

**Village of Haines Junction
Committee of the Whole Meeting Minutes
March 11, 2026**

Present:

Mayor Strand
Councillor Busche
Councillor Mackinnon
Councillor Sundbo

Absent:

None

CAO Fairbank, Recorder L. Sylvain, Sylvain Human Resource Services (not present)

1. Call to Order

The meeting was called to order at 6:01 p.m.

2. Acknowledgement of Champagne and Aishihik First Nations Traditional Territory

Mayor Strand acknowledged that we are on the traditional territory of the Champagne and Aishihik First Nations.

3. Adoption of Agenda

#49-26 It was moved and seconded

THAT the agenda be adopted.

Motion #49-26 was **CARRIED**.

4. Declaration of Pecuniary Interest

There were no declarations of pecuniary interest.

5. Old Business

Budget Review

a. Fiscal Oversight Document

CAO Presentation:

- The document outlines types of financial reports that support effective fiscal oversight by Council. Its overall purpose is to clarify Council's strategic role in budget oversight.
- Monthly financial variance reports are prepared from May to November to compare actual expenditures with projected year-end spending. Reports help estimate year-end financial position based on spending to date.
- Supplemental budgets may be prepared (typically September or October) to incorporate Council decisions that affect the approved budget during the year. There is also a provisional budget that typically occurs before the end of the year, which allows continuance of governance and expenditures from January 1st to April 1st.
- The 2025 audit is expected to be completed around June. Twenty-four prior audit reports are available for reference.

b. Metrix Financial Analysis

CAO Presentation:

- This is a comparative fiscal review requested in late 2024 and released in May/June 2025. It's Haines Junction's fiscal position with similar communities including Carmacks, Teslin, Mayo, Faro, Dawson, and Watson Lake. Findings indicate that Haines Junction has: Strong reserve balances, consistent annual surpluses, low liabilities and debt levels, and strong fiscal health compared to peer communities.
- Village assets are reported to be in good condition, with relatively new infrastructure, equipment, vehicles, and buildings.

Discussion:

- Was staff directed last year to reduce the municipality's unrestricted surplus to better align with peer community averages, and has any action been taken?
 - The suggestion did not appear in the fiscal comparison report but has been noted in the auditors' management letters for several years.
- Only Council can approve moving funds into or out of reserves. Staff cannot make those changes independently.
- Once the annual budget is approved, Council can determine how to assign portions of the unrestricted surplus to existing reserves.
- A large unrestricted surplus may create the perception that the municipality has excess available funds, which could reduce eligibility for funding.
- Council suggested a proposed reserve for emergency events or operations, particularly due to the upcoming review of the Emergency Measures Plan.
- A possible restricted reserve for energy and fuel costs (e.g., heating fuel, gasoline, electricity) was suggested to help manage potential price increases resulting from economic instability or global uncertainty.

c. Financial Projection

- CAO presented the Mid-Term Financial Projection. Noted that the Village's revenue is increasing faster than expenses.

d. Focused O&M and Capital Budget

- CAO mentioned that Operations and Management (O&M) surplus has consistently grown over the years. Council can transfer funds between reserves by bylaw. Funders review the municipality's full financial position when assessing funding requests. Restricted reserves do not hide funds, as all are shown in public audits.
- Council expressed that around a million dollars in asset management is low when considering the potential need to replace a building.
- It is recommended that Council hold up to two million dollars in unrestricted reserves.
- Every year, the Village receives approx. \$550,000 in gas tax fund allocations, which are not required to be used within the year. It cannot be used to buy housing or vehicles.
- Council discussed that the CCBF fund could be used for the Solid Waste Committee.
- How can Council approve the budget when some amounts are still to be determined?

- Items without confirmed values can be removed from the budget for now since they do not affect the totals; they were included only for information and can be removed before final passage.

Review of 2025 Property Tax Levy Considerations

e. RTC – Options to encourage Sale or Development of Vacant Lots

f. RTC – Vacant Land Tax

g. Vacant Land Taxation Policy - Draft

- CAO noted that these reports prepared in early 2025 on vacant property taxes and general taxation rates were provided for Council’s information. While the recommendation for the current property tax levy bylaw is no change to existing mill rates, staff recommend that Council undertake a future review of vacant, abandoned, or derelict property taxation to encourage future development.
- Council discussed next steps regarding communication with the public on this issue. It was decided that a future Committee of the Whole was required to further discuss this.

6. Adjournment

#50-26 It was moved and seconded

THAT the meeting be adjourned.

Motion #50-26 was **CARRIED**

Meeting adjourned at 6:55 p.m.

Mayor Diane Strand

CAO David Fairbank