Miscellaneous Revenues	5,000	607	2,500
	Misc Revenue - Rec. Center		185	200
4070	Sewer Revenue	30,026	28,946	30,000
4075	Pool Fees	900	734	900
4080	Business Licences	1,900	1,950	1,900
4085	Inter-Municipal Business Licences	700	1,053	1,000
4100	Dev. permits/OCP/Zoning Applic. Fees	200	135	200
4105	Photocopy/Fax Revenue		500	
4115	Fire Protection Agreement LSCFN	16,729	16,729	16,729
4125	Visitors Center Revenue	-	5,000	5,000
Total General		131,855	140,822	130,179
Grants				
4261	Comprehensive Grant - Unconditional	1,311,615	1,311,615	1,336,669
4251	Comprehensive Grant - Infrastructure			
4251	Comprehensive Grant - Buildings			
4251	Comprehensive Grant - Equipment			
4251	Conditional Transfers and Contributions Agreements		215,923	527,070
Total Grants		1,311,615	1,527,538	1,863,739
Total Revenue		1,898,298	2,122,701	2,444,584

**2019
Operation Maintenance Budget**

Expenses	Administration	2018	2018	2019
		Budget	Actual	Budget
5003	Salaries - Full Time	208,453	296,482	190,000
5005	Salaries - Students and Part Time Finance			38,927
5009	WCB	12,000	10,069	12,000
5010	Travel	7,000	6,456	10,000
5011	Per Diem	600	1,700	2,000
5014	Yearly Travel Bonus	2,500	4,144	5,000
5015	Housing allowance	7,000	7,000	6,000
5016	RSP Employer Portion	14,433	9,750	13,180
5017	Group Ins. Employer Portion	5,597	8,049	7,500
5018	CPP Employer Portion	9,675	7,245	9,382
5019	EI Employer Portion	4,789	2,985	3,222
5024	Office Supplies	6,000	4,742	6,000
5025	Supplies	1,500	997	1,500
5026	Training	4,000	2,688	10,000
5028	Memberships	500	430	1,500
5030	Bank Charges	2,800	2,386	2,800
5031	Advertising	6,000	691	5,000
5035	Postage	800	743	800
5036	Fax	850	843	850
5037	Telephone	5,600	5,666	6,000
5039	Internet	6,500	6,491	7,000
5040	Cellphone	1,800	1,676	2,000
5054	Insurance	7,500	7,312	7,500
5055	Insurance Reciprocal	5,500	5,032	5,500
5061	Prof Fees - Audit	32,500	30,740	32,500
5062	Prof Fees - Assessments	6,500	6,954	6,500
5063	Prof Fees - Legal	2,500	157	7,500
5064	Prof Fees - Consultants	5,000		20,000
5065	Prof Fees - Other	12,500		10,000
5099	Miscellaneous Expense	100	116	200
5105	Community Investment Grant	13,500	15,778	16,000
5105	Development Incentive Grant	7,500		5,000
5106	Licences	200	188	200
5107	Meeting Expenses	500	100	500
5108	Loss to Theft and Vandalism	-		
5129	Pins, Logos and Flags	1,500		5,000
5151	Small Tools & Equipment	200	61	200
5180	Emergency Measures	250		250
5196	Late Payment Penalties	50	63	50
5197	Bad Debt Expense	50		50
	Total Administration	404,247	447,732	457,611

**2019
Operation Maintenance Budget**

	Administration Building	2018 Budget	2018 Actual	2019 Budget
5021	Janitorial Contract	7,200	7,200	7,200
5022	Janitorial Supplies	300	165	300
5025	Supplies	1,000		1,000
5041	Fuel	10,000	9,056	10,000
5042	Electricity	4,000	3,556	4,000
5045	Repairs and Maintenance Regular	5,000	3,609	5,000
5045	Flooring	12,000	-	12,000
5053	Security	300	300	350
5054	Insurance	2,850	2,796	3,000
	Total Admin Building	42,650	26,682	42,850
Acct	Council			
5001	Indemnities	32,400	28,525	38,000
5010	Travel	12,000	8,637	10,000
5028	membership	14,500	13,599	14,500
5011	Per Diem	17,000	15,726	17,000
5026	Training	2,000	3,186	7,500
5031	Advertising	2,000	163	1,000
5040	Cellphone/Electronics	130	1,130	1,200
5107	Meeting Expenses	1,200	1,163	1,500
5133	Elections	5,000	2,197	1,000
5134	Contributions	2,500	2,273	2,500
5175	Events Special	-		10,000
	Total Council	88,730	76,599	104,200
Acct	Duplex	2018 Budget	2018 Actual	2019 Budget
5041	Fuel	4,000	3,014	2,500
5042	Electricity	3,000	2,619	4,000
5045	Repairs and Maintenance Reg	5,000	5,842	5,000
	R & M energy eff. Appliances	-		1,200
5054	Insurance	1,200	1,152	1,200
	Total Duplex	13,200	12,627	13,900

**2019
Operation Maintenance Budget**

Acct	Environmental Health	2018 Budget	2018 Actual	2019 Budget
5010	Travel	3,000	931	2,000
5026	Training	2,000	1,697	2,000
5028	Memberships	300	169	300
5036	Fax	850	841	850
5041	Fuel	30,000	28,035	30,000
5042	Electricity	29,000	26,180	29,000
5045	Repairs and Maintenance	10,000	27,647	25,000
5047	Testing		13,185	25,000
	Water Monitoring - Landfill	14,000		
	Water Monitoring - Sewer Plant	15,000		
5053	Security	1,150	1,141	1,150
5054	Insurance	15,000	14,035	15,000
5151	Small Tools and Equipment	750	699	750
5163	Landfill Maintenance	60,000	24,029	45,000
5164	Cemetery Maintenance	15,000	280	2,500
	Total Environmental Health	196,050	138,870	178,550
Acct	Fire Department	2018 Budget	2018 Actual	2019 Budget
5001	Indemnities Officer	14,400	12,400	14,400
5021	Janitorial Contract	3,600	3,600	3,600
5009	WCB	6,500	2,813	5,500
5010	Travel	6,000	5,365	7,000
5011	Per Diem - Practices & Drills	9,000	3,600	9,000
5024	Office Supplies	500	313	500
5025	Supplies	13,000	5,566	13,000
5026	Training	5,000	769	7,500
5028	Memberships	50	250	250
5037	Telephone - emergency line	1,500	1,640	1,800
5038	Telephone Loop	5,800	6,121	6,200
5040	Cellphone	700	308	500
5041	Fuel	7,500	7,209	7,500
5042	Electricity	3,500	3,494	3,500
5045	Repairs and Maintenance	10,000	3,465	5,000
5053	Security	1,150	300	500
5054	Insurance	5,000	3,428	5,000
5070	Vehicles - Fuel	1,500	534	1,000
5071	Vehicles - R&M	4,000	2,072	10,000
5072	Vehicles - Insurance	5,000	1,736	2,000
5073	Vehicles - Tires	-		
5151	Small Tools & Equipment	3,000	408	3,000
	Total Fire Department	106,700	65,391	106,750

**2019
Operation Maintenance Budget**

Acct	Maintenance/ Public Works	2018 Budget	2018 Actual	2019 Budget
5003	Salaries - Full Time	280,707	188,327	291,820
5005	Salaries - Students	6,454	3,582	6,394
5010	Travel	1,000	668	1,000
5012	Overtime	1,500	854	1,500
5013	Stand by	6,000	3,380	5,000
5014	Yearly Travel Bonus	9,375	7,500	7,500
5016	RSP Employer Portion	12,500	3,113	12,500
5017	Group Ins. Employer Portion	9,110	8,658	9,600
5018	CPP Employer Portion	10,029	8,696	12,000
5019	EI Employer Portion	4,800	4,245	4,800
5024	Office Supplies	1,000	124	1,000
5025	Supplies	2,500	1,477	2,500
5026	Training	1,000	1,200	2,500
5040	Cellphone	1,000	1,692	2,000
5041	Fuel	11,000	10,038	11,000
5042	Electricity	100	188	200
5045	Repairs and Maintenance	8,000	7,445	7,500
5053	Security	1,150	1,141	1,150
5054	Insurance	5,000	4,467	5,000
5070	Vehicles - Fuel	19,000	18,971	20,000
5071	Vehicles - R&M	6,000	4,008	7,500
5072	Vehicles - Insurance	3,800	4,058	4,200
5073	Vehicles - Tires	500	0	500
5151	Small Tools & Equipment	1,000	374	1,000
5142	Street Lights	13,750	15,144	15,000
5148	Road Maintenance	10,000	6,333	10,000
5149	Snow Removal and Sanding	10,000	9,347	10,000
5150	Drainage and heat tapes	800	483	800
5158	Animal Control	500		12,500
5159	Mosquito Control	8,000	8,587	9,000
5167	Parks & Playground Maintenance	19,078	466	12,500
	Total Maintenance	464,653	324,567	487,964

**2019
Operation Maintenance Budget**

Acct	Recreation Department	2018 Budget	2018 Actual	2019 Budget
5003	Salaries - Full Time	54,612	72,868	72,000
5004	Salaries - Part Time	60,475	28,811	90,000
5005	Salaries - Student	6,000	1,151	10,000
	Salaries - Grants	1,500	1,579	5,000
5010	Travel	3,000	2,418	3,000
5012	Overtime	1,000	282	1,000
5014	Yearly Travel Bonus	5,000	7,500	2,500
5016	RSP Employer Portion	1,800	1,900	-
5017	Group Ins. Employer Portion	6,132	7,275	3,000
5018	CPP Employer Portion	8,577	7,440	6,754
5019	EI Employers Portion	4,205	3,882	3,591
5022	Janitorial Supplies	4,000	3,623	4,000
5024	Office Supplies	1,800	728	2,500
5025	Supplies -Building	6,500	15,966	6,500
5025	Supplies - Programming	6,500		8,500
5025	Sports equipment replacement	1,000		7,500
5026	Training	3,500	442	3,500
5028	Memberships	200	150	200
5036	Fax	800	770	800
5040	Cellphone	600	656	600
5041	Fuel	40,000	34,446	35,000
5042	Electricity	25,000	20,121	21,000
5045	Repairs and Maintenance	25,000	27,647	40,000
5053	Security	2,300	2,212	2,500
5054	Insurance	18,000	27,932	20,000
5070	Vehicle Fuel	1,500	1,008	1,500
5071	Vehicle R&M	3,000	146	250
5071	Tires	3,500		3,500
5072	Vehicle Insurance	800	712	800
5147	Spring Cleanup	1,950	1,000	2,000
5151	Small Tools & Equipment	500	607	1,250
5171	Recreation Board		9,144	15,000
5174	Events - Regular	13,000	13,340	23,000
5178	Concession	4,500	2,140	2,500
	Total - Recreation Department	316,251	297,897	399,245

**2019
Operation Maintenance Budget**

		2018	2018	2019
Acct	Swimming Pool	Budget	Actual	Budget
5003	Salaries - Summer Manager	34,368	9,200	23,203
5004	Salaries - part time	5,920	3,830	8,320
5010	Travel	400	411	500
5012	Overtime	200		200
5018	CPP Employers Portion	1,899	444	1,400
5019	EI Employers portion	1,010	597	1,000
5024	Office Supplies	150	104	150
5025	Supplies (Building)	3,000	3,230	3,500
5025	Supplies (program)	1,000		1,000
5026	Training	1,500	1,282	2,500
5028	Memberships	500	110	250
5041	Fuel	12,000	11,427	12,000
5042	Electricity	3,500	2,873	3,500
5045	Repairs and Maintenance	8,000	7,682	8,000
5053	Security	1,150	1,289	1,200
5054	Insurance	4,200	4,196	4,200
5151	Small Tools and Equipment	300	271	300
5175	Special Events	500		500
		79,597	46,945	71,723
	Total Swimming Pool			
Acct	Visitor Services	2,018	2,018	2,019
		Budget	Actual	Budget
5002	Salary - Full time - summer only	18,000	16,287	20,000
5018	CPP Employers Portion	891	531	995
5019	EI Employers Portion	474	374	523
5024	Office Supplies	200	151	200
5025	Vic Supplies	500	74	500
5025	Kiosk Supplies	500		500
5031	Advertising	4,000	5,740	5,000
5039	Internet Services Carmacks Website	2,000		3,500
5041	Fuel	300		300
5042	Electricity	2,000	1,654	2,000
5045	Repairs and Maintenance	4,000	888	5,000
5053	Security	1,150	1,141	1,150
5054	Insurance	1,495	1,495	1,495
5134	Contributions - Economic Development	500		
5183	Signage	3,000	647	2,500
	Total Visitor Services	39,010	28,982	43,663
	(Includes boardwalk and roadhouse)			
	Projects			50,000

Description	2018 Budget
Revenues	
Conditional Transfers/Grants	527070
Total Revenues	527070
Expenditures	
Administration	140000
Administration Bulding	0
Council	15000
Duplex	50000
Environmental Health	8500
Fire Department	250
Maintenance	13500
Recreation Centre	64100
Swimming Pool	9000
Visitor Services	5000
Projects	50000
Total Expenditures	355350

REVENUES	2018 Budget
Conditional Transfers & Contrabution Agreements	
4016 100 Grant Revenue - Special Funding	
100 Grant Revenue - Special Funding Admin	100000
800 Grant Revenue - Special Funding WWRI	
1100 Grant Revenue - Special Funding Other	10000
1200 Grant Revenue - Special Funding Rec	25000
1700 Grant Revenue - Special Funding VC	
4102 Carmacks Kings Fundraising	
4200 Grant - Crime Prevention Yukon	7870
4201 YLAP/Youth Investment Fund	25000
4203 RPAY	7100
4205 FireSmart	30000
4202 CTTS	5000
4210 CDF -	20000
4215 Lotteries	15600
4270 Gas Tax Revenue	
4270 Gas Tax - Duplex Reno	75000
4270 Gas Tax - Capacity Building	20000
4270 Gas Tax - Street Lights (LED)	7500
4270 Gas Tax Revenue - Pool Roof	9000
4270 Gas Tax - Other Projects	50000
4221 Special Youth Project	10000 apply for
4220 STEP Funding - or other student based funding	10000
OTHER PROJECTS	100000
Total Funding to be applied for	527070

Administration		
5005	Salaries-Students	25000
5006	Salaries - Grants	10000
	Salaries Benefits CPP/EI (CDF)	
5010	Travel	
5020	Contract Labor & Equip (BCF)	
5024	Office Supplies	
5025	Supplies	
5066	Gas Tax expenses - Gas Tax	
5080	FireSmart Program	30000
5082	CDF Expenses	20000
5099	Miscellaneous Expense	
5100	Community Training Trust Project	5000 50000
	Total Administration	140000
Administration Building		
5066	Retrofit	
	Total Admin Building	0
Council		
5100	CTTS	15000
	Total Council	15000
Duplex		
5066	Gas Tax - Windows & Roof	
	Total Duplex	50000
Environmental Health		
5163	Landfill Maintenance	8000
5100	CTTS	500
	Total Environmental Health	8500
Fire Department		
5100	CTTS	250
	Total Fire Department	250
Maintenance/ Public Works		
5005	Salaries Student	6000
	Street Lights	7500
	Total Maintenance	13500
Recreation Department		
5005	Salaries Student	5000
5006	Salaries Grant	10000
5025	Supplies	
5135	Rec Fundraising Exp	
5169	Special Youth Funding	10000
5174	Events - Regular	15600
5170	R.P.A.Y	7500
5172	Rec Board Discretionary	
5173	Events - Canada Day Project	1000 15000
	Total - Recreation Department	64100
Swimming Pool		
5005	Salaries Student	5000
	Training	
	Roof	9000
	Total Swimming Pool	9000
Visitor Services		
5003	Salaries - Full time Project	5000
5031	Advertising	
	Total Visitor Services	5000
	PROJECT to Be Accessed	50000
	Total Funded Expenses	355350