



**VILLAGE OF CARMACKS**  
**By-law 244-18**

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A BY-LAW OF THE VILLAGE OF CARMACKS IN THE YUKON TERRITORY TO PROVIDE FOR THE ADOPTION OF THE 2018 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 2018; 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 2018 budget shall be 96.95% for operational activities and 3.05% for capital reserves.
4. ENACTMENT  
This by-law shall come into force and effect upon the final passing thereof.

By-law 236-17 is hereby repealed.

**Read a first time this 20th day of FEBRUARY, 2018.**

**Read a second time this 20th day of FEBRUARY, 2018.**

**Read a third and final time this 17th day of APRIL, 2018.**

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Deputy Mayor, Tara Wheeler

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Interim CAO, Lee Bodie

2018  
Operation Maintenance Budget

Description	2017 Budget	2017 Acutal	2018 Budget
<b>Revenues</b>		un-audited	
Tax Revenues	440553	426078	454829
General Revenues	119814	137843	131855
Conditional Transfers/Grants	12000		547600
Unconditional CMG	1234037	1199146	1284037
Conditional CMG	50000	84891	0
Transfer from Reserves	772000	335655	212000
<b>Total Revenues</b>	<b>2628404</b>	<b>2183613</b>	<b>2630321</b>
<b>Expenditures</b>			
Administration	356384	322218	404246
Administration Bulding	36996	24733	42650
Council	83550	75599	88730
Duplex	10036	10234	13200
Environmental Health	167585	131939	186050
Fire Department	85778	70683	106700
Maintenance	375547	339351	400473
Recreation Centre	414381	359168	392370
Swimming Pool	61747	50164	85597
Visitor Services	37010	28982	39010
Conditional Transfers - Expenditures	12000		547600
<b>Total Operating</b>	<b>1641014</b>	<b>1413069</b>	<b>2306626</b>
<b>Capital Expenditures</b>	<b>902500</b>	<b>396062</b>	<b>284470</b>
<b>To(from) Reserves</b>	<b>84891</b>	<b>374482</b>	<b>39225</b>
<b>Total Expenditures</b>	<b>2628404</b>	<b>2183613</b>	<b>2630321</b>

2018  
Operation Maintenance Budget

REVENUES	2017 Budget	2017 Actual	2018 Budget
<b>Tax Revenues</b>			
4000 General Taxes	292482	277415	290917
4010 Tax Penalties	600	1193	500
4015 Tax Interest	10	33	25
4020 Federal Grant-In-Lieu	15285	15315	15445
4025 YTG Grant-In-Lieu	131929	131873	147695
4030 CBC Grant-In-Lieu	182	182	182
Yukon Energy Grant-In-Lieu	65	67	65
<b>Total Tax</b>	<b>440553</b>	<b>426078</b>	<b>454829</b>
<b>General Revenues</b>			
4040 Interest Income General	5200	1165	1500
4050 Interest Income Investments	10000	21228	20000
4054 Rec Center Computer User Fees			
4055 Rental Revenue			
Administration Building	20100	21775	20000
Duplex	12240	12110	12600
Recreation Center	7000	7842	7500
FireHall	10800	10800	10800
4056 Fitness Center	2200	2615	2500
4057 Concession Revenue	1600	2085	1500
4059 Miscellaneous Revenues	5000	14051	5000
Misc Revenue - Rec. Center			
4070 Sewer Revenue	22748	22747	30026
4075 Pool Fees	950	477	900
4080 Business Licences	1800	1945	1900
4085 Inter-Municipal Business Licences	650	800	700
4090 Animal Control			0
4100 Dev. permits/OCP/Zoning Applic. Fees	150	350	200
4105 Photocopy/Fax Revenue			
4115 Fire Protection Agreement LSCFN	19376	17852	16729
4125 Visitors Center Revenue			
<b>Total General</b>	<b>119814</b>	<b>137843</b>	<b>131855</b>
<b>Comprehensive Municipal Grant</b>			
4261 Comprehensive Grant - Unconditional	1234037	1199146	1284037
4251 Comprehensive Grant - Infrastructure			
4251 Comprehensive Grant - Buildings			
4251 Comprehensive Grant - Equipment			
4251 Comprehensive Grant - Reserves	50000	84891	
<b>Total Comprehensive Municipal Grant</b>	<b>1284037</b>	<b>1284037</b>	<b>1284037</b>
less 50,000 for fire truck			
<b>Total Revenue</b>	<b>1844404</b>	<b>1847958</b>	<b>1870721</b>

2018  
Operation Maintenance Budget

Administration		2017 Budget	2017 Actual	2018 Budget
5007	Salaries MGMT	98698	98604	117008.54
5003	Salaries - Full Time	86347	79364	91444.33
5009	WCB	12000	10068.70	12000
5010	Travel	10000	6455.52	7000
5011	Per Diem	2600	1700.00	600
5014	Yearly Travel Bonus	5000	4144.00	2500.00
5015	Moving/housing allowance			7000.00
5016	RSP Employer Portion	11100	9750.00	14433.00
5017	Group Ins. Employer Portion	9119	8048.69	5596.40
5018	CPP Employer Portion	6838	7244.66	9674.60
5019	EI Employer Portion	3443	2985.11	4788.83
5024	Office Supplies	4500	4742.25	6000
5025	Supplies	1000	996.74	1500
5026	Training	4000	2687.88	4000
5028	Memberships	500	430.00	500
5030	Bank Charges	2200	2385.57	2800
5031	Advertising	400	691.20	6000
5035	Postage	775	742.74	800
5036	Fax	840	842.72	850
5037	Telephone	5500	5666.16	5600
5039	Internet	6000	6490.71	6500
5040	Cellphone	1600	1675.67	1800
5054	Insurance	7249	7312.00	7500
5055	Insurance Reciprocal	5500	5032.00	5500
5061	Prof Fees - Audit	32500	30740.00	32500
5062	Prof Fees - Assessments	6500	6953.61	6500
5063	Prof Fees - Legal	2500	157.00	2500
5064	Prof Fees - Consultants	5000		5000 *2000 for Rec Plan consultant
5065	Prof Fees - Other	2500		12500 *10000 for project consultant
5099	Miscellaneous Expense	100	115.90	100
5105	Community Investment Grant	13500	15778.48	13500
5105	Development Incentive Grant	6525		7500
5106	Licences	200	188.00	200
5107	Meeting Expenses	300	99.84	500
5108	Loss to Theft and Vandalism	0		0
5129	Pins, Logos and Flags	1000		1500
5151	Small Tools & Equipment	200	60.88	200
5180	Emergency Measures	250		250
5196	Late Payment Penalties	50	63.49	50
5197	Bad Debt Expense	50		50
<b>Total Administration</b>		<b>356384</b>	<b>322218</b>	<b>404246</b>

2018  
Operation Maintenance Budget

<b>Administration Building</b>		<b>2017 Budget</b>	<b>2017 Acutal</b>	<b>2018 Budget</b>
5021	Janitorial Contract	7200	7200.00	7200
5022	Janitorial Supplies	300	164.66	300
5025	Supplies	600		1000
5041	Fuel	7000	9055.91	10000
5042	Electricity	3800	3556.24	4000
5045	Repairs and Maintenance Regular	3000	1660.30	5000
5045	Flooring	12000	0	12000
5053	Security	300	300.00	300
5054	Insurance	2796	2796.00	2850
	<b>Total Admin Building</b>	<b>36996</b>	<b>24733</b>	<b>42650</b>
<b>Acct</b>	<b>Council</b>			
5001	Indemnities	32400	28525.00	32400
5010	Travel	11000	8637.06	12000
5028	membership	13900	13598.50	14500
5011	Per Diem	17000	15726.00	17000
5026	Training	3500	3186.48	2000
5031	Advertising	400	162.59	2000
5040	Cellphone	150	130.00	130
5107	Meeting Expenses	1500	1163.13	1200
5133	Elections	2200	2196.95	5000
5134	Contributions	1500	2273.33	2500
5175	Events Special	0		0
	<b>Total Council</b>	<b>83550</b>	<b>75599</b>	<b>88730</b>
<b>Acct</b>	<b>Duplex</b>	<b>2017 Budget</b>	<b>2017 Acutal</b>	<b>2018 Budget</b>
5041	Fuel	3000	3013.77	4000
5042	Electricity	3000	2619.41	3000
5045	Repairs and Maintenance Reg R & M energy eff. Appliances	1500 1384	3448.38	5000
5054	Insurance	1152	1152.00	1200
	<b>Total Duplex</b>	<b>10036</b>	<b>10234</b>	<b>13200</b>

2018  
Operation Maintenance Budget

Acct	Environmental Health	2017 Budget	2017 Acutal	2018 Budget
5010	Travel	1500	931.49	3000
5026	Training	2000	1697.02	2000
5028	Memberships	300	169.00	300
5036	Fax	850	840.85	850
5041	Fuel	28000	28034.66	30000
5042	Electricity	30000	26180.07	29000
5045	Repairs and Maintenance	10000	20715.98	10000
5047	Testing		13185.31	
	Water Monitoring - Landfill	0		14000
	Water Monitoring - Sewer Plant	15000		15000
5053	Security	1150	1141.07	1150
5054	Insurance	14035	14035.00	15000
5151	Small Tools and Equipment	750	699.00	750
5163	Landfill Maintenance	60000	24029.15	60000
5164	Cemetery Maintenance	4000	279.96	5000
	<b>Total Environmental Health</b>	<b>167585</b>	<b>131939</b>	<b>186050</b>
		<b>2017 Budget</b>	<b>2017 Acutal</b>	<b>2018 Budget</b>
Acct	Fire Department			
5001	Indemnities Officer	14400	12400.00	14400
5021	Janitorial Conract	3600	6673.68	3600
5009	WCB	7000	2812.54	6500
5010	Travel	1000	5365.00	6000 *fire truck build inspection
5011	Per Diem - Practices & Drills	11000	3600.00	9000
5024	Office Supplies	200	313.41	500
5025	Supplies	8000	5565.57	13000
5026	Training	1000	769.40	5000
5028	Memberships	50	250.00	50
5037	Telephone - emergency line	1500	1640.46	1500
5038	Telephone Loop	5800	6121.03	5800
5040	Cellphone	700	307.80	700
5041	Fuel	7000	7208.91	7500
5042	Electricity	3400	3493.56	3500
5045	Repairs and Maintenance	4000	5683.06	10000
5053	Security	1150	300.00	1150
5054	Insurance	3428	3428.00	5000
5070	Vehicles - Fuel	700	534.37	1500
5071	Vehicles - R&M	7500	2072.00	4000
5072	Vehicles - Insurance	1850	1736.00	5000
5073	Vehicles - Tires	0		0
5151	Small Tools & Equipment	2500	408.17	3000
	<b>Total Fire Department</b>	<b>85778</b>	<b>70683</b>	<b>106700</b>

2018  
Operation Maintenance Budget

Acct	Maintenance/ Public Works	2017 Budget	2017 Acutal	2018 Budget
5002	Salaries - Manager	76877	77359.20	78491.21
5003	Salaries - Full Time	115232	110968.00	117651.87
5004	Salaries - Part Time	28352	25229.44	39415.50
5005	Salaries - Student	6000	3582.24	5000.00
5010	Travel	700	668.15	1000
5012	Overtime	1500	853.57	1500
5013	Stand by	3483	3380.00	6000
5014	Yearly Travel Bonus	9167	7500.00	9375.00
5016	RSP Employer Portion	11650	3112.50	12500.00
5017	Group Ins. Employer Portion	9110	8658.11	9110.28
5018	CPP Employer Portion	9393	8695.88	10029.47
5019	EI Employer Portion	4416	4244.96	4799.86
5024	Office Supplies	800	123.77	1000
5025	Supplies	2500	1477.16	2500
5026	Training	500	1200.00	1000
5040	Cellphone	950	1691.69	1000
5041	Fuel	10500	10037.96	11000
5042	Electricity	100	188.33	100
5045	Repairs and Maintenance	2000	5586.45	8000
5053	Security	1150	1140.85	1150
5054	Insurance	4467	4467.00	5000
5070	Vehicles - Fuel	18000	18971.34	19000
5071	Vehicles - R&M	6000	4008.38	6000
5072	Vehicles - Insurance	3750	4058.00	3800
5073	Vehicles - Tires	0	0.01	500
5151	Small Tools & Equipment	750	373.84	1000
5142	Street Lights	13750	15143.94	13750
5148	Road Maintenance	9000	6333.27	10000
5149	Snow REMOVAL AND SANDING	9000	9347.43	10000
5150	Drainage and heat tapes	750	482.77	800
5158	Animal Control (2 cages) & airfare for vets	7000		500
5159	Mosquito Control	7200		8000
5167	Parks & Playground Maintenance	1500	466.47	1500
	<b>Total Maintenance</b>	<b>375547</b>	<b>339351</b>	<b>400473</b>

2018  
Operation Maintenance Budget

Acct	Recreation Department	2017 Budget	2017 Acutal	2018 Budget
5002	Salaries	64760	66204.54	66119.45
5003	Salaries - Full Time	94614	72867.83	54611.76
5004	Salaries - Part Time	19192	28810.95	60475.11 3 p/t staff
5005	Salaries - Student	6000	1151.00	6000.00
	Salaries - Grants		1578.96	1500.00
5010	Travel	2500	2417.63	3000
5012	Overtime	1000	282.33	1000
5014	Yearly Travel Bonus	8750	7500.00	5000.00
5016	RSP Employer Portion	3600	1900.00	1800.00
5017	Group Ins. Employer Portion	7506	7275.20	6131.76
5018	CPP Employer Portion	8411	7440.38	8577.12
5019	EI Employers Portion	4087	3882.32	4205.28
5022	Janitorial Supplies	3600	3623.05	4000
5024	Office Supplies	750	727.74	1800
5025	Supplies (building)	5580	15966	6500
5025	Supplies (programming)	7000		6500
5025	Sports equipment replacement	850		1000
5026	Training	3000	441.99	3500
5028	Memberships	200	150.00	200
5036	Fax	780	770.48	800
5040	Cellphone	600	656.20	600
5041	Fuel	40000	34445.81	40000
5042	Electricity	22000	20121.41	25000
5045	Repairs and Maintenance	48000	30925.63	25000
5045	regular R&M	10000		10000
5053	Security	2300	2212.03	2300
5054	Insurance	27932	27932.00	18000
5070	Vehicle Fuel	1500	1007.75	1500
5071	Vehicle R & M	2000	145.55	3000
	tires	0		3500
5072	Vehicle Insurance	720	712.00	800
5147	Spring Cleanup	1950	1000.00	1950
5151	Small Tools & Equipment	700	607.37	500
	Canada Day		931.26	
5174	Events - Regular	12000	13339.77	13000
5178	Concession	2500	2140.00	4500
	<b>Total - Recreation Department</b>	<b>414381</b>	<b>359168</b>	<b>392370</b>



2018  
Operation Maintenance Budget

Acct	Swimming Pool	2017 Budget	2017 Acutal	2018 Budget
5003	Salaries - fulltime	15000		34368.00
5004	Salaries - parttime	6000	3829.50	5920.00
5005	Salaries - student	2800	12418.73	3000.00
5010	Travel	400	410.95	400
5012	Overtime	0		200
5018	CPP Employers Portion	980	444.30	1899.22
5019	EI Employers portion	521	596.64	1009.85
5024	Office Supplies	150	103.83	150
5025	Supplies (Building)	2500	3230.13	3000
5025	Supplies (program)	750		1000
5026	Training	1500	1282.01	1500
5028	Memberships	500	110.00	500
5041	Fuel	10000	11426.93	12000
5042	Electricity	3500	2872.97	3500
5045	Repairs and Maintenance	8000	7682.21	8000
5045	Re-seed lawn area	3000		3000
5053	Security	1150	1289.06	1150
5054	Insurance	4196	4196.00	4200
5151	Small Tools and Equipment	300	270.99	300
5175	Special Events	500		500
		<b>61747</b>	<b>50164</b>	<b>85597</b>
	<b>Total Swimming Pool</b>			
Acct	Visitor Services	2017 Budget	2017 Acutal	2018 Budget
5002	Salary - Full time - summer only	17000	16287.38	18000.00
5018	CPP Employers Portion	891	530.88	891.00
5019	EI Employers Portion	474	373.60	473.76
5024	Office Supplies	200	151.29	200
5025	Vic Supplies	500	74.26	500
5025	Kiosk Supplies	500		500
5031	Advertising	4000	5739.54	4000
5039	Internet Services Carmacks Website	2000		2000
5041	Fuel	300		300
5042	Electricity	2000	1653.96	2000
5045	Repairs and Maintenance	4000	887.98	4000
5053	Security	1150	1140.85	1150
5054	Insurance	1495	1495.00	1495
5134	Contributions - Economic Developme	500		500
5183	Signage	2000	647.36	3000
	<b>Total Visitor Services</b>	<b>37010</b>	<b>28982</b>	<b>39010</b>
	(Includes boardwalk and roadhouse)			