



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

Special Meeting Agenda

Special Meeting of the Council of the Village of Carmacks, Yukon to be held at the Council Chambers or via Zoom at 7:00 pm on Tuesday, September 26th, 2023

1. CALL TO ORDER

2. AGENDA

(motion to adopt)

3. ACTION ITEMS

3.1 Financial Statement Review & Audit Report – Motion to Adopt

3.2 Amended Reading (1st & 2nd reading) for By-law 291-23 “Landfill Service Fee By-law”

4. ADJOURNMENT

(motion to adjourn)

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VILLAGE OF CARMACKS
Financial Statements
For The Year Ended December 31, 2022

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, 2022, 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, 2022, 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
September 26, 2023

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.

Matthew Cybulski
Chief Administrative Officer

VILLAGE OF CARMACKS
Statement of Financial Position
As At December 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash and cash equivalents <i>(Note 2)</i>	\$ 3,615,984	\$ 3,132,322
Receivables <i>(Note 3)</i>	726,172	984,394
	<u>4,342,156</u>	<u>4,116,716</u>
LIABILITIES		
Accounts payable and accrued liabilities	297,751	226,392
Deferred revenue <i>(Note 4)</i>	240,885	58,904
Landfill closure and post-closure liability <i>(Note 5)</i>	61,000	57,000
	<u>599,636</u>	<u>342,296</u>
NET FINANCIAL ASSETS	<u>3,742,520</u>	<u>3,774,420</u>
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(Note 6)</i>	15,197,794	14,967,335
Self insurance <i>(Note 7)</i>	41,699	41,699
Prepaid expenses	4,000	1,259
	<u>15,243,493</u>	<u>15,010,293</u>
ACCUMULATED SURPLUS <i>(Note 8)</i>	<u>\$ 18,986,013</u>	<u>\$ 18,784,713</u>

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

VILLAGE OF CARMACKS
Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2022

	2022 (Budget) (Note 12)	2022 (Actual)	2021 (Actual)
REVENUE			
Government transfers for operating (Schedule 3)	\$ 1,704,684	\$ 1,712,524	\$ 2,033,752
Taxation, including grants in lieu of taxes (Schedule 2)	524,252	547,384	502,852
Sales of goods and services	116,910	129,437	112,059
Interest	33,000	76,969	15,738
Other income	65,000	31,213	42,063
Licenses, fees, rental and fines	2,920	2,903	3,494
	<u>2,446,766</u>	<u>2,500,430</u>	<u>2,709,958</u>
EXPENSES			
Recreation	849,908	744,164	494,237
General government services	881,529	660,539	766,859
Maintenance services	606,612	620,768	556,395
Environmental health	248,004	218,341	151,758
Protective services	106,137	86,761	91,855
Economic development	58,736	46,760	64,577
	<u>2,750,926</u>	<u>2,377,333</u>	<u>2,125,681</u>
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER REVENUE	<u>(304,160)</u>	<u>123,097</u>	<u>584,277</u>
OTHER REVENUE (EXPENSE)			
Government transfers for capital (Schedule 3)	3,616,312	720,221	775,588
Amortization	-	(642,018)	(642,743)
	<u>3,616,312</u>	<u>78,203</u>	<u>132,845</u>
ANNUAL SURPLUS	<u>3,312,152</u>	<u>201,300</u>	<u>717,122</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>18,784,713</u>	<u>18,784,713</u>	<u>18,067,591</u>
ACCUMULATED SURPLUS, END OF YEAR (Note 8)	<u>\$ 22,096,865</u>	<u>\$ 18,986,013</u>	<u>\$ 18,784,713</u>

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

VILLAGE OF CARMACKS
Statement of Changes in Net Financial Assets
For the Year Ended December 31, 2022

	2022 (Budget) (Note 12)	2022 (Actual)	2021 (Actual)
ANNUAL SURPLUS	\$ 3,312,152	\$ 201,300	\$ 717,122
Acquisition of tangible capital assets	(3,616,312)	(872,477)	(998,884)
Amortization of tangible capital assets	-	642,018	642,743
	(304,160)	(29,159)	360,981
(Acquisition) use of prepaid expenses	-	(2,741)	66
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(304,160)	(31,900)	361,047
NET FINANCIAL ASSETS, BEGINNING OF YEAR	3,774,420	3,774,420	3,413,373
NET FINANCIAL ASSETS, END OF YEAR	\$ 3,470,260	\$ 3,742,520	\$ 3,774,420

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

VILLAGE OF CARMACKS
Statement of Cash Flows
For The Year Ended December 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Annual surplus	\$ 201,300	\$ 717,122
Non-cash items not included in annual surplus:		
Amortization of tangible capital assets	<u>642,018</u>	642,743
	<u>843,318</u>	<u>1,359,865</u>
Changes in non-cash working capital balances related to operations:		
Receivables	259,222	(500,697)
Accounts payable and accrued liabilities	71,359	105,857
Landfill closure and post-closure liability	4,000	3,508
Deferred revenue	181,981	33,973
Prepaid expenses	<u>(2,741)</u>	66
	<u>513,821</u>	<u>(357,293)</u>
Cash flow from operating activities	<u>1,357,139</u>	<u>1,002,572</u>
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	<u>(872,477)</u>	(998,884)
CHANGE IN CASH AND CASH EQUIVALENTS DURING YEAR	484,662	3,688
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>3,132,322</u>	<u>3,128,634</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 3,616,984</u>	<u>\$ 3,132,322</u>

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

VILLAGE OF CARMACKS**Schedule of Equity in Tangible Capital Assets****(Schedule 1)****For the Year Ended December 31, 2022**

	2022	2021
BALANCE, BEGINNING OF YEAR	\$ 14,967,335	\$ 14,611,194
Acquisition of tangible capital assets	872,477	998,884
Amortization of tangible capital assets	(642,018)	(642,743)
BALANCE, END OF YEAR	\$ 15,197,794	\$ 14,967,335
Equity in tangible capital assets is comprised of the following:		
Tangible capital assets (net book value)	\$ 15,197,794	\$ 14,967,335

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

VILLAGE OF CARMACKS
Schedule of Taxation
For the Year Ended December 31, 2022

(Schedule 2)

	2022 (Budget) (Note 12)	2022 (Actual)	2021 (Actual)
TAXATION			
Taxation	\$ 348,377	\$ 368,748	\$ 327,385
Government grants in lieu of taxation	175,875	178,636	175,467
	<u>\$ 524,252</u>	<u>\$ 547,384</u>	<u>\$ 502,852</u>

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VILLAGE OF CARMACKS
Schedule of Government Transfers
For the Year Ended December 31, 2022

(Schedule 3)

	2022 (Budget) (Note 12)	2022 (Actual)	2021 (Actual)
TRANSFERS FOR OPERATING			
Government of the Yukon block funding	\$ 1,465,989	\$ 1,465,989	\$ 1,430,890
Government of the Yukon conditional grant	43,695	243,393	552,862
Government of Canada conditional grant	195,000	3,142	50,000
	<u>1,704,684</u>	<u>1,712,524</u>	<u>2,033,752</u>
TRANSFERS FOR CAPITAL			
Government of the Yukon conditional transfers	3,111,312	588,192	775,588
Government of Canada conditional transfer	505,000	132,029	-
	<u>3,616,312</u>	<u>720,221</u>	<u>775,588</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 5,320,996</u>	<u>\$ 2,432,745</u>	<u>\$ 2,809,340</u>

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

VILLAGE OF CARMACKS
Schedule of Segmented Information
For the Year Ended December 31, 2022

(Schedule 4)

	General Government Services	Maintenance Services	Protective Services	Environmental Health	Recreation Services	Economic Development	Total
REVENUE							
Government block funding	\$ 419,075	\$ 311,729	\$ 54,143	\$ 172,486	\$ 289,345	\$ 219,211	\$ 1,465,989
Government transfers	62,952	8,607	-	30,546	144,430	-	246,535
Taxation and grants in lieu	156,478	116,396	20,217	64,405	108,038	81,850	547,384
Sales of goods and services	43,025	-	32,094	29,932	24,386	-	129,437
Other income	2,835	-	-	25,152	3,226	-	31,213
Interest	76,969	-	-	-	-	-	76,969
Licenses, permits, penalties and fines	2,903	-	-	-	-	-	2,903
	764,237	106,454	106,454	322,521	569,425	301,061	2,500,430
EXPENSES							
Salaries, wages and benefits	331,855	337,882	30,085	-	345,403	13,807	1,059,032
Materials, supplies and utilities	182,447	107,149	47,356	86,022	271,824	23,437	718,235
Contracted and general services	112,552	171,063	3,600	105,915	73,499	6,417	473,046
Insurance	21,730	4,674	5,720	26,404	53,438	3,099	115,065
Grants to individuals and organizations	11,955	-	-	-	-	-	11,955
TOTAL EXPENSES BEFORE AMORTIZATION	660,539	620,768	86,761	218,341	744,164	46,760	2,377,333
Amortization	37,786	114,409	59,658	251,038	179,127	-	642,018
NET REVENUE (DEFICIT)	\$ 65,912	\$ (591,871)	\$ (39,965)	\$ (146,858)	\$ (353,866)	\$ 254,301	\$ (518,921)

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

VILLAGE OF CARMACKS
Schedule of Segmented Information
For the Year Ended December 31, 2021

(Schedule 4)

	General Government Services	Maintenance Services	Protective Services	Environmental Health	Recreation Services	Economic Development	Total
REVENUE							
Government block funding	\$ 409,041	\$ 304,265	\$ 52,847	\$ 168,356	\$ 282,418	\$ 213,963	\$ 1,430,890
Government transfers	440,727	63,332	-	29,539	69,264	-	602,862
Taxation and grants in lieu	143,748	106,927	18,572	59,165	99,249	75,191	502,852
Sales of goods and services	34,000	-	28,891	27,457	21,711	-	112,059
Other income	8,651	-	-	28,412	5,000	-	42,063
Interest	15,738	-	-	-	-	-	15,738
Licenses, permits, penalties and fines	3,494	-	-	-	-	-	3,494
	<u>1,055,399</u>	<u>474,524</u>	<u>100,310</u>	<u>312,929</u>	<u>477,642</u>	<u>289,154</u>	<u>2,709,958</u>
EXPENSES							
Salaries, wages and benefits	\$ 349,437	\$ 331,168	\$ 31,270	\$ -	\$ 242,944	\$ 16,912	\$ 971,731
Materials, supplies and utilities	131,808	86,897	52,686	83,049	185,833	28,804	569,077
Contracted and general services	246,193	130,264	3,600	46,406	27,649	17,550	471,662
Insurance	20,023	8,066	4,299	22,303	37,811	1,311	93,813
Grants to individuals and organizations	19,398	-	-	-	-	-	19,398
	<u>766,859</u>	<u>556,395</u>	<u>91,855</u>	<u>151,758</u>	<u>494,237</u>	<u>64,577</u>	<u>2,125,681</u>
TOTAL EXPENSES BEFORE AMORTIZATION							
Amortization	37,786	115,132	56,801	251,038	181,986	-	642,743
NET REVENUE (DEFICIT)	<u>\$ 250,754</u>	<u>\$ (197,003)</u>	<u>\$ (48,346)</u>	<u>\$ (89,867)</u>	<u>\$ (198,581)</u>	<u>\$ 224,577</u>	<u>\$ (58,466)</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) *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.

(b) *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.

(c) *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.

(d) *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.

(e) *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

(continues)

VILLAGE OF CARMACKS
Notes to Financial Statements
Year Ended December 31, 2022

1. ACCOUNTING POLICIES (continued)

(f) *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.

(g) *Landfill Closure and Post-Closure Liability*

The estimated present value of the landfill closure liability and post-closure costs are recognized as a liability. This liability is recognized based on estimated future expenses, included estimated inflation discounted to the current date and accrued based on the proportion of the total capacity of the landfill used to date. The change in this estimated liability during the year is recorded as a charge to operations. These estimates are reviewed and adjusted annually.

(h) *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.

(i) *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.

(j) *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.

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VILLAGE OF CARMACKS
Notes to Financial Statements
Year Ended December 31, 2022

1. ACCOUNTING POLICIES (continued)

(k) 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.

(l) 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 landfill closure and post-closure liability.

(m) New Accounting Standards not yet Adopted

Effective for fiscal years beginning on or after April 1, 2022, PS 3280 Asset Retirement Obligations provides guidance on how to account for and report liabilities for retirement of tangible capital assets.

Effective for fiscal years beginning on or after April 1, 2023, PS 3400 Revenue provides guidance on how to account for and report revenue, and specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

2. CASH AND CASH EQUIVALENTS

	<u>2022</u>	<u>2021</u>
Operating accounts	\$ 3,365,748	\$ 2,887,970
Money market fund	247,486	242,787
Cash on hand	<u>2,750</u>	<u>1,565</u>
	<u>\$ 3,615,984</u>	<u>\$ 3,132,322</u>

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

VILLAGE OF CARMACKS
Notes to Financial Statements
Year Ended December 31, 2022

3. RECEIVABLES

	<u>2022</u>	<u>2021</u>
Government transfers	\$ 620,717	\$ 947,015
Goods and Services tax	67,081	32,890
All other	38,374	7,728
	<u>726,172</u>	<u>987,633</u>
Less: allowance for doubtful accounts	-	(3,239)
	<u>\$ 726,172</u>	<u>\$ 984,394</u>

4. DEFERRED REVENUE

	<u>2021</u>	<u>Funds Received</u>	<u>Funds Expended</u>	<u>2022</u>
Cannor Boardwalk funding	\$ -	\$ 346,500	\$ (132,029)	\$ 214,471
New horizon Seniors	-	25,000	(12,388)	12,612
Government of the Yukon - COVID-19 Municipal Safe Restart Funding	15,000	-	(6,115)	8,885
Prepaid rentals	-	2,575	-	2,575
Canada Community-Building Fund	14,925	7,028	(20,110)	1,843
Other Government of the Yukon Territory grant funding	5,499	-	(5,000)	499
Youth Developmental Asset Program funding	11,732	20,000	(31,732)	-
Yukon Lotteries grant	7,829	6,073	(13,902)	-
Recreation and Parks Association of the Yukon	3,919	9,000	(12,919)	-
	<u>\$ 58,904</u>	<u>\$ 416,176</u>	<u>\$ (234,195)</u>	<u>\$ 240,885</u>

VILLAGE OF CARMACKS
Notes to Financial Statements
Year Ended December 31, 2022

5. SOLID WASTE CLOSURE AND POST-CLOSURE LIABILITY

Environmental law requires closure and post-closure care of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing monitoring, site inspections and maintenance. The Village has developed a Solid Waste Management Plan for the Yukon Government with regards to the operation, useful life and closure of the community landfill site. The Village has taken on the initiative to estimate what its share of the closure, reclamation and post closure costs might be. It is uncertain at this time whether the Village or the Yukon Government is wholly responsible for these costs, or whether some proportionate sharing of these costs will take place. In the absence of certainty, the Village has made a provision in their financial statements for their best estimate of what the liability might be if they are deemed financially responsible for these costs.

The Village estimates that the remaining life of its landfill is at least 44 years based on present annual use and incorporating medium population growth projections. The estimated liability is based on the sum of discounted future cash flows for closure and post-closure activities for 25 years after closure using an annual inflation rate of 3.2% (2021 3.2%).

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

	<u>2022</u>	<u>2021</u>
Estimated closure costs	\$ 82,393	\$ 79,839
Estimated post-closure costs	69,784	67,620
Estimated total liability	<u>152,177</u>	<u>147,459</u>
Estimated capacity remaining	60 %	63 %
Portion of total liability remaining to be recognized	<u>91,177</u>	<u>90,459</u>
Estimated capacity used	40 %	37 %
Accrued liability portion	<u>\$ 61,000</u>	<u>\$ 57,000</u>

VILLAGE OF CARMACKS
Notes to Financial Statements
Year Ended December 31, 2022

6. TANGIBLE CAPITAL ASSETS

	2022	2021
	Net Book	Net Book
	Value	Value
Engineered structures		
Sewer infrastructure	\$ 8,810,240	\$ 9,044,425
Roads and sidewalks	747,475	801,071
	9,557,715	9,845,496
Buildings	3,312,451	3,178,294
Land improvements	1,177,165	752,659
Land	618,187	618,187
Machinery and equipment	289,269	331,428
Vehicles	243,007	241,271
	\$ 15,197,794	\$ 14,967,335

	Cost	Purchased	Disposals	Write-downs	Cost
	Beginning of	Additions			End of
	Year				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	8,338,000	332,258	-	-	8,670,258
Machinery and equipment	1,585,262	28,571	-	-	1,613,833
Land	618,187	-	-	-	618,187
Land improvements	921,933	440,648	-	-	1,362,581
Vehicles	705,074	71,000	-	-	776,074
	\$ 25,599,413	\$ 872,477	\$ -	\$ -	\$ 26,471,890

	Accumulated	Current	Disposals	Write-downs	Accumulated
	Amortization	Amortization			Amortization
	Beginning of	End of			End of
	Year	Year			Year
Engineered structures					
Roads and sidewalks	\$ 920,655	\$ 53,596	-	\$ -	\$ 974,251
Sewer infrastructure	2,664,806	234,185	-	-	2,898,991
	3,585,461	287,781	-	-	3,873,242
Buildings	5,159,706	198,101	-	-	5,357,807
Machinery and equipment	1,253,834	70,730	-	-	1,324,564
Land improvements	169,274	16,142	-	-	185,416
Vehicles	463,803	69,264	-	-	533,067
	\$ 10,632,078	\$ 642,018	\$ -	\$ -	\$ 11,274,096

VILLAGE OF CARMACKS
Notes to Financial Statements
Year Ended December 31, 2022

7. ASSOCIATION OF YUKON COMMUNITIES SELF-INSURANCE

In order to create better economies of scale for insurance services, the Village entered into a reciprocal municipal insurance exchange through the Association of Yukon Communities for the mutual benefit of the member communities. Reciprocal insurance premiums are paid into a self-insuring fund. As this is a voluntary type of premium, the reciprocal portion is refundable upon opting out of the plan.

8. ACCUMULATED SURPLUS

	<u>2022</u>	<u>2021</u>
Unrestricted surplus	\$ 1,261,631	\$ 1,290,790
Restricted surplus (Note 9)	2,526,588	2,526,588
Equity in tangible capital assets (Schedule 1)	15,197,794	14,967,335
	<u>\$ 18,986,013</u>	<u>\$ 18,784,713</u>

9. RESTRICTED SURPLUS

	<u>2022</u>	<u>2021</u>
Infrastructure Reserve	\$ 1,913,967	\$ 1,913,967
Equipment Replacement Reserve	570,922	570,922
Self Insurance Reserve (Note 7)	41,699	41,699
	<u>\$ 2,526,588</u>	<u>\$ 2,526,588</u>

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.

10. 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 \$25,774 (2021 - \$19,019), are included in the financial statements.

11. 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.

VILLAGE OF CARMACKS
Notes to Financial Statements
Year Ended December 31, 2022

12. BUDGET FIGURES

The 2022 budget data presented in these financial statements is based on the operating and capital budgets approved by Council on February 15, 2022. The table below reconciles the approved financial plan to the figures reported in these financial statements

	<u>2022 Budget</u>	<u>2022 Actual</u>
Annual surplus	\$ 3,312,152	\$ 201,300
Amortization expense	-	642,018
Acquisition of tangible capital assets	(3,616,312)	(872,477)
Net transfers (to) from reserves	304,160	-
	<u>\$ -</u>	<u>\$ (29,159)</u>

13. FINANCIAL INSTRUMENTS

The Village's financial instruments consist of cash and cash equivalents, receivables, and accounts payable and accrued liabilities. It is management's opinion that the Village is not exposed to significant interest, currency or credit risk arising from these financial instruments. Unless otherwise noted, the fair values of these financial instruments approximate their carrying values.

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.

14. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the current year's presentation.

15. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by Council and management.

September 26, 2023

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

Attention: Members of Council

Dear Council Members:

RE: 2022 AUDIT FINDINGS REPORT

The purpose of this communication 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

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

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

Yours truly,

METRIX GROUP LLP



Philip J. Dirks, CPA, CA
Partner

DRAFT

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 - \$642,018 (2021 - \$642,743)

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

Landfill Closure Post-Closure Liability - \$61,000 (2021 - \$57,000)

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.

Corrected and Uncorrected Misstatements

Corrected Misstatements

During the course of the audit, we identified eighteen (18) adjustments that were communicated to management and subsequently corrected in the financial statements.

Uncorrected Misstatements

Uncorrected misstatements aggregated by our Firm for the year ended December 31, 2022, amounted to a \$3,746 overstatement of the 2022 annual surplus.

After considering both quantitative and qualitative factors with respect to the uncorrected misstatements 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, 2022– September 26, 2023.



Village of Carmacks

By-law 291-23

A BY-LAW OF THE VILLAGE OF CARMACKS IN THE YUKON TERRITORY TO AUTHORIZE THE RATES OF WASTE MANAGEMENT SERVICES FOR THE YEAR 2023.

WHEREAS Section 265 of the Municipal Act, being Chapter 19, Statutes of the Yukon Territory and amendments, authorizes the Council of the Village of Carmacks to regulate the collection, removal and disposal of garbage, refuse and ashes,

WHEREAS section 222(a) of the Municipal Act, (RSY 2002), c. 154, provides that Council may by bylaw impose and collect fees and charges; and

WHEREAS section 222(b) of the Municipal Act, (RSY 2002), c. 154, provides that Council may by bylaw take in revenue fines and charges of the operation of any services or utilities; and

WHEREAS it is deemed appropriate to consolidate all fees and charges into one fees and charges bylaw;

NOW THEREFORE the Council for the Village of Carmacks duly assembled in a public meeting, does hereby enact as follows:

1.00 SHORT TITLE

1.01 This Bylaw may be cited as the "**Landfill Service Fee Bylaw**".

2. Consolidation of Fees and Charges

2. All fee schedules attached to and forming part of the following bylaws are hereby repealed, and all references to fees and charges in the following bylaws are replaced by references to the Fees and Charges Bylaw":

290-23 Waste Management Bylaw

291-23 Landfill and Collection Service Rates Bylaw

3. Fee Schedule

The schedule of fees to be charged with respect to goods and/or services supplied by the Village of Carmacks, set out in Appendix A (Schedule A) attached hereto and forming part of this bylaw, is hereby established. **Effective November 15, 2023.**

Recovery of unpaid charges

4. Recovery of unpaid charges through the property tax account is hereby authorized for all charges that can be specifically attached to the owner or occupant of a particular property.

Coming into Force

5. This bylaw shall come into full force and effect upon receiving final reading at a duly assembled public meeting of Council.

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

Read a first time this 20th day of June 2023

Read a second time this 20th day of June 2023

Read a third time and finally passed this 4th day of July 2023

Amendment Reading for a first time this day 3rd Day of October 2023

Amendment Reading for a second time this day 3rd Day of October 2023

Lee Bodie, Mayor

Matthew Cybulski, CAO

Schedule A: Definitions & Fees

DEFINITIONS

2. In this bylaw and the schedule attached hereto, unless context otherwise requires:

“Approved” means approved by the Village of Carmacks.

“Backyard Composting” means the composting at a residential dwelling of approved food waste and leaf and yard waste where such waste is generated by the residents of the dwelling unit or neighboring dwelling units or both and is contained in a homemade or commercial bin.

“Brush” means garden refuse, grass cuttings, weeds, timber, stumps, and wood materials that can be burned.

“Bulky Items” mean large items including, but not limited to, barrels, bed springs, furniture, mattresses, oil tanks, water tanks, and pieces of fencing. Large appliances are regulated separately as “white goods”.

“Commercial Container” means any container for the purpose of storing institutional, commercial, or industrial waste to be collected by a hauler. A commercial container may or may not require mechanized collection.

“Composting” means the natural biological process carried out under controlled conditions which converts compostable material (e.g. organic material of plant or animal origin including food waste, leaf and yard waste, boxboard, soiled and non-recyclable paper, branches and bushes) into a stable humus like product.

“Construction and Demolition Waste” means material generated because of construction, renovation, repair, wiring, plumbing or demolition activities, including but not limited to polystyrene or fiberglass insulation, gyproc, scrap wood, planking, siding, bricks, masonry, concrete and metal.

“Container” means any container other than a garbage can, approved in writing by the Village of Carmacks for the storage of garbage.

“Controlled Waste” means material that must be disposed of according to specific procedures as specified by the Village of Carmacks, including but not limited to bulky items; carcasses or parts of any animal except food waste; construction and demolition waste; grubbing material; scrap metal; special waste; tires; and white goods.

“Contaminated Soil” means any soil that contains a contaminant which is in an amount, concentration, or level in excess of that prescribed by regulation or allowed under a permit.

“Council” means the elected Council of the Village of Carmacks Council.

“Dwelling” means one or more rooms intended to be used as a residence by one household, each dwelling having independent living, sleeping, and toilet facilities and not more than one kitchen.

“Dump Area” means an area designated and established for the disposal of garbage, refuse, brush, and

scrap metal.

“Eligible Premises” means dwellings whose owners or occupiers pay for curbside residential waste collection, as approved by the Village. Eligible premises may include single detached, semi-detached, modular homes, living suites, duplexes, triplexes, fourplexes or mobile homes. Eligible premises may also include dwellings in Commercial, Industrial, or non-residential zoning designations where the primary use of the property is residential.

“Environment Act” means the Yukon Environment Act as amended from time to time.

“Food Waste” means fruit and vegetable peelings, table scraps, meat, poultry and fish, shellfish, dairy products, cooking oil, grease and fat, bread, grain, rice and pasta, bones, eggshells, coffee grounds and filters, tea leaves and bags or other similar items.

“General Manager” means the PW GM for the Village of Carmacks or his/her representative.

“Garbage” means all kitchen and table refuse, condemned meats, fish, fruits, vegetables and other like waste or decomposing matter.

“Garbage Bag” means a water-resistant plastic bag that is strong enough to handle the weight of the garbage placed in it and is securely tied or sealed at the top. Bags put out for municipal collection may be between 32 inches and 48 inches in length when empty.

“Garbage Container” means a receptacle for the purpose of disposing of residential solid waste and constructed of non-corrosive durable metal or plastic, equipped with a tight-fitting cover constructed of the same material and handle for lifting.

“Grubbing Material” means material removed during excavation including, but not limited to, roots, stumps, embedded logs, broken branches, and debris.

“Hauler” means any company, person or persons who transport solid waste.

“Highly Combustible and Explosive Material” means materials that are banned from the landfill cells as fire or explosive hazards, including but not limited to gas containers, chemicals, acids or other combustible residues, fine dry sawdust, ammunition, dynamite, or other similar material.

“Household Hazardous Waste” means any waste produced in the home which contains hazardous substances as defined by the Environment Act.

“Industrial Waste” means material from manufacturing processes, warehouses or market gardens, ashes from industrial plants, condemned matter or waste from factories, any other material or waste or by-product of an industrial or related activity.

“Leaf and Yard Waste” means grass clippings, leaves, coniferous needles, brush, twigs, house and garden plants, sawdust and wood shavings and other similar items.

“Liquid Waste” means waste or material that has attained a fluid consistency including septic tank pumping’s and wash water, raw sewage, or industrial sludge.

“Owner” means an owner of real property and includes a person having any right, title, estate, or interest in a real property other than that of occupant or mortgagee.

“Occupant” means any person who resided in and on the premises that receive the benefit of garbage collection.

“Ozone Depleting Substance” means any substance as defined under the Ozone Depleting Substances Regulations of the Environment Act.

“Person” means an individual, individuals, a business corporation, non-profit organization, or society, or similar entity.

“Premises” means any dwelling unit or commercial enterprise that receives the benefit of garbage collection.

“Property” means a piece of real estate; a lot defined by property lines.

“Recycling Container” means a weather-proof bag, box, or container designed to hold recyclable material.

“Recycling Depot” means an area recognized by the Village of Carmacks for the organized collection of recyclable material, reusable items, household hazardous waste and electronic waste.

“Refuse” means broken dishes, tins, glass, rags, containers, wastepaper, cast-off clothing and all similar substances that accumulate in premises.

“Residential Waste” means all household residential waste other than that which can be segregated as controlled waste or reusable materials, compostable material and recyclable materials if not segregated.

“Clean Scrap metal” means, but is not limited to barrels, tire rims, stoves, refrigerators, and any metal objects that cannot be burned effectively to cut down their size.

“Solid Waste” means all waste including controlled waste; residential waste; institutional, commercial, or industrial waste; compostable material; recyclable material and reusable material.

“Solid Waste Facility” means a site used by the public for the handling and disposal of waste and includes any land, transfer stations or buildings associated with the facility and any machinery, equipment, devices, tanks or other works used on the site to handle or dispose of the solid waste.

“Special Waste” means special waste as defined by the Special Waste Regulations of the Environment Act, including but not limited to asbestos, biomedical waste, and household hazardous waste.

“Sump Waste” means the liquid waste and solid waste removed from a sump.

“White Goods” means any large appliance including but not limited to refrigerators, freezers, dishwashers, air conditioners, stoves, washing machines and clothes dryers.

ADMINISTRATION

1. The collection, removal, and disposal of garbage, refuse, brush, and scrap metal shall be under the supervision of the Village.

2. The Village of Carmacks shall administer and enforce the provisions of this bylaw. For this purpose, the Village of Carmacks is authorized to:

(1) prohibit any person from collecting, or disposing of solid waste in accordance with any relevant section of this bylaw,

(2) levy fees and charges based on solid waste type and origin on a volume for all material entering the solid waste facility,

(3) prohibit any type of solid waste from being disposed of in the solid waste facility,

(4) limit or restrict backyard composting when health or wildlife concerns arise; and

(5) levy fines with respect to offences as set out in Schedule C attached hereto and forming part of this bylaw.

(6) The Village of Carmacks is not liable for costs, damages, losses, or injuries arising from the contravention of any provision of this bylaw.

GENERAL RULES AND REGULATIONS

3. No person shall set out waste in any manner or condition that:

(1) is unsightly to the neighbouring environment:

(2) harbours or attracts wildlife; or

(3) is a hazard or threat to public health and safety.

4. No person shall dispose of solid waste in any manner other than:

(1) residential waste into approved garbage containers; or

(2) compostable materials into approved composting containers; or

(3) by transporting solid waste to a solid waste facility.

5. If in the opinion of the Village of Carmacks certain waste practices threaten public health or safety, the Village may decide, which shall not be subject to appeal, to limit, restrict, or prohibit the continuation of such waste practices.

6. No person shall allow waste to spill over or accumulate on any street or adjoining public or private property and shall ensure, at all such times, that all waste is kept within a container with the lid fully closed. The owner or occupier shall be responsible for all the costs associated with removal and disposal of such spilled solid waste. (Not applicable until Waste Collection Service - 2025)

7. No person shall dispose of solid waste in any other person’s garbage container or commercial container without prior approval from the owner or their authorized agent. (Not applicable until Waste Collection Service - 2023)

8. Every owner or occupant shall provide and maintain at all times and in good repair, such watertight receptacles as is necessary for the storage of garbage and refuse in a sanitary condition. Owners/Occupants not maintaining their refuse in a safe/sanitary manner are subject to fines as listed in section 46. Owners/Occupants that are on garbage collection service need to ensure that receptacles are accessible (e.g.: snow removal during winter). (Not applicable until Waste Collection Service - 2025)

9. All receptacles shall be so secured that they cannot be overturned, but such securing must not impede the handling of the receptacles when they are being emptied. (Not applicable until Waste Collection Service - 2025)

10. Wet garbage shall be thoroughly drained of all liquids and be closed in a plastic bag before it is placed in a receptacle. (Not applicable until Waste Collection Service - 2025)

11. All garbage cans in use must be in good condition and repair and have a tight-fitting lid and have a capacity of not over 24 gallons and not weigh over 50 pounds when filled. All garbage cans must contain a plastic garbage bag. Loose garbage and refuse will not be collected until it is in a plastic bag. (Not applicable until Waste Collection Service - 2025)

12. Plastic garbage bags must place in garbage cans and must be securely closed and not weigh more than 20 pounds when filled and be placed within a dog and animal proof receptacle. Garbage bags shall be water resistant, in good repair, and securely closed. (Not applicable until Waste Collection Service - 2025)

13. Every person requesting removal of garbage and refuse shall allow the Village the right to enter the premise's yard at all convenient times in the performance of their duties. (Not applicable until Waste Collection Service - 2025)

14. Other arrangements may be made between the Village and the occupant or owner when the garbage cans or enclosures are contrary to this bylaw.

a) The Council reserves the right to control the type and nature of garbage, refuse, brush, and scrap metal, which is deposited in the designated dump area, within the limitations of the solid waste permit.

b) The PW GM is authorized to regulate the operation of the dump area and the dumping of garbage, refuse, brush, and scrap metal.

15. No person shall dispose of waste at or near a waste facility when the facility is closed or when the owner or operator refuses to accept waste at that time or from that person.

16. Any waste placed for collection that does not meet the specifications of this bylaw shall not be collected by the Village and shall remain the responsibility of the owner.

SOLID WASTE PREPARATION AND RESTRICTIONS

23. No person shall dispose of or permit any person to dispose of any controlled waste in any garbage container. The owner or their authorized agent of the garbage container shall be responsible for the removal and disposal of all special/hazardous waste in accordance with this bylaw.

23(A). No forms of liquid waste allowed.

BACK-YARD COMPOSTING

24. No person shall back-yard compost except on their own property.

COLLECTION OF RECYCLABLE MATERIAL

25. All residents will be encouraged to recycle as much as possible. Refundable and nonrefundable recycling services will be provided on a weekly basis; there will be no cost for this service. The service provided will be dependent upon the resources available. All recyclables collected are the property of the Village of Carmacks for disposal at their cost and profit.

26. No person shall deposit any material other than the indicated recyclable material into a recycling container.

27. No person, other than the owner or operator of the recycling depot, shall remove or otherwise tamper with recyclable material stored in or around recycling containers or facilities.

SOLID WASTE DISPOSAL

28. Any person disposing of solid waste in the solid waste facility shall pay all applicable fees and charges.

29. Any person entering the solid waste facility shall:

(1) Have all solid waste and controlled waste easily identifiable and properly segregated.

(2) Declare any and all solid waste by type;

(3) Stop at the gatehouse.

(4) Pay the appropriate fees and charges to the Village of Carmacks in the manner directed by procedures developed by the Village of Carmacks.

(5) Follow all directions of the Village of Carmacks and posted signs;

- (6) Deposit the solid waste in the appropriate designated areas;
- (7) Stay with the vehicle at all times.

30. The Village of Carmacks may inspect and prohibit disposal of solid waste at the solid waste facility that is not properly segregated, or charge accordingly.

31. The Village of Carmacks has the authority to waive the solid waste facility fees and charges for special solid waste programs limited to community litter programs and household hazardous waste collection days. A resolution of the Council is required prior to authorizing the waiving of fees and charges for all other events or programs.

31(A). No forms of liquid waste allowed.

PAYMENT

41. The rates for garbage and recycling collection

- (1) will be charged and paid by all occupants or owners under the provisions of this Bylaw shall be set forth in "Schedule A" attached hereto

- (2) the owner of real property shall be liable for all rates and charges payable under this bylaw.

- (3) all rates and charges for garbage collection shall be due and payable within 30 days of the date of the statement

43. In the event of default of payment of garbage rates and charges in excess of 60 days, the Village may discontinue service to the premises in respect of which rates and charges and may determine not to recommence the service to such premises until such time as all arrears are paid in full.

44. In the event of default of payment of garbage rates and charges in excess of 60 days, the Village may discontinue service to the premises in respect of which rates and charges are overdue and shall charge a penalty of 10% in addition to the rates and charges and may determine not to recommence the service to such premises until such time as all arrears are paid in full.

45. The owner or occupant of any premises that applies for garbage service shall pay to the Village a Security Deposit as provided in Schedule "A" attached hereto.

PENALTIES

46. Any person who commits an offence subsequent to any provisions of this bylaw is liable, upon summary conviction to:

- 1) a voluntary fine under section 20 of the Summary Convictions Act, issued in respect of an offence specified in Schedule "C" attached hereto and forming part of this bylaw; or

- 2) a fine not exceeding ten thousand dollars (\$10,000.00) where proceedings are commenced pursuant to the summary conviction provisions of the Criminal Code of Canada; or

- 3) a fine not exceeding five hundred dollars (\$500.00) where proceedings are commenced pursuant to the Summary Convictions Act of Yukon.

47. Where an offence is committed or continued for more than one day, it shall be deemed to be a separate offence for each day on which the offence is committed or continued.

48. The Village of Carmacks shall immediately terminate or suspend the collection of solid waste or the use of the solid waste facility for solid waste disposal to any person who contravenes any provision of this bylaw. The suspension will remain in effect until such a time that the contravention has been corrected and all outstanding fees paid.

49. Should any person owning or occupying real property within the Village refuse or neglect to pay any penalties that have been levied pursuant to this bylaw, the Village of Carmacks may inform such person in default that if these charges are unpaid on the thirty-first day of December on the same year, these shall be added to and form part of the taxes payable in respect of that real property as taxes in arrears.

1. Fine Schedule

Grace period for fines associated with Landfill Offences will be until February 15, 2024.

Offence	Example	Fine
Store, collect, transport solid waste contrary to bylaw	Failure to sort waste properly, Dropping waste off without a proper bag or container	\$200
Fail to transport solid waste to a solid waste disposal facility	Solid waste disposed of at Recycling Facility	\$200
Mix controlled waste with other waste	Batteries or electronics mixed with solid waste	\$200
Remove/tamper with material in recycling containers	Stealing or obtaining recycling material without VoC permission	\$100
Fail to stop at landfill gatehouse	Afterhours access or failure to wait for staff attendant for check-in/processing	\$50
Fail to follow directions of gate attendant and posted signs	Traffic violations contravening the direction of staff & signage	\$50
Improper disposal of waste at landfill	Illegal dumping at landfill	\$50
Deposit solid waste at/near landfill when site is closed	Illegal dumping afterhours	\$200
Deposit uncontrolled waste at landfill	Dumping of chemical or biological waste at the landfill	\$200

2. Fee Schedule

Solid Waste Collection Fees:

Category	Examples	Fee
Animal Carcasses	Cows, Pigs, Moose, Horses, Bears, Deer	\$15 Each
Clean Burnables	Brush, scrap lumber, yard trimmings	Free
Sorted Waste, Construction and Demolition	Truck load = up to 3.4/m ³ Trailer = up to 9/m ³ Larger = Less than 25/m ³	\$15/Truck Load \$60/Trailer Load \$150 Anything Larger
Electronics	Computers, radios, TV's, electronic devices	No Fee Associated
Clean Scrap Metal	1/2 Truck load = up to 1.7/m ³ Full Truck Load = up to 3.4/m ³ Dump Truck = Less than 16/m ³	\$80/Half Pick-up Load \$150/Full Pick-up Load \$600/Dump Truck Load
Residential	Solid Controlled Wastes	\$2 per Bag Tag (within limit*) \$4 per Contractor Bag Tag \$40/Truck Load
Residential Bulky Items	Furniture, mattresses (excludes appliances)	\$10/per Small Item (recliners, Beds – Double or smaller) \$25/ per Large item (Couch, Beds – Queen or larger)
Residential White Metals	Appliances	\$50/Each w/ Refrigerant \$25/Each w/o Refrigerant
Tires with an Inner diameter less than 24", otherwise not accepted	Tires on rims will be charged an administration handling fee of \$15 (per 1 to 4 rims)	\$25/Each attached to rims (+fee) No fee for Tires w/ rims removed
Any Mixed Unsorted Waste \$5 per Unsorted Bag	Must be controlled waste Truck load = up to 3.4/m ³ Trailer = up to 9/m ³ Larger = Less than 25/m ³	\$100/pick-up load or smaller \$200/trailer load \$500/anything larger

3. Garbage Bag Tags

Bag Tag Fees:

- Village of Carmacks Garbage Bag Tags are sold for \$2/Bag within restrictions (see below)
- 1 Bag Tag = 1 Bag of Garbage paid for disposal within the Village of Carmacks Regional Landfill
- Bag Tags can be purchased at the following:
 1. Village of Carmacks – Municipal Office – 143 River Drive
 2. Village of Carmacks Regional Landfill – Attendant Station – 35450 North Klondike Highway
- Garbage Bag Tags can be purchased via:
 1. Cash
 2. Credit
 3. Debit

Bag Tag's	Price	Savings
1	\$2	0%
5	\$8	20%
10	\$14	40%

Bag Tag Restrictions:

Using Garbage Bags

The size of garbage bags you use, will determine how many bag tags are required. Scroll down to determine how many bag tags you need for the size of bags you use.

- During processing in at the Landfill Attendant Station, you must place a bag tag on the top half of each garbage bag and the tag must be visible. **Each garbage bag, whether it is a full or half full bag, must have a bag tag!**

Using Garbage Containers

The size of your garbage container will determine how many bag tags are required. Scroll down to determine how many bag tags you need for the size of containers you use.

- If you are using a container to hold your black or green garbage bags, and arrive at the landfill for processing, **each bag inside that container must have a bag tag with the tag visible.** Even if you have a full bag and another bag on top that is half full or a white kitchen catcher, each of those bags must contain a bag tag sticker.
- If you are setting out only white kitchen catcher bags or small plastic grocery bags in your container, place the bag tag on top of the last bag.

1 bag tag is needed for:

- Each bag, maximum size of 76 x 96 centimeters (30 x 38 inches) and maximum weight of 20 kilograms (44lbs)
- Each container less than 128 liters in size and the container must be in good repair.

2 bag tags are needed for:

- Bags that are larger than 76 x 96 cm (30 x 38 inches) and maximum weight of 20 kilograms (44 lbs.)
- Each rigid container between 129 to 240 liters in size and the container must be in good repair.

Regional Waste Management Facilities

Carmacks



Cardboard, Mixed Paper & Plastic ✓

Take to Carmacks Recycling Centre

- Sort according to the signs.



Hazardous Waste ✓

Take to Carmacks Landfill

- Accepted on Household Hazardous Waste (HHW) Day. Date to be announced.



E-Waste ✓

Take to Carmacks Landfill

- Electronics and small appliances (anything with a cord) is accepted. Sort based upon the signage. Service fee will apply.



Cars ✗

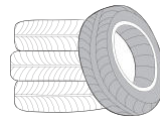
- Not accepted at the Carmacks Landfill.



Beverage Containers ✓

Take to Carmacks Recycling Centre

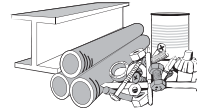
- Only intact glass bottles accepted.
- Plastic bottles, milk and aluminum cans must be bagged separately with count on bag.
- Any unsorted items must be sorted with staff.



Tires ✓

Take to Carmacks Landfill

- Tires on rims subject to \$15 fee.
- Tires with greater than 24" rim diameter are not accepted.



Waste Metals ✓

Take to Carmacks Landfill

- Ensure fridges, freezers and air conditioners are empty, separate and placed upright. Fees apply.



Household Refuse ✓

Take to Carmacks Landfill

Restricted Items ✗

- Includes used oil in containers larger than 7.5 L (2 gal), asbestos, contaminated soil/fill.



Free Store ✓

Take to Carmacks Landfill

- The Carmacks Landfill Free Store accepts clothing, books, household items, etc.
- All items must be clean and undamaged.
- Sort according to the signs.



Recycling Centre Hours

(as of November 15)

Wed – Fri

10 am – 5:30 pm

Landfill Hours

(as of November 15)

Tue – Sat

10 am – 6 pm

VoC Landfill

867-863-6271
Carmacks.ca

Waste Management Overview

Bag Tag & Waste Diversion Info

Sorted Bag - Waste
\$2/BAG

Unsorted Waste
\$5/BAG

Sorted Contractor Bag - Waste
\$4/BAG

Waste Diversion Prg
**1 FREE BAG TAG PER
BIN OF RECYCLABLES**

- \$2 Sorted bag must be 30X38 inches (76cm X96cm) or smaller & weigh less than 44lbs (20 kg)
- Unsorted & Contractor waste bag must weigh less than 44lbs (20 kg)
- 1 Bag Tag = bins less than 128 litres
- 2 bag tag = bins 129 litres to 240 litres
- 1 Free Bag Tag per BIN of Recycling
- Recycling must fill indicator line on measuring bin at sorting center

