



Town of Inuvik

**2023 Final
Operating and Capital Budget**

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INTRODUCTION

The 2023 Operating and Capital Budget represents the planned operating and capital needs of the Town of Inuvik for 2023. This Operating and Capital Budget reflect the funds that Council and Administration feel are important to continue to provide the level of service that the residents expect as well as to replace, repair and maintain Town infrastructure. Salaries and Benefits (33%) and Utilities (19%) account for 51% of the total Operating Budget of \$16,451,680. The budget report on page DS – 2 shows details by Department of the projected revenues and expenditures and the pie charts on page “v” shows revenue and expenditures by major source. You will see that capital expenditures account for 39% of our overall spending which totals \$33,231,328.

This document contains a Summary of Revenue and Expenditures and details for each Department of its expected revenue and expenditures. We are projecting a balanced budget for fiscal 2023. This is similar to the balanced budget projected in the interim budget from December 2023. Despite the increased financial pressure due to inflation, this increase has been kept. Contributing factors for this reduction include salary costs that have been adjusted as we have some vacancies. In addition, we will receive additional revenues from land sale which will be used to fund the water distribution system project.

Amortization shown in Department 60 – Utilities and Department 90 - Fiscal Services are a non-cash item and provided for information. These amounts represent the estimated depreciation for 2023 of the Town assets over their useful lives.

There continues to be pressure as with most municipalities to replace aging infrastructure and develop new as needed. The Town of Inuvik is no different with a funding shortfall for capital projects of \$3,571,278 which is covered by current year operating surpluses and accumulated surplus. Proposed in this budget is a mill rate increase of 3.9% versus the proposed 4.5% in the interim budget. While this may seem like a large increase in actual monetary terms it will only produce an additional \$247,930 which does not cover forced growth items such as salary and benefit costs increases. As the population ages like other jurisdictions the Seniors and Disabled Tax Exemption expense increases as well putting pressure on revenue generation.

For 2023, as noted earlier, the Town has embarked on some major capital expenditures with over 50% of them directly related to water and sewer operations. This includes a

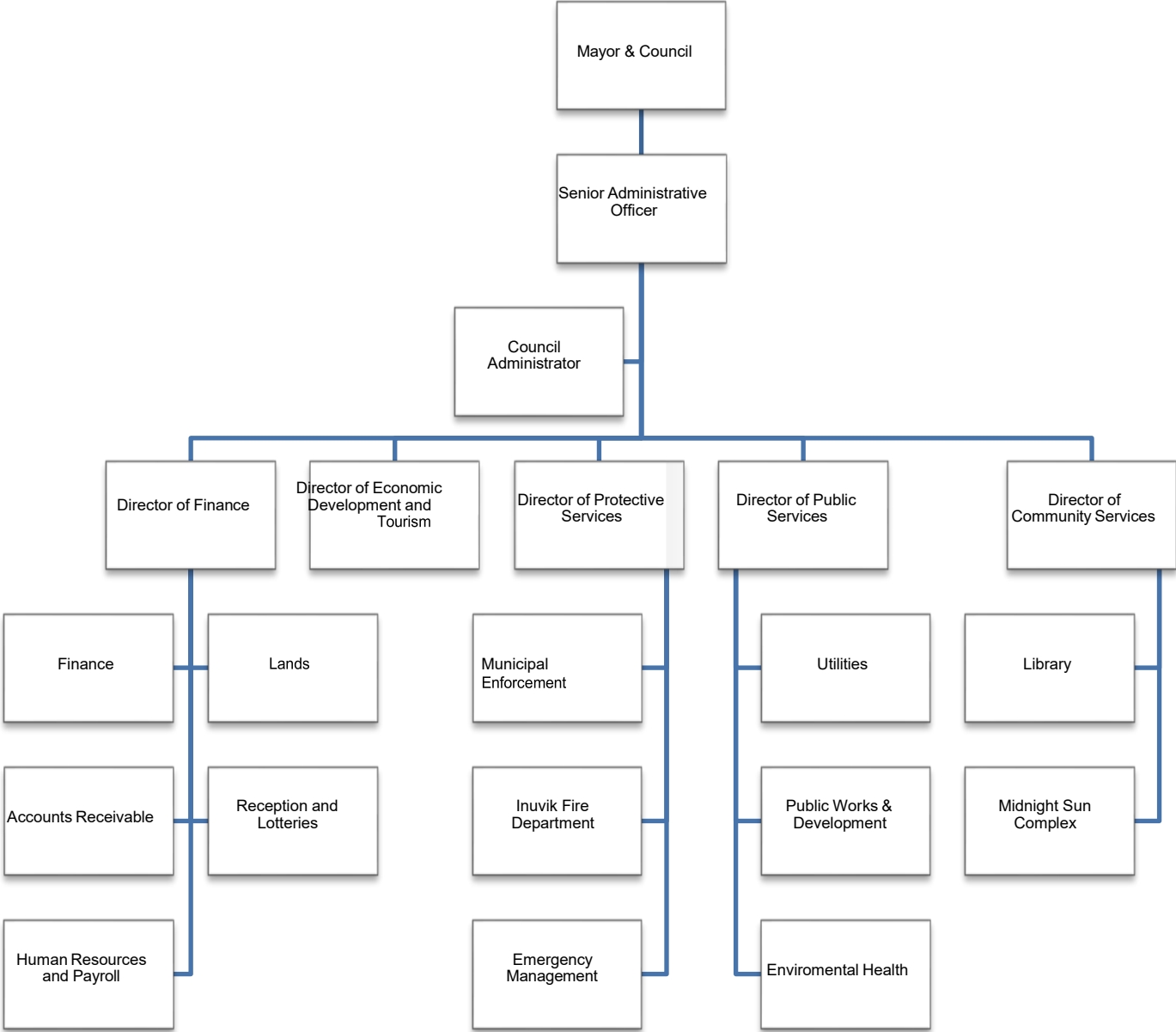
\$3,325,000 utilidor replacement and \$7,600,000 water distribution system projects. As part of these capital expenditures the Town has been able to source funding for some projects and financing for one of the significant of capital-intensive projects. These are the Hidden Lake Biomass project, Solid Waste Site, Breynat Road Upgrade and Water Distribution system projects.

There will be increased pressure in future years to continue with an aggressive capital expenditure plan that will be reviewed each year. This aggressive plan is shown in this budget in the forecast for fiscal 2024 and 2025. While a deficit is shown for those years as the annual budgets are prepared there may be other funding opportunities that come available to assist with this deficit.

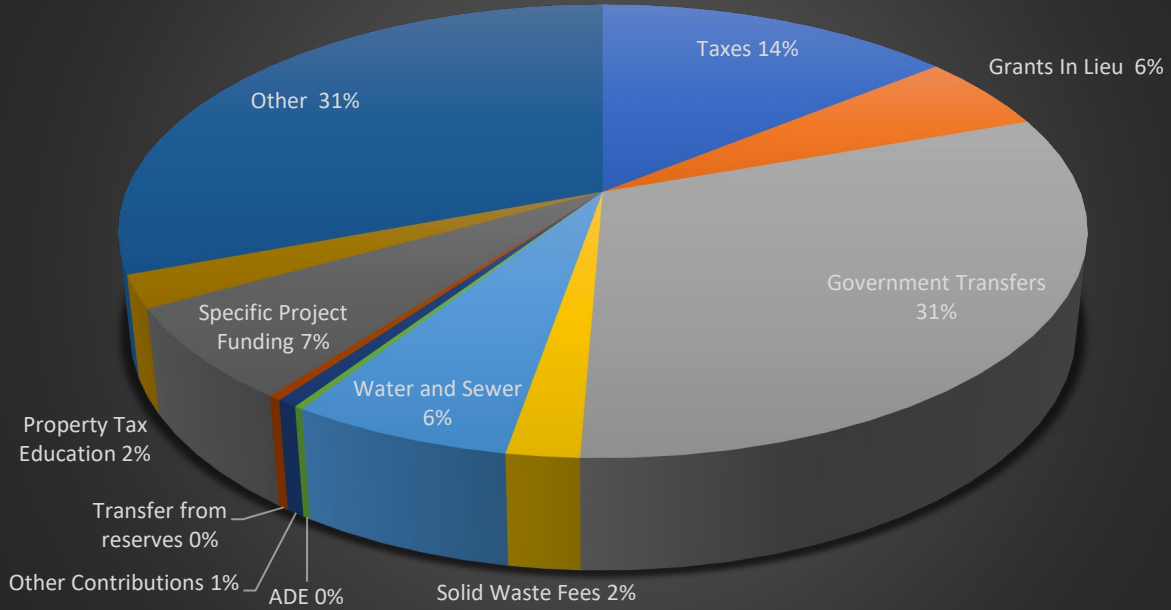
The financial information in the Operating Budget is presented on a comparative basis at the department summary and detail level for the 2021 Actual, 2022 Budget, and 2022 Actual to December 31 and 2023 Budget. It also includes a forecast of revenue and expenditures for fiscal 2024 and 2025. The Capital Budget represents a 5-year anticipated requirement of expenditures with a useful life exceeding one year.

Council and Administration feel this is a fiscally responsible budget and ensures the residents and our funding partners that we are providing good stewardship to the revenues entrusted to the Town and spending it wisely and on necessary and relative items to operate the Town.

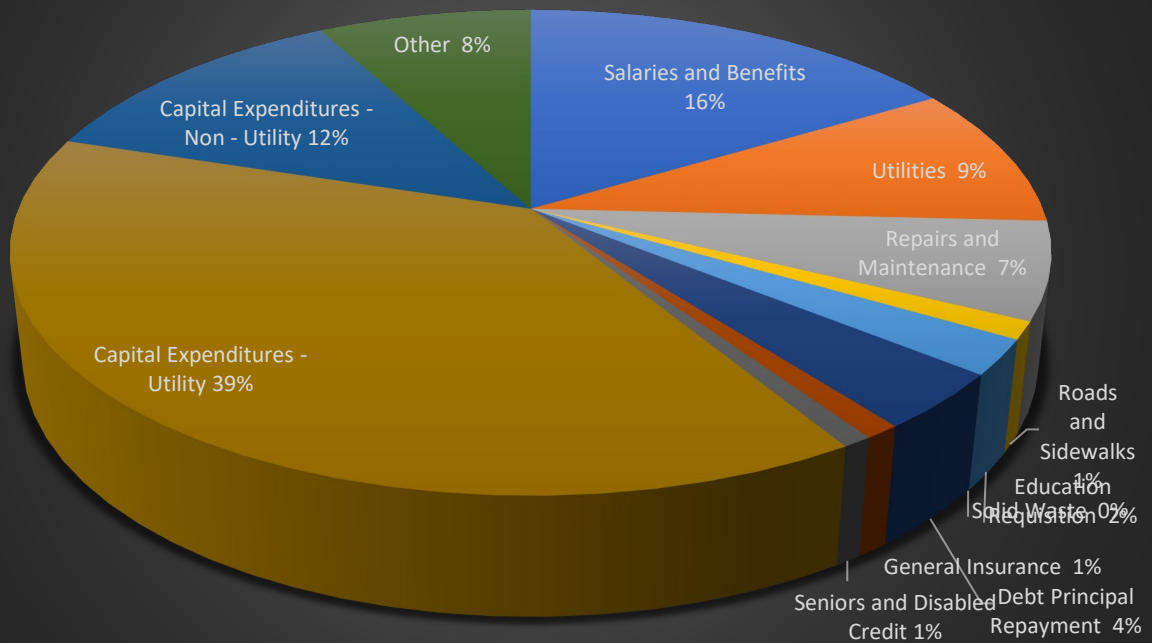
Organizational Chart



Where the Money Comes From



Where the Money Will Be Spent





Town of Inuvik

**2023 Final
Operating Budget**

**Town Of Inuvik
Final Operating Budget
For The Year Ended December 31, 2023, 2024, 2025**

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>REVENUES</u>									
Administrative	\$ 7,823,917	\$ 7,841,193	\$ 7,802,519	\$ 8,281,785	5.6%	\$ 8,513,189	3%	\$ 8,753,102	3%
Protective Services	68,575	72,500	60,837	65,000	-10.3%	65,000	0%	65,000	0%
Public Works	20,000	25,000	25,000	25,000	0.0%	25,000	0%	25,000	0%
Environmental	545,014	655,000	667,232	697,500	6.5%	662,708	-5%	700,851	6%
Economic Development/Tourism	162,160	203,400	273,215	272,500	34.0%	183,500	-33%	183,500	0%
Utilities	3,418,904	3,468,866	3,405,932	3,513,566	1.3%	3,577,076	2%	3,642,491	2%
Recreation	277,477	356,000	327,364	491,700	38.1%	415,430	-16%	425,440	2%
Library	77,296	86,250	97,467	84,800	-1.7%	84,850	0%	84,900	0%
Land	208,252	9,500	45,462	2,266,887	23762.0%	3,848	-100%	3,848	0%
Fiscal	3,806,137	3,496,000	3,463,995	3,496,000	0.0%	3,496,000	0%	3,496,000	0%
	\$ 16,407,732	\$ 16,213,709	\$ 16,169,021	\$ 19,194,737	18%	\$ 17,026,602	-11%	\$ 17,380,131	2%
<u>EXPENSES</u>									
Administrative	\$ 3,239,439	\$ 3,121,677	\$ 2,930,402	\$ 3,618,047	15.9%	\$ 3,450,320	-5%	\$ 3,513,238	2%
Protective Services	740,782	849,047	833,320	913,217	7.6%	936,429	3%	959,780	3%
Public Works	1,548,110	1,549,582	1,586,072	1,527,441	-1.4%	1,527,471	0%	1,542,103	1%
Environmental	780,431	984,200	938,062	1,009,200	2.5%	999,200	-1%	999,200	0%
Economic Development/Tourism	542,447	663,009	770,313	889,698	34.2%	830,431	-7%	847,633	2%
Utilities	3,123,493	3,080,506	3,215,180	3,561,276	15.6%	3,448,827	-3%	3,456,729	0%
Recreation	2,861,003	3,514,045	3,145,407	3,675,277	4.6%	3,793,349	3%	3,878,425	2%
Library	420,859	440,674	408,539	456,425	3.6%	492,377	8%	503,937	2%
Land	173,327	100	32,708	100	0.0%	100	0%	100	0%
Fiscal	10,140	801,000	11,551	801,000	0.0%	801,000	0%	801,000	0%
	\$ 13,440,029	\$ 15,003,840	\$ 13,871,554	\$ 16,451,680	10%	\$ 16,279,503	-1%	\$ 16,502,145	1%
Surplus / (Deficit)	\$ 2,967,703	\$ 1,209,869	\$ 2,297,467	\$ 2,743,057	127%	\$ 747,098	-73%	\$ 877,986	18%
Net Transfers to Capital Expenditures	1,815,527	2,421,870	1,580,390	2,743,057	0	3,304,050	3	2,832,604	(2)
	\$ 1,815,527	\$ 2,421,870	\$ 1,580,390	\$ 2,743,057	13%	\$ 3,304,050	21%	\$ 2,832,604	
Surplus (Deficit) after Transfers	\$ 1,152,176	\$ (1,212,001)	\$ 717,077	\$ (0)	-100%	\$ (2,556,952)	0%	\$ (1,954,618)	\$ 0
Amortization	\$ 3,339,006	\$ 3,380,000	\$ 3,500,686	\$ 3,502,000	4%	\$ 3,502,000	0%	\$ 3,502,000	0%



Town of Inuvik

Department 10
Administrative

Department 10 Summary

ADMINISTRATIVE

The Administrative Department includes Council and General Administration. Council provides strategic direction for the Town and approves policies and By-Laws under which staff must carry out their daily functions. Staff in this department provide administrative and advisory services to Council as well as provides services to the public, suppliers and staff. Administration is responsible for support and maintenance of the computer systems and data communications.

This Department includes Council, SAO, Council Administrator, Director of Finance, Accounts Payable, Accounts Receivable, Human Resources/Payroll, Property Taxation and Reception/Lotteries.

The Department has a total budgeted full-time staff complement of 6 employees and the Accounts Receivable/Utilities Officer who is budgeted under Department 60.

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast
Revenue:						
Total Administrative Revenue	\$ 7,689,352	\$ 7,803,593	\$ 7,746,145	\$ 8,256,185	\$ 8,487,589	\$ 8,727,502
Total Building/Development Revenue	134,565	37,600	56,374	25,600	25,600	25,600
Total Revenue	\$ 7,823,917	\$ 7,841,193	\$ 7,802,519	\$ 8,281,785	\$ 8,513,189	\$ 8,753,102
Expenditures:						
Legislative Expenses	\$ 191,058	\$ 222,560	\$ 207,522	\$ 246,036	\$ 249,844	\$ 254,553
Gen. Administrative Expenses	3,048,381	2,899,117	2,722,880	3,372,011	3,200,476	3,258,685
Total Expenditures	\$ 3,239,439	\$ 3,121,677	\$ 2,930,402	\$ 3,618,047	\$ 3,450,320	\$ 3,513,238
Net Budget Variance	\$ 4,584,478	\$ 4,719,516	\$ 4,872,117	\$ 4,663,738	\$ 5,062,870	\$ 5,239,863

**Town of Inuvik
Department 10 - Administrative**

	2021 Actuals	2022 Budget	2022 December 31	2023 Budget	% Variance	2024 Forecast	% Variance	2025 Forecast	% Variance
REVENUE									
Land Taxes	\$ 4,111,029	\$ 4,381,570	\$ 4,334,275	4,703,729	7.4%	\$ 4,867,911	3.5%	\$ 5,038,204	3.5%
Property Taxes - Education Portion	692,101	710,321	710,321	777,674	9.5%	777,674	0.0%	777,674	0.0%
Property Taxes Bad Debt Expense	-	-	-	-	0.0%	-	0.0%	-	0.0%
Grants in Lieu - Federal	359,713	321,199	366,441	316,395	-1.5%	327,451	3.5%	338,915	3.5%
Grants in Lieu - GNWT	1,422,927	1,488,425	1,458,077	1,416,590	-4.8%	1,466,302	3.5%	1,517,764	3.5%
Grants in Lieu - NWTPC	68,987	62,778	71,275	64,778	3.2%	67,040	3.5%	69,393	3.5%
Grants in Lieu - CBC	7,765	7,108	8,023	7,518	5.8%	7,780	3.5%	8,053	3.5%
Senior Citizen Tax Grant	109,360	101,794	114,774	132,102	29.8%	136,031	3.0%	140,099	3.0%
Administrative Recoveries	151,624	25,000	3,820	10,000	-60.0%	10,000	0.0%	10,000	0.0%
Tax Certificates	4,200	4,400	5,300	4,400	0.0%	4,400	0.0%	4,400	0.0%
Tax Penalties & Interest	182,839	150,000	181,766	180,000	20.0%	180,000	0.0%	180,000	0.0%
Business Licenses	27,925	27,000	23,550	25,000	-7.4%	25,000	0.0%	25,000	0.0%
Education Tax	-	5,000	-	5,000	0.0%	5,000	0.0%	5,000	0.0%
Interest earned on Investments	31,925	40,000	137,358	130,000	225.0%	130,000	0.0%	130,000	0.0%
Management Fee - Lotteries	28,000	28,000	28,000	28,000	0.0%	28,000	0.0%	28,000	0.0%
Management Fee - Utilities	250,000	250,000	250,000	250,000	0.0%	250,000	0.0%	250,000	0.0%
Total Administrative Revenue	\$ 7,448,396	\$ 7,602,593	\$ 7,692,979	\$ 8,051,185	5.9%	\$ 8,282,589	2.9%	\$ 8,522,502	2.9%
Development Permits	\$ 134,115	\$ 37,000	\$ 54,857	\$ 25,000	-32.4%	\$ 25,000	0.0%	\$ 25,000	0.0%
Moving & Demolition Permits	250	300	1,517	300	0.0%	300	0.0%	300	0.0%
Home Occupation Permits	200	300	-	300	0.0%	300	0.0%	300	0.0%
Total Building/Development Revenue	\$ 134,565	\$ 37,600	\$ 56,374	\$ 25,600	-31.9%	\$ 25,600	0.0%	\$ 25,600	0.0%
CA - Administration	\$ 30,263	-	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Small Community Employment Support	210,693	201,000	53,165	205,000	2.0%	205,000	0.0%	205,000	0.0%
Total Contribution Agreements	\$ 240,956	\$ 201,000	\$ 53,165	205,000	2%	205,000	\$ -	205,000	0.0%
Total Revenue	\$ 7,823,917	\$ 7,841,193	\$ 7,802,519	\$ 8,281,784.99	5.6%	\$ 8,513,189	2.8%	\$ 8,753,102	2.8%
LEGISLATIVE EXPENSES									
Mayors / Councillors Indemnity	\$ 132,569	\$ 141,997	\$ 141,135	\$ 151,632	6.8%	\$ 161,946	6.8%	\$ 170,156	5.1%
CPP/EI - Mayor & Councillors	5,193	7,697	1,569	8,248	7.2%	8,396	1.8%	8,396	0.0%
Group Insurance	2,998	5,587	478	5,840	4.5%	5,840	0.0%	5,840	0.0%
Pension Plan	6,123	-	-	-	0.0%	-	0.0%	-	0.0%
Northern Allowance	15,005	15,279	15,625	14,816	-3.0%	14,661	-1.0%	14,661	0.0%
Conventions & Delegations	948	22,000	29,444	25,000	13.6%	20,000	-20.0%	25,000	25.0%
Donations	7,500	8,500	-	8,500	0.0%	8,500	0.0%	8,500	0.0%
Election/Plebiscite Expenses	3,901	-	-	-	0.0%	2,500	0.0%	-	-100.0%
Legislative Expenditures	4,151	8,000	6,799	19,000	137.5%	15,000	-21.1%	9,000	-40.0%
Publications, Memberships, Sub.	12,670	13,500	12,471	13,000	-3.7%	13,000	0.0%	13,000	0.0%
Total Legislative Expense	\$ 191,058	\$ 222,560	\$ 207,522	\$ 246,036	10.5%	\$ 249,844	1.5%	\$ 254,553	1.9%

**Town of Inuvik
Department 10 - Administrative**

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
GEN. ADMINISTRATIVE EXPENSES									
Education Requisition	\$ 692,101	\$ 710,321	\$ 710,321	\$ 777,674	9.5%	\$ 777,674	0.0%	\$ 777,674	0.0%
Salaries	675,163	657,423	697,286	728,873	10.9%	715,195	-1.9%	760,335	6.3%
Casual Wages	7,677	1,710	426	2,661	55.6%	2,741	3.0%	2,823	3.0%
CPP/EI	33,480	35,444	39,445	49,401	39.4%	36,461	-26.2%	36,468	0.0%
Group Insurance	31,778	33,014	29,306	34,561	4.7%	35,232	1.9%	35,793	1.6%
Pension Plan Costs	49,140	52,209	48,127	57,182	9.5%	57,100	-0.1%	60,712	6.3%
Northern Allowance	91,581	80,100	70,828	101,013	26.1%	103,143	2.1%	103,143	0.0%
Workers Compensation	90,565	98,489	98,489	104,278	5.9%	106,364	2.0%	108,491	2.0%
Recruitment	37,316	27,000	15,103	130,000	381.5%	25,000	-80.8%	25,000	0.0%
Medical Travel	4,598	5,000	2,524	5,000	0.0%	5,000	0.0%	5,000	0.0%
Accounting/Auditing/Consulting	116,644	74,500	62,513	150,000	101.3%	45,000	-70.0%	50,000	11.1%
Advertising	2,620	2,600	762	3,000	15.4%	2,500	-16.7%	2,500	0.0%
Bank Service Charges	9,074	2,700	2,370	2,700	0.0%	2,700	0.0%	2,700	0.0%
Business Travel	-	7,000	4,991	12,800	82.9%	10,000	-21.9%	15,000	50.0%
Computer Software/Hardware	17,020	15,000	14,397	15,000	0.0%	15,000	0.0%	15,000	0.0%
Computer Support	45,408	65,500	49,656	55,119	-15.8%	70,000	27.0%	70,000	0.0%
Credit Card Charges	34,564	31,000	39,881	40,000	29.0%	40,000	0.0%	40,000	0.0%
Courier, Freight & Postage	14,493	14,000	15,994	18,000	28.6%	20,000	11.1%	22,000	10.0%
Court of Revision	300	500	300	500	0.0%	500	0.0%	500	0.0%
General Insurance	259,942	280,620	280,620	315,147	12.3%	330,904	5.0%	347,449	5.0%
Bad Debt Expense	124,645	2,000	-	2,000	0.0%	2,000	0.0%	2,000	0.0%
Legal	78,115	95,000	56,783	95,000	0.0%	120,000	26.3%	90,000	-25.0%
Lottery Share - Inuvialuit	5,000	5,000	-	5,000	0.0%	5,000	0.0%	5,000	0.0%
Lottery Share - Gwich'in	5,000	5,000	-	5,000	0.0%	5,000	0.0%	5,000	0.0%
Professional Development	10,999	25,000	5,019	20,000	-20.0%	20,000	0.0%	20,000	0.0%
Publications, Memberships, Sub.	2,275	4,100	2,285	6,000	46.3%	4,000	-33.3%	4,000	0.0%
Repairs & Maintenance - Equipment	1,349	2,000	1,590	2,000	0.0%	2,000	0.0%	2,000	0.0%
Special Events	13,542	20,000	7,978	23,000	15.0%	23,000	0.0%	23,000	0.0%
Supplies & Stationery	20,042	25,000	10,779	25,000	0.0%	25,000	0.0%	25,000	0.0%
Health and Safety Supplies	2,318	500	-	500	0.0%	500	0.0%	500	0.0%
Tax Collection - Legal Cost Recovery	(2,750)	(3,200)	-	3,200	0.0%	(3,200)	0.0%	(3,200)	0.0%
Tax Forgiveness - Seniors & Disabled	218,719	203,587	218,334	264,203	29.8%	272,063	3.0%	280,199	3.0%
Telephone & Fax	62,219	65,000	69,954	69,000	6.2%	69,000	0.0%	69,000	0.0%
Utilities - Electricity	53,668	57,000	49,089	55,000	-3.5%	55,000	0.0%	55,000	0.0%
Utilities - Heat	62,591	60,000	46,083	60,000	0.0%	60,000	0.0%	60,000	0.0%
Utilities - Water & Sewer	2,390	2,000	10,136	3,600	80.0%	3,600	0.0%	3,600	0.0%
Xerox	13,744	16,000	24,712	16,000	0.0%	16,000	0.0%	16,000	0.0%
CA - Administration	28,686	-	-	-	0.0%	-	-	-	-
CA - Small Community Employment Supp	132,365	121,000	36,800	121,000	0.0%	121,000	0.0%	121,000	0.0%
Total Gen. Administrative Expense	\$ 3,048,381	\$ 2,899,117	\$ 2,722,880	\$ 3,372,011	16.3%	\$ 3,200,476	-5.1%	\$ 3,258,685	1.8%
Total Expenses	\$ 3,239,439	\$ 3,121,677	\$ 2,930,402	\$ 3,618,046.64	15.9%	\$ 3,450,320	-4.6%	\$ 3,513,238	1.8%
Net Budget Variance	\$ 4,584,478	\$ 4,719,516	\$ 4,872,117	\$ 4,663,738.35	-1.2%	\$ 5,062,870	8.6%	\$ 5,239,863	3.5%



Town of Inuvik

Department 20
Protective Services

Department 20 Summary

Protective Services

The Director of Protective Services oversees and manages the Inuvik Protective Services Department, which is comprised of 4 separate division lines as noted below.

Animal Control Services

In addition to municipal enforcement the 2 full time Municipal Enforcement Officers also perform animal control services. The primary services include: apprehension of dogs at large and those voluntarily surrendered, dispatching of aggressive dogs, inoculation of dogs, arranging for emergency veterinary services of dogs in custody, arranging for transport to southern shelters, daily nourishment and care, daily cleaning and disinfecting of the pound.

Municipal Enforcement

The 2 full time Municipal Enforcement Officers are tasked with the enforcement of town bylaws, territorial and federal legislation, ticketing and prosecution.

Emergency Measures

Aside for the Director of Protective Services, there are no dedicated staff to provide emergency measures services. The primary responsibilities are to maintain the plan, ensure the plan is reviewed and tested, provide accurate contact information to key players and to enact the plan as required, which may include activating the Emergency Operations Centre, the Municipal Emergency Operating group and any ancillary logistics, personnel and services as dictated by the emergency.

Fire Protection Services

Overseen by the Fire Chief/Director of Protective Services, the Inuvik Fire Department is comprised of 35 to 40 volunteer firefighters. These individuals, are compensated with an honorarium, provide 2 lines of defense of public fire safety - Public Education, Prevention and Emergency Response services.

	2021	2022	2022	2023	2024	2025
	Actual	Budget	Actual	Budget	Forecast	Forecast
Revenue:						
Total Revenue	\$ 68,575	\$ 72,500	\$ 60,837	\$ 65,000	\$ 65,000	\$ 65,000
Expenditures:						
Animal Control Expenses	\$ 19,028	\$ 22,400	\$ 21,296	\$ 24,300	\$ 24,300	\$ 24,300
By-Law Enforcement Expenses	220,465	297,034	271,363	271,638	284,313	297,602
Emergency Measures Expenses	3,333	4,300	3,742	4,500	4,500	4,500
Fire Protection Expenses	497,955	525,313	536,918	612,779	623,316	633,378
Total Expenditures	\$ 740,782	\$ 849,047	\$ 833,320	\$ 913,217	\$ 936,429	\$ 959,780
Net Budget Variance	\$ (672,207)	\$ (776,547)	\$ (772,483)	\$ (848,217)	\$ (871,429)	\$ (894,780)

**Town of Inuvik
Department 20 - Protective Services**

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>REVENUE</u>									
Fire Department Recoveries	\$ 7,870	\$ 10,000	\$ 2,271	\$ 2,500	-75.0%	\$ 2,500	0.0%	\$ 2,500	0.0%
Other Revenue	100	-	783	-		-	0.0%	-	0.0%
Animal Control - Dog Licence	3,306	2,500	1,270	2,500	0.0%	2,500	0.0%	2,500	0.0%
Animal Control - Impound Fees	1,140	2,000	2,370	2,000	0.0%	2,000	0.0%	2,000	0.0%
ATV - Fees	396	500	255	500	0.0%	500	0.0%	500	0.0%
Taxi Permits / Transfers	15,695	15,500	15,445	15,500	0.0%	15,500	0.0%	15,500	0.0%
Municipal Enforcement Fines	3,067	5,000	1,443	5,000	0.0%	5,000	0.0%	5,000	0.0%
CA - Highway Rescue Funding	37,000	37,000	37,000	37,000	0.0%	37,000	0.0%	37,000	0.0%
Total Revenue	\$ 68,575	\$ 72,500	\$ 60,837	\$ 65,000	-10.3%	\$ 65,000	0.0%	\$ 65,000	0.0%
<u>ANIMAL CONTROL EXPENSES</u>									
Spay Neuter Program	\$ 2,400	\$ 2,800	\$ 2,400	\$ 2,800	0.0%	\$ 2,800	0.0%	\$ 2,800	0.0%
Supplies & Stationery	329	3,500	2,223	4,500	28.6%	4,500	0.0%	4,500	0.0%
Utilities - Electricity	6,080	6,100	5,779	6,100	0.0%	6,100	0.0%	6,100	0.0%
Utilities - Heat	7,876	7,500	6,797	7,000	-6.7%	7,000	0.0%	7,000	0.0%
Utilities - Water/Sewer	2,344	2,500	4,097	3,900	56.0%	3,900	0.0%	3,900	0.0%
Total Animal Control Expense	\$ 19,028	\$ 22,400	\$ 21,296	\$ 24,300	8.5%	\$ 24,300	0.0%	\$ 24,300	0.0%
<u>BY-LAW ENFORCEMENT EXPENSES</u>									
Special Events	\$ 128	\$ 2,000	\$ 399	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ 2,000	0.0%
Salaries	140,699	188,195	176,308	165,198	-12.2%	176,860	7.1%	188,778	6.7%
Casual	6,192	6,185	6,543	5,463	-11.7%	5,627	3.0%	5,796	3.0%
CPP/EI	8,214	10,174	9,756	10,790	6.1%	10,803	0.1%	10,817	0.1%
Group Insurance	4,443	6,895	8,426	6,703	-2.8%	6,925	3.3%	7,160	3.4%
Pension Plan Costs	8,142	13,796	12,741	12,384	-10.2%	13,317	7.5%	14,270	7.2%
Clothing/Uniforms	2,714	3,200	891	3,200	0.0%	3,200	0.0%	3,200	0.0%
Northern Allowance	23,259	31,790	30,867	30,700	-3.4%	30,381	-1.0%	30,381	0.0%
Communications & Licensing	8,254	9,500	8,697	9,700	2.1%	9,700	0.0%	9,700	0.0%
Courier, Freight & Postage	58	500	272	500	0.0%	500	0.0%	500	0.0%
Professional Development	6,051	3,000	2,728	3,000	0.0%	3,000	0.0%	3,000	0.0%
Publications, Memberships, Subscriptions	100	300	-	300	0.0%	300	0.0%	300	0.0%
Repairs & Maintenance - Equipment	236	1,000	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
Supplies & Stationery	989	3,000	3,145	3,000	0.0%	3,000	0.0%	3,000	0.0%
Supplies - By-Law	108	3,800	2,064	3,800	0.0%	3,800	0.0%	3,800	0.0%
Telephone & Fax	3,654	3,700	4,133	3,900	5.4%	3,900	0.0%	3,900	0.0%
Vehicle - Fuel	4,037	5,500	4,196	5,500	0.0%	5,500	0.0%	5,500	0.0%
Vehicle - Repair & Maintenance	3,187.46	3,500	198	3,500	0.0%	3,500	0.0%	3,500	0.0%
Derelict Vehicle Removal	-	1,000	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
Total By-Law Enforcement Expense	\$ 220,465	\$ 297,034	\$ 271,363	\$ 271,638	-8.5%	\$ 284,313	4.7%	\$ 297,602	4.7%

**Town of Inuvik
Department 20 - Protective Services**

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>EMERGENCY MEASURES EXPENSES</u>									
Supplies - EMO	\$ -	\$ 500	\$ -	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%
Telephone & Fax	3,333	3,800	3,742	4,000	5.3%	4,000	0.0%	4,000	0.0%
Total Emergency Measures Expense	\$ 3,333	\$ 4,300	\$ 3,742	\$ 4,500	4.7%	\$ 4,500	0.0%	\$ 4,500	0.0%
<u>FIRE PROTECTION EXPENSES</u>									
Salaries	\$ 135,397	\$ 138,497	\$ 142,269	\$ 206,833	49.3%	\$ 221,138	6.9%	\$ 230,225	4.1%
Casual	-	-	1,423	-	0.0%	-	0.0%	-	0.0%
Volunteers (Operations Renumeration)	21,176	28,000	42,400	26,000	-7.1%	26,000	0.0%	26,000	0.0%
Volunteers (Training/Other Renumeration)	59,448	57,000	54,554	51,000	-10.5%	51,000	0.0%	51,000	0.0%
CPP/EI	5,195	4,834	5,769	9,912	105.1%	10,153	2.4%	10,316	1.6%
Group Insurance	3,580	3,708	3,802	6,684	167.3%	6,762	1.2%	6,847	1.3%
Volunteer Insurance	2,449	2,500	2,449	2,500	0.0%	2,500	0.0%	2,500	0.0%
Pension Plan Costs	10,142	11,080	10,790	16,547	49.3%	17,691	6.9%	18,418	4.1%
Northern Allowance	15,063	15,279	15,038	22,223	45.4%	21,992	-1.0%	21,992	0.0%
Advertising	-	500	-	500	0.0%	500	0.0%	500	0.0%
Business Travel	-	1,000	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
Communications & Licensing	9,957	10,000	8,207	10,100	1.0%	10,100	0.0%	10,100	0.0%
Courier, Freight & Postage	1,790	2,500	1,592	2,500	0.0%	2,500	0.0%	2,500	0.0%
Fire Chief's Apartment	4,547	3,500	967	3,500	0.0%	3,500	0.0%	3,500	0.0%
Medicals	326	800	695	1,400	75.0%	1,400	0.0%	1,400	0.0%
Professional Development	-	8,000	3,227	8,000	0.0%	8,000	0.0%	8,000	0.0%
Publications, Memberships & Sub.	1,095	2,500	3,277	3,300	32.0%	3,300	0.0%	3,300	0.0%
Repairs & Maintenance - Equipment	10,298	10,000	6,855	10,300	3.0%	10,300	0.0%	10,300	0.0%
Repairs & Maintenance - Alarm System	2,340	2,500	-	2,500	0.0%	2,500	0.0%	2,500	0.0%
Special Events	6,349	8,000	8,584	8,000	0.0%	8,000	0.0%	8,000	0.0%
Supplies & Stationery	1,904	5,000	4,176	5,000	0.0%	5,000	0.0%	5,000	0.0%
Supplies - Fire Protection	63,126	69,000	65,045	69,000	0.0%	69,000	0.0%	69,000	0.0%
Health and Safety Supplies	-	500	-	500	0.0%	500	0.0%	500	0.0%
Telephone & Fax	9,517	9,300	9,922	9,200	-1.1%	9,200	0.0%	9,200	0.0%
Training	29,288	25,000	26,792	25,000	0.0%	20,000	-20.0%	20,000	0.0%
Utilities - Electricity	38,277	41,000	39,969	41,000	0.0%	41,000	0.0%	41,000	0.0%
Utilities - Heat	39,258	39,000	37,786	39,000	0.0%	39,000	0.0%	39,000	0.0%
Utilities - Water & Sewer	1,856	2,000	2,731	2,000	0.0%	2,000	0.0%	2,000	0.0%
Vehicle - Fuel	7,668	7,000	12,991	9,000	28.6%	9,000	0.0%	9,000	0.0%
Vehicle - License & Registration	315	315	43	281	-10.8%	281	0.0%	281	0.0%
Vehicle - Repairs & Maintenance	17,595	17,000	25,565	20,000	17.6%	20,000	0.0%	20,000	0.0%
CA - Highway Rescue Funding	-	-	-	-	0.0%	-	0.0%	-	0.0%
Total Fire Protection Expense	\$ 497,955	\$ 525,313	\$ 536,918	\$ 612,779	16.7%	\$ 623,316	1.7%	\$ 633,378	1.6%
Total Expenses	\$ 740,782	\$ 849,047	\$ 833,320	\$ 913,217	7.6%	\$ 936,429	2.5%	\$ 959,780	2.5%
Net Budget Variance	\$ (672,207)	\$ (776,547)	\$ (772,483)	\$ (848,217)	9.2%	\$ (871,429)	2.7%	\$ (894,780)	2.7%



Town of Inuvik

Department 30
Public Services

Department 30 Summary

Public Services

The Public Services Department includes the Works Division and Development Division. The Director of Public Services also has the responsibilities for Department 40 - Environmental Health and Department 60 - Utilities of the Town.

The Works Division is responsible for roads and sidewalks within the Town including repairs and maintenance and also repairs and maintenance of the Parks and Playgrounds equipment, pathways and signage.

The Development Division is responsible for issuing building and development permits and the associated enforcement and work with By-Law staff on related by-law such as Clean Yard By-Law and Derelict Buildings By-Law.

The Department has a total budgeted full-time staff complement of 2 employees.

	2021	2022	2022	2023	2024	2025
	Actual	Budget	Actual	Budget	Forecast	Forecast
Revenue:						
Total Revenue	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Expenditures:						
Administrative Expenses	\$ 398,816	\$ 381,482	\$ 454,113	\$ 400,241	\$ 459,271	\$ 473,903
General Services Expenses	662,320	909,000	618,257	785,100	785,100	785,100
Town Owned Building Repairs	347,740	175,500	457,930	259,000	200,500	200,500
Town Shop Expenses	4,704	18,100	6,405	18,100	17,100	17,100
Parks & Playgrounds Expenses	134,530	65,500	49,367	65,000	65,500	65,500
Total Expenditures	\$ 1,548,110	\$ 1,549,582	\$ 1,586,072	\$ 1,527,441	\$ 1,527,471	\$ 1,542,103
Net Budget Variance	\$ (1,528,110)	\$ (1,524,582)	\$ (1,561,072)	\$ (1,502,441)	\$ (1,502,471)	\$ (1,517,103)

Town of Inuvik
Department 30 - Public Works

	2021 Actuals	2022 Budget	2022 December 31	2023 Budget	% Variance	2024 Plan	% Variance	2025 Plan	% Variance
<u>REVENUE</u>									
Other Revenues	\$ -		\$ -		0.0%	\$ -	0.0%	\$ -	0.0%
Curling Club Lease	20,000	25,000	25,000	25,000	0.0%	25,000	0.0%	25,000	0.0%
Total Revenue	\$ 20,000	\$ 25,000	\$ 25,000	\$ 25,000	0.0%	\$ 25,000	\$ -	\$ 25,000	\$ -
<u>ADMINISTRATIVE EXPENSES</u>									
Salaries	\$ 243,583	\$ 191,506	\$ 217,992	\$ 199,771.07	4.3%	\$ 243,141	21.7%	\$ 253,914	4.4%
Casual Wages	45,654	81,134	101,666	86,415	6.5%	89,005	3.0%	91,665	3.0%
CPP/EI	13,424	14,939	17,571	16,707	11.8%	17,749	6.2%	17,968	1.2%
Group Insurance	8,695	6,246	5,230	6,954	11.3%	10,734	54.3%	10,851	1.1%
Pension Plan Costs	19,024	12,131	13,492	15,982	31.7%	19,451	21.7%	20,313	4.4%
Northern Allowance	36,826	39,077	43,467	39,662	1.5%	44,442	12.1%	44,442	0.0%
Advertising	1,352	1,500	2,752	1,500	0.0%	1,500	0.0%	1,500	0.0%
Professional Development	169	5,000	419	5,000	0.0%	5,000	0.0%	5,000	0.0%
Publications, Memberships, Subscriptions	935	850	-	850	0.0%	850	0.0%	850	0.0%
Supplies & Stationery	1,837	1,500	15,376	-	-100.0%	-	0.0%	-	0.0%
Christmas Lights and Decorations	25,526	25,000	34,617	25,000	0.0%	25,000	0.0%	25,000	0.0%
Safety Equipment	31	1,000	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
Telephone & Fax	1,759	1,600	1,532	1,400	-12.5%	1,400	0.0%	1,400	0.0%
Total Administrative Expense	\$ 398,816	\$ 381,482	\$ 454,113	\$ 400,240.97	4.9%	\$ 459,271	14.7%	\$ 473,903	3.2%
<u>GENERAL SERVICES EXPENSES</u>									
Lot Cleanup	\$ -	\$ 2,500	\$ -	\$ 2,500	0.0%	\$ 2,500	0.0%	\$ 2,500	0.0%
Brushing	46,895	50,000	42,957	50,000	0.0%	50,000	0.0%	50,000	0.0%
Contracted Services - Drainage	100,084	80,000	62,482	80,000	0.0%	80,000	0.0%	80,000	0.0%
Dust Abatement	48,160	100,000	93,264	100,000	0.0%	100,000	0.0%	100,000	0.0%
Guard Rails	1,450	5,000	5,972	5,000	0.0%	5,000	0.0%	5,000	0.0%
Gravel Road Repair	69,785	199,000	68,110	75,000	-62.3%	75,000	0.0%	75,000	0.0%
Pavement Repair	6,030	25,000	19,412	25,000	0.0%	25,000	0.0%	25,000	0.0%
Snow Removal	170,538	225,000	189,905	225,000	0.0%	225,000	0.0%	225,000	0.0%
Sidewalks	925	3,000	609	3,000	0.0%	3,000	0.0%	3,000	0.0%
Street Signs	20,397	12,000	4,149	12,000	0.0%	12,000	0.0%	12,000	0.0%
Street Sweeping	43,412	20,000	12,232	20,000	0.0%	20,000	0.0%	20,000	0.0%
Street Lights	87,330	80,000	82,518	80,100	0.1%	80,100	0.0%	80,100	0.0%
Traffic Markings	-	1,500	-	1,500	0.0%	1,500	0.0%	1,500	0.0%
Sanding	67,314	92,000	36,547	92,000	0.0%	92,000	0.0%	92,000	0.0%
Contracted Services - Engineering	-	14,000	100	14,000	0.0%	14,000	0.0%	14,000	0.0%
Total General Services Expense	\$ 662,320	\$ 909,000	\$ 618,257	\$ 785,100.00	-13.6%	\$ 785,100	0.0%	\$ 785,100	0.0%

**Town of Inuvik
Department 30 - Public Works**

	2021 Actuals	2022 Budget	2022 December 31	2023 Budget	% Variance	2024 Plan	% Variance	2025 Plan	% Variance
<u>TOWN OWNED BUILDING REPAIRS</u>									
Town Hall	\$ 49,345	\$ 20,000	\$ 40,419	\$ 25,000	25.0%	\$ 20,000	-20.0%	\$ 20,000	0.0%
Dog Pound	13,304	5,000	4,361	5,000	0.0%	5,000	0.0%	5,000	0.0%
Fire Hall	29,539	15,000	10,718	15,000	0.0%	5,000	-66.7%	5,000	0.0%
Town Shop	184	2,500	4,715	2,500	0.0%	2,500	0.0%	2,500	0.0%
Youth Centre and Homeless Shelter	46,292	20,000	42,536	22,000	10.0%	22,000	0.0%	22,000	0.0%
ECE Building and Distributor St Shop	25,748	3,000	2,534	3,000	0.0%	3,000	0.0%	3,000	0.0%
Midnight Sun Complex	110,715	90,000	253,215	155,500	72.8%	112,000	-28.0%	112,000	0.0%
Library	8,552	5,000	19,279	6,000	20.0%	6,000	0.0%	6,000	0.0%
Children First	30,113	15,000	10,093	15,000	0.0%	15,000	0.0%	15,000	0.0%
Welcome Centre	-	-	61,784	5,000	0.0%	5,000	0.0%	5,000	0.0%
Event Pavilion	33,948	-	8,276	5,000	0.0%	5,000	0.0%	5,000	0.0%
Total Town Building Repairs	\$ 347,740	\$ 175,500	\$ 457,930	\$ 259,000.00	47.6%	\$ 200,500	-22.6%	\$ 200,500	0.0%
<u>TOWN SHOP EXPENSES</u>									
Repairs & Maintenance - Yard	\$ (1,962)	\$ 3,000	\$ -	\$ 3,000	0.0%	\$ 3,000	0.0%	\$ 3,000	0.0%
Repairs & Maintenance - Equipment	144	2,500	323	2,500	0.0%	2,500	0.0%	2,500	0.0%
Vehicle - Fuel	2,695	6,500	4,515	6,500	0.0%	6,500	0.0%	6,500	0.0%
Vehicle - License & Registration	501	1,100	1,095	1,100	0.0%	100	-90.9%	100	0.0%
Vehicle - Repair & Maintenance	3,326	5,000	472	5,000	0.0%	5,000	0.0%	5,000	0.0%
Total Town Shop Expense	\$ 4,704	\$ 18,100	\$ 6,405	\$ 18,100.00	0.0%	\$ 17,100	-5.5%	\$ 17,100	0.0%
<u>PARKS & PLAYGROUNDS EXPENSES</u>									
Repairs & Maintenance - Park Equip.	\$ 102,782	\$ 45,000	\$ 48,567	\$ 45,000	0.0%	\$ 45,000	0.0%	\$ 45,000	0.0%
Utilities - Electricity	671	1,500	770	1,000	-33.3%	1,500	50.0%	1,500	0.0%
Pathways	31,077	15,000	31	15,000	0.0%	15,000	0.0%	15,000	0.0%
Signage	-	4,000	-	4,000	0.0%	4,000	0.0%	4,000	0.0%
Total Parks & Playground Expenses	\$ 134,530	\$ 65,500	\$ 49,367	\$ 65,000.00	-0.8%	\$ 65,500	0.8%	\$ 65,500	0.0%
Total Expenses	\$ 1,548,110	\$ 1,549,582	\$ 1,586,072	\$ 1,527,440.97	-1.4%	\$ 1,527,471	0.0%	\$ 1,542,103	1.0%
Net Budget Variance	\$ (1,528,110)	\$ (1,524,582)	\$ (1,561,072)	\$ (1,502,440.97)	-1.5%	\$ (1,502,471)	0.0%	\$ (1,517,103)	1.0%



Town of Inuvik

Department 40
Environmental Health

Department 40 Summary
Environmental Health

The Environmental Health Department includes Administrative, Cemeteries, Quarries, Solid Waste Collection, Solid Waste Disposal and Hazardous Waste.

The Director of Public Services is responsible for the costs of operating each area and in most cases work is performed by Contractors. Payments to these Contractors make up the main expenditures.

	2021	2022	2022	2023	2024	2025
	Actual	Budget	Actual	Budget	Forecast	Forecast
Revenue:						
Total Revenue	\$ 545,014	\$ 655,000	\$ 667,232	\$ 697,500	\$ 662,708	\$ 700,851
Expenditures:						
Administrative Expenses	\$ 81,120	\$ 65,000	\$ 76,562	\$ 70,000	\$ 70,000	\$ 70,000
Cemetery Expenses	30,259	50,000	57,695	70,000	60,000	60,000
Quarry Expenses	1,170	4,000	-	4,000	4,000	4,000
Solid Waste Collection Expenses	497,887	514,200	481,555	514,200	514,200	514,200
Solid Waste Disposal Expenses	169,995	301,000	322,250	301,000	301,000	301,000
Hazardous Waste Expenses	-	50,000	-	50,000	50,000	50,000
Total Expenditures	\$ 780,431	\$ 984,200	\$ 938,062	\$ 1,009,200	\$ 999,200	\$ 999,200
Net Budget Variance	\$ (235,417)	\$ (329,200)	\$ (270,830)	\$ (311,700)	\$ (336,492)	\$ (298,349)

**Town of Inuvik
Department 40 - Environmental**

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>REVENUE</u>									
Garbage/Tipping Fees	\$ 168,506	\$ 130,000	\$ 152,354	\$ 140,000.00	7.7%	\$ 140,000	0.0%	\$ 140,000	0.0%
Quarry Fees	-	5,000	2,850	\$ 5,000.00	0.0%	5,000	0.0%	5,000	0.0%
Royalty fees	-	130,000	120,321	\$ 130,000.00	0.0%	60,000	-53.8%	60,000	0.0%
Solid Waste Levy	376,508	390,000	391,707	\$ 422,500.00	8.3%	457,708	8.3%	495,851	8.3%
Total Revenue	\$ 545,014	\$ 655,000	\$ 667,232	\$ 697,500.00	6.5%	\$ 662,708	-5.0%	\$ 700,851	5.8%
<u>ADMINISTRATIVE EXPENSES</u>									
Garbage/Tipping Fees	\$ 81,120	\$ 65,000	\$ 76,562	\$ 70,000.00	7.7%	\$ 70,000	0.0%	\$ 70,000	0.0%
Total Administrative Expense	\$ 81,120	\$ 65,000	\$ 76,562	\$ 70,000.00	7.7%	\$ 70,000	0.0%	\$ 70,000	0.0%
<u>CEMETERY EXPENSES</u>									
Grave Preparation & Burial	\$ 25,709	\$ 30,000	\$ 57,353	\$ 50,000	66.7%	\$ 40,000	-20.0%	\$ 40,000	0.0%
Grounds Maintenance	4,550	20,000	342	20,000	0.0%	20,000	0.0%	20,000	0.0%
Total Cemetery Expense	\$ 30,259	\$ 50,000	\$ 57,695	\$ 70,000.00	40.0%	\$ 60,000	-14.3%	\$ 60,000	0.0%
<u>QUARRY EXPENSES</u>									
Restorations	\$ 1,170	\$ 4,000	\$ -	\$ 4,000.00	0.0%	\$ 4,000	0.0%	\$ 4,000	0.0%
Total Quarry Expense	\$ 1,170	\$ 4,000	\$ -	\$ 4,000.00	0.0%	\$ 4,000	0.0%	\$ 4,000	0.0%
<u>SOLID WASTE COLLECTION EXPENSES</u>									
Anti Litter/Beautification Campaign	\$ 3,000	\$ 10,200	\$ 4,422	\$ 10,200	0.0%	\$ 10,200	0.0%	\$ 10,200	0.0%
Solid Waste Collection	494,887	504,000	477,133	504,000	0.0%	504,000	0.0%	504,000	0.0%
Total Solid Waste Collection Expense	\$ 497,887	\$ 514,200	\$ 481,555	\$ 514,200.00	0.0%	\$ 514,200	0.0%	\$ 514,200	0.0%
<u>SOLID WASTE DISPOSAL EXPENSES</u>									
Site Restoration	20,000	20,000	\$ 20,000	\$ 20,000	0.0%	20,000	0.0%	20,000	0.0%
Contracted Services - Disposal	\$ 149,995	\$ 279,000	302,250	279,000	0.0%	\$ 279,000	0.0%	\$ 279,000	0.0%
Signage	-	2,000	-	2,000	0.0%	2,000	0.0%	2,000	0.0%
Total Solid Waste Disposal Expense	\$ 169,995	\$ 301,000	\$ 322,250	\$ 301,000.00	0.0%	\$ 301,000	0.0%	\$ 301,000	0.0%
<u>HAZARDOUS WASTE EXPENSES</u>									
Private Lot Cleanup	-	50,000	\$ -	\$ 50,000.00	0.0%	50,000	0.0%	50,000	0.0%
Total Hazardous Waste Expenses	\$ -	\$ 50,000	\$ -	\$ 50,000.00	0.0%	\$ 50,000	0.0%	\$ 50,000	0.0%
Total Expense	\$ 780,431	\$ 984,200	\$ 938,062	\$ 1,009,200.00	2.5%	\$ 999,200	-1.0%	\$ 999,200	0.0%
Net Budget Variance	\$ (235,417)	\$ (329,200)	\$ (270,830)	\$ (311,700.00)	-5.3%	\$ (336,492)	8.0%	\$ (298,349)	-11.3%



Town of Inuvik

Department 50
Economic Development
Tourism

Department 50 Summary
Economic Development/Tourism

The Economic Development/Tourism Department includes two main areas which are Economic Development (promoting Inuvik as a premier destination to live, work and invest) and Tourism (promoting Inuvik as a premier destination to visit and hold meetings & conferences).

The Department is also responsible for the coordination of the new Arctic Development Expo, production of the Inuvik and Beaufort-Delta Attraction Guide, and attending tradeshows, conferences, and events promoting Inuvik.

The Department works with a range of stakeholders including: industry, local businesses, government departments (municipal, territorial, federal, & aboriginal) and tourism marketing organizations.

The department has a total budgeted full-time staff complement of 3 employees.

	2021	2022	2022	2023	2024	2025
	Actual	Budget	Actual	Budget	Forecast	Forecast
Revenue:						
Total Revenue	\$ 162,160	\$ 203,400	\$ 273,215	\$ 272,500	\$ 183,500	\$ 183,500
Expenditures:						
Administrative Expenses	\$ 332,647	\$ 283,609	\$ 279,943	\$ 356,848	\$ 387,581	\$ 404,783
Econ. Dev./Planning/Tourism Expenses	209,800	379,400	490,370	532,850	442,850	442,850
Total Expenditures	\$ 542,447	\$ 663,009	\$ 770,313	\$ 889,698	\$ 830,431	\$ 847,633
Net Budget Variance	\$ (380,287)	\$ (459,609)	\$ (497,098)	\$ (617,198)	\$ (646,931)	\$ (664,133)

Town of Inuvik
Department 50 - Economic Development/Tourism

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>REVENUE</u>									
Tourism Recoveries	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Sale of Promotional Items	3,924	5,000	19,664	15,000	200.0%	15,000	0.0%	15,000	0.0%
Tourism Online Store Sales	7,734	5,000	85	1,000	100.0%	1,000	0.0%	1,000	0.0%
Inuvik Guide	41,150	35,000	5,195	35,000	0.0%	35,000	0.0%	35,000	0.0%
Special Events	3,350	2,500	26,830	5,000	100.0%	2,500	-50.0%	2,500	0.0%
Sunrise Festival Donations and Revenue	-	24,500	24,500	35,000	42.9%	25,000	0.0%	25,000	0.0%
ADE Sponsorship	20,000	30,000	30,000	30,000	0.0%	20,000	-33.3%	20,000	0.0%
ADE Delegation registration	7,669	50,000	36,525	50,000	0.0%	57,500	15.0%	57,500	0.0%
ADE Exhibitors registration	-	-	-	-	0.0%	-	0.0%	-	0.0%
ADE Day Pass	-	-	610	-	0.0%	-	0.0%	-	0.0%
ADE Tradeshow Booth	1,200	1,400	1,900	2,500	78.6%	2,500	0.0%	2,500	0.0%
CA - Conference Host ADE	-	-	-	-	0.0%	-	0.0%	-	0.0%
CA - Special Projects	77,134	50,000	43,820	50,000	0.0%	25,000	-50.0%	25,000	0.0%
CA - Canadian Heritage Fiddle & Flow Grant	-	-	84,086	49,000	0.0%	-	-100.0%	-	-
Total Revenue	\$ 162,160	\$ 203,400	\$ 273,215	\$ 272,500	34.0%	\$ 183,500	-32.7%	\$ 183,500	0.0%
<u>ADMINISTRATIVE EXPENSES</u>									
Online Store Purchases	\$ 444	\$ 1,500	1,679	\$ 1,500	0.0%	\$ -	-100.0%	\$ -	0.0%
Salaries	244,999	215,968	182,033	247,490	14.6%	274,607	11.0%	289,900	5.6%
Casual Wages	-	-	31,885	14,829	0.0%	15,274	3.0%	15,731	3.0%
CPP/EI	12,689	12,140	12,738	15,827	30.4%	15,804	-0.1%	15,804	0.0%
Group Insurance	11,444	6,857	5,748	10,653	55.4%	12,446	16.8%	12,674	1.8%
Pension Plan Costs	18,650	12,305	10,576	19,467	58.2%	21,637	11.1%	22,860	5.7%
Northern Allowance	44,422	34,839	35,284	47,082	35.1%	47,814	1.6%	47,814	0.0%
Total Administrative Expense	\$ 332,647	\$ 283,609	\$ 279,943	\$ 356,848.02	25.8%	\$ 387,581	8.6%	\$ 404,783	4.4%

Town of Inuvik
Department 50 - Economic Development/Tourism

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>ECONOMIC DEV./PLANNING/TOURISM</u>									
Promotional Material - Resale	\$ 9,531	\$ 10,000	\$ 14,838	\$ 30,000	200.0%	\$ 20,000	-33.3%	\$ 20,000	0.0%
Advertising/Marketing	19,607	30,000	8,391	30,000	0.0%	30,000	0.0%	30,000	0.0%
Attraction Guide	27,109	35,000	34,621	35,000	0.0%	35,000	0.0%	35,000	0.0%
Business Travel	-	-	-	10,000	0.0%	10,000	0.0%	10,000	0.0%
Courier, Freight, Postage	260	1,000	1,110	1,500	50.0%	1,500	0.0%	1,500	0.0%
Professional Development	671	1,500	325	1,500	0.0%	1,500	0.0%	1,500	0.0%
Publications, Memberships, Subscriptions	8,010	8,000	5,009	8,000	0.0%	8,000	0.0%	8,000	0.0%
Special Events	16,946	20,000	17,241	25,000	25.0%	25,000	0.0%	25,000	0.0%
Sunrise Festival	21,207	30,300	43,608	49,500	63.4%	25,000	-49.5%	25,000	0.0%
Supplies & Stationery	2,082	2,000	2,519	2,500	25.0%	2,500	0.0%	2,500	0.0%
Telephone & Fax	2,776	10,000	2,095	2,000	-80.0%	2,000	0.0%	2,000	0.0%
Conferencing/Promotion	10,017	20,000	24,931	30,000	50.0%	30,000	0.0%	30,000	0.0%
Utilities - Electricity	-	8,000	6,224	11,000	37.5%	11,000	0.0%	11,000	0.0%
Utilities - Heat	-	7,500	2,938	3,750	-50.0%	3,750	0.0%	3,750	0.0%
Utilities - Water & Sewer	-	600	-	600	0.0%	600	0.0%	600	0.0%
Xerox	-	4,000	2,752	4,000	0.0%	4,000	0.0%	4,000	0.0%
ADE Advertising, Signage	-	5,000	6,037	5,000	0.0%	5,000	0.0%	5,000	0.0%
ADE Business Travel	-	-	-	-	0.0%	-	100.0%	-	0.0%
ADE Speakers	15,668	20,000	13,476	20,000	0.0%	20,000	0.0%	20,000	0.0%
ADE Freight	142	500	-	500	0.0%	500	0.0%	500	0.0%
ADE Entertainment	8,010	15,000	29,719	35,000	133.3%	30,000	-14.3%	30,000	0.0%
ADE Sound	-	5,000	4,065	5,000	0.0%	5,000	0.0%	5,000	0.0%
ADE Security	-	5,000	7,800	7,500	50.0%	7,500	0.0%	7,500	0.0%
ADE Products	-	20,000	19,360	20,000	0.0%	20,000	0.0%	20,000	0.0%
ADE Catering	-	85,000	81,817	85,000	0.0%	85,000	0.0%	85,000	0.0%
ADE Conference Supplies, Brochures	-	3,000	-	3,000	0.0%	1,500	-50.0%	1,500	0.0%
ADE Conference Supplies	-	-	2,920	3,000	0.0%	3,000	0.0%	3,000	0.0%
ADE Office Supplies	540	1,000	1,178	1,000	0.0%	1,000	0.0%	1,000	0.0%
ADE Photography	-	2,000	1,500	2,000	0.0%	2,000	0.0%	2,000	0.0%
ADE - Other	4,424	5,000	9,161	7,500	50.0%	7,500	0.0%	7,500	0.0%
CA - Special Projects	62,800	25,000	70,678	45,000	80.0%	45,000	0.0%	45,000	0.0%
Canadian Heritage Fiddle & Flow Grant	-	-	76,055	49,000	0.0%	-	-100.0%	-	0.0%
Total Econ. Dev./Plan/Tourism Exp.	\$ 209,800	\$ 379,400	\$ 490,370	\$ 532,850	40.4%	\$ 442,850	-16.9%	\$ 442,850	0.0%
Total Expense	\$ 542,447	\$ 663,009	\$ 770,313	\$ 889,698	34.2%	\$ 830,431	-6.7%	\$ 847,633	2.1%
Net Budget Variance	\$ (380,287)	\$ (459,609)	\$ (497,098)	\$ (617,198)	34.3%	\$ (646,931)	4.8%	\$ (664,133)	2.7%



Town of Inuvik

Department 60
Utilities

Department 60 Summary

Utilities

The Utilities Department includes maintenance and operation of the Utilidor system throughout the Town and the Water Treatment Plant.

The Director of Public Services is responsible for this department and its Utilidor staff. The Utilidor crew carries out inspections on the utilidor and performs repairs and maintenance where possible without the assistance of a contractor. The crew is also responsible to maintain the Town Water Plants to ensure safe potable water for the citizens of Inuvik. The Utilities Accounts Receivable Officer reports to

The Department has a total budgeted full-time staff complement of 5 employees.

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast
Revenue:						
Total Revenue	\$ 3,418,904	\$ 3,468,866	\$ 3,405,932	\$ 3,513,566	\$ 3,577,076	\$ 3,642,491
Expenditures:						
Expenses	\$ 3,123,493	\$ 3,080,506	\$ 3,215,180	\$ 3,561,276	\$ 3,448,827	\$ 3,456,729
Total Expenditures	\$ 3,123,493	\$ 3,080,506	\$ 3,215,180	\$ 3,561,276	\$ 3,448,827	\$ 3,456,729
Net Transfers to Capital Exp.	\$ 367,418	\$ (2,111,449)	\$ (840,382)	\$ (2,651,057)	\$ (2,426,500)	\$ (1,849,000)
Surplus after Transfers	\$ (72,007)	\$ 2,499,809	\$ 1,031,133	\$ 2,603,347	\$ 2,554,749	\$ 2,034,762
Amortization	\$ 1,468,170	\$ 1,490,000	\$ 1,508,935	\$ 1,510,000	\$ 1,510,000	\$ 1,510,000

**Town of Inuvik
Department 60 - Utilities**

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
REVENUE									
Utilidor Recoveries	\$ 6,712	\$ -	\$ -	\$ -	0.0%	\$ 100	0.0%	\$ 100	0.0%
Commercial	116,504	121,400	133,285	125,000	3.0%	128,800	3.0%	132,700	3.0%
Residential	1,048,865	1,081,500	1,037,770	1,113,900	3.0%	1,147,300	3.0%	1,181,700	3.0%
Commercial - Government	262,195	288,400	280,021	297,100	3.0%	306,000	3.0%	315,200	3.0%
Residential - Government	508,657	504,000	493,855	504,000	0.0%	519,100	3.0%	534,700	3.0%
Waterpoint	82,660	73,404	61,057	73,404	0.0%	75,600	3.0%	77,900	3.0%
Water Hookups/Disconnects	-	500	-	500	0.0%	500	0.0%	500	0.0%
Penalties & Interest	8,311	14,661	14,943	14,661	0.0%	14,676	0.1%	14,691	0.1%
Grants - Water & Sewer - Territorial	1,385,000	1,385,000	1,385,000	1,385,000	0.0%	1,385,000	0.0%	1,385,000	0.0%
Total Revenue	\$ 3,418,904	\$ 3,468,866	\$ 3,405,932	\$ 3,513,565.50	1.3%	\$ 3,577,076	1.8%	\$ 3,642,491	1.8%

Town of Inuvik
Department 60 - Utilities

	2021 Actuals	2022 Budget	2022 December 31	2023 Budget	% Variance	2024 Forecast	% Variance	2025 Forecast	% Variance
EXPENSES									
Penalties and Interest	\$ 27	\$ -	\$ 22	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Salaries	396,719	430,490	445,362	400,707	-6.9%	470,058	17.3%	500,106	6.4%
Casual Wages	-	-	-	-	0.0%	-	0.0%	-	0.0%
CPP/EI	21,012	24,557	23,354	24,305	-1.0%	25,789	6.1%	25,789	0.0%
Group Insurance	24,119	22,604	22,743	18,063	-20.1%	24,126	33.6%	24,576	1.9%
Pension Plan Costs	29,261	32,432	30,006	32,200	-0.7%	37,748	17.2%	40,152	6.4%
Clothing Allowance	1,726	1,500	2,154	2,000	33.3%	2,000	0.0%	2,000	0.0%
Northern Allowance	69,565	75,122	71,606	64,200	-14.5%	73,305	14.2%	73,305	0.0%
Advertising	1,003	500	-	-	-100.0%	-	0.0%	-	0.0%
Professional Development	250	8,000	22,352	10,000	25.0%	10,000	0.0%	10,000	0.0%
Publications, Memberships, Sub.	-	2,500	3,390	2,500	0.0%	2,500	0.0%	2,500	0.0%
Repairs & Maintenance - Utilidor	293,745	300,000	278,500	300,000	0.0%	300,000	0.0%	300,000	0.0%
Supplies & Stationery	8,031	4,000	4,742	4,000	0.0%	4,000	0.0%	4,000	0.0%
Health and Safety Supplies	100	1,500	75	1,500	0.0%	1,500	0.0%	1,500	0.0%
Telephone & Fax	14,380	14,500	21,666	17,000	17.2%	17,000	0.0%	17,000	0.0%
Vehicle - Fuel	18,631	15,000	19,767	15,000	0.0%	15,000	0.0%	15,000	0.0%
Vehicle - License & Registration	279	-	-	-	0.0%	-	0.0%	-	0.0%
Vehicle - Repair & Maintenance	6,235	10,000	6,924	10,000	0.0%	10,000	0.0%	10,000	0.0%
Contracted Services - Engineering	59,849	125,000	46,069	125,000	0.0%	125,000	0.0%	125,000	0.0%
Management Fees	250,000	250,000	250,000	250,000	0.0%	250,000	0.0%	250,000	0.0%
Chemicals	180,189	189,000	164,220	189,000	0.0%	189,000	0.0%	189,000	0.0%
WTP Long Term Loan Interest Payments	349,708	328,000	405,835	459,000	39.9%	350,000	-23.7%	325,000	-7.1%
Lab Analysis	10,045	12,000	11,578	12,000	0.0%	12,000	0.0%	12,000	0.0%
Primary Water Tempering	175,938	165,000	171,191	400,000	142.4%	400,000	0.0%	400,000	0.0%
Repairs & Maintenance - Buildings	20,428	10,000	41,515	10,000	0.0%	10,000	0.0%	10,000	0.0%
Repairs & Maintenance - Equipment	167,083	65,000	241,302	160,000	146.2%	65,000	-59.4%	65,000	0.0%
Repairs & Maintenance - Grounds	57,791	20,000	-	20,000	0.0%	20,000	0.0%	20,000	0.0%
Repairs & Maintenance - Meters	-	5,000	-	5,000	0.0%	5,000	0.0%	5,000	0.0%
Supplies - Shop	12,684	3,500	-	3,500	0.0%	3,500	0.0%	3,500	0.0%
Utilities - Electricity	714,248	725,000	724,100	876,000	20.8%	876,000	0.0%	876,000	0.0%
Utilities - Heat	240,191	240,000	206,326	150,000	-37.5%	150,000	0.0%	150,000	0.0%
Utilities - Water & Sewer	257	300	383	300	0.0%	300	0.0%	300	0.0%
Total Expense	\$ 3,123,493	\$ 3,080,506	\$ 3,215,180	\$ 3,561,275.58	15.6%	\$ 3,448,827	-3.2%	\$ 3,456,729	0.2%
Net Budget Variance	\$ 295,411	\$ 388,360	\$ 190,751	\$ (47,710.08)	-112.3%	\$ 128,249	-368.8%	\$ 185,762	44.8%

**Town of Inuvik
Department 60 - Utilities**

	2021 Actuals	2022 Budget	2022 December 31	2023 Budget	% Variance	2024 Forecast	% Variance	2025 Forecast	% Variance
Capital expenditure funding									
Grants - Gas Tax	\$ 2,251,004	\$ 2,030,000	\$ 2,030,000	\$ 890,210	-56.1%	\$ 651,000	0.0%	\$ 651,000	0.0%
Community Public Infrastructure	27,535	2,164,887	664,600	2,690,512	24.3%	1,000,000	0.0%	500,000	-50.0%
Grant - Small Communities Fund	401,334	-	-	-	0.0%	-	0.0%	-	0.0%
Transfer from Water & Sewer reserve	-	493,163	-	-	-100.0%	-	0.0%	-	0.0%
Transfer from Water & Sewer fund	-	-	-	828,221	0.0%	-	0.0%	-	0.0%
Hidden Lake Biomass Project	689,759	884,253	620,978	263,275	-70.2%	-	0.0%	-	0.0%
WTP - Glycol/Heat Exchanger	39,100	243,622	243,622	-	-100.0%	-	0.0%	-	0.0%
Water distribution system	-	-	-	5,500,000	0.0%	-	0.0%	-	0.0%
	\$ 3,408,733	\$ 5,815,925	\$ 3,559,200	\$ 10,172,218.00	74.9%	\$ 1,651,000	0.0%	\$ 1,151,000	-\$ 1
Utility capital expenditures									
Hidden Lake Biomass Project	\$ -	\$ 884,253	\$ 620,978	\$ 263,275	-70.2%	\$ -	0.0%	\$ -	0.0%
WTP - Glycol/Heat Exchanger	-	346,620	292,941	-	-100.0%	-	0.0%	-	0.0%
Utilidor Replacement	-	4,000,000	2,701,965	3,325,000	-16.9%	-	0.0%	-	0.0%
Capital Expenditures	3,041,315	2,424,001	6,270	1,635,000	-32.5%	4,077,500	0.0%	3,000,000	-26.4%
Water distribution system	-	-	-	7,600,000	0.0%	-	0.0%	-	0.0%
CWWF - 2nd Water Storage Tank	-	272,500	777,427	-	-100.0%	-	0.0%	-	0.0%
	\$ 3,041,315	\$ 7,927,374	\$ 4,399,582	\$ 12,823,275	-320%	\$ 4,077,500	0%	\$ 3,000,000	(0)
Net Transfers to Capital Expenditures	\$ 367,418	\$ (2,111,449)	\$ (840,382)	\$ (2,651,057)	25.6%	\$ (2,426,500)	-8.5%	\$ (1,849,000)	-23.8%
Surplus after Transfers	\$ 662,829	\$ (1,723,089)	\$ (649,630)	\$ (2,698,767)	56.6%	\$ (2,298,251)	-14.8%	\$ (1,663,238)	-27.6%
Amortization	\$ 1,468,170	\$ 1,490,000	1,508,935	\$ 1,510,000	1.3%	\$ 1,510,000	0.0%	\$ 1,510,000	0.0%



Town of Inuvik

**Department 70
Community Services/
Recreation**

Department 70 Summary
Community Services/Recreation

The Community Services/Recreation Department includes the Midnight Sun Complex Administration, Arena, Pool, Fitness Centre, Community Hall and other amenities.

Most activities within this department are carried out in the Midnight Sun Complex with seasonal activities such as Summer Day Camp outside this complex. The Complex houses an official NHL sized ice surface, a Pool complete with a 190 foot Waterslide, leisure pool, lazy river, hot tub, tot pool, sauna and steam room, a Community Hall/Conference Centre, Fitness centre open 24 hours a day, squash courts, play zone, and a curling facility that is leased to the Inuvik Curling Club.

The recreation division of the department has a number of programs that are run throughout the year for the benefit of all residents.

The Department has a total budgeted full-time staff complement of 14 employees and employs many casual staff to assist in the operations.

	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast
Revenue:						
Total Revenue	\$ 277,477	\$ 356,000	\$ 327,364	\$ 491,700	\$ 415,430	\$ 425,440
Expenditures:						
Administrative Expenses	\$ 568,146	\$ 630,918	\$ 619,378	\$ 608,138	\$ 622,959	\$ 639,106
Midnight Sun Complex Expenses	2,143,501	2,575,998	2,260,409	2,568,270	2,682,002	2,736,623
Swimming Pool Expenses	137,921	266,493	221,495	456,959	442,576	455,887
Summer Day Camp Expenses	11,435	40,636	44,127	41,910	45,812	46,810
Total Expenditures	\$ 2,861,003	\$ 3,514,045	\$ 3,145,407	\$ 3,675,277	\$ 3,793,349	\$ 3,878,425
Net Budget Variance	\$ (2,583,525)	\$ (3,158,045)	\$ (2,818,044)	\$ (3,183,577)	\$ (3,377,919)	\$ (3,452,985)

Town of Inuvik
Department 70 - Community Services / Recreation

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
REVENUE									
Other Revenue	\$ 359	\$ -	\$ -	\$ -					
Recreation Recoveries	5,250	5,000	18,401	5,000	0.0%	5,000	0.0%	5,000	0.0%
Ice Rental - Youth	25,177	34,000	23,228	35,000	2.9%	35,875	2.5%	36,775	2.5%
Ice Rental - Adult	28,515	31,500	22,780	32,500	3.2%	33,300	2.5%	34,145	2.5%
Skate Sharpening	1,581	2,000	2,223	2,300	15.0%	2,800	21.7%	3,000	7.1%
Conference Equipment	8,976	12,000	16,788	23,000	91.7%	14,000	-39.1%	15,000	7.1%
Facility Rental	70,135	65,000	58,949	157,000	141.5%	69,000	-56.1%	71,000	2.9%
Vending Machines	-	-	-	-	0.0%	-	0.0%	-	0.0%
Concession Rental	-	-	-	10,000	0.0%	26,345	163.5%	26,345	0.0%
Gym Memberships	49,926	60,000	83,719	75,000	25.0%	77,500	3.3%	80,000	3.2%
Recreation Special Events	140	4,500	3,367	-	-100.0%	-	0.0%	-	0.0%
Yoga	2,561	2,500	2,998	2,700	8.0%	2,700	0.0%	2,700	0.0%
Summer Day Camp Program Fees	15	-	910	1,100	0.0%	1,150	4.5%	1,200	4.3%
Special Events	19	300	2,927	6,200	1966.7%	6,510	5.0%	6,825	4.8%
Squash Rackets/Balls	20	100	51	200	100.0%	100	-50.0%	100	0.0%
Squash Court Rentals	3,463	3,400	5,912	6,300	85.3%	5,450	-13.5%	5,450	0.0%
Swim Accessories	49	4,000	72	5,000	25.0%	4,000	-20.0%	4,000	0.0%
Locker Fees	-	200	-	500	150.0%	500	0.0%	500	0.0%
Play Zone Admissions	2,599	3,500	8,513	8,000	128.6%	7,200	-10.0%	7,400	2.8%
Pool Fees - Youth	(128)	8,000	571	27,000	237.5%	28,000	3.7%	29,000	3.6%
Pool Fees - Adult	(56)	10,000	5	35,400	254.0%	36,500	3.1%	37,500	2.7%
Pool Rentals	7	2,000	584	16,500	725.0%	16,500	0.0%	16,500	0.0%
CA - Rec Community Participation	43,000	43,000	43,000	43,000	0.0%	43,000	0.0%	43,000	0.0%
CA - Other Contributions	35,870	65,000	32,366	-	-100.0%	-	0.0%	-	0.0%
Total Revenue	\$ 277,477	\$ 356,000	\$ 327,364	\$ 491,700	38.1%	\$ 415,430	-15.5%	\$ 425,440	2.4%

Town of Inuvik
Department 70 - Community Services / Recreation

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>ADMINISTRATIVE EXPENSES</u>									
Concession/Vending Machines	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Gym Related Expenses	22,091	4,000	14,556	5,000	25.0%	5,000	0.0%	5,000	0.0%
Yoga	1,192	1,250	1,493	1,400	12.0%	1,450	3.6%	1,450	0.0%
Salaries	235,059	313,893	312,127	309,375	-1.4%	321,847	4.0%	334,742	4.0%
Casual Wages	159,917	84,874	94,941	68,289	-19.5%	70,329	3.0%	72,446	3.0%
CPP/EI	24,028	19,039	23,217	20,707	8.8%	20,756	0.2%	20,756	0.0%
Group Insurance	9,684	14,336	14,676	15,091	5.3%	15,189	0.6%	15,293	0.7%
Pension Plan Costs	18,437	24,985	23,207	24,624	-1.4%	25,622	4.1%	26,653	4.0%
Northern Allowance	46,243	61,390	55,817	56,252	-8.4%	55,666	-1.0%	55,666	0.0%
Courier, Freight, Postage	-	700	-	500	-28.6%	500	0.0%	500	0.0%
Professional Development	2,950	26,000	25,650	26,000	0.0%	26,000	0.0%	26,000	0.0%
Publications, Memberships, Subscriptions	150	100	-	100	0.0%	100	0.0%	100	0.0%
Repairs & Maintenance - Equipment	-	5,000	742	5,000	0.0%	5,000	0.0%	5,000	0.0%
Special Events	1,074	5,000	94	5,150	3.0%	5,150	0.0%	5,150	0.0%
Supplies & Stationery	670	1,750	1,466	1,750	0.0%	1,750	0.0%	1,750	0.0%
Conference Centre Supplies	-	600	357	\$ 900.00	50.0%	600	-33.3%	600	0.0%
Programming supplies	1,457	10,000	2,915	10,000.00	0.0%	10,000	0.0%	10,000	0.0%
Telephone & Fax	8,363	8,500	9,236	8,500.00	0.0%	8,500	0.0%	8,500	0.0%
Volunteer Appreciation	-	2,500	-	2,500.00	0.0%	2,500	0.0%	2,500	0.0%
Xerox	2,673	4,000	4,125	4,000.00	0.0%	4,000	0.0%	4,000	0.0%
CA - Rec Community Participation	19,836	43,000	34,758	43,000.00	0.0%	43,000	0.0%	43,000	0.0%
CA - Other Contributions	14,322	-	-	-	0.0%	-	0.0%	-	-
Total Administrative Expense	\$ 568,146	\$ 630,918	\$ 619,378	\$ 608,138	-3.6%	\$ 622,959	2.4%	\$ 639,106	2.6%
<u>MIDNIGHT SUN RECREATION COMP</u>									
Salaries	\$ 776,786	\$ 807,212	\$ 759,252	\$ 753,045	-6.7%	\$ 869,677	15.5%	\$ 907,413	4.3%
Casual Wages	46,470	50,661	41,350	94,069	85.7%	96,888	3.0%	99,784	3.0%
CPP/EI	39,320	53,150	37,852	53,446	0.6%	57,284	7.2%	57,284	0.0%
Group Insurance	37,624	37,431	37,654	36,328	-2.9%	42,023	15.7%	42,532	1.2%
Pension Plan Costs	53,676	64,148	53,149	56,832	-11.4%	68,838	21.1%	71,857	4.4%
Clothing Allowance	490	1,000	-	1,050	5.0%	1,100	4.8%	1,150	4.5%
Northern Allowance	129,883	152,694	126,299	150,978	-1.1%	164,067	8.7%	164,067	0.0%
Courier, Freight, Postage	218	700	21	700	0.0%	700	0.0%	700	0.0%
Repairs & Maintenance - Equipment	71,213	117,300	85,111	123,150	5.0%	129,300	5.0%	135,750	5.0%
Supplies	30,358	39,780	30,893	46,750	17.5%	43,825	-6.3%	46,000	5.0%
Safety Equipment	189	1,025	327	1,025	0.0%	1,125	9.8%	1,175	4.4%
Health and Safety Supplies	290	500	270	500	0.0%	550	10.0%	575	4.5%
Telephone & Fax	6,976	7,600	8,110	7,600	0.0%	7,200	-5.3%	7,200	0.0%
Utilities - Electricity	621,001	735,000	695,913	735,000	0.0%	735,000	0.0%	735,000	0.0%
Utilities - Heat	287,653	400,000	332,263	400,000	0.0%	350,000	-12.5%	350,000	0.0%
Utilities - Water & Sewer	14,868	85,000	18,132	85,000	0.0%	80,000	-5.9%	80,000	0.0%
Vehicle - Fuel	13,801	12,597	22,988	12,597	0.0%	23,200	84.2%	24,360	5.0%
Vehicle - Repairs & Maintenance	12,686	10,200	10,826	10,200	0.0%	11,225	10.0%	11,775	4.9%
Total MSC Expense	\$ 2,143,501	\$ 2,575,998	\$ 2,260,409	\$ 2,568,270	-0.3%	\$ 2,682,002	4.4%	\$ 2,736,623	2.0%

Town of Inuvik
Department 70 - Community Services / Recreation

	2021 Actuals	2022 Budget	2022 December 31	2023 Budget	% Variance	2024 Forecast	% Variance	2025 Forecast	% Variance
<u>SWIMMING POOL EXPENSES</u>									
Salaries	\$ 79,773	\$ 130,964	\$ 108,010	\$ 180,211	37.6%	\$ 188,984	4.9%	\$ 197,288	4.4%
Casual Wages	-	57,547	24,235	118,401	105.7%	121,884	2.9%	125,456	2.9%
CPP/EI	4,571	13,072	7,543	20,553	57.2%	20,834	1.4%	21,117	1.4%
Group Insurance	5,244	6,791	6,487	8,516	25.4%	8,568	0.6%	8,620	0.6%
Pension Plan Costs	6,400	10,164	8,605	14,417	41.8%	15,119	4.9%	15,783	4.4%
Northern Allowance	24,877	34,005	35,350	51,111	50.3%	50,563	-1.1%	50,548	0.0%
Courier, Freight, Postage	-	200	60	200	0.0%	200	0.0%	200	0.0%
Publications, memberships, subscriptions	303	250	250	250	0.0%	350	40.0%	350	0.0%
Repairs & Maintenance - Pool	14,299	5,000	25,485	55,000	1000.0%	20,000	-63.6%	20,000	0.0%
Supplies For Resale	-	2,000	-	2,000	0.0%	3,000	50.0%	3,000	0.0%
Supplies - Programs	-	3,000	2,070	3,000	0.0%	9,175	205.8%	9,625	4.9%
Health and Safety Supplies	9	400	652	400	0.0%	1,000	150.0%	1,000	0.0%
Telephone & Fax	2,447	3,100	2,746	2,900	-6.5%	2,900	0.0%	2,900	0.0%
Total Swimming Pool Expenses	\$ 137,921	\$ 266,493	\$ 221,495	\$ 456,959	71.5%	\$ 442,576	-3.1%	\$ 455,887	3.0%
<u>SUMMER DAY CAMP EXPENSES</u>									
Casual Wages	\$ 8,810	\$ 31,390	\$ 33,939	\$ 32,772	4.4%	\$ 33,681	2.8%	\$ 34,615	2.8%
CPP/EI	1,127	2,508	2,996	2,722	8.5%	2,797	2.7%	2,874	2.7%
Northern Allowance	1,499	6,737	6,202	6,416	-4.8%	6,335	-1.3%	6,321	-0.2%
Supplies - Programs	-	-	989	-	0.0%	3,000	0.0%	3,000	0.0%
Total Summer Day Camp Expense	\$ 11,435	\$ 40,636	\$ 44,127	\$ 41,910	3.1%	\$ 45,812	9.3%	\$ 46,810	2.2%
Total Expenses	\$ 2,861,003	\$ 3,514,045	\$ 3,145,407	\$ 3,675,276.72	4.6%	\$ 3,793,349	3.2%	\$ 3,878,425	2.2%
Net Budget Variance	\$ (2,583,525)	\$ (3,158,045)	\$ (2,818,044)	\$ (3,183,576.72)	0.8%	\$ (3,377,919)	6.1%	\$ (3,452,985)	2.2%



Town of Inuvik

Department 71
Library

Department 71 Summary

Library

The Library handles usual library materials consisting of Adult, Young Adult, Juvenile, Children's fiction and non-fiction. Besides reading materials the library also holds various programs and other activities. The mission statement is "To provide programs, services and facilities for the informational, recreational, educational and cultural needs of the community."

This department has a total budgeted full-time staff complement of 3 employees and employs many casual staff to assist in the operations.

	2021	2022	2022	2023	2024	2025
	Actual	Budget	Actual	Budget	Forecast	Forecast
Revenue:						
Total Revenue	\$ 77,296	\$ 86,250	\$ 97,467	\$ 84,800	\$ 84,850	\$ 84,900
Expenditures:						
Total Expenditures	\$ 420,859	\$ 440,674	\$ 408,539	\$ 456,425	\$ 492,377	\$ 503,937
Net Budget Variance	\$ (343,563)	\$ (354,424)	\$ (311,073)	\$ (371,625)	\$ (407,527)	\$ (419,037)

Town of Inuvik
Department 71, Section 670 - Library

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
REVENUE									
Other Revenue	\$ 406	\$ 500	\$ 1,025	\$ 1,000	100.0%	\$ 1,000	0.0%	\$ 1,000	0.0%
Library Community Room	150	250	1,301	1,300	420.0%	1,350	3.8%	1,400	3.7%
Library Block Funding	55,000	55,000	55,000	55,000	0.0%	55,000	0.0%	55,000	0.0%
Literacy Funding	11,740	20,000	40,141	20,000	0.0%	20,000	0.0%	20,000	0.0%
Other Contribution Agreements	10,000	10,500	-	7,500	-28.6%	7,500	0.0%	7,500	0.0%
Total Revenue	\$ 77,296	\$ 86,250	\$ 97,467	\$ 84,800	-1.7%	\$ 84,850	0.1%	\$ 84,900	0.1%
EXPENSES									
Salaries	\$ 158,445	\$ 201,211	\$ 182,940	\$ 206,193	2.5%	\$ 244,947	18.8%	\$ 259,786	6.1%
Casual Wages	115,138	57,716	61,085	56,539	-2.0%	57,609	1.9%	58,709	1.9%
CPP/EI	18,251	19,441	17,927	20,114	3.5%	20,305	1.0%	20,370	0.3%
Group Insurance	7,739	12,701	10,153	12,404	-2.3%	14,503	16.9%	14,660	1.1%
Pension Plan Costs	10,554	16,027	12,564	19,796	23.5%	19,526	-1.4%	20,713	6.1%
Northern Allowance	47,186	53,928	49,261	54,280	0.7%	47,488	-12.5%	47,373	-0.2%
Courier, Freight, Postage	363	200	113	500	150.0%	500	0.0%	500	0.0%
Professional Development	-	500	433	1,000	100.0%	1,100	10.0%	1,250	13.6%
Program Supplies	6,502	7,000	2,043	7,350	5.0%	7,700	4.8%	875	-88.6%
Purchase of Books	5,145	12,000	11,435	15,000	25.0%	15,750	5.0%	16,525	4.9%
Purchase of Furniture & Equipment	-	700	355	1,250	78.6%	750	-40.0%	750	0.0%
Repairs & Maintenance - Equipment	-	350	307	500	42.9%	500	0.0%	500	0.0%
Supplies & Stationery	1,931	4,100	2,975	4,300	4.9%	4,500	4.7%	4,725	5.0%
Telephone & Fax	3,558	3,700	3,984	4,100	10.8%	4,100	0.0%	4,100	0.0%
Utilities - Electricity	21,286	24,000	24,361	24,500	2.1%	24,500	0.0%	24,500	0.0%
Utilities - Heat	21,449	21,000	23,439	23,500	11.9%	23,500	0.0%	23,500	0.0%
Utilities - Water & Sewer	436	2,100	1,498	1,100	-47.6%	1,100	0.0%	1,100	0.0%
Xerox	2,876	4,000	3,665	4,000	0.0%	4,000	0.0%	4,000	0.0%
Total Expenses	\$ 420,859	\$ 440,674	\$ 408,539	\$ 456,425	3.6%	\$ 492,377	7.9%	\$ 503,937	2.3%
Net Budget Variance	\$ (343,563)	\$ (354,424)	\$ (311,073)	\$ (371,625.00)	4.9%	\$ (407,527)	9.7%	\$ (419,037)	2.8%



Town of Inuvik

Department 80
Land

Department 80 Summary

Land

The Land Department is responsible for the Taxation, Land sales and leases and the administration of all land files on behalf of the Town.

The responsibility for this department is under the Administrative Department where there is 1 full-time employee.

	2021	2022	2022	2023	2024	2025
	Actual	Budget	Actual	Budget	Forecast	Forecast
<u>Revenue:</u>						
Total Revenue	\$ 208,252	\$ 9,500	\$ 45,462	\$ 2,266,887	\$ 3,848	\$ 3,848
<u>Expenditures:</u>						
Total Expenditures	\$ 173,327	\$ 100	\$ 32,708	\$ 100	\$ 100	\$ 100
Net Budget Variance	\$ 34,925	\$ 9,400	\$ 12,754	\$ 2,266,787	\$ 3,748	\$ 3,748

**Town of Inuvik
Department 80 - Land**

Account	2021	2022	2022	2023	%	2024	%	2025	%	
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance	
REVENUE										
Land Sales	31808003050	\$ 198,420	\$ -	\$ 35,580	\$ 2,263,039	0.0%	\$ -	-100.0%	\$ -	0.0%
Land Leases	31808003055	9,082	9,000	9,382	3,348	-62.8%	3,348	0.0%	3,348	0.0%
Land Administration Fees	31808004295	750	500	500	500	0.0%	500	0.0%	500	0.0%
Total Revenue		\$ 208,252	\$ 9,500	\$ 45,462	\$ 2,266,887	23762.0%	\$ 3,848	-99.8%	\$ 3,848	0.0%
EXPENSES										
Cost of Land Sales	32808004185	\$ 166,800	\$ -	\$ 32,580	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Land Leases	32808004280	6,335	-	-	-	0.0%	-	0.0%	-	0.0%
Land Admin Fees	32808004295	192	100	128	100	0.0%	100	0.0%	100	0.0%
Contracted Services - Surveying	32808006072	-	-	-	-	0.0%	-	0.0%	-	0.0%
Total Expenses		\$ 173,327	\$ 100	\$ 32,708	\$ 100	0.0%	\$ 100	0.0%	\$ 100	0.0%
Net Budget Variance		\$ 34,925	\$ 9,400	\$ 12,754	\$ 2,266,787	24014.8%	\$ 3,748	-99.8%	\$ 3,748	0.0%



Town of Inuvik

Department 90
Fiscal Services

Department 90 Summary

Fiscal Services

Fiscal Services is where non routine items such as capital expenditures , debenture payments, and other related nonoperational items are recorded.

Funding from the GNWT for Operational and Capital Block Funding is recorded in this category and as well as other sources of capital funding such as Contribution Agreements.

Responsibility for this department is under the Administrative Department.

	2021	2022	2022	2023	2024	2025
	Actual	Budget	Actual	Budget	Forecast	Forecast
Revenue:						
Total Revenue	\$ 3,806,137	\$ 3,496,000	\$ 3,463,995	\$ 3,496,000	\$ 3,496,000	\$ 3,496,000
Expenditures:						
Expenses	\$ 10,140	\$ 801,000	\$ 11,551	\$ 801,000	\$ 801,000	\$ 801,000
Total Expenditures	\$ 10,140	\$ 801,000	\$ 11,551	\$ 801,000	\$ 801,000	\$ 801,000
Net Transfers to Capital Exp.	-\$ 2,182,945	-\$ 310,421	-\$ 740,008	-\$ 92,000	-\$ 877,550	-\$ 983,604
Surplus after Transfers	\$ 5,978,942	\$ 3,005,421	\$ 4,192,452	\$ 2,787,000	\$ 3,572,550	\$ 3,678,604
Amortization	\$ 1,870,836	\$ 1,890,000	\$ 1,991,751	\$ 1,992,000	\$ 1,992,000	\$ 1,992,000

**Town of Inuvik
Department 90 - Fiscal**

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	December 31	Budget	Variance	Forecast	Variance	Forecast	Variance
REVENUE									
Other Revenue	\$ 400,000	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Block Funding	2,627,000	2,656,000	2,656,000	2,656,000	0.0%	2,656,000	0.0%	2,656,000	0.0%
Sale of Assets	(56,651)	-	-	-	0.0%	-	0.0%	-	0.0%
Gas Tax Revenue (non utility)	800,000	800,000	800,000	800,000	0.0%	800,000	0.0%	800,000	0.0%
Bingo License	26,853	40,000	3,460	40,000	0.0%	40,000	0.0%	40,000	0.0%
Raffles	366	-	3,675	-	0.0%	-	0.0%	-	0.0%
Nevadas	8,570	-	7,780	-	0.0%	-	0.0%	-	0.0%
Total Revenue	\$ 3,806,137	\$ 3,496,000	\$ 3,463,995	\$ 3,496,000	0.0%	\$ 3,496,000	0.0%	\$ 3,496,000	0.0%
EXPENSES									
Overdraft Interest	\$ 725	\$ 1,000	\$ 9,926	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ 1,000	0.0%
Visa Suspense	-	-	1,617	-	0.0%	-	0.0%	-	0.0%
Cash Over/Short	26	-	8	-	0.0%	-	0.0%	-	0.0%
WTP Loan Interest	9,389	-	-	-	0.0%	-	0.0%	-	0.0%
WTP Long Term Loan Principal Payments	-	800,000	-	800,000	0.0%	800,000	0.0%	800,000	0.0%
Total Expenses	\$ 10,140	\$ 801,000	\$ 11,551	\$ 801,000	0.0%	\$ 801,000	0.0%	\$ 801,000	0.0%
Net Budget Variance	\$ 3,795,997	\$ 2,695,000	\$ 3,452,444	\$ 2,695,000	0.0%	\$ 2,695,000	0.0%	\$ 2,695,000	0.0%
CA - Canadian Heritage - Chief Jim Koe Park	\$ 163,430	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
CA - CanNor Funding - Chief Jim Koe Park	535,500	218,250	191,244	-	-100.0%	-	0.0%	-	0.0%
CA - Chief Jim Koe Park	48,908	-	-	-	0.0%	-	0.0%	-	0.0%
CA - ICIP - Pool Rehabilitation	289,448	273,052	273,052	-	-100.0%	-	100.0%	-	100.0%
CA - ICIP - Breynt Road Upgrade	-	758,360	25,330	1,354,630	78.6%	-	-100.0%	-	0.0%
CA - ICIP - Solid Waste Site Upgrade	-	600,000	65,240	600,000	0.0%	-	-100.0%	-	0.0%
CA- ITI - Infrastructure	80,000	-	75,000	-	0.0%	-	0.0%	-	0.0%
Community Public Infrastructure	677,826	2,034,368	1,117,517	1,887,444	-7.2%	854,000	-54.8%	1,350,000	58.1%
Other Funding	-	139,650	-	-	-100.0%	-	0.0%	-	0.0%
Transfer from Reserves	40,827	238,940	111,928	121,799	-49.0%	-	-100.0%	-	0.0%
Non - Utility Capital Expenditures	4,018,884	4,573,041	2,599,319	4,055,873		1,731,550		2,333,604	34.8%
Net Transfer to Capital Expenditures	\$ (2,182,945)	\$ (310,421)	\$ (740,008)	\$ (92,000)	-70.4%	\$ (877,550)	-255%	\$ (983,604)	193%
Surplus after Transfers	\$ 1,613,052	\$ 2,384,579	\$ 2,712,437	\$ 2,603,000	9.2%	\$ 1,817,450	-30.2%	\$ 1,711,396	-5.8%
Amortization	\$ 1,870,836	\$ 1,890,000	1,991,751	\$ 1,992,000	5.4%	\$ 1,992,000	0.0%	\$ 1,992,000	0.0%

TOWN OF INUVIK
FIVE YEAR CAPITAL PLAN - UTILITY PROJECTS
2023 - 2027

Funding Source	2023	2024	2025	2026	2027
Community Public Infrastructure	\$ 2,690,512	\$ 1,000,000	\$ 500,000	\$ 1,854,000	\$ 1,854,000
Gas Tax	890,210	743,000	743,000	743,000	743,000
Biomass Project Hidden Lake	263,275				
Debenture Water Distribution System	5,500,000				
Water and sewer fund	828,221				
Totals:	\$ 10,172,218	\$ 1,743,000	\$ 1,243,000	\$ 2,597,000	\$ 2,597,000

	2023	2024	2025	2026	2027
Utilidor Replacement	\$ 3,325,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
WTP - Beam installation	135,000		-	-	-
Biomass Project Hidden Lake	263,275				
Water Distribution System	7,600,000				
Water Treatment Plant 150KW backup generator	-	350,000	-	-	-
Water Meter MXU Read replacement program	-	400,000	-	-	-
Sewage Lagoon	1,500,000	300,000	-	-	-
River Pump house 50KW backup generator	-	27,500	-	-	-
Total	\$ 12,823,275	\$ 4,077,500	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000

Difference:	\$ (2,651,057)	\$ (2,334,500)	\$ (1,757,000)	\$ (403,000)	\$ (403,000)
Cumulative Total:	\$ (2,651,057)	\$ (4,985,557)	\$ (6,742,557)	\$ (7,145,557)	\$ (7,548,557)

TOWN OF INUVIK
FIVE YEAR CAPITAL PLAN - NON-UTILITY PROJECTS
2023 - 2027

Funding Source	2023	2024	2025	2026	2027
Community Public Infrastructure	1,887,444	\$ 854,000	\$ 1,350,000	\$ 1,854,000	\$ 1,854,000
Water and sewer capital reserves	-				
Garage Bin Pad (Capital Reserve)	15,000				
Previous Year Surplus Reserve	-				
Community Solid Waste Site Program	600,000				
Breynat Road Upgrade - ICIP	1,354,630				
Breynat Road Upgrade - Reserve	106,799				
Firehall Exhaust System Reserve	-				
Totals:	\$ 3,963,873	\$ 854,000	\$ 1,350,000	\$ 1,854,000	\$ 1,854,000

	2023	2024	2025	2026	2027
Haul All Garbage Bins	95,000	95,000	95,000	95,000	95,000
Expand Solid Waste Site and Install Fencing	800,000	-	-	-	-
Garbage Bin Pad Improvement	25,000	-	-	-	-
Breynat Road Upgrade	1,806,173	320,950	1,177,904	-	-
Fitness Equipment	15,000	30,000	15,000	30,000	15,000
Conference Equipment	20,000	20,000	20,000	20,000	20,000
Vehicle	85,000	85,000	85,000	85,000	85,000
Firehall bathroom renovation	30,000	-	-	-	-
Fire Training Site refurbishment	30,000	-	-	-	-
MSC Flooring replacement	70,000	-	-	-	-
SCBA Replacement	65,700	65,700	65,700	65,700	-
MSC Concession equipment	100,000	-	-	-	-
Additional dressing room	750,000	-	-	-	-
Flooring replacement for Firehall	10,000	-	-	-	-
Signage for Chief Jim Koe Park	20,000	-	-	-	-
Discovery Inuvik signage	20,000	-	-	-	-
Pool Renovation	92,000	-	-	-	-
Pool Filter Sand	22,000	-	-	-	-
Pool Signage	-	15,000	-	-	-
MSC Arena Insulation	-	-	800,000	-	-
Sidewalks	-	670,000	-	-	-
Motor control Panel Replacement	-	69,900	-	-	-
MSC Fitness Center re-location	-	-	-	-	1,200,000
Ice Floor covering	-	-	-	80,000	-
Chief Jim Koe Park Washroom & Concession	-	400,000	-	-	-
Zamboni	-	-	100,000	-	-
Total	\$ 4,055,873	\$ 1,771,550	\$ 2,358,604	\$ 375,700	\$ 1,415,000

Difference:	\$ (92,000)	\$ (917,550)	\$ (1,008,604)	\$ 1,478,300	\$ 439,000
Cumulative Total:	\$ (92,000)	\$ (1,009,550)	\$ (2,018,154)	\$ (539,854)	\$ (100,854)