

Village of Carmacks Council

Respectfully acknowledges that we are meeting on the traditional territory of the Little Salmon Carmacks First Nation.

Agenda 26-12**Regular Meeting of the Council of the Village of Carmacks, Yukon**

To be held in the **Council Chambers** of the Carmacks Municipal Building at **7:00 PM**
on **Tuesday, June 23rd, 2026**

Zoom Information: Meeting ID: **899 6857 0020** Passcode: **662543**

Agenda

1. **Call to Order**
2. **Adoption of Agenda** *Motion to Approve*
3. **Adoption of Minutes**
 - 3.1 Regular Meeting of June 9th, 2026 *Motion to Approve*
4. **Delegation**

None.
5. **Correspondence**

None.
6. **Reports**
 - 6.1 Council Activity Reports
 - 6.2 Mayor's Report
 - 6.3 CAO Report
 - 6.4 Association of Yukon Communities (AYC)
7. **Bylaws**
 - 7.1 327-26 VoC Bylaw Services Constable – Use of Special Force 2026 (2nd Reading)
 - 7.2 307-24 VoC Traffic Bylaw (Motion to Open this Bylaw for Review and Public Engagement)
8. **New and Unfinished Business**
 - 8.1 Review and Approval of the Auditor's Report for the 2025 Financial Statements. *Motion to Approve*
 - 8.2 Athabasca Corridor Support Letter Request
 - 8.3 Balance BioGas Project Update
9. **Question Period**
10. **In-Camera Session** *(Motion to go in and out of session with recorded times)*
11. **Adjournment**



**MINUTES FROM THE REGULAR MEETING OF THE COUNCIL FOR THE
VILLAGE OF CARMACKS ON JUNE 9th, 2026, IN THE MUNICIPAL COUNCIL
CHAMBERS**

PRESENT: Deputy Mayor T. Wheeler

Councillors: D. Hansen, H. Belanger

Staff: CAO B. Rogers(Zoom), P. Singh, A. Wylimczyk

Delegation: RCMP Devin Peters

Regrets: J. Lachance, D. Mitchell,

Moment of Silence

Council observed a moment of silence in memory of former Mayor **Lee Bodie**, recognizing his service and contributions to the Village of Carmacks and the community. Council extended its condolences to his family and friends.

Appointment of Deputy Mayor for Month of June 2026.

26-11-01 M/S Councillors D. Hansen / H. Belanger motioned that the agenda be accepted as amended.

CARRIED

- 1. CALL TO ORDER:** Deputy Mayor T. Wheeler called the meeting to order at 7:00 PM.
- 2. AGENDA:** Council reviewed the agenda.

26-11-02 M/S Councillors H. Belanger / D. Hansen motioned that the agenda be accepted as amended.

CARRIED

3. MINUTES:

3.1 From the regular council meeting on May 19th, 2026

26-11-03 M/S Councillors D. Hansen / H. Belanger motioned that the minutes be accepted as presented.

CARRIED

4. DELEGATION



4.1 RCMP Monthly Report

Corporal Devin Peters presented the Carmacks RCMP Monthly Policing Report for May 2026. Cpl. Peters provided an overview of policing activities, community priorities, enforcement initiatives, traffic safety efforts, school and community engagement activities, and notable occurrences within the community. He also advised that the Carmacks Detachment is currently fully staffed, with relief members scheduled to cover upcoming training-related absences.

Council thanked the RCMP for their ongoing service and community involvement.

4.2 Carmacks Pool

McKenzie and Philip, the Village's summer pool staff, attended Council to introduce themselves and provide an update on preparations for the opening of the community pool. The delegation advised that water testing samples were being submitted and that the pool opening is anticipated as soon as approval is received from the Health Inspector, with a goal of opening no later than Canada Day.

Council thanked the delegation for attending and welcomed them to the community.

5. Correspondence

None.

6. Reports

6.1 Council Activity Reports

Councillor D. Hansen nothing to report.

Councillor H. Belanger reported attending the Federation of Canadian Municipalities (FCM) Annual Conference in Edmonton. Councillor Belanger attended several workshops and meetings, including sessions related to northern and remote communities, housing, funding opportunities, and municipal governance. She also participated in the election of the FCM Executive and provided observations on conference attendance and networking opportunities.

Councillor T. Wheeler reported delivering Mayor Lachance's graduation speech at the Carmacks graduation ceremony and attending the Little Salmon/Carmacks First Nation General Assembly.

6.2 Mayor's Report

No Report.

6.3 CAO Report



CAO Blake Rogers reported attending the Disaster Mitigation and Adaptation (DMAF) public engagement session held on May 20, 2026. Representatives from Yukon Government and consultants provided information regarding the project and responded to questions from residents. Discussion included project planning, future consultation opportunities, and potential contracting opportunities for local businesses. He also reported attending the CAMA Conference in Whistler, British Columbia. The conference provided opportunities for professional development, networking with municipal administrators from across Canada, and discussions regarding leadership, artificial intelligence, municipal operations, and governance. He advised that discussions continue regarding future land development opportunities, infrastructure planning, and available funding programs. An update was also provided regarding the Housing Development Program, ongoing tax collection efforts, Visitor Information Centre operations, and seasonal flood monitoring activities.

6.4 Finance Report

Finance Officer A. Wylimczyk provided report for May 2026. Council reviewed the Accounts Payable listing and fuel consumption reports for May 2026.

26-11-04 M/S Councillors D. Hansen / H. Belanger motioned to accept the expenditure summary report which includes payroll and cheque log as presented.

CARRIED

6.5 Recreation Report

Council reviewed the Recreation Department May 2026 report submitted by Recreation Director Chanel Johnnie. The report mentioned that the Canadian Wrestling Federation event and wrestling camp were successfully hosted at the Recreation Centre, with strong community attendance and positive feedback. Planning for the Summer Day Camp Program has been completed, with programming scheduled to run from June 15 to August 7, 2026.

Council was advised that the youth softball and T-ball programs are underway and receiving good participation. Planning for Canada Day celebrations is progressing, including family activities, entertainment, a community barbecue, free pool admission, and a modified parade route to encourage greater participation by youth and families. Recreation Department also reported the addition of new fitness equipment at the Fitness Centre and ongoing preparations for the opening of the community pool. Lifeguard staffing has been completed, and final approvals are being awaited prior to opening. Council noted that facility bookings and community use of recreation facilities continue to remain strong as preparations for the summer season continue.

6.6 PWGM Report



Public Works General Manager Jens Wylimczyk provided the Public Works Report for May 2026.

He reported that the Water Treatment Plant, Arena, Recreation Centre, Collection System, Duplex, Equipment Fleet, Fire Halls, Administration Building, and Public Works Shop operated within normal parameters with no significant issues reported.

At the Recycling Facility, sorting, shredding, and baling operations continued, although some equipment remained partially operational.

Seasonal maintenance activities are underway, including road sweeping and pothole repairs throughout the community. Council was also advised that flow testing had been conducted within the wastewater collection system as part of ongoing infrastructure monitoring and maintenance activities.

6.7 Bylaw Report

Council received the Bylaw Enforcement Report for May 2026.

Bylaw Services Constable Liam Ferraz provided an update on enforcement activities conducted throughout the month, including patrols, dog control matters, parking concerns, and public inquiries. He advised that regular patrols continue throughout the community to promote compliance with Village bylaws and address resident concerns as they arise.

The report included updates on ongoing investigations, public education efforts, and coordination with residents regarding animal control and nuisance complaints.

6.8 Association of Yukon Communities Report

Nothing to Report.

7. Bylaws

None.

8. New and Unfinished Business

None.

9. QUESTION PERIOD

None.

10. IN-CAMERA

Motion to move into Closed Meeting in accordance with the Yukon Municipal Act, Section 213 (3) (a) if in the case of a council, the council decides during the meeting to meet as a council committee to discuss a matter.



26-11-05 M/S Councillor D. Hansen / H. Belanger motioned to go in-camera at 8:02 PM.

CARRIED

26-11-06 M/S Councillor H. Belanger / D. Hansen motioned to go out of in-camera session at 8:20 PM.

CARRIED

11. ADJOURNMENT

26-11-07 M/S Councillor D. Hansen motioned to adjourn the meeting at 8:20 PM.

Deputy Mayor T. Wheeler adjourned the meeting at 8:20 PM.

Deputy Mayor T. Wheeler

Municipal Clerk Parminder Singh

**Village of Carmacks****CAO Report****Date: June 19, 2026****To:** Mayor and Council**From:** Blake Rogers, Chief Administrative Officer (CAO)

Important Dates/Events

- **Canada Day Celebrations:** July 1, 2026
 - **Celebration of Life for Former VoC Mayor Lee Bodie:** July 4, 2026
 - **Next Regular Council Meeting:** July 7, 2026
-

Day-to-day operations (Ongoing)

- Familiarization with key projects, files, and systems
 - Participation in firehall O&M assessment with senior staff
 - Correspondence with residents on various topics relating to the community
-

Meetings & Correspondence

- Emergency preparedness – flood watch & response coordination (Ongoing)
 - Mtg with YG Community Services RE: Funding Programs (June 10)
 - Pool staff orientation (June 11)
 - Mtg with YG Infrastructure Development Branch RE: DMAF Engagement debrief (June 16)
 - Mtg with Jane & Mark RE: HAF (June 17)
 - Mtg with YG Community Affairs RE: Updates (June 18)
 - Correspondence with LSCFN Executive Director (ongoing)
-

Projects

- Review of LSCFN & VoC Emergency Plans & Recommendations for closer alignment: *Ongoing*
- Review of VoC Council Strategic Plan (Draft): *Ongoing*
- Enhancing VoC communication tools & structures: *Ongoing*
- Follow-up on Animal Care and Control initiatives: *Ongoing*
- Research on mortgage and loan policies to assist with HAF uptake: *Ongoing*

Village of Carmacks

Bylaw No. _____ - 26

A Bylaw to designate Bylaw Services Constables as Peace Officers and to regulate the Use of Force.

Whereas Council of the Village of Carmacks has authority under the Municipal Act to establish designated municipal officer positions and set terms, duties and powers;

And Whereas Council wishes to clarify the status of persons appointed to Bylaw enforcement roles and to create rules governing the training and use of force by those persons;

Now Therefore the Municipal Council of the Village of Carmacks enacts as follows:

1. Title

This Bylaw may be cited as the “Bylaw Services Constable – Peace Officer and Use of Force Bylaw.”

2. Purpose

The purpose of this Bylaw is to:

- a) formally designate persons appointed as Bylaw Services Constables as peace officers for the purposes described in this Bylaw;
- b) authorize, subject to controls, the carriage and operational use of approved use-of-force tools by trained Bylaw Services Constables; and
- c) establish training, oversight, reporting, and review requirements to ensure lawful, reasonable, necessary, and proportionate use of force, consistent with the Criminal Code.

3. Definitions

In this Bylaw:

- “Bylaw Services Constable” means a person appointed by Council (or by the CAO if so authorized by Council) to carry out enforcement of municipal bylaws and who holds the title set out in the Bylaw Enforcement Appointment bylaw.
- “Peace Officer” means, for the purpose of this bylaw and insofar as permitted by law, a Bylaw Services Constable sworn or designated as such and performing duties authorized by Council under municipal authority. (This designation is limited to powers within the legislative competence of Council.)
- “Intermediate Weapon” means a non-lethal weapon (e.g. baton, oleoresin capicum (OC) spray, restraints) that is included in the Village’s approved list (Appendix A) and is subject to training and use restrictions. Intermediate weapons are defensive weapons. They are used primarily as a deterrence to support the de-escalation of potentially volatile situations. When necessary, they are used with the intent to temporarily incapacitate a subject to overcome their resistance when lower levels of force would be inappropriate or ineffective. The Village shall maintain an Approved Intermediate Weapons List (Appendix A)
- “Use of Force” and “reasonable force” have meanings in the Criminal Code. Nothing in this bylaw expands or narrows rights or obligations under the Criminal Code.

4. Appointment and Oath

4.1 Council may, by resolution or by separate appointment instrument, appoint people to the position of Bylaw Services Constable. The CAO may be authorized by resolution to effect appointments, suspensions and term-of-employment matters as permitted by the Municipal Act.

4.2 All Bylaw Services Constables designated as Peace Officers under this Bylaw must take the formal oath of office in a ceremony attended by the mayor or designate, and the oath must be recorded in the municipal records. The oath is attached as Appendix B.

5. Peace Officer Powers – Limitations

5.1 When acting within the lawful scope of their appointment, Bylaw Services Constables designated as Peace Officers may exercise:

- a) powers reasonable and necessary for the enforcement of municipal Bylaws enacted by Council;
- b) powers expressly delegated by Council by bylaw; and
- c) the limited powers set out in this Bylaw related to use of force.

5.2 Nothing in the Bylaw authorizes a Bylaw Services Constable to exercise powers beyond the municipality's legislative competence, to perform duties that are exclusively the responsibility of federal or territorial police, or to act in a matter contrary to federal or territorial law.

6. Approved Intermediate Weapons

6.1 The Village shall maintain an Approved Intermediate Weapons List (Appendix A). Only items listed in Appendix A may be carried or used by Bylaw Services Constables. Appendix A may be amended by Council resolution on the recommendation of the CAO in consultation with RCMP/territorial authorities and legal counsel.

6.2 No Bylaw Services Constable may carry, display, or use any intermediate weapon unless they have:

- a) completed the Village-approved training and certification program for that intermediate weapon; and
- b) are acting pursuant to the Village's Use of Force Policy (Schedule 1) and this Bylaw.

7. Training, Equipment and Maintenance

7.1 The CAO shall ensure that any Bylaw Services Constable authorized to carry an intermediate weapon receives certification from an accredited trainer recognized by the Village.

7.2 The Village will keep written records of training, intermediate weapon issuance, and maintenance logs.

7.3 Intermediate weapons and equipment shall be stored, maintained, and disposed of in accordance with the manufacturer's instructions and Village policy.

8. Use of Force Rules and Reporting

8.1 Bylaw Services Constables may only use that force which is necessary, reasonable, and proportionate in the circumstances, consistent with the Criminal Code and applicable territorial standards. Nothing in this Bylaw authorizes unlawful force.

8.2 Any discharge or employment of an intermediate weapon (including pointing, drawing, or deployment as defined in Schedule 1) shall be documented and reported.

8.3 The CAO will ensure there is an independent administrative review of every incident involving the use of intermediate weapons; criminal investigations remain the responsibility of the RCMP.

9. Oversight, Review and Public Transparency

9.1 Council shall receive quarterly reports summarizing training, deployments, intermediate weapon maintenance, and any incidents involving use of intermediate weapons (redacting personal identifying information as required by privacy law).

9.2 Council shall review this Bylaw and associated policies at least once every two (2) years.

10. Qualifications, Suspension and Removal

10.1 The CAO may suspend the authorization to carry an intermediate weapon from any Bylaw Services Constable pending investigation, re-training or for cause.

10.2 Council may revoke appointment of a Bylaw Services Constable in accordance with Municipal Act procedures and employment rules.

11. Liability, Insurance and Legal Compliance

11.1 The CAO shall ensure the Village maintains adequate coverage for all authorized activities, including the carriage and use of intermediate weapons.

11.2 Nothing in the Bylaw limits personal liability, criminal liability, or civil liability if a Bylaw Services Constable acts unlawfully.

12. Offences and Penalties

12.1 Any person who contravenes a provision of this Bylaw is guilty of an offence and liable on summary conviction to a fine.

13. Severability

If any provisions of this Bylaw is held invalid by a court the remainder of this Bylaw remains in force.

14. Effective Date

This Bylaw comes into force on the date of final adoption of Council.

Read a first time this _____ day of _____, 2025

Read a second time this _____ day of _____, 2025

Read a third time this _____ day of _____, 2025

Mayor: _____

CAO _____

Appendix A

Approved Intermediate Weapons

Handcuffs

Handcuffs are used for the safe restraint of individuals who are under lawful arrest or detention, to prevent harm to the officer, the individual, or the public.

Baton (ASP)

The baton is a defensive tool used to protect the officer from assault or to control an actively resistant individual or animal when lower levels of force are ineffective, in accordance with use-of-force continuum.

Oleoresin Capsicum (OC) Spray

OC spray is used as a non-lethal option to stop aggressive or threatening behavior - this may include both humans and animals - by temporarily incapacitating the subject and allowing the situation to be brought under control safely.

Appendix B

Oath of Appointment

Peace Officer and Bylaw Services Constable

I, _____, of the Village of Carmacks in the Yukon Territory,
make oath and say:

That I will well and truly serve our Sovereign King in the office of Peace Officer and Bylaw
Services Constable for the Village of Carmacks without favour or affection, malice or ill
will;

That I will, to the best of my power, cause the peace to be kept and preserved; and

That while I continue to hold the said office of Peace Officer and Bylaw Services Constable
I will, to the best of my skill and knowledge, discharge all the duties and responsibilities
thereof faithfully and according to law.

So Help Me God

Sworn before me at the Village of Carmacks in the Yukon Territory this _____
day of _____, 2025

A Notary Public in and for the Yukon Territory

Schedule 1

Village Use of Force Policy

Bylaw Services Constable – Use of Force Policy

Policy # _____

Approval Date: _____

Applies to: Bylaw Services Constable

1. The purpose of this policy is to:

- Define when and how the Bylaw Services Constable may use force in the lawful execution of their duties.
- Ensure actions are consistent with the Criminal Code, Summary Convictions Act, territorial legislation, and Village policies.

2. Definitions

- Intermediate Weapons: Defensive tools or devices used to control, restrain, or subdue an individual in a non-lethal manner. Examples include:

- OC (Oleoresin Capsicum) spray
- Expandable or fixed baton
- Approved restraint devices (handcuffs or soft restraints)

- Use of Force: The application of physical means to gain compliance, prevent harm, or enforce the law. Force must always be reasonable, necessary, and proportionate.

- Lethal Force: Any action that is intended or reasonably likely to cause death or grievous bodily harm.

- Peace Officer: A Bylaw Services Constable designated under Bylaw 308-24

3. Guiding Principles

- Legality: All use of force must comply with federal, territorial and municipal law.
- Necessity: Force may only be used when other lawful measures are insufficient.

- Proportionality: Force must match the threat level or resistance encountered.
- Accountability: All incidents involving force or weapon use must be reported and reviewed.
- Training: Only officers trained and certified in the use of an intermediate weapon may carry or deploy it.

4. Authorized Use of Force

- The Bylaw Servies Constable may employ use of force options that are consistent with approved training and the use of force must remain reasonable, proportionate, necessary and consistent with law.
- Nothing in this policy restricts or removes the legal protections available to a Peace Officer under Section 25 of the Criminal Code of Canada, which justifies the use of necessary force when acting on reasonable grounds in the execution of lawful duties.

5. Training and Certification

- Officers must complete certified training programs for all use of force or defensive tactics. This program shall be approved by Council.
- Annual recertification and refresher training are mandatory.
- Training Records with be maintained by the CAO.

6. Reporting and Documentation

- Any use of non-lethal force must be documented in writing to the CAO as soon as practicable.
- Any use of lethal force shall be reported immediately to the CAO and the RCMP and the officer shall be placed on administrative leave pending, review, with support services offered.
- An Incident Report shall be submitted, and must include
 - Date, time, and location of the incident
 - Parties involved
 - Reason force was used
 - Type and level of force applied
 - Outcome of the incident
- Reports will be reviewed by the CAO or designate and retained for municipal records.
- The Village shall ensure that an incident involving lethal force is subject to external investigation in accordance with applicable law.

7. Oversight and Review

- The CAO shall ensure compliance with this policy
- All incidents involving force or weapons will be reviewed for:
 - Compliance with law and policy
 - Appropriateness of force applied

- Recommendation for training or procedural adjustments, if necessary.

8. Policy Enforcement

- Failure to comply with policy may result in disciplinary action, up to and including dismissal.
- This policy complements all other Village bylaws and territorial or federal legislation.

9. Policy Review

- This policy will be reviewed at least every two years or sooner if legislative or operational changes occur.

Approval:

Mayor _____

CAO _____

VILLAGE OF CARMACKS
BY-LAW NO. 307-24

A By-law to regulate and control vehicular and pedestrian traffic and use of highways within
the Village of Carmacks.

WHEREAS Section 265 of the Yukon Municipal Act, Chapter 154, Statutes of the Yukon, and amendments thereto provide that, subject to the Highways Act and the Motor Vehicles Act, a municipality may pass by-laws regulating the use, management, and control of municipal highways;

AND WHEREAS the Village of Carmacks is desirous of ensuring the safe and efficient movement of vehicular and pedestrian traffic and the protection of municipal infrastructure;

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

PART 1.00 SHORT TITLE

1.01 This By-law may be cited as the "Traffic By-law".

PART 2.00 DEFINITIONS

2.01 In this By-law:

- (1) "Bicycle" means a device propelled solely by human power upon which a person may ride, having one or more wheels, with at least one wheel more than 40 centimeters in diameter.
- (2) "By-law Officer" means an individual appointed by Council to enforce the by-laws of the Village of Carmacks.
- (3) "Carmacks Downtown Core/Village Hub/Urban Residential" means the area within the Village of Carmacks designated for commercial activities, as defined in the Village's zoning by-law.
- (4) "Chief Administrative Officer (CAO)" means the person appointed by Council to the position of Chief Administrative Officer for the Village of Carmacks.
- (5) "Commercial Vehicle" means any motor vehicle other than a private vehicle as defined in the Motor Vehicles Act.
- (6) "Council" means the duly elected Council of the Village of Carmacks.

- (7) "Driver" or "Operator" means a person who drives or is in actual physical control of a vehicle.
- (8) "Heavy Vehicle" means any vehicle or combination of vehicles having a total of more than three axles, including the steering axle, but does not include:
 - (a) Vehicles primarily intended for the conveyance of passengers;
 - (b) Vehicles in use for the purpose of construction or repair of any public utility or infrastructure on or within the right-of-way of a highway;
 - (c) Emergency vehicles;
 - (d) Vehicles intended for the purpose of moving buildings while engaged in conveying a building for which the necessary moving permits have been issued;
 - (e) Vehicles recovering a disabled vehicle from a highway.
- (9) "Highway" means any thoroughfare, street, road, lane, alley, or other place that the public is ordinarily entitled or permitted to use for the passage or parking of vehicles, and includes:
 - (a) A sidewalk, including a boulevard portion thereof;
 - (b) Where a ditch lies adjacent to and parallel with the roadway, the ditch;
 - (c) All the land within thirty (30) meters of the center line of the highway.
- (10) "Intersection" means the area embraced within the prolongation or connection of the lateral curb lines or, if none, the exterior edges of the roadways of two or more highways which join one another at an angle, whether or not one highway crosses the other.
- (11) "Motor Coach/Bus" means a vehicle in excess of 11,000 kilograms and nine (9) meters in length primarily intended for the conveyance of passengers.
- (12) "Officer" means a By-law Officer of the Village, or a member of the Royal Canadian Mounted Police.
- (13) "Official" means the Chief Administrative Officer or any other person authorized by Council or the Chief Administrative Officer to act on behalf of the Village.
- (14) "Owner" means the person in whose name a motor vehicle or trailer is or is required to be registered under the Motor Vehicles Act of the Yukon Territory.

- (15) "Person" includes an individual, partnership, association, company, trustee, executor, administrator, or legal representative.
- (16) "Residential Area" means any district classed in the Village's Zoning By-law as residential or any grouping of dwellings in any area where the predominant use of buildings is for residential purposes.
- (17) "Traffic Control Device" means any sign, signal, marking, or device, including the post or standard on which it is mounted, placed, marked, or erected under the authority of this By-law for the purpose of regulating, warning, or guiding traffic.
- (18) "Vehicle" includes a motor vehicle, trailer, semi-trailer, self-propelled machine, or any device by which any person or property is or may be transported or drawn upon a highway.

PART 3.00 ROAD PROTECTION AND SAFETY COMMITTEE

3.01 There is hereby established a Road Protection and Safety Committee, consisting of:

- (1) The Mayor, or in his/her absence the Deputy Mayor,
- (2) The Chief Administrative Officer, or in his/her absence their delegate, and
- (3) The Public Works Superintendent, or in his/her absence their delegate.

3.02 All decisions of the Road Protection and Safety Committee shall be recorded in writing.

PART 4.00 PROTECTION OF HIGHWAYS

4.01 No person shall cause or allow or do any act which is likely to cause or does cause damage to or interfere with the operation of one or more of the following:

- (1) A highway
- (2) A culvert
- (3) A bridge
- (4) A traffic control device
- (5) Any public property or permitted private property situated on a highway or within a road allowance.

4.02 No person shall affix any advertising material, poster, placard, sign, or other material on any traffic control device or any part of a highway, bridge, or culvert without written

permission from the Village, and no person shall erect any device or structure that interferes with the effectiveness or visibility of a traffic control device.

4.03 No person or public utility shall cause an obstruction for the purpose of working on power, phone, or cable utilities without approval from an Official of the Village. Once approval has been obtained, the Village shall cause barriers to be erected, and the fee for this service shall be as set out in the Fees and Charges By-law.

4.04 No person shall cause or allow or do any act which is likely to cause or does cause any obstruction to be on or within one or more of the following:

- (1) A highway
- (2) A culvert
- (3) A bridge
- (4) Any public property or permitted private property situated on a highway or within a road allowance.

4.05 No person shall:

- (1) Excavate or otherwise destruct a highway, including the road allowance thereof, or
- (2) Transport material or loads of material over a highway which would be of an extraordinary use likely to imperil the highway or people living on or near the highway.

4.06 Notwithstanding Section 4.04, a person, with the written approval of an Official of the Village, may excavate or otherwise destruct a highway, including the road allowance thereof, or make extraordinary use of a highway subject to such conditions as may be imposed by the Official. If any unauthorized excavation or destruction occurs, the person responsible for the action shall repair the disturbance to the satisfaction of the Village or reimburse the Village for the cost of repair.

4.07 No person shall cause or allow to be caused by vehicular traffic any disturbance to the traveled roadway surface of paved, gravel, or dirt highways which will rut or mark the traveled roadway surface of the highway to the extent that it will create a hazard for a typical passenger car using that highway. If such a disturbance is caused, the person responsible shall repair the disturbance to the satisfaction of the Village or reimburse the Village for the cost of repair.

4.08 Where a person is using a highway to the extent that such usage creates a dust problem annoying or hazardous to people living alongside or near the highway, the Village may require the said person to provide dust suppression treatment for the highway for as long as the annoyance or hazard exists.

4.09 Where a person uses the highway to an extent which causes the need for more than routine maintenance by the Village, the Village may require the said person to be responsible for providing the additional maintenance needed.

4.10 No person shall dispose of rubbish in a public place or on a highway or within a road allowance unless the rubbish is disposed of in a container placed for the purpose of collecting rubbish.

4.11 An Officer or Official may destroy or otherwise dispose of rubbish or other matter which has been unlawfully deposited on a highway or in a public place or within a road allowance.

4.12 No person shall operate or move on a highway any vehicle, equipment, or machine not equipped with rubber tires which support the weight of the vehicle, equipment, or machine while being operated or moved on a highway without the written permission of the Village.

4.13 No person shall use any implement or machine to cultivate, mow, or in any other way disturb or cause damage to any road allowance or the shoulder of any highway without the written permission of the Village.

4.14 No person shall remove from any highway any gravel, asphalt, pavement, or other material used to surface a roadway without the written permission of the Village.

4.15 No person shall cause or do any act which causes all or parts of a load being transported along a highway to be distributed or otherwise spread onto the surface of the highway or onto the road allowance without the written permission of the Village.

4.16 No person shall deposit or dispose of rocks, earth, vegetation, petroleum products, chemicals, or other similar materials on a highway or within a road allowance without the written permission of the Village. Any person doing so without permission shall be responsible for the removal of all materials deposited and, where necessary, for the restoration of the highway or road allowance to its original or better condition.

4.17 No person shall construct an access onto a highway, nor build a pipeline or other infrastructure along or across a developed highway or undeveloped road allowance, nor use an undeveloped road allowance without the written permission of the Village.

4.18 An Officer or Official is hereby authorized to take any action deemed reasonable and necessary to prevent the continuation of any act prohibited by this By-law and may, but is not restricted to, the following:

- (1) Impound a vehicle, or a vehicle and its cargo and/or equipment, or any other machine, object, or thing used to commit an offense under this Part and to hold the same until it is, in the opinion of the Officer, rendered inoffensive.
- (2) Order the vehicle, machine, or equipment to be removed from the highway or road allowance.
- (3) Detour any vehicle and cargo or other machinery and equipment.
- (4) Order a person to cease any act which causes an offense under this Part.
- (5) Remove and dispose of any signs or other objects improperly affixed to or interfering with traffic control devices, parts of a highway, bridge, or culvert.

PART 5.00 RATES OF SPEED

5.01 For the purposes of this Part, Council hereby delegates authority for the fixing of maximum rates of vehicle speed to the Road Protection and Safety Committee, who shall from who shall annually review the rates of speed outlined: 40KM/H throughout the municipality unless otherwise posted; 25KM/H in high-density traffic areas such as the CRC/Village Hub, School Zone, and Merv Tew Park. In setting maximum rates of speed, the Road Protection and Safety Committee shall consider the policy of Council and recommendations of the Manual of Uniform Traffic Control for Canada.

5.02 The Road Protection and Safety Committee, by signs posted along any highway, may fix a maximum vehicle speed limit in respect of any curve in a highway where the design of the curve requires a safe traveling speed that is less than the regular maximum vehicle speed for that highway or portion of that highway. Said vehicle speed limit will be applicable to all vehicles or to any class or classes of vehicles while traveling over that part of the highway.

5.03 The Road Protection and Safety Committee, by signs posted along any highway, may fix a maximum vehicle speed limit in respect of any part of the highway under construction or repair or in a state of disrepair. Said vehicle speed limit will be applicable to all vehicles or to any class or classes of vehicles while traveling over that part of the highway.

5.04 The Road Protection and Safety Committee is hereby authorized to place such traffic control devices and signals, including but not restricted to speed limit signs and warnings

of changes in speed limits as may be necessary to inform the traveling public of the vehicle speed limits and recommended traveling speeds.

PART 6.00 WEIGHT AND DIMENSION CONTROL ON HIGHWAYS AND BRIDGES

6.01 No person without the written permission of the Village shall operate a vehicle on a highway that exceeds the maximum allowable weight, width, height, or length of the vehicle as determined in the Yukon Highways Act Regulations or the license issued for the vehicle.

6.02 The Road Protection and Safety Committee is hereby delegated the authority to:

- (1) Prohibit the use of any highway by a traction engine or public vehicle, or by a class or classes thereof, for a period or periods that the Committee determines.
- (2) Limit or restrict the speed of a traction engine or public vehicle, or of a class or classes thereof, using a highway for a period or periods that the Committee determines.
- (3) Increase, limit, or restrict the maximum gross weight that may be borne by a tire, an axle, or an axle group, or any of them, or the maximum gross weight that may be borne by a vehicle or combination of vehicles on a highway for a period or periods that the Committee determines, when the Committee is of the opinion that the prohibition, limitation, or restriction is necessary for public safety or the preservation of the highway, or that the increase is appropriate for the road conditions at the time.

6.03 All decisions of the Road Protection and Safety Committee shall be recorded in writing. Changes to standard Territorial road weights shall be advertised by posting the appropriate signage on the highway affected and by notifying the Carmacks Detachment of the RCMP and the Territorial Vehicle Enforcement Section.

6.04 The Chief Administrative Officer is authorized to approve individual overload or over-dimensional permits. Such approvals shall be at the discretion of the approving Official and shall have regard for public safety and road conditions.

PART 7.00 STOP AND YIELD

7.01 Subject to the provisions of this By-law, "stop" and "yield" regulations and prohibitions shall be in compliance with the Yukon Motor Vehicle Act.

7.02 The Road Protection and Safety Committee is hereby authorized to determine the locations at which stop signs and yield signs shall be affixed and at which operators are required to stop or yield, as the case may be. In determining these locations, the Chief

Administrative Officer shall consider public safety, the free flow of traffic, policy approved by Council, and the recommendations of the Manual of Uniform Traffic Control for Canada.

PART 8.00 PARKING AND RESTRICTED PARKING

8.01 For the purposes of this Part, Council hereby delegates to the Road Protection and Safety Committee the authority for the designation and prescribing of "no parking" or "restricted parking" zones, and to have appropriate signs erected. Without restricting the generality of the term, "restricted parking" zones could include angle parking, limited hours of parking, loading zones, and type or size of vehicle that may park. The Road Protection and Safety Committee shall maintain an inventory of the said signage in the form of a written inventory or map.

8.02 In exercising their authority under Section 8.01 above, the Road Protection and Safety Committee shall have due regard for public safety, clear and unobstructed flow of traffic, and, to the degree that it does not hinder the first two objectives, the convenience of the motoring public; as well as any policy approved by Council and the recommendations of the Manual of Uniform Traffic Control for Canada.

8.03 No person shall stop or park a vehicle upon a highway when it is practicable to stop or park the vehicle off the highway, and in no event shall a person stop or park a vehicle on a highway unless a clear and unobstructed width is left between the vehicle and the center line of the highway for the free passage of other vehicles thereon.

8.04 Where a vehicle is parked on a highway not in a developed residential, commercial, or industrial area, there must be a clear view of the parked vehicle for sixty (60) meters in either direction from the vehicle along the highway, and adequate nighttime warning of the vehicle must be placed in front and to the rear of the vehicle.

8.05 No person shall park a vehicle in contravention of a "no parking" or "restricted parking" sign erected by authority of this Part, and no person shall park in a loading zone for any other purpose than to load or unload a vehicle.

8.06 Unless required or permitted by this By-law, or by a traffic control device erected by the authority of this By-law, or by the order of an Officer, or in order to prevent a traffic accident, no person shall stop or park any vehicle:

- (1) On a sidewalk or boulevard,
- (2) In a crosswalk or on any part of a crosswalk,
- (3) Within an intersection,

- (4) At an intersection nearer than within five (5) meters of the projection of the corner property line lying at right angles to the direction of travel,
- (5) Within 1.5 meters of an access to a garage, private road, or driveway,
- (6) Within, upon, alongside, or opposite any public works excavation, obstruction, road construction, or road repair project,
- (7) On any bridge or overpass, or in any underpass, or in the approaches thereto,
- (8) Within five (5) meters of a fire hydrant,
- (9) Within six (6) meters of a stop or yield sign.

8.07 No vehicle in excess of five (5) tons gross vehicle weight may be parked on a road within a residential area of the Village. This section shall not be used to prohibit larger vehicles from parking in a residential area for the period of time in which they are engaged in delivering a service to a residence.

8.08 The parking or storing of a tanker truck with a capacity exceeding 17,000 liters and generally used for the purpose of transporting flammable liquids or gases or other dangerous goods shall be prohibited in the Carmacks Downtown Core/Village Hub/Urban Residential and in any residential area. Notwithstanding this Section, said vehicles may stop for the purpose of immediately off-loading their contents.

8.09 Where a vehicle or other object is left standing upon a highway for more than twenty-four (24) hours without moving, it may be deemed by an Officer to be parked in contravention of this By-law.

8.10 Nothing in this Part shall be construed to prohibit firefighting vehicles or equipment, police vehicles, ambulances, vehicles engaged in highway repair, maintenance and inspection, or vehicles of a public utility from parking on a highway when it is advisable to do so.

8.11 Nothing in this Part shall be construed to prohibit the driver of a school bus from parking on a highway for the purpose of loading or unloading passengers if there is insufficient space off the highway to load or unload passengers.

8.12 For the purpose of the enforcement of the parking provisions of this By-law, an Officer is authorized to place a sticker, notice, or erasable mark on the tire of any parked or stopped vehicle, and the Officer and the Village incur no liability for doing so.

8.13 An Officer may cause to be removed in any reasonable way any vehicle or object found in contravention of this Part or which otherwise is unreasonably obstructing traffic.

8.14 A vehicle or object removed by authority of Section 8.13 may be held, stored, or kept in any place deemed suitable or expedient by an Officer at the cost of the owner or person in charge of the vehicle.

PART 9.00 HEAVY VEHICLES

9.01 Except as otherwise indicated by a traffic control device or as provided for in this Part, no person shall operate, park, or stop to load or off-load a heavy vehicle upon any highway in the Carmacks Downtown Core/Village Hub/Urban Residential.

9.02 Except as provided for in this Part, no person shall operate a heavy vehicle on a highway not designated a truck route in Appendix "A" of this By-law.

9.03 Except as provided for in this Part, no person shall park a heavy vehicle upon a highway for more than two (2) consecutive hours.

9.04 For the purpose of access to and exit from a work site and for the purpose of loading or unloading furniture at a residence, a person may operate, stop, and park a heavy vehicle on any highway.

9.05 A person may operate a heavy vehicle in the Carmacks Downtown Core/Village Hub/Urban Residential Area between the hours of 6:00 AM and 11:00 AM and between the hours of 7:00 PM and 12:00 Midnight for the purpose of loading or off-loading the heavy vehicle. The Chief Administrative Officer or their delegate is hereby authorized to extend the hours of loading and off-loading for a heavy vehicle in an emergent situation.

9.06 For the purposes of Section 9.05, an emergent situation is one caused by illness of the operator; mechanical problems with the heavy vehicle; unforeseen road conditions; shortages of medical supplies, perishable foods, or fresh milk; or similar situations. Council by resolution may approve policies to regulate emergent situations.

9.07 Where an emergent situation occurs which prevents the operator of a heavy vehicle from complying with Section 9.05, the operator shall cause the situation to be reported to the Village Office on the next regular business day during regular hours. Any operator failing to report said occurrence is in contravention of this By-law.

9.08 Notwithstanding Section 9.05, a person is permitted at any time of the day to off-load fuel from a heavy vehicle to a power plant or service station within the Village, provided that the heavy vehicle shall be parked entirely on private property during the off-loading.

9.09 Where a heavy vehicle must operate on a highway not designated to be a truck route, such heavy vehicle shall proceed on the most direct and shortest route between the nearest truck route and the point of destination.

9.10 The operation of engine compression or engine exhaust brakes is prohibited in residential areas.

PART 10.00 TRACKED VEHICLES

10.01 Notwithstanding Section 4.12 above, a person may operate a tracked vehicle or equipment on any gravel or dirt road within an industrial subdivision and may load or unload tracked vehicles and equipment at or near a work site without the written permission of the Village, provided that the person shall be responsible for repairing any damage caused to the road in accordance with Section 4.06 above.

10.02 For the purpose of installing, maintaining, or altering installations in a road allowance, the Village and any public utility may operate tracked vehicles or equipment on a highway or in a road allowance, provided that the public utility has first obtained written authorization from the Village and provided that the owner shall be responsible for repairing any damage caused to the road in accordance with Section 4.06 above.

PART 11.00 MOTOR COACH/BUS OPERATIONS

11.01 Council by resolution may establish restricted areas of operation and regulations governing motor coaches and buses for the purpose of conducting tours. Within residential areas, a person may only operate a bus on bus routes designated by Council resolution and only between the hours of 8:00 AM and 9:00 PM.

11.02 A person shall not stop or park a bus on any highway in the Carmacks Downtown Core/Village Hub/Urban Residential Area for a duration of more than thirty (30) minutes, except for the purpose of loading and off-loading passengers and/or their luggage.

11.03 A person may only stop or park a bus in a residential area for the purpose of loading and off-loading passengers and/or luggage at locations designated by Council resolution.

- (1) Where a person, in order to reach a designated location in a residential area, must operate a bus on other than an approved bus route, they shall proceed on the most direct and shortest route between the nearest truck route and the designated location.

11.04 The use of down draft exhaust air conditioners and engine compression or engine exhaust brakes in residential areas is prohibited.

PART 12.00 GENERAL TRAFFIC CONTROL

12.01 The Council hereby delegates to the Chief Administrative Officer or their delegate the authority for designating and fixing "regulatory" or "warning" traffic control devices.

12.02 The Chief Administrative Officer or their delegate is hereby authorized to designate the location of, and to have erected, any other traffic control devices or signals of a "regulatory", "warning", or "advisory" nature not already authorized by this or any other By-law which might be necessary to ensure the safety of the traveling public and pedestrians and to assist with the free flow of traffic on the highways.

12.03 An inventory of all signs erected under the authority of this or other By-laws shall be kept by the Chief Administrative Officer in writing or in map form.

12.04 The Chief Administrative Officer or their delegate and an Officer are each authorized to sign, close, barricade, or otherwise prevent vehicle passage on any highway or bridge which, in their opinion, has become unsafe, and may, for the purposes of this Section, detour traffic for the distance or on any routes deemed expedient by the officials so authorized.

- (1) Devices erected for the purposes of this Section shall remain erected and in place until the Chief Administrative Officer or their delegate or an Officer is satisfied the highway or bridge is no longer unsafe.

12.05 Notwithstanding anything in this By-law, an Officer may direct traffic according to their discretion where they reasonably consider it necessary to do so in order to:

- (1) Ensure orderly movement of traffic,
- (2) Prevent injury or damage to persons or property,
- (3) Permit proper action in an emergency.

12.06 No operator of a vehicle shall make a U-turn in the Carmacks Downtown Core/Village Hub/Urban Residential Area unless signs have been erected permitting the making of a U-turn.

12.07 Vehicle operators are required to obey all regulatory signs erected under the authority of this By-law and to obey all directions from Officers issued in accordance with this By-law.

12.08 Where written permission of the Village is required or provided for under this By-law, it may be in the form of a letter, agreement, or standardized form signed by an Official of the Village.

PART 13.00 SNOW REMOVAL

13.01 No person shall park or allow a vehicle to remain parked on any highway or portion of a highway in a manner that interferes with snow removal operations.

13.02 The Village may post temporary "No Parking" signs on highways scheduled for snow removal, and it is an offense to park in areas where such signs are posted.

13.03 Any vehicle found parked in contravention of Section 13.02 may be towed at the owner's expense.

13.04 Residents are responsible for clearing snow from sidewalks adjacent to their property within 24 hours after a snowfall.

13.05 No person shall deposit snow or ice from private property onto a highway or sidewalk.

PART 14.00 ADMINISTRATION

14.01 The Chief Administrative Officer is hereby authorized to design and approve all forms, agreements, and permits necessary for the administration of this By-law.

14.02 A person who obtains written approval from the Village for activities on highways or within road allowances in accordance with this By-law but who fails to comply with the conditions of those approvals is guilty of an offense.

14.03 Failure to comply with the conditions of a permit or agreement issued in accordance with this By-law renders the permit or agreement invalid, and any procedure or prosecution subsequent to the violation of a condition of a permit or agreement will proceed as though the permit or agreement did not exist.

14.04 Nothing in this By-law shall obligate municipal officials to issue any permit or agreement, or give approval to any activity.

PART 15.00 PROCEDURE AND PROSECUTION

15.01 For the purpose of procedure and prosecution under this By-law, the Council adopts the provisions of Part CCVII of the Criminal Code of Canada respecting summary conviction; the Canada Interpretation Act; and the Summary Convictions Act, Interpretation Act, Municipal Act, Highways Act, Motor Transport Act, and the Motor Vehicles Act of the Revised Statutes of the Yukon Territory and amendments thereto.

15.02 The conviction of a person under the provisions of this By-law does not operate as a bar to further prosecution for the continued neglect or failure on the part of the person to comply with the provisions of this By-law, or conditions, orders, or permits issued in accordance with this By-law.

15.03 In a prosecution for contravening this By-law, the existence of a traffic control device or signal is prima facie proof that the device was properly designated and erected by the proper authority without other or further proof.

15.04 A certificate or document purporting to be signed by the Chief Administrative Officer stipulating any particular relative to this By-law shall be admitted in evidence as prima facie proof of the facts stated in the certificate or document, without proof of the facts stated in the certificate or document, without proof of the signature or authority of the persons signing the certificate.

15.05 The owner of a vehicle is liable for any contravention of this By-law, regulations, or schedules in connection with the vehicle unless the owner proves to the satisfaction of the Judge trying the case that at the time of the offense, the vehicle was not being operated by them or by any other person having their consent, express or implied.

15.06 Where a person violates or contravenes any provisions of this By-law respecting the transportation of cargo or a piece of equipment or machinery, the shipper and the carrier shall be jointly and severally responsible for the violation or contravention unless the shipper or the carrier, as the case may be, produces evidence to show that they did not violate or contravene the provision.

15.07 While enforcing the provisions of this By-law, an Officer may do any reasonable thing relevant to stopping vehicles and determining the identity of drivers, offenders, or suspects, including contravening provisions of this By-law, providing such contravention is carried out in a manner which has concern for the safety of the general public.

15.08 Unless prohibited by territorial statute, an Officer may use any insignia, device, or piece of equipment that is reasonably necessary for carrying out duties imposed by this By-law.

15.09 All schedules, regulations, and acts of an Official of the Village or of the Road Protection Committee established under the authority of this By-law shall be deemed to have been made by By-law; and all such schedules, regulations, and acts shall be construed as part of this By-law.

15.10 For the intent and purpose of this By-law respecting the duties and powers of any Official and the Road Protection Committee, it shall be deemed sufficient for those officials to amend or rescind any schedule, regulation, or order and to record such action in writing, verified by the signature of the Official or one member of the Road Protection Committee, where appropriate, and the date of the action.

15.11 It shall be sufficient for the purpose of this By-law if signs required by this By-law are posted in the following forms and terms:

- (1) The speed limitations imposed by Part 5.00 "Rates of Speed" shall be expressed on signage in block numerals and may be preceded by "max" or "maximum" or "maximum speed" and may be followed by the terms "kmph" or "km/h". Speed signs featuring other alpha-numeric combinations that are in place at the time this By-law comes into effect shall continue to have effect but shall be replaced with new signs as it becomes convenient for the Village.
- (2) New stop signs shall be comprised of the word "STOP" in white lettering on a red octagonal or red circular background. Stop signs that are in place at the time this By-law comes into effect shall continue to have effect but shall be replaced with new signs as it becomes convenient for the Village.
- (3) New yield signs shall be comprised of the word "YIELD" in a contrasting color on a yellow triangular background, or a red triangle on a white background with or without the word "YIELD" in contrasting color. Yield signs that are in place at the time this By-law comes into effect shall continue to have effect but shall be replaced with new signs as it becomes convenient for the Village.
- (4) Parking signs and all other traffic control devices shall have contrasting colors of printing and background and shall use wording and/or symbols that clearly convey the intent of the restriction or warning. Parking signs and all other traffic control devices in place at the time this By-law comes into effect shall continue to have effect but shall be replaced with new signs as it becomes convenient for the Village.

PART 16.00 PENALTIES

16.01 Any person who contravenes the provisions of Part 5.00 "Rates of Speed" is guilty of an offense punishable on summary conviction and is subject to the penalties for speeds as set out in Schedule "A" of this By-law.

16.02 Any person who contravenes the weight provisions of Part 6.00 "Weight Control on Highways and Bridges" as per the Motor Vehicle Act is guilty of an offense punishable in accordance with the overweight charges established in the Motor Transport Act of the Yukon Territory.

16.03 Any person who contravenes any other provisions as set out in Schedule "A" is guilty of an offense punishable on summary conviction and is liable to a penalty as set out in Schedule "A".

16.04 Any person who contravenes any provisions of this By-law for which a penalty has not otherwise been provided is guilty of an offense punishable on summary conviction and is liable to a fine of not less than twenty-five dollars (\$25.00) and not more than two thousand five hundred dollars (\$2,500.00), and in default of payment is liable to imprisonment for a term not exceeding six (6) months, or to imprisonment for a term not exceeding six (6) months without the option of a fine, or to both a fine and imprisonment.

16.05 A person served with notice of an offense of this By-law may pay to the Village the specified penalty, out of court, and in lieu of appearing in answer to a charge or information.

- (1) The voluntary payment option shall be valid for no more than ten (10) days following the issue of the notice. Thereafter, if the person does not pay the penalty, they may be summoned to appear before a Judge in answer to a charge or information.

16.06 Notwithstanding Section 16.05, an Officer may:

- (1) Issue to a person charged with an offense a summons forming part of a "Violation Ticket" according to the Summary Convictions Act, Violation Ticket Regulation, and indicate thereon the specified penalty applicable to the offense as prescribed in Schedule "A".
- (2) Issue to a person charged with an offense, a Criminal Code Form 6 Summons requiring a person to appear before a Judge of the Territorial Court of the Yukon in answer to a charge or information.

16.07 Service of notice of an offense referred to in Section 16.05 and 16.06 above shall be sufficient if it is:

- (1) Personally served, or
- (2) Attached to or left in or on the vehicle in respect of which an offense is alleged to have been committed, and/or
- (3) Mailed to the address of the registered owner of the vehicle or person in possession of the vehicle.

16.08 Any fine or penalty imposed under this By-law shall inure to the benefit of the Village.

16.09 Schedules "A" and "B" of this By-law may be amended from time to time by resolution of Council.

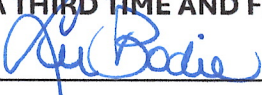
PART 17.00 EFFECTIVE DATE

17.01 This By-law shall come into full force and effect on the final passing thereof.

READ A FIRST TIME this 17th day of September 2024.

READ A SECOND TIME this 17th day of September 2024.

READ A THIRD TIME AND FINALLY PASSED this 3rd day of October 2024.



Mayor – Lee Bodie



CAO – Matthew Cybulski



SCHEDULE "A"

Penalties for Offenses

1. **Damage or obstruction of a highway, culvert, or bridge**
 - \$500.00
2. **Affixing unauthorized material to traffic control devices**
 - \$200.00
3. **Excavating a highway without permission**
 - \$1,000.00
4. **Causing a disturbance to the traveled roadway surface**
 - \$500.00
5. **Improper parking in a restricted zone**
 - \$50.00
6. **Improperly Secured Load**
 - \$50.00
7. **Unauthorized use of heavy vehicle on non-designated routes**
 - \$250.00
8. **Parking in a snow removal zone**
 - \$100.00

9. Depositing snow/rocks/debris on a highway or roadway

- \$150.00

10. Overweight vehicles

- As per Motor Transport Act of the Yukon Territory

11. Fail to obey a miscellaneous traffic control device

- \$100



June 23, 2026

Village of Carmacks
P.O. Box 113
Carmacks, YT Y0B 1C0

Attention: Members of Council

Dear Council Members:

RE: 2025 AUDIT FINDINGS REPORT

The purpose of this report is to summarize certain matters arising from the audit that we believe would be of interest to Council.

The objective of our audit was to obtain reasonable assurance that the financial statements are free of material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Our audit was not designed for the sole purpose of identifying matters to communicate. Accordingly, our audit would not necessarily identify all such matters that may be of interest to Council, and it is inappropriate to conclude that no such matters exist.

This communication should be read in conjunction with the financial statements and our report thereon, and it is intended solely for the use of the Village Council and should not be distributed to external parties without our prior consent. Metrix Group LLP accepts no responsibility to a third party who uses this communication.

SIGNIFICANT FINDINGS FROM THE AUDIT

Our objective is to communicate appropriately to Council any deficiencies in internal control that we have identified during the audit and that, in our professional judgment, are of sufficient importance to merit being reported to Council.

The audit findings contained in this letter did not have a material effect on the Village's financial statements, and as such, our audit report is without reservation with respect to these matters.

Significant Deficiencies in Internal Control

A significant control deficiency exists where significant misstatements could occur if controls are not designed, implemented and operated in such a way that the control is able to prevent, detect and correct, misstatements on a timely basis.

Our audit procedures did not reveal any significant deficiencies in internal control.

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Significant Qualitative Aspects of Accounting Practices

Management is responsible for determining significant accounting policies. The choice of different accounting policy alternatives can have a significant effect on the financial position and results of the Village. The application of those policies often involves significant estimates and judgments by management.

Accounting Estimates

The Village has made the following significant accounting estimates in preparing its financial statements.

Amortization of Tangible Capital Assets - \$1,457,521 (2024 - \$1,496,543)

The number of years the Village's tangible capital assets are being amortized over are estimates.

Asset Retirement Obligations Liability - \$214,141 (2024 - \$203,401)

The nature of this estimate is very subjective, depends on many variables, and is based on information provided by consultants that specialize in this area.

We are of the opinion that the significant accounting policies, estimates and judgments made by management, and financial disclosures do not materially misstate the financial statements taken as a whole.

Adjusted and Unadjusted Differences

Adjusted Differences

During the course of the audit, we identified twenty-two (22) adjustments that were communicated to management and subsequently adjusted in the financial statements.

Unadjusted Differences

There were no significant unadjusted differences aggregated by our Firm for the year ended December 31, 2025.

After considering both quantitative and qualitative factors with respect to the unadjusted differences we accumulated during the audit, we agree with management that the financial statements are not materially misstated.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of Council. We had the full co-operation of the Village management and staff throughout our work, and we received full access to all necessary records and documentation.

Management Representations

Management's representations are integral to the audit evidence we will gather. Prior to the release of our report, we will require management's representations in writing to support the content of our report.

MANAGEMENT LETTER

We will be submitting a letter to Village management on other matters that we feel should be brought to their attention.

AUDITOR INDEPENDENCE

We believe it is important that we communicate, at least annually, with Village Council regarding all relationships between the Village and our firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the CPA Alberta and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters.

We are not aware of any relationships between the Village and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence that have occurred from January 1, 2025– June 23, 2026.

The assistance of Annette Wylimczyk during the audit was greatly appreciated. We thank the Village for choosing Metrix Group LLP as its assurance provider.

Yours truly,

METRIX GROUP LLP

A handwritten signature in black ink, appearing to read 'P. Dirks', is positioned below the company name.

Philip J. Dirks, CPA, CA
Partner

DRAFT

VILLAGE OF CARMACKS
Financial Statements
For The Year Ended December 31, 2025

DRAFT

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of Village of Carmacks

Opinion

We have audited the financial statements of the Village of Carmacks (the Village), which comprise the statement of financial position as at December 31, 2025, 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, 2025, 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 Carmacks (*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 23, 2026

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To His Worship the Mayor and Members of Council of the Village of Carmacks

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.

Blake Rogers
Chief Administrative Officer

Statement of Financial Position

As At December 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	\$ 4,031,306	\$ 2,670,128
Short term investments (Note 3)	100,331	102,620
Receivables (Note 4)	150,388	895,451
	<u>4,282,025</u>	<u>3,668,199</u>
LIABILITIES		
Accounts payable and accrued liabilities	253,108	201,262
Deferred revenue (Note 5)	1,038,472	503,131
Asset retirement obligations (Note 6)	214,141	203,401
	<u>1,505,721</u>	<u>907,794</u>
NET FINANCIAL ASSETS	<u>2,776,304</u>	<u>2,760,405</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 7)	39,929,924	40,916,163
Deposits	41,699	41,699
Prepaid expenses	-	4,847
	<u>39,971,623</u>	<u>40,962,709</u>
ACCUMULATED SURPLUS (Schedule 1)	<u>\$ 42,747,927</u>	<u>\$ 43,723,114</u>

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

Statement of Operations and Accumulated Surplus**For the Year Ended December 31, 2025**

	2025 (Budget) (Note 11)	2025 (Actual)	2024 (Actual)
REVENUE			
Government transfers for operating (Schedule 3)	\$ 2,550,894	\$ 2,445,051	\$ 1,986,449
Taxation, including grants in lieu of taxes (Schedule 2)	659,788	679,781	660,355
Sales of goods and services	289,500	482,186	368,846
Other income	120,000	108,994	100,724
Interest	90,000	69,468	84,335
Licenses, fees, rental and fines	169,000	7,191	3,895
	<u>3,879,182</u>	<u>3,792,671</u>	<u>3,204,604</u>
EXPENSES			
Recreation	1,445,659	1,266,667	1,200,748
Maintenance services	942,100	928,910	699,726
General government services	777,950	727,445	682,734
Fire services	236,350	278,302	249,983
Environmental health	102,000	223,652	369,580
Economic development	68,300	177,007	53,544
Bylaws enforcement	146,200	115,174	34,894
	<u>3,718,559</u>	<u>3,717,157</u>	<u>3,291,209</u>
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER REVENUE	<u>160,623</u>	<u>75,514</u>	<u>(86,605)</u>
OTHER REVENUE (EXPENSE)			
Government transfers for capital (Schedule 3)	646,843	377,727	570,605
Gain on disposal of tangible capital assets	-	29,093	-
Amortization	-	(1,457,521)	(1,496,543)
	<u>646,843</u>	<u>(1,050,701)</u>	<u>(925,938)</u>
ANNUAL SURPLUS (DEFICIT)	<u>807,466</u>	<u>(975,187)</u>	<u>(1,012,543)</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>43,723,114</u>	<u>43,723,114</u>	<u>44,735,657</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 44,530,580</u>	<u>\$ 42,747,927</u>	<u>\$ 43,723,114</u>

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

Statement of Changes in Net Financial Assets**For the Year Ended December 31, 2025**

	2025 (Budget) (Note 11)	2025 (Actual)	2024 (Actual)
ANNUAL SURPLUS (DEFICIT)	\$ 807,466	\$ (975,187)	\$ (1,012,543)
Acquisition of tangible capital assets	(1,019,500)	(517,381)	(604,679)
Amortization of tangible capital assets	-	1,457,521	1,496,543
Proceeds on disposal of tangible capital assets	-	75,192	-
Gain (loss) on disposal of tangible capital assets	-	(29,093)	-
	(212,034)	11,052	(120,679)
(Acquisition) use of prepaid expenses	-	4,847	(687)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(212,034)	15,899	(121,366)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	2,501,962	2,760,405	2,881,771
NET FINANCIAL ASSETS, END OF YEAR	\$ 2,289,928	\$ 2,776,304	\$ 2,760,405

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

Statement of Cash Flows**For The Year Ended December 31, 2025**

	2025	2024
OPERATING ACTIVITIES		
Annual surplus (deficit)	\$ (975,187)	\$ (1,012,543)
Non-cash items not included in annual surplus:		
Amortization of tangible capital assets	1,457,521	1,496,543
Gain on disposal of tangible capital assets	(29,093)	-
Accretion of asset retirement obligations	10,740	10,201
	<u>463,981</u>	<u>494,201</u>
Changes in non-cash working capital balances related to operations:		
Receivables	745,063	(16,084)
Accounts payable and accrued liabilities	51,846	(417,237)
Deferred revenue	535,341	433,203
Prepaid expenses	4,847	(687)
	<u>1,337,097</u>	<u>(805)</u>
Cash flow from operating activities	<u>1,801,078</u>	<u>493,396</u>
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(517,381)	(604,679)
Proceeds on sale of tangible capital assets	75,192	-
Change in short term investments	2,289	(102,620)
	<u>(439,900)</u>	<u>(707,299)</u>
CHANGE IN CASH AND CASH EQUIVALENTS DURING YEAR	1,361,178	(213,903)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	2,670,128	2,884,031
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 4,031,306	\$ 2,670,128

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

Schedule of Changes in Accumulated Surplus
For the Year Ended December 31, 2025

(Schedule 1)

	Unrestricted surplus	Restricted surplus (Note 8)	Equity in tangible capital assets	2025	2024
BALANCE - BEGINNING OF YEAR	\$ 280,363	\$ 2,526,588	\$ 40,916,163	\$ 43,723,114	\$ 44,735,657
Annual surplus (deficit)	(956,667)	-	-	(956,667)	(1,012,543)
Tangible capital asset purchases	(517,381)	-	517,381	-	-
Amortization of tangible capital assets	1,457,521	-	(1,457,521)	-	-
Net book value of tangible capital assets disposed of	46,099	-	(46,099)	-	-
Transfers	-	-	-	-	-
BALANCE - END OF YEAR	\$ 309,935	\$ 2,526,588	\$ 39,929,924	\$ 42,766,447	\$ 43,723,114

Schedule of Taxation

(Schedule 2)

For the Year Ended December 31, 2025

	2025 (Budget) (Note 11)	2025 (Actual)	2024 (Actual)
TAXATION			
Taxation	\$ 433,600	\$ 452,139	\$ 434,167
Government grants in lieu of taxation	226,188	227,642	226,188
	\$ 659,788	\$ 679,781	\$ 660,355

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Schedule of Government Transfers**(Schedule 3)****For the Year Ended December 31, 2025**

	2025 (Budget) (Note 11)	2025 (Actual)	2024 (Actual)
TRANSFERS FOR OPERATING			
Government of the Yukon block funding	\$ 1,944,125	\$ 1,944,125	\$ 1,634,886
Government of the Yukon conditional grant	15,000	300,615	328,952
Government of Canada conditional grant	591,769	200,311	22,611
	<u>2,550,894</u>	<u>2,445,051</u>	<u>1,986,449</u>
TRANSFERS FOR CAPITAL			
Government of the Yukon conditional transfers	646,843	377,727	425,605
Government of Canada conditional transfer	-	-	145,000
	<u>646,843</u>	<u>377,727</u>	<u>570,605</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 3,197,737</u>	<u>\$ 2,822,778</u>	<u>\$ 2,557,054</u>

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

VILLAGE OF CARMACKS
Schedule of Segmented Information
For the Year Ended December 31, 2025

Page Number49

6/19
(Schedule 4)

	General Government Services	Maintenance Services	Protective Services	Environmental Health	Recreation Services	Economic Development	Total
REVENUE							
Government block funding	\$ 555,757	\$ 413,400	\$ 71,802	\$ 228,743	\$ 383,716	\$ 290,707	\$ 1,944,125
Taxation and grants in lieu	194,325	144,549	25,107	79,983	134,170	101,647	679,781
Government transfers	220,707	-	15,905	200,085	64,229	-	500,926
Sales of goods and services	33,565	-	138,260	171,013	137,943	1,405	482,186
Other income	8,491	13,335	-	57,352	29,816	-	108,994
Interest	69,468	-	-	-	-	-	69,468
Licenses, permits, penalties and fines	7,191	-	-	-	-	-	7,191
	<u>1,089,504</u>	<u>571,284</u>	<u>251,074</u>	<u>737,176</u>	<u>749,874</u>	<u>393,759</u>	<u>3,792,671</u>
EXPENSES							
Salaries, wages and benefits	350,542	541,402	134,040	-	514,991	34,408	1,575,383
Materials, supplies and utilities	147,520	210,872	162,969	97,541	553,681	8,847	1,181,430
Contracted and general services	183,959	162,961	22,242	79,250	23,750	131,598	603,760
Insurance	33,632	13,675	74,225	36,121	174,245	2,154	334,052
Grants to individuals and organizations	11,792	-	-	-	-	-	11,792
Asset retirement obligations accretion	-	-	-	10,740	-	-	10,740
TOTAL EXPENSES BEFORE AMORTIZATION	<u>727,445</u>	<u>928,910</u>	<u>393,476</u>	<u>223,652</u>	<u>1,266,667</u>	<u>177,007</u>	<u>3,717,157</u>
Amortization	61,603	152,893	182,988	252,758	807,279	-	1,457,521
NET REVENUE (DEFICIT)	<u>\$ 300,456</u>	<u>\$ (217,764)</u>	<u>\$ (325,390)</u>	<u>\$ 260,766</u>	<u>\$ (1,324,072)</u>	<u>\$ 216,752</u>	<u>\$ (1,382,007)</u>

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

Schedule of Segmented Information
For the Year Ended December 31, 2024

(Schedule 4)

	General Government Services	Maintenance Services	Protective Services	Environmental Health	Recreation Services	Economic Development	Total
REVENUE							
Government block funding	\$ 467,357	\$ 347,643	\$ 60,381	\$ 192,358	\$ 322,681	\$ 244,466	\$ 1,634,886
Taxation and grants in lieu	188,772	140,418	24,389	77,697	130,336	98,743	660,355
Government transfers	77,390	-	-	173,644	100,529	-	351,563
Sales of goods and services	34,265	-	142,762	97,477	94,052	290	368,846
Interest	84,335	-	-	-	-	-	84,335
Other income	4,501	3,355	-	50,170	42,698	-	100,724
Licenses, permits, penalties and fines	3,895	-	-	-	-	-	3,895
	<u>860,515</u>	<u>491,416</u>	<u>227,532</u>	<u>591,346</u>	<u>690,296</u>	<u>343,499</u>	<u>3,204,604</u>
EXPENSES							
Materials, supplies and utilities	\$ 179,371	\$ 111,634	\$ 106,826	\$ 132,808	\$ 521,851	\$ 6,241	\$ 1,058,731
Salaries, wages and benefits	347,178	517,223	62,142	-	472,555	23,134	1,422,232
Contracted and general services	106,755	57,819	43,841	190,057	37,270	21,969	457,711
Insurance	34,065	13,050	72,068	36,515	169,071	2,200	326,969
Grants to individuals and organizations	15,365	-	-	-	-	-	15,365
Asset retirement obligations accretion	-	-	-	10,201	-	-	10,201
TOTAL EXPENSES BEFORE AMORTIZATION	<u>682,734</u>	<u>699,726</u>	<u>284,877</u>	<u>369,581</u>	<u>1,200,747</u>	<u>53,544</u>	<u>3,291,209</u>
Amortization	61,907	145,780	228,097	260,497	800,262	-	1,496,543
NET REVENUE (DEFICIT)	<u>\$ 115,874</u>	<u>\$ (354,090)</u>	<u>\$ (285,442)</u>	<u>\$ (38,732)</u>	<u>\$ (1,310,713)</u>	<u>\$ 289,955</u>	<u>\$ (1,583,148)</u>

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

1. ACCOUNTING POLICIES

The financial statements of the Village of Carmacks (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 accrued liabilities, the useful lives of tangible capital assets and asset retirement obligations liability.

(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
Short term investments	Amortized cost
Accounts receivables	Lower of cost or net recoverable value
Accounts payable and accrued liabilities	Cost
Asset retirement obligations	Present value

(continues)

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) Investments

Investments are recorded at cost unless there has been a decline in the market value which is other than temporary in nature in which case the investments are written down to market value.

(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) 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.

(i) Deferred Revenue

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.

(continues)

1. ACCOUNTING POLICIES (*continued*)

(j) *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:	
Sewer infrastructure	50 years
Roads and sidewalks	Up to 25 years
Land improvements	15 years
Buildings	40 years
Machinery and equipment	5 - 15 years
Vehicles	7 years

(k) *Revenue Recognition*

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.

Charges for sewer and water usage are recorded as user fees as services are rendered and collection is reasonably assured. Connection fee revenues are recognized when the connection has been established.

Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable.

Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.

Grants for the contribution of tangible capital assets are recognized in the period in which ownership of the asset is transferred.

Sales of service and other revenue is recognized on an accrual basis.

(l) *Sick Leave*

Sick leave, which has a maximum accumulation of 5 days, is charged to expense in the year it is accumulated. Upon voluntary termination or retirement, earned sick leave credits are not paid out.

(m) *Non-financial assets*

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(n) *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*.

Notes to Financial Statements

Year Ended December 31, 2025

2. CASH AND CASH EQUIVALENTS

	2025	2024
Operating accounts	\$ 3,745,668	\$ 2,394,873
Money market fund	280,337	272,506
Cash on hand	5,301	2,749
	\$ 4,031,306	\$ 2,670,128

Money market funds are held with the Municipal Finance Authority of BC. The funds units are fully liquid.

3. SHORT TERM INVESTMENTS

Short term investments consist of a market-linked Guaranteed Investment Certificate bearing interest at a rate between 0.747% and 10.00% and maturing in September 2027.

4. RECEIVABLES

	2025	2024
All other	\$ 104,846	\$ 45,823
Goods and Services tax	28,172	20,006
Government transfers	17,370	829,622
	\$ 150,388	\$ 895,451

5. DEFERRED REVENUE

	2024	Funds Received	Funds Expended	2025
Canada Mortgage and Housing Corporation - Housing Accelerator Fund	\$ 424,158	\$ 591,769	\$ (174,697)	\$ 841,230
Canada Community-Building Fund	1,843	80,695	-	82,538
New Horizon Seniors	32,694	25,000	(17,499)	40,195
Government of Yukon - Leasehold improvements	-	50,000	(15,905)	34,095
Prepaid rentals	9,159	11,516	(9,159)	11,516
Cannor funding	23,087	30,000	(42,420)	10,667
Government of the Yukon - COVID-19 Municipal Safe Restart Funding	8,885	-	-	8,885
Yukon Lotteries	2,806	14,789	(9,580)	8,015
Other	499	33,750	(32,918)	1,331
	\$ 503,131	\$ 837,519	\$ (302,178)	\$ 1,038,472

6. ASSET RETIREMENT OBLIGATIONS

The Village operates a landfill on land owned by the Yukon Government and is legally required to contribute 50% of closure and post-closure costs 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. The undiscounted future cash flows for closure and post-closure costs expected to occur in year 2067 total \$340,000. The Village's estimated portion of the 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% and assuming annual inflation of 3.50%. The Village has not designated any assets for settling these closure and post-closure liabilities.

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

	<u>2025</u>	<u>2024</u>
Balance, beginning of the year	\$ 203,401	\$ 193,200
Accretion expense	<u>10,740</u>	<u>10,201</u>
Balance, end of the year	<u>\$ 214,141</u>	<u>\$ 203,401</u>

Notes to Financial Statements

Year Ended December 31, 2025

7. TANGIBLE CAPITAL ASSETS

	2025 Net Book Value	2024 Net Book Value
Engineered structures		
Sewer infrastructure	\$ 8,107,686	\$ 8,341,871
Roads and sidewalks	587,587	640,883
	8,695,273	8,982,754
Buildings	28,498,628	29,047,216
Land improvements	1,318,938	1,423,425
Machinery and equipment	684,169	748,426
Land	618,187	618,187
Vehicles	114,729	96,155
	\$ 39,929,924	\$ 40,916,163

	Cost Beginning of Year	Purchased Additions	Disposals	Write-downs	Cost End of Year
Engineered structures					
Roads and sidewalks	\$ 1,721,726	\$ -	\$ -	\$ -	\$ 1,721,726
Sewer infrastructure	11,709,231	-	-	-	11,709,231
	13,430,957	-	-	-	13,430,957
Buildings	36,200,338	370,403	-	-	36,570,741
Machinery and equipment	2,286,971	95,585	(234,798)	-	2,147,758
Land	618,187	-	-	-	618,187
Land improvements	1,780,653	-	-	-	1,780,653
Vehicles	776,074	51,393	(9,450)	-	818,017
	\$ 55,093,180	\$ 517,381	\$ (244,248)	\$ -	\$ 55,366,313

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Write-downs	Accumulated Amortization End of Year
Engineered structures					
Roads and sidewalks	\$ 1,080,843	\$ 53,296	\$ -	\$ -	\$ 1,134,139
Sewer infrastructure	3,367,360	234,185	-	-	3,601,545
	4,448,203	287,481	-	-	4,735,684
Buildings	7,153,122	918,991	-	-	8,072,113
Machinery and equipment	1,538,545	113,743	(188,699)	-	1,463,589
Land improvements	357,228	104,487	-	-	461,715
Vehicles	679,919	32,819	(9,450)	-	703,288
	\$ 14,177,017	\$ 1,457,521	\$ (198,149)	\$ -	\$ 15,436,389

8. RESTRICTED SURPLUS

	2025	2024
Infrastructure Reserve	\$ 1,913,967	\$ 1,913,967
Equipment Replacement Reserve	570,922	570,922
Self Insurance Reserve	41,699	41,699
	\$ 2,526,588	\$ 2,526,588

Infrastructure Reserve

This reserve is established to allow the Village to set aside funds for capital expenditures. A portion of the funds from this reserve may be transferred to the Equipment Replacement Reserve on an annual basis to a maximum of 22% of the Comprehensive Municipal Grant.

Equipment Replacement Reserve

This reserve is established through bylaw, to allow the Village to replace its equipment on a reasonable and required basis. Transfer of funds shall be from the Infrastructure Reserve and may be done on an annual basis. The total shall not exceed 22% of the annual Comprehensive Municipal Grant.

9. RETIREMENT SAVINGS PLAN

Certain employees of the Village are eligible to participate in a Retirement Savings Plan (RSP). On an annual basis, depending on the years of service, the the Village will match up to 9% of employees annual wages. Negotiated contracts may utilize different formulas. Employer RSP costs of \$7,569 (2024 - \$163), are included in the financial statements.

10. SEGMENTED INFORMATION

The Village is a diversified municipal government institution that provides a wide range of services to its citizens including environmental health, protective, public works and recreational services. For management reporting purposes, the municipality's operations and activities are organized and reported by fund. Funds were created for the purpose of recording specific activities to attain certain objectives with special regulations, restrictions or limitations. Village services are provided by departments and their activities are reported in these funds. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information. Taxation and block grants are apportioned to the departments based on actual expenditures for the year. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements.

Administration

This department handles administration for the Village of Carmacks 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.

Protective Services

The Protective Services department is responsible for providing fire protection. Fire protection services are provided by the Village's tanker truck, rescue vehicle and volunteer personnel.

Maintenance Services

The Maintenance Services department is responsible for the repairs and maintenance of public spaces and properties within the Village.

Environmental Health

The Environmental Health department consists of wastewater service, landfill maintenance, animal control, recycling services and insect control. The municipality operates a landfill site, for compacting and covering household solid wastes.

Economic Development

The Economic Development costs include tourism and marketing and the operation of the visitor information centre.

Recreation Services

Recreational Services includes parks, trails and the Carmacks Recreation Centre which contains a youth drop-in centre, gymnasium, and fitness centre. The recreation centre is a focal point for youth and host to many adult sporting events.

11. BUDGET FIGURES

The 2025 budget data presented in these financial statements is based on the operating and capital budgets approved by Council on April 8, 2025. The table below reconciles the approved financial plan to the figures reported in these financial statements

	2025 Budget	2025 Actual
Annual surplus (deficit)	\$ 807,466	\$ (975,187)
Amortization expense	-	1,457,521
Acquisition of tangible capital assets	(1,019,500)	(517,381)
Net transfers (to) from reserves	212,034	-
	\$ -	\$ (35,047)

12. FINANCIAL INSTRUMENTS

The Village is exposed to the following risks in respect of its financial instruments at December 31, 2025.

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.

Account	Prelim	Adj's	Reclass	Rep	Adj 12/24 %Chg	Budget 12/25 %Chg	L/S
1001 Petty Cash	203.10	0.00	0.00	203.10	200.30 1	0.00 0	A. 1
1002 Recycling Float	4,816.50	0.00	0.00	4,816.50	2,299.25 109	0.00 0	A. 1
1003 Rec Center & VIC Float	282.00	0.00	0.00	282.00	250.00 13	0.00 0	A. 1
1004 Deposit Clearing	69,918.39	(34,274.89)	0.00	35,643.50	5,800.40 515	0.00 0	A. 2
1005 Scotia Bank Chequing	72,422.50	0.00	0.00	72,422.50	438,778.82 (83)	0.00 0	A. 2
1006 Landfill Petty Cash	100.00	0.00	0.00	100.00	100.00 0	0.00 0	A. 2
1007 Pelly/Carmacks Training Trust Fund	(2.05)	0.00	0.00	(2.05)	(2.05) 0	0.00 0	A. 2
1009 Cash in CIBC Rec Board	1,000.00	0.00	0.00	1,000.00	1,000.00 0	0.00 0	A. 2
1011 Reserves Savings Account	2,649,424.71	0.00	0.00	2,649,424.71	1,786,397.18 48	0.00 0	A. 2
1012 Community Organization Funds	149.99	0.00	0.00	149.99	149.99 0	0.00 0	A. 2
1013 Capital Projects account	600,101.84	0.00	0.00	600,101.84	162,648.32 269	0.00 0	A. 2
1014 Scotiabank GIC	100,331.39	0.00	0.00	100,331.39	102,619.86 (2)	0.00 0	B
1016 CCBF account	386,827.49	0.00	0.00	386,827.49	0.00 0	0.00 0	A. 2
1049 Accounts Receivable	1,071,195.70	(948,979.92)	0.00	122,215.78	875,445.15 (86)	0.00 0	C. 1
1065 GST Input Tax Credit - 100%	37,128.88	(978.27)	0.00	36,150.61	25,893.68 40	0.00 0	C. 3
1070 GST collected	(7,978.27)	0.00	0.00	(7,978.27)	(5,887.41) 36	0.00 0	C. 3
1075 Prepaid Expenses	529,480.23	(318,714.23)	(210,766.00)	0.00	322,874.23 (100)	0.00 0	L. 1
1080 AYC Self Insurance	41,699.00	0.00	0.00	41,699.00	41,699.00 0	0.00 0	L. 2
1090 Investments - MFABC	280,336.82	0.00	0.00	280,336.82	272,506.11 3	0.00 0	A. 4
1234 Administration Assets	1,614,609.72	0.00	0.00	1,614,609.72	1,614,609.72 0	0.00 0	U
1235 Protection Assets	7,704,950.90	(121,250.00)	0.00	7,583,700.90	7,701,950.90 (2)	0.00 0	U
1236 Maintenance Service Assets	3,925,220.81	20,979.00	0.00	3,946,199.81	3,925,220.81 1	0.00 0	U
1237 Environmental Health Assets	12,712,272.64	0.00	0.00	12,712,272.64	12,712,272.64 0	0.00 0	U
1238 Recreation Assets	29,139,131.03	370,402.63	0.00	29,509,533.66	29,139,131.03 1	0.00 0	U
1241 Accumulated Amort - Admin	(842,488.02)	(61,602.93)	0.00	(904,090.95)	(842,488.02) 7	0.00 0	U
1242 Accumulated Amort - Protection	(1,484,815.58)	(64,738.26)	0.00	(1,549,553.84)	(1,484,815.58) 4	0.00 0	U
1243 Accumulated Amort - Maintenance	(2,150,620.19)	(72,994.43)	0.00	(2,223,614.62)	(2,150,620.19) 3	0.00 0	U
1244 Accumulated Amort - Enviro Health	(4,054,792.62)	(252,757.51)	0.00	(4,307,550.13)	(4,054,792.62) 6	0.00 0	U
1245 Accumulated Amort - Recreation	(5,644,302.81)	(807,278.95)	0.00	(6,451,581.76)	(5,644,302.81) 14	0.00 0	U
2015 Group Insurance Payable	(1,726.62)	0.00	0.00	(1,726.62)	1,470.60 (217)	0.00 0	BB
2016 RRSP Payable	1,587.50	0.00	0.00	1,587.50	0.00 0	0.00 0	BB
2018 Wages Payable	(33,805.09)	(6,722.66)	0.00	(40,527.75)	(33,805.09) 20	0.00 0	BB
2020 Vacation Payable	(37,527.98)	(6,480.61)	0.00	(44,008.59)	(37,527.98) 17	0.00 0	BB
2022 Visa Payable	(14,653.18)	0.00	0.00	(14,653.18)	(9,654.36) 52	0.00 0	BB
2024 Refundable deposits	(950.00)	0.00	0.00	(950.00)	(850.00) 12	0.00 0	BB
2025 Accounts Payable	(330,257.61)	11,139.35	210,766.00	(108,352.26)	(397,121.78) (73)	0.00 0	BB
2027 Community Organization Payable	(11,875.35)	0.00	0.00	(11,875.35)	(11,875.35) 0	0.00 0	BB
2028 Firefighter Holdbacks	(12,602.04)	0.00	0.00	(12,602.04)	(9,925.00) 27	0.00 0	BB
2029 Accrued Payables	(20,000.00)	0.00	0.00	(20,000.00)	(20,000.00) 0	0.00 0	BB
2045 Prepaid Rental Revenue	(28,474.87)	16,959.13	0.00	(11,515.74)	(9,159.13) 26	0.00 0	GG
2046 Deferred Revenue CCBF	(1,843.24)	(80,695.00)	0.00	(82,538.24)	(1,843.24) 4378	0.00 0	GG
2047 Deferred Revenue Other	(501,016.62)	(443,401.03)	0.00	(944,417.65)	(492,128.14) 92	0.00 0	GG
2085 Landfill Liabilities	(203,401.00)	(10,740.00)	0.00	(214,141.00)	(203,401.00) 5	0.00 0	EE
3001 Equity in Fixed Assets	(40,916,165.88)	986,240.45	0.00	(39,929,925.43)	(40,916,165.88) (2)	0.00 0	TT. 2
3020 Infrastructure Reserve	(1,913,967.20)	0.00	0.00	(1,913,967.20)	(1,913,967.20) 0	0.00 0	TT. 3
3045 AYC Self Insurance Reserve	(41,699.00)	0.00	0.00	(41,699.00)	(41,699.00) 0	0.00 0	TT. 3
3050 Equipment Replacement Reserve	(570,921.83)	0.00	0.00	(570,921.83)	(570,921.83) 0	0.00 0	TT. 3
3900 Retained Earnings - Previous Year	(417,772.90)	(848,831.88)	0.00	(1,266,604.78)	(1,292,906.01) (2)	0.00 0	TT. 1
4005 Tax Revenue - General	(451,392.40)	0.00	0.00	(451,392.40)	(432,624.43) 4	(432,000.00) 4	20R. 1
4010 Tax Revenue - Penalties	(624.33)	0.00	0.00	(624.33)	(1,466.50) (57)	(1,500.00) (58)	20R. 1
4015 Tax Revenue - Interest	(122.39)	0.00	0.00	(122.39)	(75.71) 62	(100.00) 22	20R. 1
4020 Grants in Lieu - Federal	(24,222.98)	0.00	0.00	(24,222.98)	(24,595.24) (2)	(24,595.24) (2)	20R. 2
4025 Grants in Lieu - CBC	(400.00)	0.00	0.00	(400.00)	0.00 0	0.00 0	20R. 2
4030 Grants in Lieu - YTG	(202,618.74)	0.00	0.00	(202,618.74)	(201,502.81) 1	(201,502.81) 1	20R. 2
4035 Grants in Lieu - Yukon Energy	(400.00)	0.00	0.00	(400.00)	(90.13) 344	(90.13) 344	20R. 2
4040 Interest Income - General	0.00	0.00	0.00	0.00	0.00 0	(90,000.00) (100)	26R. 1
4050 Interest Income	(69,467.68)	0.00	0.00	(69,467.68)	(84,335.30) (18)	0.00 0	26R. 1
4052 Administration revenue other	(8,491.11)	0.00	0.00	(8,491.11)	(4,501.41) 89	(5,000.00) 70	33R. 2
4055 Recreation Revenue	(51,937.95)	0.00	0.00	(51,937.95)	(64,626.04) (20)	(52,500.00) (1)	21R. 1
4057 Concession Revenue	(2,541.25)	0.00	0.00	(2,541.25)	(441.83) 475	(2,000.00) 27	21R. 1
4058 Pool Revenue	(2,063.54)	0.00	0.00	(2,063.54)	0.00 0	(6,000.00) (66)	21R. 1
4060 Arena Revenue	(29,815.64)	0.00	0.00	(29,815.64)	(42,698.20) (30)	(65,000.00) (54)	33R. 7
4065 Public Works Revenue	(13,335.00)	0.00	0.00	(13,335.00)	(3,354.59) 298	(10,000.00) 33	33R. 3
4070 Recycling Revenue	(57,352.38)	0.00	0.00	(57,352.38)	(54,839.26) 5	(40,000.00) 43	33R. 1
4072 Landfill Revenue	(135,071.62)	0.00	0.00	(135,071.62)	(79,585.40) 70	(100,000.00) 35	21R. 3
4075 Sewer Revenue	(35,941.44)	0.00	0.00	(35,941.44)	(30,031.20) 20	(32,000.00) 12	21R. 3
4080 Business Licence Fees	(3,600.55)	0.00	0.00	(3,600.55)	(3,068.61) 17	(3,000.00) 20	23R
4085 Animal Control Fees	(2,290.60)	0.00	0.00	(2,290.60)	(1,002,896.00) 0	0.00 0	23R
4090 Permit Fees	(1,299.70)	0.00	0.00	(1,299.70)	(825.00) 58	(1,000.00) 30	23R
4095 Visitor Centre Revenue	(1,404.89)	0.00	0.00	(1,404.89)	(290.15) 384	(1,000.00) 40	21R

Prepared by	Reviewed by	Reviewed by
SDW 6/16/2026		

Account	Prelim	Adj's	Reclass	Rep	Adj 12/24 %Chg	Budget 12/25 %Chg	L/S
4097 Bylaw Revenue	0.00	0.00	0.00	0.00	(100.00) (100)	(1,000.00) (100)	21R. 2
4100 Building rentals	0.00	0.00	0.00	0.00	0.00 0	(165,000.00) (100)	27R
4110 Fire Protection Agreement	(31,687.38)	0.00	0.00	(31,687.38)	(49,749.27) (36)	(32,000.00) (1)	21R. 2
4112 Pool Agreement LSCFN	(42,089.96)	0.00	0.00	(42,089.96)	0.00 0	(63,000.00) (33)	21R. 1
4115 Carbon Tax Rebate	(33,837.15)	0.00	0.00	(33,837.15)	(26,794.83) 26	0.00 0	30R. 1
4210 Grant Revenue - Federal	(591,768.60)	417,071.64	0.00	(174,696.96)	(22,611.03) 673	(591,768.60) (70)	30R. 1
4220 Grants - Other	(3,385.04)	0.00	(9,580.00)	(12,965.04)	(9,914.60) 31	0.00 0	30R. 5
4230 Grant funding - CDF	0.00	0.00	0.00	0.00	(432,722.41) (100)	0.00 0	30C. 1
4240 CCBF Funding	(1,261,690.51)	854,653.87	29,309.98	(377,726.66)	0.00 0	(646,842.87) (42)	30C. 1
4255 Funding - Federal	(36,540.57)	10,667.50	6,540.57	(19,332.50)	0.00 0	0.00 0	30R. 4
4275 Community Training Trust Fund	(6,282.00)	0.00	0.00	(6,282.00)	0.00 0	0.00 0	30R. 1
4295 Comprehensive Grant - Unconditional	(1,944,125.00)	0.00	0.00	(1,944,125.00)	(1,634,886.00) 19	(1,944,125.00) 0	32R
4500 Gain/Loss on Disposal of Assets	0.00	(29,093.01)	0.00	(29,093.01)	0.00 0	0.00 0	34C
4977 Transfer from reserves	0.00	0.00	0.00	0.00	0.00 0	(212,034.35) (100)	TT. 1
5013 Standby Pay	0.00	0.00	0.00	0.00	3,380.00 (100)	0.00 0	32. 1
5030 Service, bank, and late charges	9,053.73	0.00	0.00	9,053.73	7,610.30 19	7,800.00 16	12. 2
5034 Elections	10.00	0.00	0.00	10.00	0.00 0	3,000.00 (100)	12. 2
5047 Testing - 'Environmental Health	0.00	0.00	0.00	0.00	0.00 0	55,000.00 (100)	41. 3
5050 Rent - Maintenance	0.00	0.00	0.00	0.00	2,600.00 (100)	0.00 0	32. 3
5061 Professional Fees-Projects	155,239.88	(19,517.89)	(17,350.00)	118,371.99	89,554.37 32	0.00 0	12. 2
5105 Community Investment Grant	11,791.56	0.00	0.00	11,791.56	15,365.00 (23)	20,000.00 (41)	12. 4
5108 CMHC-HAF Funding	109,000.00	0.00	0.00	109,000.00	0.00 0	0.00 0	61. 2
5110 Capital	208,215.03	(208,215.03)	0.00	0.00	0.00 0	1,019,500.00 (100)	TT. 1
5150 ARO accretion expense	0.00	10,740.00	0.00	10,740.00	10,201.00 5	0.00 0	41. 1
5164 Cemetery Maintenance	306.97	0.00	0.00	306.97	0.00 0	2,000.00 (85)	41. 2
5165 Parks Maintenance	2,384.63	0.00	0.00	2,384.63	2,363.27 1	2,500.00 (5)	72. 2
5166 Trails Maintenance	1,359.01	0.00	0.00	1,359.01	1,146.15 19	1,500.00 (9)	72. 3
5171 Rec Board Grants	18,950.55	0.00	0.00	18,950.55	22,356.47 (15)	18,000.00 5	72. 3
5173 Funded Programs	33,739.31	0.00	0.00	33,739.31	31,836.95 6	0.00 0	72. 3
5175 Special Events & Projects - Council	5,475.00	0.00	0.00	5,475.00	7,833.80 (30)	0.00 0	12. 3
5650 Amortization - Admin	0.00	61,602.93	0.00	61,602.93	61,906.72 0	0.00 0	100
5651 Amortization - Protection	0.00	182,988.26	0.00	182,988.26	228,096.88 (20)	0.00 0	100
5652 Amortization - Maintenance	0.00	152,893.43	0.00	152,893.43	145,780.40 5	0.00 0	100
5653 Amortization - Enviro Health	0.00	252,757.51	0.00	252,757.51	260,497.27 (3)	0.00 0	100
5654 Amortization - Recreation	0.00	807,278.95	0.00	807,278.95	800,262.25 1	0.00 0	100
4100.12 Admin Building	(21,290.30)	0.00	0.00	(21,290.30)	(24,065.00) (12)	0.00 0	21R. 6
4100.14 Rentals - Duplex	(12,275.08)	0.00	0.00	(12,275.08)	(10,200.00) 20	0.00 0	21R. 6
4100.23 Rentals - Fire Department	(97,976.37)	(8,596.63)	0.00	(106,573.00)	(92,912.89) 15	0.00 0	21R. 2
4100.71 Rental - Arena	(600.00)	0.00	0.00	(600.00)	0.00 0	0.00 0	21R. 1
4100.72 Rentals - Recreation Centre	(40,176.31)	1,467.00	0.00	(38,709.31)	(28,459.40) 36	0.00 0	21R. 1
4210.12 Grant Revenue -federal	0.00	0.00	0.00	0.00	(145,000.00) (100)	0.00 0	30C. 2
4255.12 'Funding - Federal Administration	(4,391.00)	0.00	0.00	(4,391.00)	(27,984.00) (84)	0.00 0	30R. 1
4255.72 'Funding - Federal Rec Center	(25,000.00)	7,500.93	0.00	(17,499.07)	(15,246.79) 15	0.00 0	30R. 5
4260.12 Funding - YTG Administration	(91,595.60)	0.00	90,095.60	(1,500.00)	0.00 0	0.00 0	30R. 1
4260.23 'Funding - YTG Fire Department	(50,000.00)	34,095.13	0.00	(15,904.87)	0.00 0	0.00 0	30R. 2
4260.32 Funding - YTG Projects	(45,925.00)	17,495.60	7,504.40	(20,925.00)	(18,495.60) 13	0.00 0	30R. 4
4260.41 Funding - YTG Environmental Health	0.00	0.00	(97,600.00)	(97,600.00)	(58,861.93) 66	0.00 0	30R. 4
4260.72 Funding - YTG Rec Center	(30,303.20)	6,703.20	1,000.00	(22,600.00)	(33,377.40) (32)	0.00 0	30R. 5
4265.12 Funding other - Administration	0.00	0.00	0.00	0.00	(524.37) (100)	0.00 0	30R. 4
4265.32 Funding other - Projects	(37,375.00)	832.50	3,625.00	(32,917.50)	(11,125.00) 196	0.00 0	30R. 4
4265.41 Funding other - Environmental Health	0.00	0.00	0.00	0.00	(5,000.00) (100)	0.00 0	30R. 4
4265.72 'Funding other - Rec Center	(14,788.61)	5,208.61	(1,585.57)	(11,165.57)	0.00 0	(15,000.00) (26)	30R. 5
4270.41 CCBF - environmental	0.00	0.00	(29,309.98)	(29,309.98)	(75,478.34) (61)	0.00 0	30R. 4
4270.72 Gas tax funding	0.00	0.00	0.00	0.00	(22,748.01) (100)	0.00 0	30R. 5
5001.11 Indemnities-Council	61,246.98	70.41	0.00	61,317.39	63,341.76 (3)	73,000.00 (16)	12. 1
5001.23 Indemnities-Fire Department	15,302.08	1,200.00	0.00	16,502.08	14,250.00 16	20,000.00 (17)	23. 1
5002.61 Salaries Managers	30,665.39	0.00	0.00	30,665.39	21,061.90 46	30,000.00 2	61. 1
5003.12 Salaries Full Time-admin	250,683.98	755.87	0.00	251,439.85	249,858.61 1	275,000.00 (9)	12. 1
5003.26 Bylaw	78,063.96	4,055.35	0.00	82,119.31	446.23 18303	89,000.00 (8)	26. 1
5003.32 Salaries Full Time-Maintenance	424,480.76	8,798.30	0.00	433,279.06	379,485.30 14	440,000.00 (2)	32. 1
5003.71 'Salaries Full Time-Arena	64,339.10	7,060.45	0.00	71,399.55	63,547.79 12	65,000.00 10	72. 1
5003.72 Salaries Full Time-Rec Center	296,002.82	(6,532.07)	0.00	289,470.75	288,796.19 0	375,000.00 (23)	72. 1
5003.73 'Salaries Full Time-Swimming Pool	34,697.11	0.00	0.00	34,697.11	0.00 0	30,000.00 16	72. 1
5004.32 Salaries Part time-Maintenance	28,184.27	(1,837.15)	0.00	26,347.12	72,119.68 (63)	70,000.00 (62)	32. 1
5004.71 Salaries Part time-Arena	0.00	0.00	0.00	0.00	4,595.21 (100)	10,000.00 (100)	72. 1
5004.72 Salaries Part time-Rec Center	28,843.72	798.20	0.00	29,641.92	29,970.24 (1)	35,000.00 (15)	72. 1
5004.73 Salaries Part time-Swimming Pool	0.00	0.00	0.00	0.00	0.00 0	10,000.00 (100)	72. 1
5005.12 Salaries Student- Administration	0.00	0.00	0.00	0.00	5,424.47 (100)	15,000.00 (100)	12. 1
5005.32 Salaries Student-Maintenance	8,648.48	0.00	0.00	8,648.48	6,183.16 40	20,000.00 (57)	32. 1
5005.71 Salaries Student-Arena	0.00	0.00	0.00	0.00	0.00 0	10,000.00 (100)	72. 1

Account	Prelim	Adj's	Reclass	Rep	Adj 12/24 %Chg	Budget 12/25 %Chg	L/S
5005.72 Salaries Student-Rec Center	23,430.56	0.00	0.00	23,430.56	29,787.65 (21)	30,000.00 (22)	72. 1
5005.73 Salaries Student-swimming pool	0.00	0.00	0.00	0.00	0.00 0	10,000.00 (100)	72. 1
5009.11 WCB-Council	1,504.32	0.00	0.00	1,504.32	5,298.66 (72)	6,000.00 (75)	12. 1
5009.12 WCB-Administration	1,430.76	0.00	0.00	1,430.76	3,974.10 (64)	5,000.00 (71)	12. 1
5009.23 WCB-Fire Department	10,262.76	0.00	0.00	10,262.76	10,810.24 (5)	9,000.00 14	23. 1
5009.26 WCB-Bylaw	476.92	0.00	0.00	476.92	0.00 0	2,000.00 (76)	26. 1
5009.32 WCB-Maintenance	3,338.29	0.00	0.00	3,338.29	5,298.78 (37)	8,000.00 (58)	32. 1
5009.61 WCB-Visitor Info Center	1,430.76	0.00	0.00	1,430.76	441.56 224	600.00 138	61. 1
5009.71 WCB-Arena	476.91	0.00	0.00	476.91	1,324.68 (64)	3,000.00 (84)	72. 1
5009.72 WCB-Rec Center	3,558.46	0.00	0.00	3,558.46	7,181.15 (50)	10,000.00 (64)	72. 1
5009.73 WCB-Swimming Pool	1,907.72	0.00	0.00	1,907.72	0.00 0	3,500.00 (45)	72. 1
5010.11 Travel-Council	14,892.61	0.00	0.00	14,892.61	24,506.21 (39)	25,000.00 (40)	12. 3
5010.12 Travel-Administration	10,499.10	0.00	0.00	10,499.10	17,924.11 (41)	20,000.00 (48)	12. 3
5010.23 Travel-Fire Department	1,124.35	0.00	0.00	1,124.35	0.00 0	2,000.00 (44)	23. 3
5010.32 Travel-Maintenance	712.35	0.00	0.00	712.35	3,159.35 (77)	5,000.00 (86)	32. 3
5010.71 Travel-Rec Arena	0.00	0.00	0.00	0.00	1,337.81 (100)	1,000.00 (100)	72. 3
5010.72 Travel-Rec Center	851.54	0.00	0.00	851.54	1,352.26 (37)	3,000.00 (72)	72. 3
5010.73 Travel-Swimming Pool	282.15	(282.15)	0.00	0.00	0.00 0	1,000.00 (100)	72. 3
5011.11 Per Diem-Council	9,700.00	0.00	0.00	9,700.00	6,700.00 45	10,000.00 (3)	12. 1
5011.23 Per Diem-Fire Department	15,188.71	1,345.00	0.00	16,533.71	13,502.50 22	15,000.00 10	23. 1
5012.32 Maintenance	1,091.88	0.00	0.00	1,091.88	2,916.49 (63)	5,000.00 (78)	32. 1
5012.71 Overtime - Arena	0.00	0.00	0.00	0.00	796.62 (100)	2,500.00 (100)	72. 1
5012.72 Rec Center	977.96	0.00	0.00	977.96	334.26 193	5,000.00 (80)	72. 1
5012.73 Overtime - swimming pool	0.00	0.00	0.00	0.00	0.00 0	500.00 (100)	72. 1
5013.26 Standby Pay-Bylaw	1,241.20	0.00	0.00	1,241.20	0.00 0	4,000.00 (69)	26. 1
5013.32 Standby Pay-Public Works	4,025.00	0.00	0.00	4,025.00	0.00 0	5,000.00 (20)	32. 1
5013.72 Standby Pay-Rec centre	0.00	0.00	0.00	0.00	0.00 0	3,000.00 (100)	72. 3
5014.12 Yearly Travel Bonus-Administration	2,500.00	0.00	0.00	2,500.00	7,500.00 (67)	5,000.00 (50)	12. 1
5014.32 Yearly Travel Bonus-Maintenance	14,000.00	0.00	0.00	14,000.00	9,000.00 56	15,000.00 (7)	32. 1
5014.71 Yearly Travel Bonus-Arena	2,500.00	0.00	0.00	2,500.00	0.00 0	2,500.00 0	72. 1
5014.72 Yearly Travel Bonus-Rec Center	10,000.00	0.00	0.00	10,000.00	5,000.00 100	10,000.00 0	72. 1
5016.12 RSP Employer Portion-Administration	375.00	0.00	0.00	375.00	0.00 0	3,000.00 (88)	12. 1
5016.62 RSP Employer Portion-Public Works	7,194.42	0.00	0.00	7,194.42	162.50 4327	4,000.00 80	32. 1
5016.71 RSP Employer Portion-Arena	0.00	0.00	0.00	0.00	0.00 0	500.00 (100)	72. 1
5016.72 RSP Employer Portion- Rec Center	0.00	0.00	0.00	0.00	0.00 0	2,000.00 (100)	72. 3
5017.12 Group Ins. Employer Portion-admin	4,851.34	0.00	0.00	4,851.34	6,830.29 (29)	7,000.00 (31)	12. 1
5017.32 Group Ins. Employer Portion-Maintenance	7,458.48	0.00	0.00	7,458.48	4,710.23 58	6,000.00 24	32. 1
5017.71 Group Ins. Employer Portion-Arena	5,094.90	0.00	0.00	5,094.90	1,529.79 233	1,500.00 240	72. 1
5017.72 Group Ins. Employer Portion-Rec Center	7,937.90	0.00	0.00	7,937.90	8,495.69 (7)	10,000.00 (21)	72. 1
5018.11 CPP Employer Portion-Council	2,676.78	0.00	0.00	2,676.78	2,088.41 28	2,500.00 7	12. 1
5018.12 CPP Employer Portion-Administration	12,715.78	(1,803.01)	0.00	10,912.77	13,130.39 (17)	15,000.00 (27)	12. 1
5018.23 CPP Employer Portion-Fire Department	1,059.49	0.00	0.00	1,059.49	1,059.46 0	1,200.00 (12)	23. 1
5018.26 CPP Employer Portion-Bylaw	4,354.31	0.00	0.00	4,354.31	0.00 0	6,000.00 (27)	26. 1
5018.32 CPP Employer Portion-Maintenance	25,957.00	0.00	0.00	25,957.00	24,188.24 7	24,000.00 8	32. 1
5018.61 CPP Employer Portion-Visitor Info Center	1,608.35	0.00	0.00	1,608.35	1,141.03 41	1,500.00 7	61. 1
5018.71 CPP Employer Portion-Arena	3,629.39	0.00	0.00	3,629.39	3,880.96 (6)	4,000.00 (9)	72. 1
5018.72 CPP Employer Portion-Rec Center	18,194.15	0.00	0.00	18,194.15	18,018.35 1	20,000.00 (9)	72. 1
5018.73 CPP Employer Portion-Swimming Pool	1,679.59	0.00	0.00	1,679.59	0.00 0	1,000.00 68	72. 1
5019.12 EI Employer Portion-Administration	4,542.37	(708.08)	0.00	3,834.29	5,104.86 (25)	6,000.00 (36)	12. 1
5019.23 EI Employer Portion-Fire Department	0.06	0.00	0.00	0.06	0.00 0	0.00 0	23. 1
5019.26 EI Employer Portion-Bylaw	1,491.47	0.00	0.00	1,491.47	0.00 0	2,000.00 (25)	26. 1
5019.32 EI Employer Portion-Maintenance	10,062.26	0.00	0.00	10,062.26	9,778.93 3	12,000.00 (16)	32. 1
5019.61 EI Employer Portion-Visitor Info Center	704.03	0.00	0.00	704.03	489.48 44	1,000.00 (30)	61. 1
5019.71 EI Employer Portion-Arena	1,446.58	0.00	0.00	1,446.58	1,155.23 25	2,000.00 (28)	72. 1
5019.72 EI Employer Portion-Rec Center	8,084.02	0.00	0.00	8,084.02	8,141.09 (1)	10,000.00 (19)	72. 1
5019.73 EI Employer Portion-Swimming Pool	864.19	0.00	0.00	864.19	0.00 0	750.00 15	72. 1
5020.12 Contract Labour and Equipment - project	341,412.15	(341,412.15)	0.00	0.00	78,093.99 (100)	5,000.00 (100)	12. 2
5020.32 Contract labour & Equipment-Maintenance	0.00	0.00	0.00	0.00	0.00 0	10,000.00 (100)	32. 2
5020.41 Contract Labour and Equipment	0.00	0.00	0.00	0.00	(38,853.00) (100)	0.00 0	41. 2
5021.12 Janitorial expense-Admin Building	5,193.99	0.00	0.00	5,193.99	14,285.77 (64)	5,000.00 4	12. 2
5021.23 Janitorial expense-Fire Department	22,241.74	0.00	0.00	22,241.74	40,496.94 (45)	23,000.00 (3)	23. 2
5021.71 Janitorial expense-Arena	2,137.72	0.00	0.00	2,137.72	17,593.92 (88)	12,500.00 (83)	72. 3
5021.72 Janitorial expense-Rec Center	3,270.07	0.00	0.00	3,270.07	18,151.41 (82)	12,500.00 (74)	72. 3
5021.73 Janitorial expense-Swimming Pool	121.93	0.00	0.00	121.93	0.00 0	2,500.00 (95)	72. 3
5024.12 Office Supplies-Administration	32,243.58	0.00	0.00	32,243.58	40,048.49 (19)	35,000.00 (8)	12. 3
5024.23 Office Supplies-Fire Department	0.00	0.00	0.00	0.00	0.00 0	750.00 (100)	23. 3
5024.26 Office Supplies-Bylaw	58.00	0.00	0.00	58.00	0.00 0	1,000.00 (94)	26. 3
5024.32 Office Supplies-Maintenance	839.98	0.00	0.00	839.98	1,833.95 (54)	2,000.00 (58)	32. 3
5024.41 Office - Environmental Health	0.00	0.00	0.00	0.00	726.10 (100)	0.00 0	41. 3
5024.61 Office Supplies-Visitor Info Center	84.99	0.00	0.00	84.99	0.00 0	500.00 (83)	61. 3

Account	Prelim	Adj's	Reclass	Rep	Adj 12/24 %Chg	Budget 12/25 %Chg	L/S
5024.71 Office Supplies-Arena	0.00	0.00	0.00	0.00	254.51 (100)	500.00 (100)	72. 3
5024.72 Office Supplies-Rec Center	7,011.67	4,847.23	0.00	11,858.90	8,175.16 45	9,000.00 32	72. 3
5024.73 Office Supplies-swimming pool	0.00	0.00	0.00	0.00	0.00 0	500.00 (100)	72. 3
5025.12 Supplies-Administration	5,013.21	0.00	0.00	5,013.21	6,955.88 (28)	7,000.00 (28)	12. 3
5025.14 Supplies-Duplex	99.92	0.00	0.00	99.92	0.00 0	200.00 (50)	12. 3
5025.23 Supplies-Fire Department	8,700.65	0.00	0.00	8,700.65	5,093.74 71	5,000.00 74	23. 3
5025.26 Supplies-Bylaw	4,024.07	0.00	0.00	4,024.07	0.00 0	5,000.00 (20)	26. 3
5025.32 Supplies-Maintenance	7,019.83	0.00	0.00	7,019.83	6,271.22 12	10,000.00 (30)	32. 3
5025.41 Supplies-Environmental Health	0.00	0.00	0.00	0.00	2,698.25 (100)	0.00 0	41. 3
5025.61 Supplies-Visitor Info Center	3,334.18	0.00	0.00	3,334.18	354.96 839	3,500.00 (5)	61. 3
5025.71 Supplies-Arena	5,194.93	0.00	0.00	5,194.93	12,095.53 (57)	15,000.00 (65)	72. 3
5025.72 Supplies-Rec Center	8,784.59	0.00	0.00	8,784.59	11,443.05 (23)	12,500.00 (30)	72. 3
5025.73 Supplies-Swimming Pool	13,401.04	(11,238.31)	0.00	2,162.73	0.00 0	6,000.00 (64)	72. 3
5026.12 Training-Administration	1,110.58	0.00	0.00	1,110.58	1,828.95 (39)	5,000.00 (78)	12. 3
5026.23 Training-Fire Department	0.00	0.00	0.00	0.00	6,399.45 (100)	7,500.00 (100)	23. 3
5026.26 Training-bylaw	0.00	0.00	0.00	0.00	0.00 0	5,000.00 (100)	26. 3
5026.32 Training-Maintenance	8,092.51	0.00	0.00	8,092.51	12,993.47 (38)	9,500.00 (15)	32. 3
5026.71 Training-Arena	450.00	0.00	0.00	450.00	2,209.85 (80)	2,000.00 (78)	72. 3
5026.72 Training-Rec Center	1,771.69	0.00	0.00	1,771.69	10,967.10 (84)	10,000.00 (82)	72. 3
5026.73 Training-Swimming Pool	8,337.09	0.00	0.00	8,337.09	0.00 0	5,000.00 67	72. 3
5028.11 Memberships-Council	20,034.32	0.00	0.00	20,034.32	16,348.86 23	20,000.00 0	12. 3
5028.12 Memberships-Administration	1,067.62	0.00	0.00	1,067.62	320.00 234	1,000.00 7	12. 3
5028.23 Memberships-Fire Department	102.00	0.00	0.00	102.00	375.48 (73)	500.00 (80)	23. 3
5028.26 Memberships-Bylaw	0.00	0.00	0.00	0.00	0.00 0	200.00 (100)	26. 1
5028.32 Memberships-Maintenance	200.00	0.00	0.00	200.00	354.00 (44)	600.00 (67)	32. 3
5028.41 Membership - Environmental Health	0.00	0.00	0.00	0.00	200.00 (100)	0.00 0	41. 3
5028.71 Memberships-Arena	0.00	0.00	0.00	0.00	0.00 0	200.00 (100)	72. 3
5028.72 Memberships-Rec Center	447.00	0.00	0.00	447.00	0.00 0	500.00 (11)	72. 3
5028.73 Memberships-Swimming pool	0.00	0.00	0.00	0.00	0.00 0	150.00 (100)	72. 3
5031.11 Advertising-Council	1,700.00	0.00	0.00	1,700.00	400.00 325	500.00 240	12. 3
5031.61 Advertising-Visitor Info Center	22,598.22	0.00	0.00	22,598.22	21,968.89 3	20,000.00 13	61. 2
5037.12 Telephone/Internet/Cell-Administration	25,560.81	0.00	0.00	25,560.81	25,044.05 2	26,000.00 (2)	12. 3
5037.23 Telephone/Internet/Cell-Fire Department	18,511.74	0.00	0.00	18,511.74	17,456.37 6	20,000.00 (7)	23. 3
5037.26 Telephone/Internet/Cell-Bylaw	10,435.35	0.00	0.00	10,435.35	0.00 0	15,000.00 (30)	26. 3
5037.32 Telephone/Internet/Cell-Maintenance	12,716.67	0.00	0.00	12,716.67	4,012.30 217	7,500.00 70	32. 3
5037.41 Telephone/Internet/Cell-Environmental Health	0.00	0.00	0.00	0.00	5,710.89 (100)	0.00 0	41. 3
5037.61 Telephone/Internet/Cell-Visitor Info Center	320.47	0.00	0.00	320.47	708.51 (55)	2,000.00 (84)	61. 3
5037.71 Telephone/Internet/Cell-Arena	6,144.18	0.00	0.00	6,144.18	6,723.52 (9)	7,500.00 (18)	72. 3
5037.72 Telephone/Internet/Cell-Rec Center	7,005.16	0.00	0.00	7,005.16	7,191.56 (3)	7,000.00 0	72. 3
5037.73 Telephone/Internet/Cell-Swimming Pool	140.00	0.00	0.00	140.00	0.00 0	300.00 (53)	72. 3
5041.12 Heating Fuel-Admin Building	2,569.63	0.00	0.00	2,569.63	7,547.96 (66)	9,000.00 (71)	12. 3
5041.23 Heating Fuel-Fire Department	28,484.01	0.00	0.00	28,484.01	22,720.13 25	25,000.00 14	23. 3
5041.32 Heating Fuel-Maintenance	49,468.50	0.00	0.00	49,468.50	25,221.74 96	42,000.00 18	32. 3
5041.41 Heating Fuel-Environmental Health	0.00	0.00	0.00	0.00	32,195.41 (100)	0.00 0	41. 3
5041.71 Heating Fuel-Arena	95,312.44	0.00	0.00	95,312.44	72,898.99 31	90,000.00 6	72. 3
5041.72 Heating Fuel-Rec Center	56,300.11	0.00	0.00	56,300.11	61,510.06 (8)	62,000.00 (9)	72. 3
5041.73 Heating Fuel-Swimming Pool	2,609.62	0.00	0.00	2,609.62	0.00 0	20,000.00 (87)	72. 3
5042.12 Electricity-Admin Building	6,316.80	0.00	0.00	6,316.80	6,263.27 1	7,000.00 (10)	12. 3
5042.14 Electricity-Duplex	7,492.72	0.00	0.00	7,492.72	9,174.41 (18)	9,500.00 (21)	12. 3
5042.23 Electricity-Fire Department	25,305.23	0.00	0.00	25,305.23	16,013.26 58	17,500.00 45	23. 3
5042.32 Electricity-Maintenance	50,080.94	0.00	0.00	50,080.94	4,246.46 1079	4,500.00 1013	32. 3
5042.41 Electricity-Environmental Health	0.00	0.00	0.00	0.00	32,334.65 (100)	0.00 0	41. 3
5042.61 Electricity-Visitor Info Center	2,295.37	0.00	0.00	2,295.37	2,346.20 (2)	3,000.00 (23)	61. 3
5042.71 Electricity-Arena	129,554.41	0.00	0.00	129,554.41	123,644.65 5	130,000.00 0	72. 3
5042.72 Electricity-Rec Center	30,531.67	0.00	0.00	30,531.67	25,690.58 19	30,000.00 2	72. 3
5042.73 Electricity-Swimming Pool	4,214.39	0.00	0.00	4,214.39	0.00 0	8,000.00 (47)	72. 3
5045.12 Repairs and Maintenance-Admin Building	2,952.42	0.00	0.00	2,952.42	2,200.25 34	3,500.00 (16)	12. 3
5045.14 Repairs and Maintenance-Duplex	302.94	0.00	0.00	302.94	533.25 (43)	2,500.00 (88)	12. 3
5045.23 Repairs and Maintenance-Fire Department	10,533.67	31,809.74	0.00	42,343.41	7,124.19 494	7,000.00 505	23. 3
5045.32 Repairs and Maintenance-Maintenance	7,497.99	16,276.33	0.00	23,774.32	7,812.80 204	35,000.00 (32)	32. 3
5045.41 Repairs and Maintenance-Environmental Health	0.00	0.00	0.00	0.00	23,031.21 (100)	0.00 0	41. 2
5045.61 Repairs and Maintenance-Visitor Info Center	1,528.96	0.00	0.00	1,528.96	1,481.45 3	2,500.00 (39)	61. 3
5045.71 Repairs and Maintenance-Arena	39,378.61	0.00	0.00	39,378.61	27,883.32 41	25,000.00 58	72. 3
5045.72 Repairs and Maintenance-Rec Center	26,447.14	8,849.72	0.00	35,296.86	32,985.66 7	25,000.00 41	72. 3
5045.73 Repairs and Maintenance-Swimming Pool	29,631.17	(27,655.67)	0.00	1,975.50	0.00 0	15,000.00 (87)	72. 3
5047.23 Testing - Fire Department	0.00	0.00	0.00	0.00	1,630.00 (100)	0.00 0	23. 3
5047.41 Testing	92,662.99	4,878.12	0.00	97,541.11	52,010.62 88	0.00 0	41. 3
5053.12 Security-Admin Building	3,461.95	0.00	0.00	3,461.95	300.00 1054	400.00 765	12. 3
5053.23 Security-Fire Department	3,262.40	0.00	0.00	3,262.40	300.00 987	400.00 716	23. 3
5053.32 Security-Maintenance	9,634.60	0.00	0.00	9,634.60	1,349.54 614	3,000.00 221	32. 3

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5053.41 Security-Environmental Health	0.00	0.00	0.00	0.00	1,349.54 (100)	0.00 0	41. 3
5053.61 Security-Visitor Info Center	1,282.60	0.00	0.00	1,282.60	1,349.54 (5)	1,500.00 (14)	61. 3
5053.71 Security-Arena	0.00	0.00	0.00	0.00	927.79 (100)	2,200.00 (100)	72. 3
5053.72 Security-Rec Center	4,401.80	0.00	0.00	4,401.80	2,881.60 53	4,000.00 10	72. 3
5053.73 Security-Swimming Pool	300.00	0.00	0.00	300.00	0.00 0	5,000.00 (94)	72. 3
5054.11 'Insurance - Duplex	0.00	2,892.00	0.00	2,892.00	1,650.00 75	1,650.00 75	12. 5
5054.12 Insurance-Administration	8,958.00	14,831.00	0.00	23,789.00	29,461.00 (19)	38,400.00 (38)	12. 5
5054.14 'Insurance - admin building	0.00	6,951.00	0.00	6,951.00	2,954.00 135	3,000.00 132	12. 5
5054.23 Insurance-Fire Department	825.00	73,400.00	0.00	74,225.00	72,067.70 3	73,000.00 2	23. 5
5054.32 Insurance-Public Works	5,000.00	44,796.00	(36,121.00)	13,675.00	13,049.56 5	54,000.00 (75)	32. 5
5054.41 'Insurance - Environmental Health	0.00	0.00	36,121.00	36,121.00	36,515.00 (1)	0.00 0	41. 5
5054.61 'Insurance - Visitor Info Centre	0.00	2,154.00	0.00	2,154.00	2,200.00 (2)	2,200.00 (2)	61. 5
5054.71 Insurance - Arena	0.00	99,071.00	0.00	99,071.00	100,063.00 (1)	100,000.00 (1)	72. 5
5054.72 Insurance - rec centre	0.00	66,623.00	0.00	66,623.00	69,007.74 (3)	67,500.00 (1)	72. 5
5054.73 Insurance-Swimming Pool	1,242.00	7,309.00	0.00	8,551.00	0.00 0	7,309.00 17	72. 5
5061.11 Professional Fees-Council	8,776.75	0.00	0.00	8,776.75	0.00 0	8,000.00 10	12. 2
5061.12 Professional Fees-Administration	54,094.91	0.00	(11,542.38)	42,552.53	67,293.49 (37)	80,000.00 (47)	12. 2
5061.32 Professional Fees-Maintenance	7,827.80	0.00	0.00	7,827.80	0.00 0	10,000.00 (22)	32. 2
5061.41 Professional Fees -Environmental Health	0.00	0.00	28,892.38	28,892.38	47,146.50 (39)	0.00 0	41. 2
5061.71 Professional Fees-Arena	21,365.00	0.00	0.00	21,365.00	0.00 0	10,000.00 114	72. 2
5061.72 'Professional Fees - Rec Center	0.00	0.00	0.00	0.00	7,500.00 (100)	0.00 0	72. 2
5064.72 Prof Fees - Consultants	0.00	0.00	0.00	0.00	0.00 0	7,500.00 (100)	72. 2
5070.23 Vehicle Expenses-Fire Department	5,699.84	0.00	0.00	5,699.84	20,108.93 (72)	5,000.00 14	23. 3
5070.26 Vehicle Expenses-Bylaw	1,964.49	0.00	0.00	1,964.49	0.00 0	3,000.00 (35)	26. 3
5070.32 Vehicle Expenses-Maintenance	24,202.36	0.00	0.00	24,202.36	15,376.31 57	25,000.00 (3)	32. 3
5070.71 Vehicle Expenses-Arena	523.35	0.00	0.00	523.35	36.00 1354	1,500.00 (65)	72. 3
5070.72 Vehicle Expenses-rec centre	3,412.51	0.00	0.00	3,412.51	0.00 0	2,500.00 37	72. 3
5075.23 Vehicle Fuel-Fire Department	2,418.50	0.00	0.00	2,418.50	2,479.70 (2)	2,500.00 (3)	23. 3
5075.26 Vehicle Fuel-Bylaw	8,205.62	0.00	0.00	8,205.62	0.00 0	4,000.00 105	26. 3
5075.32 Vehicle Fuel-Maintenance	21,628.84	0.00	0.00	21,628.84	27,243.34 (21)	30,000.00 (28)	32. 3
5075.41 Vehicle Fuel-Environmental Health	0.00	0.00	0.00	0.00	4,518.67 (100)	0.00 0	41. 3
5075.71 Vehicle Fuel-Arena	1,539.98	0.00	0.00	1,539.98	486.71 216	1,000.00 54	72. 3
5075.72 Vehicle - Rec Center	1,883.25	0.00	0.00	1,883.25	956.22 97	3,000.00 (37)	72. 3
5106.12 Licences, Dues and Fees-Administration	2,501.14	0.00	0.00	2,501.14	745.00 236	1,000.00 150	12. 3
5106.23 Licences, Dues and Fees-Fire Department	231.58	0.00	0.00	231.58	0.00 0	0.00 0	23. 3
5106.32 Licences, Dues and Fees-Maintenance	225.00	0.00	0.00	225.00	179.00 26	1,000.00 (78)	32. 3
5107.11 Meetings-Council	4,085.42	0.00	0.00	4,085.42	3,901.73 5	4,000.00 2	12. 3
5107.12 Meetngs -Administration	140.57	0.00	0.00	140.57	625.10 (78)	2,000.00 (93)	12. 3
5107.23 Meetngs -Fire Department	194.05	0.00	0.00	194.05	0.00 0	1,000.00 (81)	23. 3
5107.72 Meeting Expenses	0.00	0.00	0.00	0.00	0.00 0	250.00 (100)	72. 3
5110.32 Projects	0.00	24,500.00	0.00	24,500.00	7,343.23 234	0.00 0	32. 2
5115.32 Infrastructure Improvements	0.00	74,382.38	0.00	74,382.38	0.00 0	0.00 0	32. 2
5133.11 Elections	0.00	0.00	0.00	0.00	5,069.72 (100)	0.00 0	12. 3
5134.11 Contributions	0.00	0.00	0.00	0.00	1,800.00 (100)	0.00 0	12. 3
5142.32 Street Lights	24,790.74	0.00	0.00	24,790.74	20,075.04 23	40,000.00 (38)	32. 2
5145.32 Street Signs	2,183.43	0.00	0.00	2,183.43	2,458.61 (11)	3,000.00 (27)	32. 2
5148.32 Road Maintenance	13,213.17	0.00	0.00	13,213.17	13,972.17 (5)	20,000.00 (34)	32. 2
5151.23 Small Tools & Equipment-Fire Department	1,099.75	0.00	0.00	1,099.75	0.00 0	1,000.00 10	23. 3
5151.26 Small Tools & Equipment-Bylaw	272.40	0.00	0.00	272.40	0.00 0	5,000.00 (95)	26. 3
5151.32 Small Tools & Equipment-Maintenance	1,780.27	0.00	0.00	1,780.27	1,603.91 11	2,000.00 (11)	32. 3
5151.71 Small Tools & Equipment-Arena	0.00	0.00	0.00	0.00	219.94 (100)	1,500.00 (100)	72. 3
5151.72 Small Tools & Equipment-Rec Center	0.00	0.00	0.00	0.00	0.00 0	1,500.00 (100)	72. 3
5158.26 Animal Control - Bylaw Enforcement	531.39	0.00	0.00	531.39	0.00 0	5,000.00 (89)	26. 3
5158.32 Animal Control	0.00	0.00	0.00	0.00	2,005.77 (100)	0.00 0	32. 2
5159.32 Mosquito Control	16,063.46	0.00	0.00	16,063.46	13,969.44 15	15,000.00 7	32. 2
5160.41 Recycling Refund	30,655.10	0.00	0.00	30,655.10	30,226.60 1	30,000.00 2	41. 2
5163.41 Landfill Maintenance	19,395.58	0.00	0.00	19,395.58	8,916.82 118	15,000.00 29	41. 2
5164.41 Cemetery Maintenance	0.00	0.00	0.00	0.00	257.19 (100)	0.00 0	41. 2
5174.71 Events-Arena	2,756.04	0.00	0.00	2,756.04	2,058.35 34	5,000.00 (45)	72. 3
5174.72 Events-Rec Center	20,119.98	0.00	0.00	20,119.98	12,235.41 64	15,000.00 34	72. 3
5175.11 Events - Special	0.00	0.00	0.00	0.00	0.00 0	5,000.00 (100)	12. 3
5178.72 Concession	3,365.30	0.00	0.00	3,365.30	1,281.51 163	4,000.00 (16)	72. 3
5182.32 Freight-Maintenance	495.52	0.00	0.00	495.52	2,495.45 (80)	4,000.00 (88)	32. 3
5182.41 Freight-'Environmental Health	0.00	0.00	0.00	0.00	1,063.52 (100)	0.00 0	41. 3
5182.71 Freight-Arena	5,423.72	0.00	0.00	5,423.72	2,930.74 85	3,500.00 55	72. 3
5182.72 Freight-Rec Center	2,054.65	0.00	0.00	2,054.65	388.86 428	1,000.00 105	72. 3
	0.00	0.00	0.00	0.00	0.00 0	0.00 0	
Net Income (Loss)	1,907,746.22			(975,188.82)	(1,012,541.68)	(4)	807,465.65 (221)

Year End: December 31, 2025

Adjusting journal entries

Date: 1/1/2025 To 12/31/2025

Number	Date	Name	Account No	Reference	Debit	Credit
1	12/31/2025	Accounts Receivable	1049	TT	109,001.41	
1	12/31/2025	Accounts Receivable	1049	TT		142,137.44
1	12/31/2025	GST Input Tax Credit - 100%	1065	TT		978.27
1	12/31/2025	Prepaid Expenses	1075	TT	4,160.00	
1	12/31/2025	Protection Assets	1235	TT		3,000.00
1	12/31/2025	Accounts Payable	2025	TT		23,018.97
1	12/31/2025	Accounts Payable	2025	TT	44,192.85	
1	12/31/2025	Retained Earnings - Previous Year	3900	TT	11,780.42	
To book prior year entry #1 not booked by the client						
2	12/31/2025	Accounts Receivable	1049	GG/C		22,718.00
2	12/31/2025	Prepaid Rental Revenue	2045	GG/C	7,800.00	
2	12/31/2025	Retained Earnings - Previous Year	3900	GG/C	14,918.00	
To correct prior year audit entry #14						
3	12/31/2025	Retained Earnings - Previous Year	3900	BB	15,471.82	
3	12/31/2025	Professional Fees-Projects	5061	BB		5,203.54
3	12/31/2025	Repairs and Maintenance-Rec Center	5045.72	BB		10,268.28
To account for prior year entry #9 not booked						
4	12/31/2025	Accounts Receivable	1049	C		107,182.43
4	12/31/2025	Retained Earnings - Previous Year	3900	C	107,182.43	
To account for prior year entry #20 that was entered wrong						
5	12/31/2025	Accounts Receivable	1049	GG/C		22,060.68
5	12/31/2025	Deferred Revenue Other	2047	GG/C	31,975.28	
5	12/31/2025	Retained Earnings - Previous Year	3900	GG/C		9,914.60
To account for prior year entry #15 that was entered backwards						
6	12/31/2025	Deposit Clearing	1004	A/C		34,274.89
6	12/31/2025	Accounts Receivable	1049	A/C	34,274.89	
To adjust client entry booked in 2024 that shouldn't have been						
7	12/31/2025	Retained Earnings - Previous Year	3900	TT		2,029.50
7	12/31/2025	Rentals - Recreation Centre	4100.72	TT	2,029.50	
To account for entry client adjusted after the audit						
8	12/31/2025	Deferred Revenue Other	2047	GG1/30C-1		11,500.00
8	12/31/2025	Funding - Federal	4255	GG1/30C-1	10,667.50	
8	12/31/2025	Funding other - Projects	4265.32	GG1/30C-1	832.50	
To adjust grant funding for closed loop project based on actual cost to date.						
9	12/31/2025	Prepaid Expenses	1075	L		4,847.23
9	12/31/2025	Office Supplies-Rec Center	5024.72	L	4,847.23	

Prepared by	Reviewed by	Reviewed by
SDW 6/16/2026		

Year End: December 31, 2025

Adjusting journal entries

Date: 1/1/2025 To 12/31/2025

Number	Date	Name	Account No	Reference	Debit	Credit
To adjust prepaid expenses to actual.						
10	12/31/2025	Wages Payable	2018	BB10B	31,294.00	
10	12/31/2025	Wages Payable	2018	BB10B	2,511.09	
10	12/31/2025	Wages Payable	2018	BB10B		40,527.75
10	12/31/2025	Indemnities-Council	5001.11	BB10B		1,724.76
10	12/31/2025	Indemnities-Council	5001.11	BB10B	1,795.17	
10	12/31/2025	Indemnities-Fire Department	5001.23	BB10B	1,200.00	
10	12/31/2025	Salaries Full Time-admin	5003.12	BB10B		6,706.63
10	12/31/2025	Salaries Full Time-admin	5003.12	BB10B	5,850.97	
10	12/31/2025	Bylaw	5003.26	BB10B	2,476.80	
10	12/31/2025	Salaries Full Time-Maintenance	5003.32	BB10B		9,970.48
10	12/31/2025	Salaries Full Time-Maintenance	5003.32	BB10B	15,704.86	
10	12/31/2025	'Salaries Full Time-Arena	5003.71	BB10B	2,027.14	
10	12/31/2025	Salaries Full Time-Rec Center	5003.72	BB10B		8,692.05
10	12/31/2025	Salaries Full Time-Rec Center	5003.72	BB10B		1,640.10
10	12/31/2025	Salaries Full Time-Rec Center	5003.72	BB10B	8,606.78	
10	12/31/2025	Salaries Part time-Maintenance	5004.32	BB10B		1,837.15
10	12/31/2025	Salaries Part time-Rec Center	5004.72	BB10B		722.83
10	12/31/2025	Salaries Part time-Rec Center	5004.72	BB10B	1,521.03	
10	12/31/2025	Per Diem-Fire Department	5011.23	BB10B	1,345.00	
10	12/31/2025	CPP Employer Portion-Administration	5018.12	BB10B		1,803.01
10	12/31/2025	EI Employer Portion-Administration	5019.12	BB10B		708.08
To reverse 2024 wages accrual and record 2025 wages accrual.						
11	12/31/2025	Prepaid Expenses	1075	L2		318,027.00
11	12/31/2025	'Insurance - Duplex	5054.11	L2	2,892.00	
11	12/31/2025	Insurance-Administration	5054.12	L2	11,969.00	
11	12/31/2025	Insurance-Administration	5054.12	L2	1,902.00	
11	12/31/2025	Insurance-Administration	5054.12	L2	960.00	
11	12/31/2025	'Insurance - admin building	5054.14	L2	6,951.00	
11	12/31/2025	Insurance-Fire Department	5054.23	L2	63,572.00	
11	12/31/2025	Insurance-Fire Department	5054.23	L2	2,953.00	
11	12/31/2025	Insurance-Fire Department	5054.23	L2	6,875.00	
11	12/31/2025	Insurance-Public Works	5054.32	L2	44,796.00	
11	12/31/2025	'Insurance - Visitor Info Centre	5054.61	L2	2,154.00	
11	12/31/2025	Insurance - Arena	5054.71	L2	99,071.00	
11	12/31/2025	Insurance - rec centre	5054.72	L2	62,981.00	
11	12/31/2025	Insurance - rec centre	5054.72	L2	3,642.00	
11	12/31/2025	Insurance-Swimming Pool	5054.73	L2	7,309.00	
To expense 2024 prepaid insurance and remove it from prepaids.						
12	12/31/2025	Vacation Payable	2020	BB12	37,527.98	
12	12/31/2025	Vacation Payable	2020	BB12		44,008.59
12	12/31/2025	Salaries Full Time-admin	5003.12	BB12		6,288.44
12	12/31/2025	Salaries Full Time-admin	5003.12	BB12	7,899.97	
12	12/31/2025	Bylaw	5003.26	BB12		446.23
12	12/31/2025	Bylaw	5003.26	BB12	2,024.78	
12	12/31/2025	Salaries Full Time-Maintenance	5003.32	BB12		16,905.13
12	12/31/2025	Salaries Full Time-Maintenance	5003.32	BB12	19,969.05	
12	12/31/2025	'Salaries Full Time-Arena	5003.71	BB12	5,033.31	
12	12/31/2025	Salaries Full Time-Rec Center	5003.72	BB12		12,693.44
12	12/31/2025	Salaries Full Time-Rec Center	5003.72	BB12		1,194.74
12	12/31/2025	Salaries Full Time-Rec Center	5003.72	BB12	9,081.48	

Prepared by	Reviewed by	Reviewed by
SDW 6/16/2026		

Year End: December 31, 2025

Adjusting journal entries

Date: 1/1/2025 To 12/31/2025

Number	Date	Name	Account No	Reference	Debit	Credit
To reverse 2024 vacation accrual and record 2025 vacation accrual.						
13	12/31/2025	Maintenance Service Assets	1236	TT, U10-1	51,393.00	
13	12/31/2025	Maintenance Service Assets	1236	TT, U10-1	35,585.00	
13	12/31/2025	Recreation Assets	1238	TT, U10-1	370,402.63	
13	12/31/2025	Professional Fees-Projects	5061	TT, U10-1		14,314.35
13	12/31/2025	Capital	5110	TT, U10-1		51,393.00
13	12/31/2025	Capital	5110	TT, U10-1		31,809.74
13	12/31/2025	Capital	5110	TT, U10-1		74,382.38
13	12/31/2025	Capital	5110	TT, U10-1		11,119.92
13	12/31/2025	Capital	5110	TT, U10-1		35,585.00
13	12/31/2025	Capital	5110	TT, U10-1		19,118.00
13	12/31/2025	Travel-Swimming Pool	5010.73	TT, U10-1		282.15
13	12/31/2025	Contract Labour and Equipment - project	5020.12	TT, U10-1		24,500.00
13	12/31/2025	Contract Labour and Equipment - project	5020.12	TT, U10-1		316,912.15
13	12/31/2025	Supplies-Swimming Pool	5025.73	TT, U10-1		11,238.31
13	12/31/2025	Repairs and Maintenance-Fire Department	5045.23	TT, U10-1	31,809.74	
13	12/31/2025	Repairs and Maintenance-Maintenance	5045.32	TT, U10-1	11,119.92	
13	12/31/2025	Repairs and Maintenance-Rec Center	5045.72	TT, U10-1	19,118.00	
13	12/31/2025	Repairs and Maintenance-Swimming Pool	5045.73	TT, U10-1		27,655.67
13	12/31/2025	Projects	5110.32	TT, U10-1	24,500.00	
13	12/31/2025	Infrastructure Improvements	5115.32	TT, U10-1	74,382.38	
To adjust capital additions to TCA.						
14	12/31/2025	Protection Assets	1235	U/34C		89,750.00
14	12/31/2025	Protection Assets	1235	U/34C		24,000.00
14	12/31/2025	Protection Assets	1235	U/34C		4,500.00
14	12/31/2025	Maintenance Service Assets	1236	U/34C		22,980.00
14	12/31/2025	Maintenance Service Assets	1236	U/34C		7,000.00
14	12/31/2025	Maintenance Service Assets	1236	U/34C		2,982.00
14	12/31/2025	Maintenance Service Assets	1236	U/34C		2,450.00
14	12/31/2025	Maintenance Service Assets	1236	U/34C		4,150.00
14	12/31/2025	Maintenance Service Assets	1236	U/34C		86,437.00
14	12/31/2025	Maintenance Service Assets	1236	U/34C	60,000.00	
14	12/31/2025	Accumulated Amort - Protection	1242	U/34C	89,750.00	
14	12/31/2025	Accumulated Amort - Protection	1242	U/34C	24,000.00	
14	12/31/2025	Accumulated Amort - Protection	1242	U/34C	4,500.00	
14	12/31/2025	Accumulated Amort - Maintenance	1243	U/34C	22,980.00	
14	12/31/2025	Accumulated Amort - Maintenance	1243	U/34C	7,000.00	
14	12/31/2025	Accumulated Amort - Maintenance	1243	U/34C	2,982.00	
14	12/31/2025	Accumulated Amort - Maintenance	1243	U/34C	2,450.00	
14	12/31/2025	Accumulated Amort - Maintenance	1243	U/34C	4,150.00	
14	12/31/2025	Accumulated Amort - Maintenance	1243	U/34C	40,337.00	
14	12/31/2025	Gain/Loss on Disposal of Assets	4500	U/34C		2,953.43
14	12/31/2025	Gain/Loss on Disposal of Assets	4500	U/34C		2,477.15
14	12/31/2025	Gain/Loss on Disposal of Assets	4500	U/34C		3,052.00
14	12/31/2025	Gain/Loss on Disposal of Assets	4500	U/34C		571.43
14	12/31/2025	Gain/Loss on Disposal of Assets	4500	U/34C		1,100.00
14	12/31/2025	Gain/Loss on Disposal of Assets	4500	U/34C		1,139.00
14	12/31/2025	Gain/Loss on Disposal of Assets	4500	U/34C		3,900.00
14	12/31/2025	Gain/Loss on Disposal of Assets	4500	U/34C		13,900.00
14	12/31/2025	Capital	5110	U/34C	2,953.43	
14	12/31/2025	Capital	5110	U/34C	2,477.15	
14	12/31/2025	Capital	5110	U/34C	3,052.00	
14	12/31/2025	Capital	5110	U/34C	571.43	
14	12/31/2025	Capital	5110	U/34C	1,100.00	

Prepared by	Reviewed by	Reviewed by
SDW 6/16/2026		

Year End: December 31, 2025

Adjusting journal entries

Date: 1/1/2025 To 12/31/2025

Number	Date	Name	Account No	Reference	Debit	Credit
14	12/31/2025	Capital	5110	U/34C	1,139.00	
14	12/31/2025	Capital	5110	U/34C	3,900.00	
To adjust capital disposals to TCA.						
15	12/31/2025	Accounts Payable	2025	650-1 PG. 8		4,878.12
15	12/31/2025	Testing	5047.41	650-1 PG. 8	4,878.12	
To record Ausenco Sustainability 2025 annual groundwater sampling missed in AP.						
16	12/31/2025	Accounts Payable	2025	650-2 PG. 3		5,156.41
16	12/31/2025	Repairs and Maintenance-Maintenance	5045.32	650-2 PG. 3	5,156.41	
To record troubleshooting and maintenance in boiler room invoices from Arcrite Northern for 2025 FY that were missed in AP accrual.						
17	12/31/2025	Accumulated Amort - Admin	1241	U10		61,602.93
17	12/31/2025	Accumulated Amort - Protection	1242	U10		182,988.26
17	12/31/2025	Accumulated Amort - Maintenance	1243	U10		152,893.43
17	12/31/2025	Accumulated Amort - Enviro Health	1244	U10		252,757.51
17	12/31/2025	Accumulated Amort - Recreation	1245	U10		807,278.95
17	12/31/2025	Amortization - Admin	5650	U10	61,602.93	
17	12/31/2025	Amortization - Protection	5651	U10	182,988.26	
17	12/31/2025	Amortization - Maintenance	5652	U10	152,893.43	
17	12/31/2025	Amortization - Enviro Health	5653	U10	252,757.51	
17	12/31/2025	Amortization - Recreation	5654	U10	807,278.95	
To record amortization expense for the current year						
18	12/31/2025	Prepaid Rental Revenue	2045	GG1	9,159.13	
18	12/31/2025	Deferred Revenue Other	2047	GG1		417,071.64
18	12/31/2025	Deferred Revenue Other	2047	GG1		7,500.93
18	12/31/2025	Deferred Revenue Other	2047	GG1		5,208.61
18	12/31/2025	Deferred Revenue Other	2047	GG1		34,095.13
18	12/31/2025	Grant Revenue - Federal	4210	GG1	417,071.64	
18	12/31/2025	Rentals - Fire Department	4100.23	GG1		8,596.63
18	12/31/2025	Rentals - Recreation Centre	4100.72	GG1		562.50
18	12/31/2025	Funding - Federal Rec Center	4255.72	GG1	7,500.93	
18	12/31/2025	Funding - YTG Fire Department	4260.23	GG1	34,095.13	
18	12/31/2025	Funding other - Rec Center	4265.72	GG1	5,208.61	
To adjust deferred revenue for current years activity						
19	12/31/2025	Accounts Receivable	1049	C1/30R		809,491.29
19	12/31/2025	Deferred Revenue CCBF	2046	C1/30R		80,695.00
19	12/31/2025	CCBF Funding	4240	C1/30R	167,506.80	
19	12/31/2025	CCBF Funding	4240	C1/30R	617,785.69	
19	12/31/2025	CCBF Funding	4240	C1/30R	80,695.00	
19	12/31/2025	Funding - YTG Projects	4260.32	C1/30R	17,495.60	
19	12/31/2025	Funding - YTG Rec Center	4260.72	C1/30R	6,703.20	
To book grants recieved in 2025 against previously set up AR						
20	12/31/2025	Accounts Receivable	1049	30C-2	11,333.62	
20	12/31/2025	CCBF Funding	4240	30C-2		11,333.62

Prepared by	Reviewed by	Reviewed by
SDW 6/16/2026		

Number	Date	Name	Account No	Reference	Debit	Credit
To book current year CCBF aquatic centre final payment AR						
21	12/31/2025	Landfill Liabilities	2085	EE		10,740.00
21	12/31/2025	ARO accretion expense	5150	EE	10,740.00	
To book annual ARO accretion						
22	12/31/2025	Equity in Fixed Assets	3001	U/TT	986,240.45	
22	12/31/2025	Retained Earnings - Previous Year	3900	U/TT		986,240.45
To adjust equity in TCA to actual						
					5,603,774.33	5,603,774.33
Net Income (Loss)			(975,188.82)			

DRAFT



Fw: Athabasca Corridor

From CAO Village of Carmacks <cao@carmacks.ca>

Date Wed 6/17/2026 9:13 AM

To Village of Carmacks Admin <admin@carmacks.ca>

 1 attachment (16 KB)

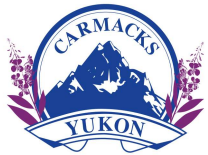
Support letter template municipalities chambers.docx;

Hi Prince,

Could you please add this to next week's Council meeting agenda?

Thanks!

Blake



Blake Rogers

Chief Administrative Officer (CAO)

Village of Carmacks

T 867-863-6271 Carmacks.ca

I respectfully acknowledge that I work within the Traditional Territories of Little Salmon Carmacks First Nation.

From: Peter Scholz <cairstone@outlook.com>

Sent: June 16, 2026 9:06 PM

To: CAO Village of Carmacks <cao@carmacks.ca>; Mayor Lachance <mayor@carmacks.ca>

Subject: Athabasca Corridor

Good day Mayor Lachance and Mr. Rogers,

My name is Peter Scholz and I am the lead planner for the Athabasca Corridor, which will run from Scotford, Alberta to the Ladue River at the Yukon-Alaska border and onwards through Tok and Fairbanks to the ports of South Central Alaska. The proposed corridor passes through the Carmacks area, crossing the Yukon River in the vicinity of the community.

A lot of people, including myself, were hurt by the A2A collapse in 2021. This is a different project with a different team. Our business model is designed from inception to be Indigenous-owned, through an Indigenous right-of-way management consortium.

Although the track would be shared, community and regional rail services -- designed to serve smaller communities and businesses -- would be structured separately from transcontinental services, with each operating under its own governance and ownership framework. For the former, we have applied to the federal Arctic Infrastructure Fund (AIF). For the latter, we are in the process of applying to the Trade Diversification Corridors Fund (TDCF). For both funds, Indigenous engagement and partnership building make up between 25% and 45% of the budget.

We are seeking letters of support or interest from municipalities and Chambers along the corridor. Attached is template wording for a letter of support from the Village of Carmacks.

A podcast on the various routing options is available at https://www.youtube.com/watch?v=ot_P2zhMv20.

Please do not hesitate to contact me directly.

Peter Scholz, RPP PTP Cairnstone Planning Inc. on behalf of ANCI cairnstone@outlook.com 587-876-1663