



Town of Inuvik

**2020 Final
Operating and Capital Budget**

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INTRODUCTION

The 2020 Operating and Capital Budgets represent the planned operating and capital needs of the Town of Inuvik for 2020. For Fiscal 2020 the year will certainly be one of unusual circumstances between Covid related adjustments to other unanticipated revenues and costs. What, during a normal year, would be minor adjustments this year presented a situation where the budget was almost a complete rewrite. The Budgets 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 account for 26% of the total Operating Budget of \$19,072,718. However, after taking out the Covid Isolation centre expenses this percentage increases to 31%. The budget report on page DS – 2 shows details by Department of the projected revenues and expenditures and the pie charts on page “iv” shows revenue and expenditures by major source.

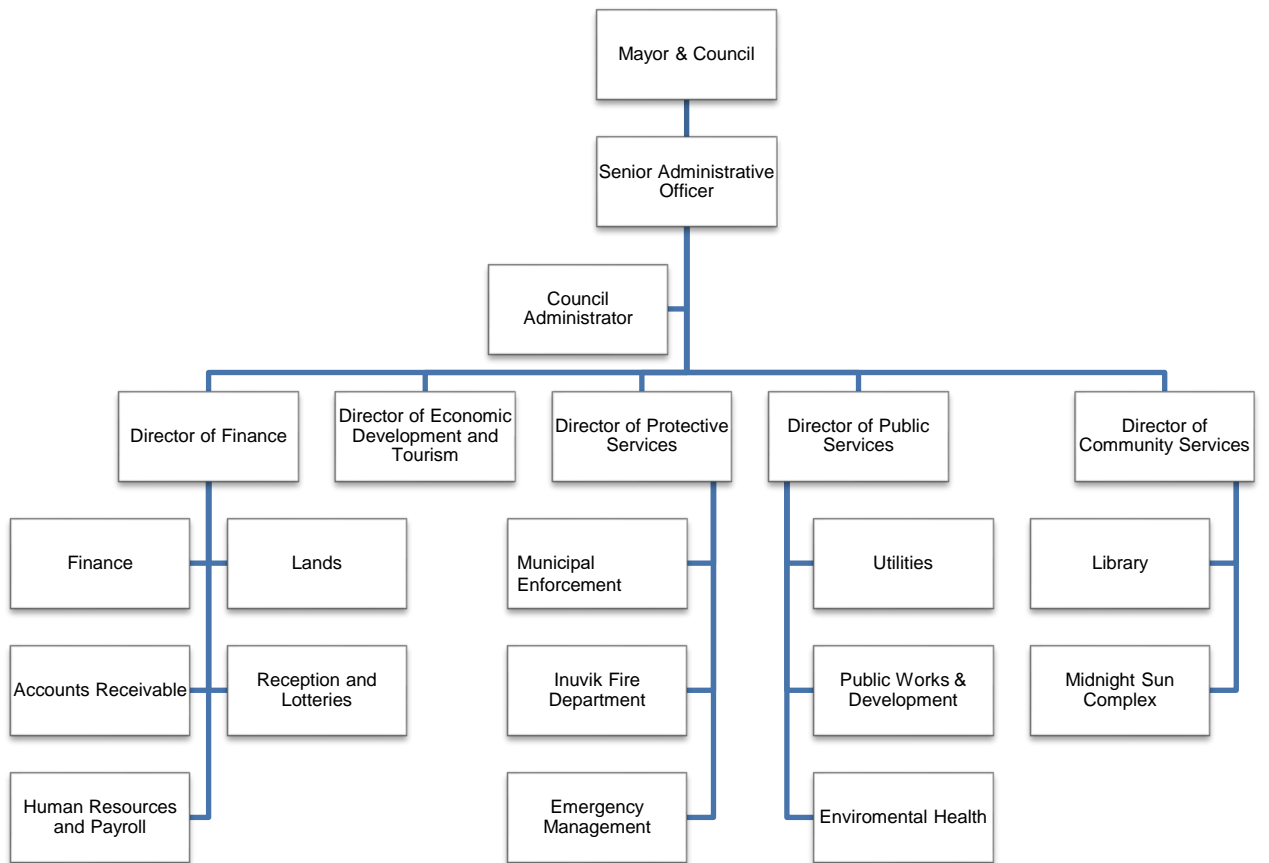
This document contains Summary of Revenues and Expenditures and overall Operating summary and details for each Departmental of its expected revenues and Capital Expenditures. We are projecting a deficit of \$1,748. This is a significant reduction in the deficit projected in the interim budget from December 2019. There are some contributing factors for this reduction. Salary costs have been reduced as for a period of 3 months we did not employ any casual staff and had one full time employee on disability. In addition, we were able to recoup salary costs for the Town staff that were involved in the initial Covid-19 Public Health Orders for the airport registration and isolation center. Another factor was the increased tipping fees (after providing the contractor with their share). With these additional savings and revenues, we were able to offset the waiving of fees and late penalties along with the reduced bookings.

Amortization is 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 2020 of the town assets over their useful lives.

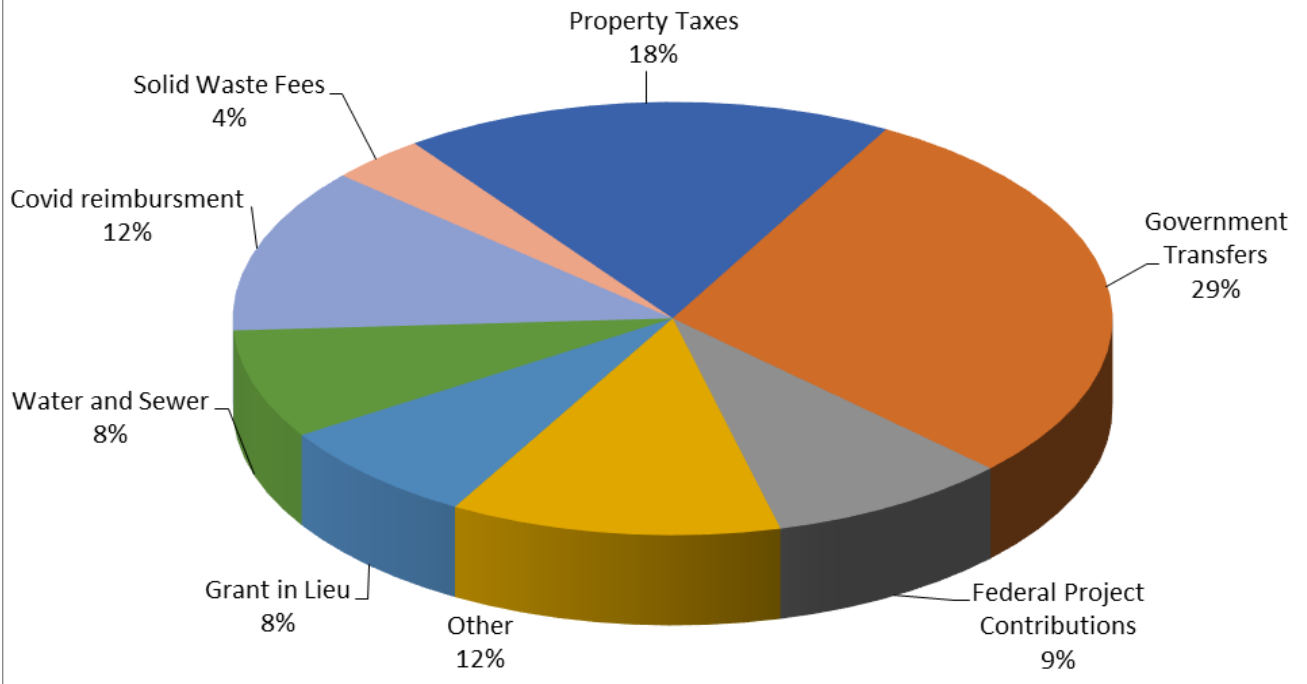
The financial information in the Operating Budget is presented on a comparative basis at the department summary and detail level for the 2018 Actual, 2019 Budget, and 2019 Actual to December 31 and 2019 Budget. The Capital Budget represents a 5 year anticipated requirement of expenditures with a useful life exceeding one year.

Council and staff 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 in order to operate the Town.

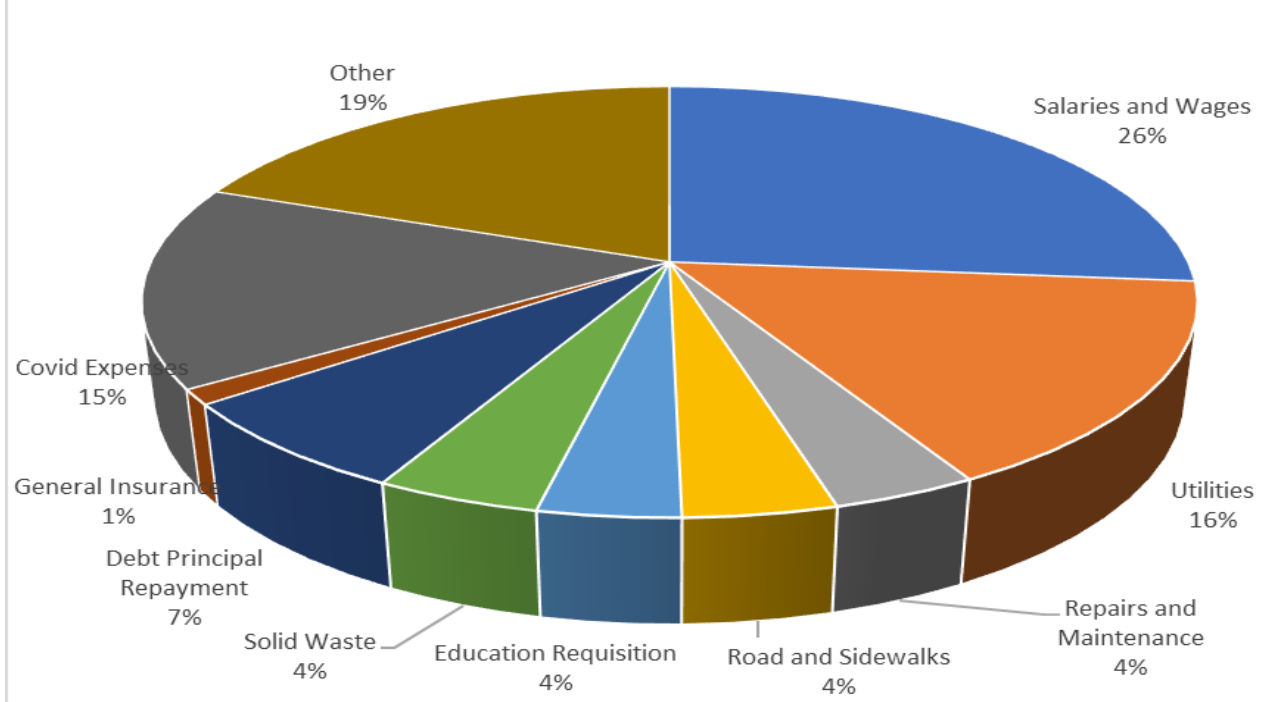
Organizational Chart



WHERE THE MONEY COMES FROM



WHERE DOES THE MONEY GO





Town of Inuvik

2020 Final Operating Budget

**Town of Inuvik
Final Operating Budget
For Fiscal 2020**

	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	% Variance
REVENUES					
Administrative	\$ 7,051,341	\$ 7,057,538	\$ 7,314,248	\$ 10,467,295	48.3%
Protective Services	84,967	25,500	95,800	41,000	60.8%
Public Works	137,639	20,000	30,196	38,000	90.0%
Environmental	466,241	466,800	513,934	825,000	76.7%
Economic Development/Tourism	275,734	229,500	267,839	58,975	-74.3%
Utilities	4,459,042	2,980,500	4,645,244	3,794,500	27.3%
Recreation	463,053	535,600	513,880	307,950	-42.5%
Library	80,891	83,500	90,478	90,250	8.1%
Land	12,838	11,000	135,460	272,000	2372.7%
Fiscal	2,685,497	3,497,500	3,962,863	4,869,303	39.2%
	\$ 15,717,244	\$ 14,907,438	\$ 17,569,942	\$ 20,764,273	39.3%
EXPENSES					
Administrative	\$ 2,856,466	\$ 2,853,510	\$ 2,960,379	\$ 5,968,202	109.2%
Protective Services	785,073	858,040	760,168	811,895	-5.4%
Public Works	1,625,435	1,424,070	1,403,751	1,392,319	-2.2%
Environmental	713,877	754,050	821,857	991,050	31.4%
Economic Development/Tourism	660,730	756,840	773,379	617,269	-18.4%
Utilities	2,721,435	2,725,830	3,025,360	3,073,265	12.7%
Recreation	3,331,087	3,767,340	3,634,620	3,499,277	-7.1%
Library	487,832	596,660	502,022	490,442	-17.8%
Land	4,432	0	128,494	221,200	0.0%
Fiscal	1,160,605	1,151,660	1,154,930	1,677,800	45.7%
	\$ 14,346,971	\$ 14,888,000	\$ 15,164,959	\$ 18,742,718	25.9%
Surplus / (Deficit)	\$ 1,370,272	\$ 19,438	\$ 2,404,983	\$ 2,021,555	10300.0%
Net Transfers to Capital Expenditures	2,552,105	107,209	2,428,900	2,023,303	1787.3%
	\$ 2,552,105	\$ 107,209	\$ 2,428,900	\$ 2,023,303	1787.3%
Surplus (Deficit) after Transfers	\$ (1,181,833)	\$ (87,771)	\$ (23,917)	\$ (1,748)	-98.0%
Amortization	\$ 3,214,998	\$ 3,500,000	\$ 3,344,135	\$ 3,500,000	0.0%



Town of Inuvik

Department 10 Administrative

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 provide 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 plus the Accounts Receivable/Utilities Officer who is budgeted in Department 60.

	2018	2019	2019	2020	%
	Actual	Budget	Actuals	Budget	Variance
Revenue:					
Total Administrative Revenue	\$ 6,996,504	\$ 7,031,138	\$ 7,232,901	\$ 10,425,795	48.3%
Total Building/Development Revenue	54,837	26,400	81,348	41,500	57.2%
Total Revenue	\$ 7,051,341	\$ 7,057,538	\$ 7,314,248	\$ 10,467,295	48.3%
Expenditures:					
Legislative Expenses	\$ 167,224	\$ 226,480	\$ 196,254	\$ 216,052	-4.6%
Gen. Administrative Expenses	2,689,242	2,627,030	2,764,126	5,752,149	119.0%
Total Expenditures	\$ 2,856,466	\$ 2,853,510	\$ 2,960,379	\$ 5,968,202	109.2%
Net Budget Variance	\$ 4,194,875	\$ 4,204,028	\$ 4,353,869	\$ 4,499,093	7.0%

Town of Inuvik
Department 10 - Administrative

	2018	2019	2019	2020	%
	Actuals	Budget	Actuals	Budget	Variance
REVENUE					
Land Taxes	\$ 3,935,282	\$ 4,019,535	\$ 4,006,706	\$ 4,077,254	1.4%
Property Taxes - Education Portion	670,785	677,550	684,172	701,688	3.6%
Property Taxes Bad Debt Expense	-	-	30,975	-	
Grants in Lieu - Federal	309,955	311,613	314,511	318,893	2.3%
Grants in Lieu - GNWT	1,356,219	1,352,084	1,354,397	1,402,703	3.7%
Grants in Lieu - NWTPC	58,314	59,501	59,501	55,882	-6.1%
Grants in Lieu - CBC	6,406	6,537	6,537	6,635	1.5%
Senior Citizen Tax Grant	69,004	68,828	80,948	84,240	22.4%
Administrative Recoveries	23,752	500	5,617	225,000	44900.0%
GNAF Recoveries	863	1,500	843	-	-100.0%
Tax Certificates	5,200	3,500	4,000	3,500	0.0%
Tax Penalties & Interest	147,466	140,000	164,973	28,000	-80.0%
Business Licenses	25,650	20,200	21,600	20,000	-1.0%
Education Tax	5,000	5,000	-	5,000	0.0%
Interest earned on Investments	63,223	40,000	77,214	65,000	62.5%
Management Fee - Lotteries	28,000	28,000	28,000	28,000	0.0%
Management Fee - Utilities	250,000	250,000	250,000	250,000	0.0%
Total Administrative Revenue	\$ 6,955,119	\$ 6,984,348	\$ 7,028,043	\$ 7,271,795	4.1%
Development Permits	\$ 53,408	\$ 25,000	\$ 80,190	\$ 40,000	60.0%
Moving & Demolition Permits	1,229	1,200	858	1,200	0.0%
Home Occupation Permits	200	200	300	300	50.0%
Total Building/Development Revenue	\$ 54,837	\$ 26,400	\$ 81,348	\$ 41,500	57.2%
Small Community Employment Support	\$ 41,385	\$ 46,790	\$ 204,858	\$ 264,000	464.2%
COVID-19 Recoveries	-	-	-	2,890,000	0.0%
Total Contribution Agreements	\$ 41,385	\$ 46,790	\$ 204,858	\$ 3,154,000	6640.8%
Total Revenue	\$ 7,051,341	\$ 7,057,538	\$ 7,314,248	\$ 10,467,295	48.3%
LEGISLATIVE EXPENSES					
Mayors / Councillors Indemnity	\$ 104,284	\$ 145,600	\$ 133,448	\$ 149,877	2.9%
CPP/EI - Mayor & Councillors	2,590	2,600	5,015	5,796	122.9%
Group Insurance	151	4,310	2,729	4,193	-2.7%
Pension Plan	833	6,950	6,761	7,407	6.6%
Northern Allowance	5,804	13,920	14,223	15,279	9.8%
Conventions & Delegations	25,564	27,000	11,112	5,000	-81.5%
Donations	11,000	9,100	8,500	3,500	-61.5%
Election/Plebiscite Expenses	493	-	1,254	-	0.0%
Legislative Expenditures	4,662	5,000	2,450	9,000	80.0%
Publications, Memberships, Sub.	11,843	12,000	10,761	16,000	33.3%
Total Legislative Expense	\$ 167,224	\$ 226,480	\$ 196,254	\$ 216,052	-4.6%

**Town of Inuvik
Department 10 - Administrative**

	2018	2019	2019	2020	%
	Actuals	Budget	Actuals	Budget	Variance
<u>GEN. ADMINISTRATIVE EXPENSES</u>					
Education Requisition	\$ 670,785	\$ 677,550	\$ 684,172	\$ 701,688	3.6%
GNAF Travel, Freight, Wages	943	1,500	804	-	-100.0%
Salaries	687,488	630,785	619,756	709,484	12.5%
Casual Wages	9,127	18,410	2,063	831	-95.5%
CPP/EI	25,559	27,990	43,804	32,677	16.7%
Group Insurance	28,300	27,200	26,117	21,511	-20.9%
Pension Plan Costs	53,543	55,110	46,960	50,199	-8.9%
Northern Allowance	90,155	97,700	86,558	116,280	19.0%
Workers Compensation	77,350	97,000	106,066	104,000	7.2%
Recruitment	25,640	50,000	47,714	20,000	-60.0%
Medical Travel	5,235	6,000	4,835	6,000	0.0%
Accounting/Auditing/Consulting	108,658	80,000	73,113	55,000	-31.3%
Advertising	2,092	4,000	400	2,000	-50.0%
Bank Service Charges	2,317	2,500	5,191	2,500	0.0%
Business Travel	6,573	8,000	5,469	3,000	-62.5%
Computer Software/Hardware	63,227	10,000	33,824	10,000	0.0%
Computer Support	29,397	40,000	25,680	57,000	42.5%
Credit Card Charges	28,782	30,000	29,037	30,000	0.0%
Courier, Freight & Postage	8,071	15,000	18,017	17,000	13.3%
Court of Revision	300	400	500	500	25.0%
General Insurance	235,271	233,000	239,349	215,000	-7.7%
Bad Debt Expense	282	10,000	8,290	5,000	-50.0%
Legal	79,737	80,000	138,455	80,000	0.0%
Lottery Share - Inuvialuit	5,000	5,000	5,000	5,000	0.0%
Lottery Share - Gwich'in	5,000	5,000	5,000	5,000	0.0%
Professional Development	24,527	30,000	32,035	12,000	-60.0%
Publications, Memberships, Sub.	4,201	4,100	3,549	4,000	-2.4%
Repairs & Maintenance - Equipment	2,199	4,000	666	4,000	0.0%
Special Events	23,144	25,000	26,033	25,000	0.0%
Supplies & Stationery	13,918	30,000	27,109	25,000	-16.7%
Health and Safety Supplies	142	500	-	500	0.0%
Tax Collection - Legal Cost Recovery	-	3,050	-	3,000	0.0%
Tax Forgiveness - Seniors & Disabled	156,269	149,885	170,774	168,480	12.4%
Telephone & Fax	29,659	30,000	34,414	67,500	125.0%
Utilities - Electricity	62,525	61,500	58,226	59,000	-4.1%
Utilities - Heat	66,063	65,000	57,628	65,000	0.0%
Utilities - Water & Sewer	2,523	2,900	1,762	2,000	-31.0%
Xerox	16,906	15,000	21,694	16,000	6.7%
CA - Small Community Employment Supp	41,385	-	78,361	167,000	0.0%
COVID-19 Expenses	-	-	-	2,890,000	0.0%
Total Gen. Administrative Expense	\$ 2,689,242	\$ 2,627,030	\$ 2,764,126	\$ 5,752,149	119.0%
Total Expenses	\$ 2,856,466	\$ 2,853,510	\$ 2,960,379	\$ 5,968,202	109.2%
Net Budget Variance	\$ 4,194,875	\$ 4,204,028	\$ 4,353,869	\$ 4,499,093	7.0%



Town of Inuvik

Department 20
Protective Services

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 peace 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 Peace Officers are tasked with the enforcement of town bylaws, territorial and federal legislation, ticketing and prosecution. They also act as Notary Publics. A full listing of services, enforced Bylaws and territorial legislation will be listed in the Municipal Enforcement Establishing Bylaw that is currently under revision.

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, who are compensated with an honorarium, provide 2 lines of defense of public fire safety - Public Education, Prevention and Emergency Response services. Services provided by the Fire Department are listed as an addendum to the Establishing and regulating By-law.

	2018 Actual	2019 Budget	2019 Actuals	2020 Budget	% Variance
Revenue:					
Total Revenue	\$ 84,967	\$ 25,500	\$ 95,800	\$ 41,000	60.8%
Expenditures:					
Animal Control Expenses	\$ 25,066	\$ 25,000	\$ 27,379	\$ 25,400	1.6%
By-Law Enforcement Expenses	238,596	288,680	250,425	281,487	-2.5%
Emergency Measures Expenses	9,282	15,000	8,314	5,800	-61.3%
Fire Protection Expenses	512,129	529,360	474,049	499,208	-5.7%
Total Expenditures	\$ 785,073	\$ 858,040	\$ 760,168	\$ 811,895	-5.4%
Net Budget Variance	\$ (700,106)	\$ (832,540)	\$ (664,368)	\$ (770,895)	-7.4%

Town of Inuvik
Department 20 - Protective Services

	2018	2019	2019	2020	%
	Actuals	Budget	Actuals	Budget	Variance
<u>REVENUE</u>					
Fire Department Recoveries	\$ 59,998	\$ 10,000	\$ 6,453	\$ 25,000	150.0%
Other Revenue	-	-	550	-	
Animal Control - Dog Licence	1,400	1,000	1,875	1,500	50.0%
Animal Control - Impound Fees	2,405	2,000	3,045	2,000	0.0%
ATV - Fees	495	500	400	500	0.0%
Taxi Permits / Transfers	11,350	7,000	11,520	7,000	0.0%
Municipal Enforcement Fines	1,450	5,000	2,112	5,000	0.0%
Recovery - EMO Phones	7,869	-	1,844	-	0.0%
CA - Highway Rescue Funding	-	-	68,000	-	0.0%
Total Revenue	\$ 84,967	\$ 25,500	\$ 95,800	\$ 41,000	60.8%
<u>ANIMAL CONTROL EXPENSES</u>					
Spay Neuter Program	\$ 920	\$ 2,800	\$ 2,524	\$ 2,800	0.0%
Supplies & Stationery	6,245	5,300	5,411	3,500	-34.0%
Utilities - Electricity	7,186	7,200	7,236	7,000	-2.8%
Utilities - Heat	8,076	6,100	8,781	8,500	39.3%
Utilities - Water/Sewer	2,640	3,600	3,428	3,600	0.0%
Total Animal Control Expense	\$ 25,066	\$ 25,000	\$ 27,379	\$ 25,400	1.6%
<u>BY-LAW ENFORCEMENT EXPENSES</u>					
Special Events	\$ 1,788	\$ 2,000	\$ 933	\$ 2,000	0.0%
Salaries	145,012	174,590	161,292	179,597	2.9%
Casual	9,806	10,440	1,265	4,414	-57.7%
CPP/EI	7,976	8,400	7,530	8,524	1.5%
Group Insurance	6,667	8,420	6,085	5,604	-33.4%
Pension Plan Costs	9,798	11,810	9,256	12,208	3.4%
Clothing/Uniforms	2,782	3,200	2,807	3,200	0.0%
Northern Allowance	25,116	29,990	26,577	31,477	5.0%
Advertising	634	200	551	200	0.0%
Communications & Licensing	7,188	6,300	8,820	9,500	50.8%
Courier, Freight & Postage	307	500	430	500	0.0%
Professional Development	1,933	5,500	7,060	2,500	-54.5%
Publications, Memberships, Subscriptions	-	300	300	300	0.0%
Repairs & Maintenance - Equipment	30	1,000	415	1,000	0.0%
Supplies & Stationery	2,343	3,000	1,271	3,000	0.0%
Supplies - By-Law	6,594	7,000	1,843	3,800	-45.7%
Telephone & Fax	3,573	4,000	3,347	3,600	-10.0%
Vehicle - Fuel	5,523	8,500	4,861	5,500	-35.3%
Vehicle - License & Registration	-	30	31	63	110.0%
Vehicle - Repair & Maintenance	1,525	3,500	4,887	3,500	0.0%
Derelict Vehicle Removal	-	-	865	1,000	0.0%
Total By-Law Enforcement Expense	\$ 238,596	\$ 288,680	\$ 250,425	\$ 281,487	-2.5%

Town of Inuvik
Department 20 - Protective Services

	2018	2019	2019	2020	%
	Actuals	Budget	Actuals	Budget	Variance
<u>EMERGENCY MEASURES EXPENSES</u>					
Supplies - EMO	\$ -	\$ 3,500	\$ -	\$ 500	-85.7%
Telephone & Fax	9,282	10,000	8,314	3,800	-62.0%
Training & Education	-	1,500	-	1,500	0.0%
Total Emergency Measures Expense	\$ 9,282	\$ 15,000	\$ 8,314	\$ 5,800	-61.3%
<u>FIRE PROTECTION EXPENSES</u>					
Salaries	\$ 129,291	\$ 112,240	\$ 122,077	\$ 124,274	10.7%
Casual	-	8,350	-	-	-100.0%
Volunteers (Operations Renumeration)	33,764	28,000	19,487	28,000	0.0%
Volunteers (Training/Other Renumeration)	32,872	57,000	49,639	57,000	0.0%
CPP/EI	7,114	5,570	4,429	4,097	-26.4%
Group Insurance	4,305	4,620	4,744	4,432	-11.3%
Volunteer Insurance	2,385	2,500	2,385	2,500	0.0%
Pension Plan Costs	8,276	8,980	9,154	9,942	10.7%
Northern Allowance	8,301	15,500	14,223	15,279	-1.4%
Advertising	1,948	1,000	-	1,000	0.0%
Business Travel	433	1,000	748	-	-100.0%
Communications & Licensing	12,071	8,000	9,390	8,200	2.5%
Courier, Freight & Postage	512	2,500	1,648	2,500	0.0%
Fire Chief's Apartment	13,668	4,000	1,882	3,500	-12.5%
Medicals	489	1,300	652	800	-38.5%
Professional Development	2,624	8,000	7,643	8,000	0.0%
Publications, Memberships & Sub.	880	2,500	999	2,500	0.0%
Repairs & Maintenance - Equipment	18,048	15,000	9,827	10,000	-33.3%
Repairs & Maintenance - Alarm System	5,010	5,000	-	2,500	-50.0%
Special Events	4,794	10,000	10,055	8,000	-20.0%
Supplies & Stationery	5,722	5,000	4,258	5,000	0.0%
Supplies - Fire Protection	66,828	69,000	66,528	69,000	0.0%
Health and Safety Supplies	663	500	-	500	0.0%
Telephone & Fax	15,778	15,000	17,506	9,000	-40.0%
Training	19,788	25,000	24,505	20,000	-20.0%
Utilities - Electricity	45,587	47,700	38,609	40,000	-16.1%
Utilities - Heat	40,371	39,000	35,361	39,000	0.0%
Utilities - Water & Sewer	2,523	2,600	1,982	1,900	-26.9%
Vehicle - Fuel	8,355	9,000	5,726	7,000	-22.2%
Vehicle - License & Registration	294	500	346	285	-43.0%
Vehicle - Repairs & Maintenance	19,436	15,000	10,245	15,000	0.0%
CA - Highway Rescue Funding	-	-	-	-	0.0%
Total Fire Protection Expense	\$ 512,129	\$ 529,360	\$ 474,049	\$ 499,208	-5.7%
Total Expenses	\$ 785,073	\$ 858,040	\$ 760,168	\$ 811,895	-5.4%
Net Budget Variance	\$ (700,106)	\$ (832,540)	\$ (664,368)	\$ (770,895)	-7.4%



Town of Inuvik

Department 30
Public Services

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.

	2018 Actual	2019 Budget	2019 Actuals	2020 Budget
Revenue:				
Total Revenue	\$ 137,639	\$ 20,000	\$ 30,196	\$ 38,000
Expenditures:				
Administrative Expenses	\$ 397,815	\$ 435,970	\$ 427,744	\$ 422,719
General Services Expenses	890,866	740,500	716,048	756,000
Town Owned Building Repairs	148,946	146,000	167,683	132,000
Town Shop Expenses	7,694	35,000	32,344	17,100
Parks & Playgrounds Expenses	180,113	66,600	59,933	64,500
Total Expenditures	\$ 1,625,435	\$ 1,424,070	\$ 1,403,751	\$ 1,392,319
Net Budget Variance	\$ (1,487,795)	\$ (1,404,070)	\$ (1,373,556)	\$ (1,354,319)

Town of Inuvik
Department 30 - Public Works

	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	%
					Variance
<u>REVENUE</u>					
Other Revenues	\$ 96,139	\$ -	\$ 10,196	\$ 18,000	0.0%
Curling Club Lease	20,000	20,000	20,000	20,000	0.0%
Public Work Special Projects	21,500	-	-	-	0.0%
Total Revenue	\$ 137,639	\$ 20,000	\$ 30,196	\$ 38,000	90.0%
<u>ADMINISTRATIVE EXPENSES</u>					
Salaries	\$ 218,278	\$ 220,960	\$ 227,067	\$ 230,380	4.3%
Casual Wages	69,017	88,610	84,956	79,492	-10.3%
CPP/EI	12,420	14,410	14,155	14,504	0.7%
Group Insurance	8,760	9,190	9,549	6,086	-33.8%
Pension Plan Costs	16,654	17,680	17,836	18,430	4.2%
Northern Allowance	35,356	43,770	38,729	47,675	8.9%
Advertising	1,693	1,500	2,780	1,500	0.0%
Business Travel	6,899	7,000	571	-	
Professional Development	2,489	5,000	4,396	5,000	0.0%
Publications, Memberships, Subscriptions	937	850	1,519	850	0.0%
Supplies & Stationery	5,026	3,000	1,135	1,500	-50.0%
Christmas Lights and Decorations	12,547	15,000	16,781	15,000	0.0%
Safety Equipment	-	1,000	-	1,000	0.0%
Telephone & Fax	7,738	8,000	8,271	1,300	-83.8%
Total Administrative Expense	\$ 397,815	\$ 435,970	\$ 427,744	\$ 422,719	-3.0%
<u>GENERAL SERVICES EXPENSES</u>					
Lot Cleanup	\$ -	\$ 2,500	\$ 2,755	\$ 2,500	0.0%
Brushing	48,060	50,000	25,895	50,000	0.0%
Contracted Services - Drainage	56,897	70,000	147,809	85,000	21.4%
Dust Abatement	59,775	50,000	18,999	40,000	-20.0%
Guard Rails	4,130	5,000	15,262	5,000	0.0%
Gravel Road Repair	93,052	100,000	221,506	100,000	0.0%
Pavement Repair	24,505	60,000	51,543	50,000	-16.7%
Snow Removal	231,140	190,000	137,536	190,000	0.0%
Sidewalks	42,798	12,000	-	3,000	-75.0%
Street Signs	22,218	5,000	9,775	12,000	140.0%
Street Sweeping	26,110	7,500	6,459	35,000	366.7%
Street Lights	78,438	81,000	76,101	76,000	-6.2%
Traffic Markings	15,578	1,500	3,715	1,500	0.0%
Sanding	114,085	92,000	5,044	92,000	0.0%
Contracted Services - Engineering	12,708	14,000	3,737	14,000	0.0%
Total General Services Expense	\$ 829,493	\$ 740,500	\$ 716,048	\$ 756,000	2.1%
<u>TOWN OWNED BUILDING REPAIRS</u>					
Town Hall	\$ 30,213	\$ 15,000	\$ 23,122	\$ 20,000	33.3%
Dog Pound	1,874	5,000	2,602	2,500	-50.0%
Fire Hall	21,164	9,000	20,085	7,000	-22.2%
Town Shop	3,791	3,000	3,145	7,500	150.0%
Youth Centre and Homeless Shelter	10,092	15,000	47,856	12,000	-20.0%
ECE Building and Distributor St Shop	20,017	6,000	991	3,000	-50.0%
Midnight Sun Complex	40,339	65,000	52,591	65,000	0.0%
Library	10,784	18,000	11,530	5,000	-72.2%
Children First	10,673	10,000	5,761	10,000	0.0%
Tourism Building	-	-	-	-	0.0%
Total Town Building Repairs	\$ 148,946	\$ 146,000	\$ 167,683	\$ 132,000	-9.6%

Town of Inuvik
Department 30 - Public Works

	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	% Variance
<u>TOWN SHOP EXPENSES</u>					
Repairs & Maintenance - Yard	\$ 2,640	\$ 3,000	\$ 17,203	\$ 3,000	0.0%
Repairs & Maintenance - Equipment	-	2,500	2,292	2,500	0.0%
Vehicle - Fuel	4,031	22,000	7,561	6,500	-70.5%
Vehicle - License & Registration	571	500	465	100	-80.0%
Vehicle - Repair & Maintenance	453	7,000	4,823	5,000	-28.6%
Total Town Shop Expense	\$ 7,694	\$ 35,000	\$ 32,344	\$ 17,100	-51.1%
<u>PARKS & PLAYGROUNDS EXPENSES</u>					
Repairs & Maintenance - Park	\$ 162,741	\$ 45,000	\$ 51,851	\$ 45,000	0.0%
Utilities - Electricity	540	600	612	500	-16.7%
Pathways	15,000	15,000	3,598	15,000	0.0%
Signage	1,832	6,000	3,872	4,000	-33.3%
Total Parks & Playground Expenses	\$ 180,113	\$ 66,600	\$ 59,933	\$ 64,500	-3.2%
<u>CONTRIBUTION AGREEMENTS</u>					
Public Works Special Projects	\$ 61,373	\$ -	\$ -	\$ -	0.0%
Total Contribution Agreements	\$ 61,373	\$ -	\$ -	\$ -	0.0%
Total Expenses	\$ 1,625,435	\$ 1,424,070	\$ 1,403,751	\$ 1,392,319	-2.2%
Net Budget Variance	\$ (1,487,795)	\$ (1,404,070)	\$ (1,373,556)	\$ (1,354,319)	-3.5%



Town of Inuvik

Department 40
Environmental Health

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.

	2018 Actual	2019 Budget	2019 Actuals	2020 Budget	% Variance
Revenue:					
Total Revenue	\$ 466,241	\$ 466,800	\$ 513,934	\$ 825,000	76.7%
Expenditures:					
Administrative Expenses	\$ 85,343	\$ 100,850	\$ 107,657	\$ 235,850	133.9%
Cemetery Expenses	67,278	62,000	41,011	50,000	-19.4%
Quarry Expenses	250	8,000	720	8,000	0.0%
Solid Waste Collection Expenses	366,380	400,200	456,487	430,200	7.5%
Solid Waste Disposal Expenses	194,627	182,000	198,708	182,000	0.0%
Hazardous Waste Expenses	-	1,000	17,273	85,000	8400.0%
Total Expenditures	\$ 713,877	\$ 754,050	\$ 821,857	\$ 991,050	31.4%
Net Budget Variance	\$ (247,636)	\$ (287,250)	\$ (307,923)	\$ (166,050)	-42.2%

**Town of Inuvik
Department 40 - Environmental**

	2018	2019	2019	2020	%
	Actuals	Budget	Actuals	Budget	Variance
<u>REVENUE</u>					
Garbage/Tipping Fees	\$ 164,190	\$ 166,800	\$ 195,290	\$ 500,000	199.8%
Quarry Fees	-	-	11,300	-	0.0%
Solid Waste Levy	302,051	300,000	307,344	325,000	8.3%
Total Revenue	\$ 466,241	\$ 466,800	\$ 513,934	\$ 825,000	76.7%
<u>ADMINISTRATIVE EXPENSES</u>					
Garbage/Tipping Fees	\$ 85,343	\$ 100,000	\$ 107,540	\$ 235,000	135.0%
Advertising	-	750	117	750	0.0%
Courier, Freight, Postage	-	100	-	100	0.0%
Total Administrative Expense	\$ 85,343	\$ 100,850	\$ 107,657	\$ 235,850	133.9%
<u>CEMETARY EXPENSES</u>					
Grave Preparation & Burial	\$ 54,881	\$ 30,000	\$ 36,658	\$ 30,000	0.0%
Grounds Maintenance	12,397	30,000	4,354	20,000	-33.3%
Road Maintenance	-	2,000	-	-	-100.0%
Total Cemetary Expense	\$ 67,278	\$ 62,000	\$ 41,011	\$ 50,000	-19.4%
<u>QUARRY EXPENSES</u>					
Restorations	\$ 250	\$ 8,000	\$ 720	\$ 8,000	0.0%
Total Quarry Expense	\$ 250	\$ 8,000	\$ 720	\$ 8,000	0.0%
<u>SOLID WASTE COLLECTION EXPENSES</u>					
Anti Litter/Beautification Campaign	\$ 11,000	\$ 10,200	\$ 9,170	\$ 10,200	0.0%
Solid Waste Collection	355,380	390,000	447,317	420,000	7.7%
Total Solid Waste Collection Expense	\$ 366,380	\$ 400,200	\$ 456,487	\$ 430,200	7.5%
<u>SOLID WASTE DISPOSAL EXPENSES</u>					
Contracted Services - Disposal	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%
Landfill Restoration	174,177	160,000	177,556	160,000	
Signage	450	2,000	1,152	2,000	-98.8%
Total Solid Waste Disposal Expense	\$ 194,627	\$ 182,000	\$ 198,708	\$ 182,000	0.0%
<u>HAZARDOUS WASTE EXPENSES</u>					
Private Lot Cleanup	\$ -	\$ 1,000	\$ 17,273	\$ 85,000	8400.0%
Total Hazardous Waste Expenses	\$ -	\$ 1,000	\$ 17,273	\$ 85,000	8400.0%
Total Expense	\$ 713,877	\$ 754,050	\$ 821,857	\$ 991,050	31.4%
Net Budget Variance	\$ (247,636)	\$ (287,250)	\$ (307,923)	\$ (166,050)	-42.2%



Town of Inuvik

Department 50
Economic Development
Tourism

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 Energy and Emerging Technologies Show, 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.

	2018 Actual	2019 Budget	2019 Actuals	2020 Budget	% Variance
Revenue:					
Total Revenue	\$ 275,734	\$ 229,500	\$ 267,839	\$ 58,975	-74.3%
Expenditures:					
Administrative Expenses	\$ 264,456	\$ 302,340	\$ 356,271	\$ 318,494	5.3%
Econ. Dev./Planning/Tourism Expenses	396,275	454,500	417,107	298,775	-34.3%
Total Expenditures	\$ 660,730	\$ 756,840	\$ 773,379	\$ 617,269	-18.4%
Net Budget Variance	\$ (384,997)	\$ (527,340)	\$ (505,539)	\$ (558,294)	5.9%

Town of Inuvik
Department 50 - Economic Development/Tourism

	Account	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	% Variance
REVENUE						
Tourism Recoveries	11501003120	\$ 13,579	\$ 1,000	\$ -	\$ 4,300	330.0%
Sale of Promotional Items	11501003760	17,438	20,000	16,742	2,500	-87.5%
Inuvik Guide	11501004105	29,880	30,000	33,935	-	-100.0%
Special Events	11501004520	1,563	2,000	1,621	10,175	408.8%
Sunrise Festival Donations and Revenue	11501004522	20,431	10,000	18,520	22,000	120.0%
AEET Sponsorship	11505305501	40,000	40,000	74,985	-	-100.0%
AEET Delegation registration	11505305502	61,810	50,000	42,215	-	-100.0%
AEET Exhibitors registration	11505305503	-	-	-	-	0.0%
AEET Day Pass	11505305506	1,898	1,500	1,800	-	-100.0%
AEET Tradeshow Booth	11505305507	19,713	25,000	20,220	-	-100.0%
Inuvik 60th Anniversary	11505404524	13,350	-	-	-	0.0%
CA - Conference Host AEET	11507508019	-	-	-	-	0.0%
CA - Special Projects	11507508030	51,465	26,000	56,073	20,000	-23.1%
Total Revenue		\$ 271,125	\$ 205,500	\$ 266,112	\$ 58,975	-71.3%
ADMINISTRATIVE EXPENSES						
Salaries	12501004010	\$ 204,273	\$ 222,020	\$ 275,288	\$ 232,522	4.7%
CPP/EI	12501004030	12,381	11,250	13,693	12,291	9.3%
Group Insurance	12501004035	7,696	10,020	8,294	9,723	-3.0%
Pension Plan Costs	12501004040	9,793	17,280	14,419	18,122	4.9%
Northern Allowance	12501004055	30,313	41,770	44,577	45,837	9.7%
Total Administrative Expense		\$ 264,456	\$ 302,340	\$ 356,271	\$ 318,494	5.3%
ECONOMIC DEV./PLANNING/TOURISM						
Promotional Material - Resale	12505103760	\$ 8,616	\$ 40,000	\$ 58,065	\$ 25,000	-37.5%
Advertising/Marketing	12505104105	28,800	45,000	21,861	20,000	-55.6%
Attraction Guide	12505104106	34,000	34,000	34,000	35,000	2.9%
Business Travel	12505104130	-	2,500	-	-	-100.0%
Courier, Freight, Postage	12505104200	204	1,500	1,283	500	-66.7%
Professional Development	12505104350	-	2,500	853	1,500	-40.0%
Publications, Memberships, Subscriptions	12505104360	4,593	5,000	7,607	6,000	20.0%
Special Events	12505104520	12,368	10,000	14,533	15,000	50.0%
Sunrise Festival	12505104522	67,285	45,000	58,085	83,000	84.4%
Supplies & Stationery	12505104525	1,012	1,000	2,697	1,000	0.0%
Telephone & Fax	12505104650	1,404	2,000	1,833	2,250	12.5%
Conferencing/Promotion	12505104660	30,619	40,000	24,781	30,000	-25.0%
Utilities - Electricity	12505105000	-	-	-	2,000	
Utilities - Heat	12505105002	-	-	-	4,500	
Utilities - Water & Sewer	12505105004	-	-	-	325	
AEET Advertising, Signage	12505304105	1,755	4,500	7,523	-	-100.0%
AEET Business Travel	12505304130	-	-	-	-	0.0%
AEET Speakers	12505304131	29,526	35,000	21,174	-	-100.0%
AEET Freight	12505304200	114	1,000	266	-	-100.0%
AEET Entertainment	12505304470	15,541	25,000	18,034	-	-100.0%
AEET Sound	12505304471	4,050	4,500	5,000	-	-100.0%
AEET Security	12505304472	4,455	5,000	4,860	-	-100.0%
AEET Products	12505304473	12,835	20,000	25,907	20,000	0.0%
AEET Catering	12505304475	40,069	65,000	65,324	-	-100.0%
AEET Conference Supplies, Brochures	12505304520	1,568	2,000	1,448	-	-100.0%
AEET Office Supplies	12505304525	1,743	1,500	1,686	2,500	66.7%
AEET Photography	12505304526	3,400	4,500	1,800	-	-100.0%
AEET - Other	12505305500	8,783	8,000	7,118	200	-97.5%
Inuvik 60th Anniversary	12505404524	27,462	-	-	-	0.0%
CA - Special Projects	12507508030	56,073	50,000	31,369	50,000	0.0%
Total Econ. Dev./Plan/Tourism Exp.		\$ 396,275	\$ 454,500	\$ 417,107	\$ 298,775	-34.3%
Total Expense		\$ 660,730	\$ 756,840	\$ 773,379	\$ 617,269	-18.4%
Net Budget Variance		\$ (389,605)	\$ (551,340)	\$ (507,267)	\$ (558,294)	1.3%



Town of Inuvik

Department 60

Utilities

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 to the citizens of Inuvik. The Utilities Accounts Receivable Officer reports to the Director of Finance.

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

	2018 Actual	2019 Budget	2019 Actuals	2020 Budget	% Variance
Revenue:					
Total Revenue	\$ 4,459,042	\$ 2,980,500	\$ 4,645,244	\$ 3,794,500	27.3%
Expenditures:					
Expenses	\$ 2,721,435	\$ 2,725,830	\$ 3,025,360	\$ 3,073,265	12.7%
Total Expenditures	\$ 2,721,435	\$ 2,725,830	\$ 3,025,360	\$ 3,073,265	12.7%
Net Transfers to Capital Expenditures	\$ 2,972,696	\$ 254,670	\$ 1,661,336	\$ 880,000	245.5%
Surplus after Transfers	\$ (1,235,089)	\$ -	\$ (41,452)	\$ (158,765)	0.0%
Amortization	\$ 1,298,637	\$ 1,600,000	\$ 1,414,758	\$ 1,600,000	0.0%

**Town of Inuvik
Department 60 - Utilities**

	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	%
					Variance
REVENUE					
Utilidor Recoveries	\$ 1,062	\$ 100	\$ 1,219	\$ -	-100.0%
Commercial	120,628	121,000	137,180	90,000	-25.6%
Residential	954,628	940,000	973,269	970,000	3.2%
Commercial - Government	288,175	297,500	304,205	310,000	4.2%
Residential - Government	424,514	414,500	448,531	475,000	14.6%
Waterpoint	85,059	92,700	85,589	60,000	-35.3%
Water Hookups/Disconnects	1,000	500	75	500	0.0%
Penalties & Interest	6,490	8,971	7,302	1,000	-88.9%
so you know I have reduced the revenue from	1,276,000	875,124	1,308,000	1,308,000	49.5%
Grants - Small Community Fund	-	-	-	-	0.0%
Grants - Gas Tax	1,301,486	230,105	1,379,874	580,000	152.1%
Total Revenue	\$ 4,459,042	\$ 2,980,500	\$ 4,645,244	\$ 3,794,500	27.3%
EXPENSES					
Penalties and Interest	\$ 27	\$ -	\$ 20	\$ -	0.0%
Salaries	340,760	407,060	415,077	415,077	2.0%
Casual Wages	5,356	-	-	-	0.0%
CPP/EI	20,368	19,980	20,485	20,485	2.5%
Group Insurance	13,611	18,900	20,612	20,612	9.1%
Pension Plan Costs	20,687	29,120	29,766	29,766	2.2%
Clothing Allowance	463	-	495	300	0.0%
Northern Allowance	51,958	69,620	76,395	76,395	9.7%
Advertising	-	1,500	-	500	-66.7%
Courier, Freight, Postage	399	1,500	670	500	-66.7%
Professional Development	7,079	8,000	9,189	6,000	-25.0%
Publications, Memberships, Sub.	-	100	-	100	0.0%
Repairs & Maintenance - Utilidor	272,798	230,000	327,386	275,000	19.6%
Supplies & Stationery	10,941	2,000	2,701	2,000	0.0%
Health and Safety Supplies	764	500	477	1,500	200.0%
Telephone & Fax	13,398	12,500	14,188	14,000	12.0%
Vehicle - Fuel	13,541	21,000	13,271	15,000	-28.6%
Vehicle - License & Registration	287	300	279	280	-6.7%
Vehicle - Repair & Maintenance	5,700	6,000	18,653	10,000	66.7%
Contracted Services - Engineering	76,937	55,000	64,033	125,000	127.3%
Management Fees	250,000	250,000	250,000	250,000	0.0%
Chemicals	86,229	100,000	136,769	170,000	70.0%
WTP Long Term Loan Interest Payments	463,255	435,000	433,695	385,000	-11.5%
Lab Analysis	11,620	20,000	12,036	12,000	-40.0%
Primary Water Tempering	150,704	150,000	141,006	150,000	0.0%
Repairs & Maintenance - Buildings	3,968	20,000	4,803	10,000	-50.0%
Repairs & Maintenance - Equipment	43,079	45,000	94,644	65,000	44.4%
Repairs & Maintenance - Grounds	6,942	15,000	6,518	20,000	33.3%
Repairs & Maintenance - Meters	-	7,500	892	5,000	-33.3%
Supplies - Shop	16,564	2,000	5,254	3,500	75.0%
Utilities - Electricity	584,990	528,000	682,823	725,000	37.3%
Utilities - Heat	248,813	270,000	242,861	265,000	-1.9%
Utilities - Water & Sewer	199	250	364	250	0.0%
Total Expense	\$ 2,721,435	\$ 2,725,830	\$ 3,025,360	\$ 3,073,265	12.7%
Net Budget Variance	\$ 1,737,608	\$ 254,670	\$ 1,619,884	\$ 721,235	183.2%
Community Public Infrastructure	-	565,841	-	-	-100.0%
Grant - Small Communities Fund	-	401,334	-	-	-100.0%
Transfer from Water & Sewer Reserves	-	1,563,374	-	-	-100.0%
Grants - Water & Sewer - Territorial	-	432,876	-	-	-100.0%
CWWF - Sewer Outfall	- 5,265,635	- 739,206	- 1,553,821	-	-100.0%
CWWF - 2nd Water Storage Tank	- 941,549	- 488,137	- 488,137	-	-100.0%
Capital Expenditures	-	548,795	22,721	250,000	-54.4%
SCADA System	-	-	-	330,000	0.0%
CWWF - Sewer Outfall	7,822,375	985,608	1,252,934	-	-100.0%
CWWF - 2nd Water Storage Tank	1,357,505	2,911,035	2,427,639	300,000	-89.7%
Net Transfers to Capital Expenditures	\$ 2,972,696	\$ 254,670	\$ 1,661,336	\$ 880,000	245.5%
Surplus after Transfers	\$ (1,235,089)	\$ -	\$ (41,452)	\$ (158,765)	0.0%
Amortization	\$ 1,298,637	\$ 1,600,000	\$ 1,414,758	\$ 1,600,000	0.0%



Town of Inuvik

**Department 70
Community Services/
Recreation**

Community Services/Recreation

The Community Services/Recreation Department includes the 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 size ice surface, a Pool complete with 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 club 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 15 employees and employs many casual staff to assist in the operations.

	2018 Actual	2019 Budget	2019 Actuals	2020 Budget	% Variance
Revenue:					
Total Revenue	\$ 463,053	\$ 535,600	\$ 513,880	\$ 307,950	-42.5%
Expenditures:					
Administrative Expenses	\$ 536,413	\$ 569,125	\$ 527,514	\$ 485,149	-14.8%
Midnight Sun Complex Expenses	2,333,983	2,636,340	2,736,144	2,586,999	-1.9%
Swimming Pool Expenses	412,668	524,575	334,493	384,986	-26.6%
Summer Day Camp Expenses	48,023	37,300	36,469	42,142	13.0%
Total Expenditures	\$ 3,331,087	\$ 3,767,340	\$ 3,634,620	\$ 3,499,277	-7.1%
Net Budget Variance	\$ (2,868,033)	\$ (3,231,740)	\$ (3,120,740)	\$ (3,191,327)	-1.3%

Town of Inuvik
Department 70 - Community Services / Recreation

	2018	2019	2019	2020	%
	Actuals	Budget	Actuals	Budget	Variance
REVENUE					
Other Revenue	\$ 5,001	\$ -	\$ 4,920	\$ -	0.0%
Recreation Recoveries	-	6,500	5,869	45,200	595.4%
Ice Rental - Youth	30,197	33,000	39,859	25,000	-24.2%
Ice Rental - Adult	27,013	38,000	33,239	13,350	-64.9%
Skate Sharpening	3,177	2,400	3,312	1,000	-58.3%
Conference Equipment	22,199	14,000	20,790	4,000	-71.4%
Facility Rental	91,967	86,000	81,489	30,000	-65.1%
Vending Machines	14,007	12,300	13,064	2,500	-79.7%
Concession Rental	53,852	40,200	48,787	32,500	-19.2%
Gym Memberships	112,545	105,000	105,756	80,000	-23.8%
Recreation Special Events	3,376	4,500	-	600	-86.7%
Summer Day Camp Contributions	-	-	-	-	0.0%
Yoga	2,035	2,000	480	-	-100.0%
Summer Day Camp Program Fees	11,384	15,000	20	-	-100.0%
Special Events	-	-	3,357	-	0.0%
Squash Rackets/Balls	147	200	75	100	-50.0%
Squash Court Rentals	6,874	7,000	8,348	4,000	-42.9%
Swim Accessories	2,055	6,000	9,059	2,200	-63.3%
Locker Fees	-	500	5	-	-100.0%
Playzone Admissions	7,984	10,000	8,943	1,500	-85.0%
Pool Fees - Youth	7,782	30,000	27,055	8,000	-73.3%
Pool Fees - Adult	8,188	48,000	35,445	10,000	-79.2%
Pool Rentals	8,789	22,000	16,522	5,000	-77.3%
Special Events - Pool	2,119	-	-	-	0.0%
CA - Rec Community Participation	35,085	43,000	47,487	43,000	0.0%
CA - Other Contributions	7,276	10,000	-	-	-100.0%
Total Revenue	\$ 463,053	\$ 535,600	\$ 513,880	\$ 307,950	-42.5%
ADMINISTRATIVE EXPENSES					
Concession/Vending Machines	\$ 11,219	\$ 10,000	\$ 12,019	\$ 1,800	-82.0%
Gym Related Expenses	2,306	2,500	1,528	2,000	-20.0%
Yoga	1,169	2,000	284	-	-100.0%
Salaries	274,215	275,850	276,159	269,817	-2.2%
Casual Wages	73,907	89,360	77,083	42,053	-52.9%
CPP/EI	16,558	15,380	19,234	13,696	-10.9%
Group Insurance	11,167	10,650	11,638	8,691	-18.4%
Pension Plan Costs	20,516	21,850	21,096	21,423	-2.0%
Northern Allowance	54,406	57,610	52,516	53,894	-6.4%
Advertising	-	-	-	-	0.0%
Business Travel	-	-	-	-	0.0%
Courier, Freight, Postage	478	700	69	800	14.3%
Professional Development	2,811	10,000	6,133	5,000	-50.0%
Publications, Memberships, Subscriptions	25	25	-	25	0.0%
Repairs & Maintenance - Equipment	-	-	201	-	0.0%
Special Events	4,786	6,000	7,369	5,000	-16.7%
Supplies & Stationery	1,883	2,000	1,012	1,750	-12.5%
Conference Centre Supplies	881	1,200	1,307	1,200	0.0%
Programming - equipment	532	3,000	506	1,500	-50.0%
Telephone & Fax	12,873	12,000	14,130	10,000	-16.7%
Volunteer Appreciation	-	2,500	100	500	-80.0%
Xerox	4,317	3,500	2,592	3,000	-14.3%
CA - Rec Community Participation	35,085	43,000	22,537	43,000	0.0%
CA - Other Contributions	7,276	-	-	-	0.0%
Total Administrative Expense	\$ 536,413	\$ 569,125	\$ 527,514	\$ 485,149	-14.8%

Town of Inuvik
Department 70 - Community Services / Recreation

	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	%
					Variance
<u>MIDNIGHT SUN RECREATION COMP</u>					
Salaries	\$ 649,756	\$ 729,460	\$ 746,192	\$ 707,472	-3.0%
Casual Wages	70,340	44,590	69,049	33,948	-23.9%
CPP/EI	41,669	42,030	37,683	45,748	8.8%
Group Insurance	32,276	36,910	38,744	35,610	-3.5%
Pension Plan Costs	48,732	57,620	55,518	55,862	-3.1%
Clothing Allowance	699	1,000	180	1,000	0.0%
Northern Allowance	111,888	147,830	113,542	159,860	8.1%
Courier, Freight, Postage	293	400	527	500	25.0%
Janitorial Services	-	-	65	-	
Professional Development	-	-	-	-	0.0%
Repairs & Maintenance - Equipment	145,112	114,000	111,773	114,000	0.0%
Supplies	34,910	38,000	36,670	35,000	-7.9%
Safety Equipment	754	1,000	85	500	-50.0%
Health and Safety Supplies	10,918	500	-	500	0.0%
Telephone & Fax	17,223	17,000	15,450	7,000	-58.8%
Utilities - Electricity	692,428	852,000	992,075	850,000	-0.2%
Utilities - Heat	372,595	460,000	415,780	435,000	-5.4%
Utilities - Water & Sewer	79,095	70,000	80,749	85,000	21.4%
Vehicle - Fuel	17,591	14,000	13,811	10,000	-28.6%
Vehicle - Repairs & Maintenance	7,705	10,000	8,250	10,000	0.0%
Total MSRC Expense	\$ 2,333,983	\$ 2,636,340	\$ 2,736,144	\$ 2,586,999	-1.9%
<u>SWIMMING POOL EXPENSES</u>					
Salaries	\$ 156,140	\$ 163,510	\$ 136,841	\$ 154,494	-5.5%
Casual Wages	31,999	179,500	82,061	103,907	-42.1%
CPP/EI	9,214	20,880	10,457	16,574	-20.6%
Group Insurance	8,504	8,640	7,702	8,240	-4.6%
Pension Plan Costs	12,097	12,840	9,001	11,838	-7.8%
Northern Allowance	43,722	59,830	39,375	51,483	-14.0%
Advertising	-	-	-	-	0.0%
Courier, Freight, Postage	180	250	215	250	0.0%
Professional Development	-	-	-	-	0.0%
Publications, memberships, subscriptions	507	425	100	300	-29.4%
Repairs & Maintenance - Pool	142,976	70,000	38,672	30,000	-57.1%
Special Events	34	-	-	-	0.0%
Supplies & Stationery	480	-	146	-	0.0%
Supplies For Resale	2,842	3,000	4,266	2,000	-33.3%
Supplies - Programs	1,511	3,000	3,316	3,000	0.0%
Health and Safety Supplies	-	400	80	400	0.0%
Telephone & Fax	2,461	2,300	2,261	2,500	8.7%
Total Swimming Pool Expenses	\$ 412,668	\$ 524,575	\$ 334,493	\$ 384,986	-26.6%
<u>SUMMER DAY CAMP EXPENSES</u>					
Casual Wages	\$ 37,196	\$ 23,000	\$ 30,238	\$ 30,132	31.0%
CPP/EI	2,275	2,300	1,225	2,273	-1.2%
Northern Allowance	7,094	7,000	4,894	6,737	-3.8%
Supplies - Programs	1,458	5,000	112	3,000	-40.0%
Total Summer Day Camp Expense	\$ 48,023	\$ 37,300	\$ 36,469	\$ 42,142	13.0%
Total Expenses	\$ 3,331,087	\$ 3,767,340	\$ 3,634,620	\$ 3,499,277	-7.1%
Net Budget Variance	\$ (2,868,033)	\$ (3,231,740)	\$ (3,120,740)	\$ (3,191,327)	-1.3%



Town of Inuvik

Department 71
Library

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 4 employees and employs many casual staff to assist in the operations.

	2018 Actual	2019 Budget	2019 Actuals	2020 Budget	% Variance
Revenue:					
Total Revenue	\$ 80,891	\$ 83,500	\$ 90,478	\$ 90,250	8.1%
Expenditures:					
Total Expenditures	\$ 487,832	\$ 596,660	\$ 502,022	\$ 490,442	-17.8%
Net Budget Variance	\$ (406,941)	\$ (513,160)	\$ (411,545)	\$ (400,192)	-22.0%

Town of Inuvik
Department 71, Section 670 - Library

	2018	2019	2019	2020	%
	Actuals	Budget	Actuals	Budget	Variance
REVENUE					
Other Revenue	\$ 11,959	\$ 4,000	\$ 3,572	\$ 10,000	150.0%
Library Community Room	150	500	1,843	250	-50.0%
Library Block Funding	48,075	49,000	63,574	49,000	0.0%
Literacy Funding	14,500	15,000	15,000	15,000	0.0%
Other Contribution Agreements	6,208	15,000	6,488	16,000	6.7%
Total Revenue	\$ 80,891	\$ 83,500	\$ 90,478	\$ 90,250	8.1%
EXPENSES					
Salaries	\$ 225,865	\$ 278,770	\$ 218,744	\$ 231,376	-17.0%
Casual Wages	79,133	94,790	91,023	72,145	-23.9%
CPP/EI	17,484	22,260	17,363	17,369	-22.0%
Group Insurance	12,765	16,660	13,606	12,408	-25.5%
Pension Plan Costs	17,007	22,180	17,614	18,390	-17.1%
Northern Allowance	55,540	73,800	57,586	59,803	-19.0%
Courier, Freight, Postage	433	1,500	231	250	-83.3%
Professional Development	73	500	1,155	500	0.0%
Program Supplies	6,394	7,000	7,044	7,000	0.0%
Purchase of Books	15,245	15,000	17,346	14,000	-6.7%
Purchase of Furniture & Equipment	1,343	3,000	2,784	1,000	-66.7%
Repairs & Maintenance - Equipment	494	500	385	500	0.0%
Supplies & Stationery	2,497	4,000	3,632	3,500	-12.5%
Telephone & Fax	3,284	3,000	3,176	3,600	20.0%
Utilities - Electricity	24,516	27,000	25,095	24,000	-11.1%
Utilities - Heat	19,335	20,000	17,632	18,500	-7.5%
Utilities - Water & Sewer	2,515	2,700	3,618	2,100	-22.2%
Xerox	3,910	4,000	3,990	4,000	0.0%
Total Expenses	\$ 487,832	\$ 596,660	\$ 502,022	\$ 490,442	-17.8%
Net Budget Variance	\$ (406,941)	\$ (513,160)	\$ (411,545)	\$ (400,192)	-22.0%



Town of Inuvik

Department 80
Land

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 dedicated full-time employee.

	2018 Actual	2019 Budget	2019 Actuals	2020 Budget	% Variance
Revenue:					
Total Revenue	\$ 12,838	\$ 11,000	\$ 135,460	\$ 272,000	2372.7%
Expenditures:					
Total Expenditures	\$ 4,432	\$ -	\$ 128,494	\$ 221,200	0.0%
Net Budget Variance	\$ 8,406	\$ 11,000	\$ 6,966	\$ 50,800	361.8%

**Town of Inuvik
Department 80 - Land**

	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	%
					Variance
<u>REVENUE</u>					
Land Sales	\$ -	\$ -	\$ 124,000	\$ 260,000	0.0%
Land Leases	12,838	11,000	10,960	11,000	0.0%
Land Administration Fees	-	-	500	1,000	0.0%
Total Revenue	\$ 12,838	\$ 11,000	\$ 135,460	\$ 272,000	2372.7%
<u>EXPENSES</u>					
Cost of Land Sales	\$ -	\$ -	\$ 111,362	\$ 221,200	0.0%
Land Leases	-	-	-	-	0.0%
Land Admin Fees	12	-	52	-	0.0%
Contracted Services - Surveying	4,420	-	17,080	-	
Total Expenses	\$ 4,432	\$ -	\$ 128,494	\$ 221,200	0.0%
Net Budget Variance	\$ 8,406	\$ 11,000	\$ 6,966	\$ 50,800	361.8%



Town of Inuvik

Department 90
Fiscal Services

Fiscal Services

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

There are no employees associated with is department. The responsibility for this department is under the Administrative Department.

	2018 Actual	2019 Budget	2019 Actuals	2020 Budget	% Variance
Revenue:					
Total Revenue	\$ 2,685,497	\$ 3,497,500	\$ 3,962,863	\$ 4,869,303	39.2%
Expenditures:					
Expenses	\$ 1,160,605	\$ 1,151,660	\$ 1,154,930	\$ 1,677,800	45.7%
Total Expenditures	\$ 1,160,605	\$ 1,151,660	\$ 1,154,930	\$ 1,677,800	45.7%
Net Transfers to Capital Expenditures	-\$ 420,591	-\$ 147,461	\$ 767,564	\$ 1,143,303	-875.3%
Surplus after Transfers	\$ 1,945,483	\$ 2,493,301	\$ 2,040,370	\$ 2,048,200	-17.9%
Amortization	\$ 1,916,361	\$ 1,900,000	\$ 1,929,377	\$ 1,900,000	0.0%

**Town of Inuvik
Department 90 - Fiscal**

	2018 Actuals	2019 Budget	2019 Actuals	2020 Budget	% Variance
REVENUE					
Block Funding	\$ 2,610,000	\$ 2,627,000	\$ 2,627,000	\$ 2,627,000	0.0%
Community Public Infrastructure	-	-	1,514,852	1,417,303	0.0%
Transfer from Reserves	-	-	-	-	0.0%
Sale of Assets	-	-	204,683	-	0.0%
Gas Tax Revenue	-	800,000	-	800,000	0.0%
Bingo License	55,250	70,500	11,930	25,000	-64.5%
Casino	600	-	-	-	0.0%
Raffles	3,941	-	6,339	-	0.0%
Nevadas	15,650	-	7,350	-	0.0%
Late Application Fees/Fines	56	-	75	-	0.0%
Total Revenue	\$ 2,685,497	\$ 3,497,500	\$ 3,962,863	\$ 4,869,303	39.2%
EXPENSES					
Overdraft Interest	\$ 3,830	\$ 8,000	\$ 8,901	\$ 8,000	0.0%
Visa Suspense	-	-	129	-	0.0%
Cash Over/Short	508	-	44	-	0.0%
Interest	22,907	10,300	12,584	1,300	-87.4%
WTP Loan Interest	-	-	-	-	0.0%
WTP Long Term Loan Principal Payments	800,000	800,000	800,000	800,000	0.0%
Debenture Principal Payments	333,360	333,360	333,360	138,500	-58.5%
Transfer to Operation Reserves	-	-	-	730,000	-
Total Expenses	\$ 1,160,605	\$ 1,151,660	\$ 1,154,930	\$ 1,677,800	45.7%
Net Budget Variance	\$ 1,524,892	\$ 2,345,840	\$ 2,807,934	\$ 3,191,503	36.0%
Community Public Infrastructure	\$ (1,779,499)	\$ (856,712)	\$ -	\$ -	-100.0%
Transfer from Reserves	-	-	-	869,000	0.0%
Deferred Revenue	-	239,286	-	-	-100.0%
GNWT Funding for Trailer	-	10,000	-	-	-
Gas Tax Revenue	-	787,514	-	-	-
External Funding	-	-	-	1,737,072	0.0%
Capital	1,265,194	1,746,051	767,564	3,749,375	114.7%
Water Treatment Plant	93,714	-	-	-	0.0%
Net Transfer to Capital Expenditures	\$ (420,591)	\$ (147,461)	\$ 767,564	\$ 1,143,303	-875.3%
Surplus after Transfers	\$ 1,945,483	\$ 2,493,301	\$ 2,040,370	\$ 2,048,200	-17.9%
Amortization	\$ 1,916,361	\$ 1,900,000	\$ 1,929,377	\$ 1,900,000	0.0%



Town of Inuvik

2020
Capital Budget

**TOWN OF INUVIK
FIVE YEAR CAPITAL PLAN
2020 - 2024**

Funding Source	2020	2021	2022	2023	2024
Community Public Infrastructure	\$ 1,443,303	\$ 1,491,000	\$ 1,491,000	\$ 1,491,000	\$ 1,491,000
Gas Tax	580,000	2,733,640	1,359,000	1,359,000	1,359,000
W & S Subsidy		1,308,000	1,308,000	1,308,000	1,308,000
Energy Upgrade Reserve	230,000	120,000			
Sidewalk Reserve	250,000				
Vehicle and trailer reserve	50,000				
Community Solid Waste Site Program		187,500			
Road Improvement Reserve	200,000				
Breynat Road Upgrade		489,000		375,000	-
Tourism Gateway Welcome Sign Reserve	114,000				
Haul All Garbage Bin Pad Reserve	25,000				
NRCAN Funding	601,700	1,093,300			
CanNor, Heritage Canada, GNWT (ITI)	1,135,372				-
Totals:	\$ 4,629,375	\$ 7,422,440	\$ 4,158,000	\$ 4,533,000	\$ 20,000

	2020	2021	2022	2023	2024
Utilidor Replacement	\$ 250,000	\$ 5,500,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
2nd Water Tank- Start Up	\$ 300,000				
Utilidor SCADA System	\$ 330,000				
SCBA Replacement		65,000	65,000	65,000	40,000
Pool Repairs and Liner	150,000	350,000			
MSC Arena Insulation			500,000		-
MSC Lobby Renovations			-		
Breynat Road Upgrade		500,000		500,000	
Road Improvements	200,000		200,000	500,000	200,000
Fitness Equipment	-	30,000	30,000	30,000	30,000
Conference Equipment	30,000	20,000	20,000	20,000	20,000
Town Hall FS Reserve					
Vehicle	43,000	60,000	75,000	60,000	60,000
Utility Trailer	20,000				
Utilidor Boat	3,000				
Tourism Gateway/Welcome Sign	175,000				
Town Office and Firehall Energy Upgrades	230,000	300,000			
Network Server	35,000				
Expand Solid Waste Site and Install Fencing		250,000			
Homeless Shelter Roof	75,000				
Fire hall Exhaust System	50,000				
Firehall Kitchen	6,000				
Chief Jim Koe Park Enhancement	1,412,780				
Haul All Garbage Bins	84,895	84,895	84,895		
Haul All Garbage Bin Pads	25,000				
Phone System Upgrade	8,000				
Biomass Project - Hidden Lake	601,700	1,093,300			
Sidewalks	600,000	350,000	350,000		
Total	\$ 4,629,375	\$ 8,603,195	\$ 4,324,895	\$ 4,175,000	\$ 3,350,000

Difference:	\$ -	\$ (1,180,755)	\$ (166,895)	\$ 358,000	\$ (3,330,000)
Cumulative Total:	\$ -	\$ (1,180,755)	\$ (1,347,650)	\$ (989,650)	\$ (4,319,650)