



Town of Inuvik

**2021 Interim
Operating and Capital Budget**

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INTRODUCTION

The 2021 Interim Operating and Capital Budgets represent the estimated planned operating and capital needs of the Town of Inuvik for 2021. This budget reflects the funds that the Town requires to continue to provide the level of service that residents expect as well as to replace, repair and maintain the Town's aging infrastructure. In preparing the estimates, the Town understands the challenges that residents are facing and in many ways, the Town is no different. Currently, we are anticipating a deficit of \$143,888.00 for fiscal 2021.

The financial information in the 2021 Operating Budget is presented on a comparative basis at the department summary and detail level for the 2019 Actual, 2020 Budget, 2020 Actuals to October 31, 2020 and 2021 Budget. Also included are estimates for the years 2022 and 2023 for information purposes. These are only an estimate and are subject to change as conditions change. The Capital Budget represents a 5-year anticipated requirement of expenditures with a useful life exceeding one year.

2020 was a challenging year for all and the Town's operations were certainly not immune to these challenges. As a result of projects being delayed due to scarcity of supplies and the increase in pricing of many products, 2021 becomes a more challenging year in terms of revenues and expenditures. Included in the interim budget is a proposed 4% increase in property tax rates. The impact of this increase on an average residential assessment equates to a \$111.24 annual increase or \$9.27 per month increase. For current non-public housing or government residences, 67% of homeowners will see a lower increase. In continuing with the recommendation from the 2020 budget, included in this budget is a \$1.00 per month increase to the monthly minimum non-governmental residential water charge, from \$65.00 to \$66.00. The corresponding commercial monthly water rates will increase from \$121.00 to \$122.00. The corresponding cubic meter charge for exceeding the 11 cubic meter rate will also increase accordingly. The monthly minimum volume will not change from the current 11 cubic meters. Also, following the recommendations included in the 2020 budget, the monthly solid waste levy for waste collection will increase from \$13.00 to \$14.00 for residential pickups and from \$111.00 to \$112.00 for commercial pickups. Overall, with the environmental expenses including the maintenance of the burial costs shows a deficit of \$311,200.00.

It should be noted the proposed property tax rate increase may change once the final assessments and government funding have been finalized in early 2021. The final change in the mill rate will occur with the completion of the final budget in May 2021.

The Town continues to look at its operations and areas where expenses may be reduced. Salaries and benefits continue to be the highest expense incurred at 36% of overall operating expenses. The Town has reviewed some of its operational requirements regarding salaries and has adjusted areas where efficiencies can be made. Utilities are the Town's second highest expense at 20%. Over the past few years, the Town has been actively working towards enhancing its infrastructure to reduce its energy usage and greenhouse gas emissions. Other measures taken to reduce costs include vehicle fuel consumption, telephone and fax expenses, and consulting services expenses. Our debt expenses have also decreased with the complete repayment of the debt for the Family Centre at the Midnight Sun Complex.

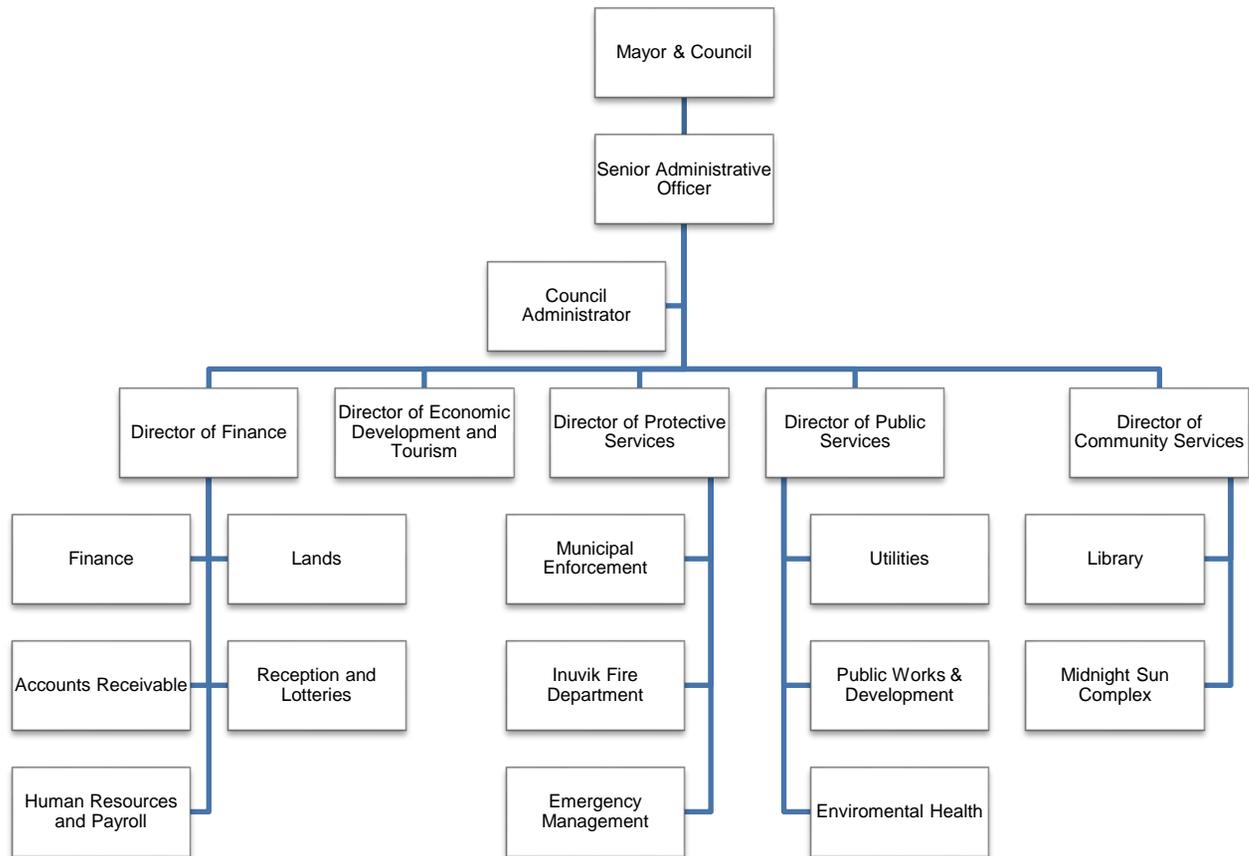
The Town struggles, as do other municipalities, with the shortfall in funding under the GNWT funding policies. The current Territorial Government has indicated they will be providing additional funding to narrow this deficit gap. At this time, the Town has not received any indication as to the actual amount of the increase, however, any potential increase will help reduce the deficit.

We will continue our planned capital expenditures during 2021. We are looking at over \$11,000,000.00 in capital project spending with almost 50% slated for continued utilidor replacement. As noted previously, we had to defer some projects until 2021. Due to shortages of supplies experienced in 2020, we will be completing the deferred utilidor replacement project from 2020 plus some additional work. This will amount to an expenditure of \$5,000,000.00. Two other major projects are scheduled, although both are dependent upon funding from the appropriate authorities. We anticipate Chief Jim Koe Park upgrades to continue plus a scheduled 3-year rehabilitation of Breynat Street and Kingmingya Road around East Three School with the addition of proper turning lanes, sidewalks, and lighted pedestrian crossings. Part of this project will also involve improving the intersection at Gwich'in Road and Breynat Street. These road upgrades are intended to provide better traffic flow and improve pedestrian safety. With our continued effort towards greenhouse gas reduction, a major biomass facility is planned for our water facility at Hidden Lake. This project will be 100% funded using external sources. In addition, continued energy saving upgrades are planned for the Town Office and Fire Hall.

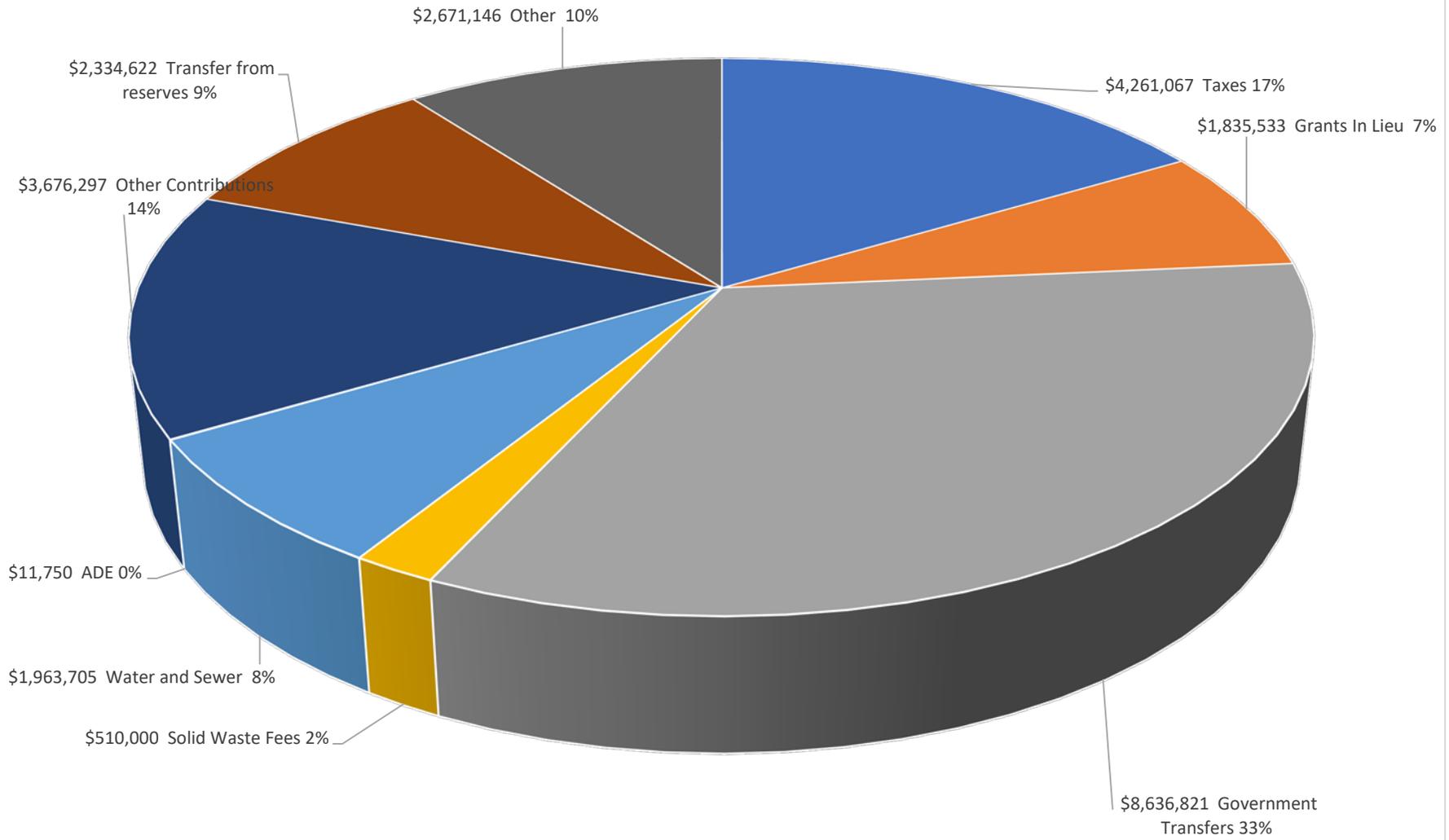
Amortization shown in Department 60 – Utilities, and Department 90 - Fiscal Services, are a non-cash item and provided for information purposes. These amounts represent the estimated 2021 depreciation of the Town assets over their useful lives.

Council and staff feel this is a fiscally responsible budget and assures the residents and our funding partners that we are being good stewards of the revenues entrusted to the Town and spending them wisely and on necessary and items that are required to operate the Town.

Organizational Chart

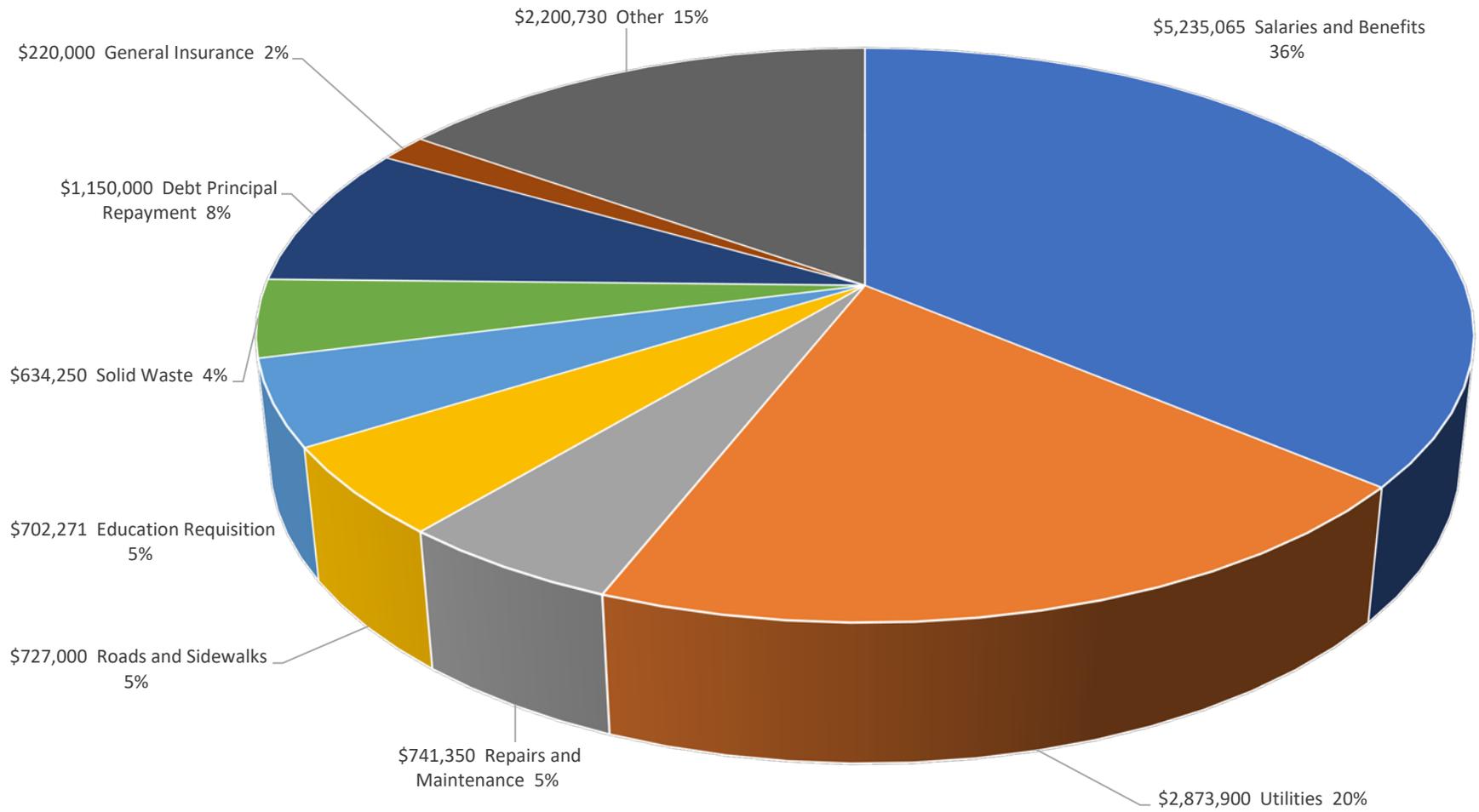


Where the Money Comes From



2021 Interim Operating and Capital Budget

Where the Money Will Be Spent



2021 Interim Operating and Capital Budget



Town of Inuvik

2021 Interim Operating Budget

Town of Inuvik
Interim Operating Budget
For The Year Ended December 31, 2021, 2022, 2023

	2019 Actuals	2020 Budget	2020 Oct. 31	2021 Budget	% Variance	2022 Forecast	% Variance	2023 Forecast	% Variance
REVENUES									
Administrative	\$ 7,314,248	\$ 10,467,295	\$ 8,883,185	\$ 7,602,071	-27.4%	\$ 7,826,781	3.0%	\$ 8,066,375	3.1%
Protective Services	95,800	41,000	41,450	41,000	0.0%	41,000	0.0%	41,000	0.0%
Public Works	30,196	38,000	38,998	20,000	-47.4%	20,000	0.0%	20,000	0.0%
Environmental	513,934	825,000	800,595	515,000	-37.6%	538,000	4.5%	564,100	4.9%
Economic Development/Tourism	267,839	58,975	62,065	78,900	33.8%	95,750	21.4%	106,000	10.7%
Utilities	4,645,244	3,794,500	3,869,122	5,335,401	40.6%	3,899,271	-26.9%	3,959,971	1.6%
Recreation	513,880	307,950	253,126	287,007	-6.8%	453,250	57.9%	471,400	4.0%
Library	90,478	90,250	73,775	77,750	-13.9%	79,350	2.1%	82,200	3.6%
Land	135,460	272,000	270,057	11,000	-96.0%	11,000	0.0%	11,000	0.0%
Fiscal	3,962,863	4,869,303	3,685,458	4,400,963	-9.6%	3,487,000	-20.8%	3,487,000	0.0%
	\$ 17,569,942	\$ 20,764,273	\$ 17,977,830	\$ 18,369,092	-11.5%	\$ 16,451,402	-10.4%	\$ 16,809,046	2.2%
EXPENSES									
Administrative	\$ 2,960,379	\$ 5,968,202	\$ 5,669,290	\$ 3,035,870	-49.1%	\$ 3,120,598	2.8%	\$ 3,176,093	1.8%
Protective Services	760,168	811,895	529,997	810,507	-0.2%	835,336	3.1%	850,434	1.8%
Public Works	1,403,751	1,392,319	1,075,457	1,398,525	0.4%	1,446,405	3.4%	1,449,990	0.2%
Environmental	821,857	991,050	1,036,229	826,200	-16.6%	825,450	-0.1%	750,450	-9.1%
Economic Development/Tourism	773,379	617,269	584,737	531,426	-13.9%	610,110	14.8%	629,054	3.1%
Utilities	2,946,411	3,073,265	2,640,327	3,066,167	-0.2%	2,939,429	-4.1%	2,904,913	-1.2%
Recreation	3,634,619	3,499,277	2,323,359	3,635,379	3.9%	3,679,288	1.2%	3,719,266	1.1%
Library	502,022	490,442	367,955	481,242	-1.9%	496,661	3.2%	500,480	0.8%
Land	128,494	221,200	221,240	-	-100.0%	-	0.0%	-	0.0%
Fiscal	1,464,877	1,677,800	810,076	808,000	-51.8%	808,000	0.0%	808,000	0.0%
	\$ 15,395,956	\$ 18,742,718	\$ 15,258,667	\$ 14,593,316	-22.1%	\$ 14,761,277	1.2%	\$ 14,788,679	0.2%
Surplus / (Deficit)	\$ 2,173,986	\$ 2,021,555	\$ 2,719,163	\$ 3,775,776	86.8%	\$ 1,690,125	-55.2%	\$ 2,020,366	19.5%
Net Transfers to Capital Expenditures	\$ 2,189,828	\$ 2,023,303	\$ 1,087,751	\$ 3,919,664	93.7%	\$ 2,264,132	-42.2%	\$ 2,598,376	14.8%
	\$ 2,189,828	\$ 2,023,303	\$ 1,087,751	\$ 3,919,664	93.7%	\$ 2,264,132	-42.2%	\$ 2,598,376	14.8%
Surplus (Deficit) after Transfers	\$ (15,842)	\$ (1,748)	\$ 1,631,412	\$ (143,888)	8132.7%	\$ (574,007)	298.9%	\$ (578,010)	0.7%
Amortization	\$ 3,500,000	\$ 3,500,000	\$ 1,900,000	\$ 3,500,000	0.0%	\$ 3,500,000	0.0%	\$ 3,500,000	0.0%



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.

	2019 Actual	2020 Budget	2020 Actual Oct. 31	2021 Budget	2022 Forecast	2023 Forecast
Revenue:						
Total Administrative Revenue	\$ 7,232,901	\$ 10,425,795	\$ 8,844,971	\$ 7,571,371	\$ 7,796,081	\$ 8,035,675
Total Building/Development Revenue	81,348	41,500	38,214	30,700	30,700	30,700
Total Revenue	\$ 7,314,248	\$ 10,467,295	\$ 8,883,185	\$ 7,602,071	\$ 7,826,781	\$ 8,066,375
Expenditures:						
Legislative Expenses	\$ 196,254	\$ 216,052	\$ 170,207	\$ 216,158	\$ 247,130	\$ 243,748
Gen. Administrative Expenses	2,764,126	5,752,149	5,499,083	2,819,712	2,873,468	2,932,345
Total Expenditures	\$ 2,960,379	\$ 5,968,202	\$ 5,669,290	\$ 3,035,870	\$ 3,120,598	\$ 3,176,093
Net Budget Variance	\$ 4,353,869	\$ 4,499,093	\$ 3,213,895	\$ 4,566,201	\$ 4,706,183	\$ 4,890,282

Town of Inuvik
Department 10 - Administrative

	2019	2020	2020	2021	%	2022	%	2023	%
	Actuals	Budget	Oct. 31	Budget	Variance	Forecast	Variance	Forecast	Variance
REVENUE									
Land Taxes	\$ 4,006,706	\$ 4,077,254	\$ 4,053,381	\$ 4,261,067	4.5%	\$ 4,410,204	3.5%	\$ 4,564,561	3.5%
Property Taxes - Education Portion	684,172	701,688	695,153	702,271	0.1%	710,000	1.1%	715,000	0.7%
Property Taxes Bad Debt Expense	- 30,975	-	-	-		-		-	
Grants in Lieu - Federal	314,511	318,893	-	321,969	1.0%	333,238	3.5%	344,902	3.5%
Grants in Lieu - GNWT	1,354,397	1,402,703	-	1,445,724	3.1%	1,496,324	3.5%	1,548,696	3.5%
Grants in Lieu - NWTPC	59,501	55,882	-	60,940	9.1%	63,073	3.5%	65,281	3.5%
Grants in Lieu - CBC	6,537	6,635	-	6,900	4.0%	7,141	3.5%	7,391	3.5%
Senior Citizen Tax Grant	80,948	84,240	1,544	90,000	6.8%	93,600	4.0%	97,344	4.0%
Administrative Recoveries	5,617	225,000	236,943	10,000	-95.6%	10,000	0.0%	10,000	0.0%
GNAF Recoveries	843	-	-	-	0.0%	-	0.0%	-	0.0%
Tax Certificates	4,000	3,500	3,950	3,500	0.0%	3,500	0.0%	3,500	0.0%
Tax Penalties & Interest	164,973	28,000	35,155	135,000	382.1%	135,000	0.0%	135,000	0.0%
Business Licenses	21,600	20,000	21,800	20,000	0.0%	20,000	0.0%	20,000	0.0%
Education Tax	-	5,000	-	5,000	0.0%	5,000	0.0%	5,000	0.0%
Interest earned on Investments	77,214	65,000	32,500	30,000	-53.8%	30,000	0.0%	40,000	33.3%
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	\$ 7,028,043	\$ 7,271,795	\$ 5,358,426	\$ 7,370,371	1.4%	\$ 7,595,081	3.0%	\$ 7,834,675	3.2%
Development Permits	\$ 80,190	\$ 40,000	\$ 37,514	\$ 30,000	-25.0%	\$ 30,000	0.0%	\$ 30,000	0.0%
Moving & Demolition Permits	858	1,200	200	500	-58.3%	500	0.0%	500	0.0%
Home Occupation Permits	300	300	500	200	-33.3%	200	0.0%	200	0.0%
Total Building/Development Revenue	\$ 81,348	\$ 41,500	\$ 38,214	\$ 30,700	-26.0%	\$ 30,700	0.0%	\$ 30,700	0.0%
Small Community Employment Support	\$ 204,858	\$ 264,000	\$ 264,032	\$ 201,000	-23.9%	\$ 201,000	0.0%	\$ 201,000	0.0%
COVID-19 Recoveries	-	2,890,000	3,222,514	-	-100.0%	-	0.0%	-	0.0%
Total Contribution Agreements	\$ 204,858	\$ 3,154,000	\$ 3,486,545	\$ 201,000	-93.6%	\$ 201,000	0.0%	\$ 201,000	0.0%
Total Revenue	\$ 7,314,248	\$ 10,467,295	\$ 8,883,185	\$ 7,602,071	-27.4%	\$ 7,826,781	3.0%	\$ 8,066,375	3.1%
LEGISLATIVE EXPENSES									
Mayors / Councillors Indemnity	\$ 133,448	\$ 149,877	\$ 117,969	\$ 151,727	1.2%	\$ 158,646	4.6%	\$ 155,051	-2.3%
CPP/EI - Mayor & Councillors	5,015	5,796	4,689	6,289	8.5%	6,289	0.0%	6,289	0.0%
Group Insurance	2,729	4,193	2,612	3,308	-21.1%	3,308	0.0%	3,308	0.0%
Pension Plan	6,761	7,407	6,008	7,555	2.0%	8,109	7.3%	7,821	-3.5%
Northern Allowance	14,223	15,279	12,226	15,279	0.0%	15,279	0.0%	15,279	0.0%
Conventions & Delegations	11,112	5,000	2,621	5,000	0.0%	30,000	500.0%	30,000	0.0%
Donations	8,500	3,500	100	9,000	157.1%	9,000	0.0%	9,000	0.0%
Election/Plebiscite Expenses	1,254	-	-	2,000	0.0%	-	-100.0%	-	0.0%
Legislative Expenditures	2,450	9,000	8,882	5,000	-44.4%	5,000	0.0%	5,000	0.0%
Publications, Memberships, Sub.	10,761	16,000	15,100	11,000	-31.3%	11,500	4.5%	12,000	4.3%
Total Legislative Expense	\$ 196,254	\$ 216,052	\$ 170,207	\$ 216,158	0.0%	\$ 247,130	14.3%	\$ 243,748	-1.4%

**Town of Inuvik
Department 10 - Administrative**

	2019 Actuals	2020 Budget	2020 Oct. 31	2021 Budget	% Variance	2022 Forecast	% Variance	2023 Forecast	% Variance
<u>GEN. ADMINISTRATIVE EXPENSES</u>									
Education Requisition	\$ 684,172	\$ 701,688	\$ 695,153	\$ 702,271	0.1%	\$ 710,000	1.1%	\$ 715,000	0.7%
GNAF Travel, Freight, Wages	804	-	-	-	0.0%	-	0.0%	-	0.0%
Salaries	619,756	709,484	560,257	677,439	-4.5%	708,147	4.5%	715,190	1.0%
Casual Wages	2,063	831	2,252	869	4.6%	890	2.5%	899	1.0%
CPP/EI	43,804	32,677	24,722	31,040	-5.0%	31,100	0.2%	31,100	0.0%
Group Insurance	26,117	21,511	24,153	28,058	30.4%	28,238	0.6%	28,294	0.2%
Pension Plan Costs	46,960	50,199	39,809	54,035	7.6%	56,492	4.5%	57,055	1.0%
Northern Allowance	86,558	116,280	72,488	101,001	-13.1%	101,001	0.0%	101,001	0.0%
Workers Compensation	106,066	104,000	103,739	118,000	13.5%	123,900	5.0%	127,617	3.0%
Recruitment	47,714	20,000	7,453	20,000	0.0%	20,000	0.0%	50,000	150.0%
Medical Travel	4,835	6,000	3,019	6,000	0.0%	6,000	0.0%	6,000	0.0%
Accounting/Auditing/Consulting	73,113	55,000	30,000	75,000	36.4%	55,000	-26.7%	55,000	0.0%
Advertising	400	2,000	3,688	2,000	0.0%	2,000	0.0%	2,000	0.0%
Bank Service Charges	5,191	2,500	1,833	2,500	0.0%	2,500	0.0%	2,500	0.0%
Business Travel	5,469	3,000	-	3,500	16.7%	10,000	185.7%	10,000	0.0%
Computer Software/Hardware	33,824	10,000	1,603	5,000	-50.0%	8,000	60.0%	8,000	0.0%
Computer Support	25,680	57,000	60,449	57,000	0.0%	57,000	0.0%	57,000	0.0%
Credit Card Charges	29,037	30,000	29,411	30,000	0.0%	30,000	0.0%	30,000	0.0%
Courier, Freight & Postage	18,017	17,000	12,765	17,000	0.0%	17,000	0.0%	17,000	0.0%
Court of Revision	500	500	400	400	-20.0%	400	0.0%	400	0.0%
General Insurance	239,349	215,000	206,003	220,000	2.3%	225,000	2.3%	230,000	2.2%
Bad Debt Expense	8,290	5,000	-	5,000	0.0%	5,000	0.0%	5,000	0.0%
Legal	138,455	80,000	60,826	80,000	0.0%	80,000	0.0%	80,000	0.0%
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	32,035	12,000	2,925	25,000	108.3%	25,000	0.0%	25,000	0.0%
Publications, Memberships, Sub.	3,549	4,000	2,110	4,000	0.0%	4,000	0.0%	4,000	0.0%
Repairs & Maintenance - Equipment	666	4,000	-	4,000	0.0%	4,000	0.0%	4,000	0.0%
Special Events	26,033	25,000	14,286	20,000	-20.0%	25,000	25.0%	25,000	0.0%
Supplies & Stationery	27,109	25,000	16,080	25,000	0.0%	25,000	0.0%	25,000	0.0%
Health and Safety Supplies	-	500	-	500	0.0%	500	0.0%	500	0.0%
Tax Collection - Legal Cost Recovery	(4,300)	(3,000)	(3,200)	(3,000)	0.0%	(3,000)	0.0%	(3,000)	0.0%
Tax Forgiveness - Seniors & Disabled	170,774	168,480	9,672	180,000	6.8%	187,200	4.0%	194,688	4.0%
Telephone & Fax	34,414	67,500	57,563	65,000	-3.7%	65,000	0.0%	65,000	0.0%
Utilities - Electricity	58,226	59,000	40,376	57,000	-3.4%	57,000	0.0%	57,000	0.0%
Utilities - Heat	57,628	65,000	40,458	57,000	-12.3%	57,000	0.0%	57,000	0.0%
Utilities - Water & Sewer	1,762	2,000	1,340	2,100	5.0%	2,100	0.0%	2,100	0.0%
Xerox	21,694	16,000	18,627	16,000	0.0%	16,000	0.0%	16,000	0.0%
CA - Small Community Employment Supp	78,361	167,000	69,596	121,000	-27.5%	121,000	0.0%	121,000	0.0%
COVID-19 Expenses	-	2,890,000	3,289,226	-	-100.0%	-	0.0%	-	0.0%
Total Gen. Administrative Expense	\$ 2,764,126	\$ 5,752,149	\$ 5,499,083	\$ 2,819,712	-51.0%	\$ 2,873,468	1.9%	\$ 2,932,345	2.0%
Total Expenses	\$ 2,960,379	\$ 5,968,202	\$ 5,669,290	\$ 3,035,870	-49.1%	\$ 3,120,598	2.8%	\$ 3,176,093	1.8%
Net Budget Variance	\$ 4,353,869	\$ 4,499,093	\$ 3,213,895	\$ 4,566,201	1.5%	\$ 4,706,183	3.1%	\$ 4,890,282	3.9%



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.

	2019 Actual	2020 Budget	2020 Actual Oct. 31	2021 Budget	2022 Forecast	2023 Forecast
Revenue:						
Total Revenue	\$ 95,800	\$ 41,000	\$ 41,450	\$ 41,000	\$ 41,000	\$ 41,000
Expenditures:						
Animal Control Expenses	\$ 27,379	\$ 25,400	\$ 13,285	\$ 24,100	\$ 24,100	\$ 24,100
By-Law Enforcement Expenses	250,425	281,487	209,000	280,332	296,215	305,113
Emergency Measures Expenses	8,314	5,800	3,705	5,800	5,300	5,300
Fire Protection Expenses	474,049	499,208	304,008	500,275	509,720	515,922
Total Expenditures	\$ 760,168	\$ 811,895	\$ 529,997	\$ 810,507	\$ 835,336	\$ 850,434
Net Budget Variance	\$ (664,368)	\$ (770,895)	\$ (488,547)	\$ (769,507)	\$ (794,336)	\$ (809,434)

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

	2019	2020	2020	2021	%	2022	%	2023	%	
	Actuals	Budget	Oct. 31	Budget	Variance	Forecast	Variance	Forecast	Variance	
<u>REVENUE</u>										
Fire Department Recoveries	\$ 6,453	\$ 25,000	\$ 22,923	\$ 25,000	0.0%	\$ 25,000	0.0%	\$ 25,000	0.0%	
Other Revenue	550	-	-	-		-		-		
Animal Control - Dog Licence	1,875	1,500	2,595	1,500	0.0%	1,500	0.0%	1,500	0.0%	
Animal Control - Impound Fees	3,045	2,000	1,150	2,000	0.0%	2,000	0.0%	2,000	0.0%	
ATV - Fees	400	500	445	500	0.0%	500	0.0%	500	0.0%	
Taxi Permits / Transfers	11,520	7,000	10,600	7,000	0.0%	7,000	0.0%	7,000	0.0%	
Municipal Enforcement Fines	2,112	5,000	3,737	5,000	0.0%	5,000	0.0%	5,000	0.0%	
Recovery - EMO Phones	1,844	-	-	-	0.0%	-	0.0%	-	0.0%	
CA - Highway Rescue Funding	68,000	-	-	-	0.0%	-	0.0%	-	0.0%	
Total Revenue	\$ 95,800	\$ 41,000	\$ 41,450	\$ 41,000	0.0%	\$ 41,000	0.0%	\$ 41,000	0.0%	
<u>ANIMAL CONTROL EXPENSES</u>										
Spay Neuter Program	\$ 2,524	\$ 2,800	\$ 1,025	\$ 2,800	0.0%	\$ 2,800	0.0%	\$ 2,800	0.0%	
Supplies & Stationery	5,411	3,500	1,208	3,500	0.0%	3,500	0.0%	3,500	0.0%	
Utilities - Electricity	7,236	7,000	3,942	6,000	-14.3%	6,000	0.0%	6,000	0.0%	
Utilities - Heat	8,781	8,500	5,128	8,200	-3.5%	8,200	0.0%	8,200	0.0%	
Utilities - Water/Sewer	3,428	3,600	1,982	3,600	0.0%	3,600	0.0%	3,600	0.0%	
Total Animal Control Expense	\$ 27,379	\$ 25,400	\$ 13,285	\$ 24,100	-5.1%	\$ 24,100	0.0%	\$ 24,100	0.0%	
<u>BY-LAW ENFORCEMENT EXPENSES</u>										
Special Events	\$ 933	\$ 2,000	\$ 1,378	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ 2,000	0.0%	
Salaries	161,292	179,597	137,617	175,363	-2.4%	189,708	8.2%	197,755	4.2%	
Casual	1,265	4,414	331	4,614	4.5%	4,730	2.5%	4,778	1.0%	
CPP/EI	7,530	8,524	7,071	9,177	7.7%	9,185	0.1%	9,189	0.0%	
Group Insurance	6,085	5,604	6,217	8,049	43.6%	8,315	3.3%	8,470	1.9%	
Pension Plan Costs	9,256	12,208	9,962	11,869	-2.8%	13,017	9.7%	13,660	4.9%	
Clothing/Uniforms	2,807	3,200	853	3,200	0.0%	3,200	0.0%	3,200	0.0%	
Northern Allowance	26,577	31,477	23,797	31,477	0.0%	31,477	0.0%	31,477	0.0%	
Advertising	551	200	-	200	0.0%	200	0.0%	200	0.0%	
Communications & Licensing	8,820	9,500	6,469	9,500	0.0%	9,500	0.0%	9,500	0.0%	
Courier, Freight & Postage	430	500	531	500	0.0%	500	0.0%	500	0.0%	
Professional Development	7,060	2,500	40	2,500	0.0%	2,500	0.0%	2,500	0.0%	
Publications, Memberships, Subscriptions	300	300	-	300	0.0%	300	0.0%	300	0.0%	
Repairs & Maintenance - Equipment	415	1,000	206	1,000	0.0%	1,000	0.0%	1,000	0.0%	
Supplies & Stationery	1,271	3,000	3,030	3,000	0.0%	3,000	0.0%	3,000	0.0%	
Supplies - By-Law	1,843	3,800	2,088	3,800	0.0%	3,800	0.0%	3,800	0.0%	
Telephone & Fax	3,347	3,600	3,055	3,720	3.3%	3,720	0.0%	3,720	0.0%	
Vehicle - Fuel	4,861	5,500	3,381	5,500	0.0%	5,500	0.0%	5,500	0.0%	
Vehicle - License & Registration	31	63	63	63	0.0%	63	0.0%	63	0.0%	
Vehicle - Repair & Maintenance	4,887	3,500	2,502	3,500	0.0%	3,500	0.0%	3,500	0.0%	
Derelict Vehicle Removal	865	1,000	410	1,000	0.0%	1,000	0.0%	1,000	0.0%	
Total By-Law Enforcement Expense	\$ 250,425	\$ 281,487	\$ 209,000	\$ 280,332	-0.4%	\$ 296,215	5.7%	\$ 305,113	3.0%	

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

	2019	2020	2020	2021	%	2022	%	2023	%
	Actuals	Budget	Oct. 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>EMERGENCY MEASURES EXPENSES</u>									
Supplies - EMO	\$ -	\$ 500	\$ -	\$ 500	0.0%	\$ -	-100.0%	\$ -	0.0%
Telephone & Fax	8,314	3,800	3,705	3,800	0.0%	3,800	0.0%	3,800	0.0%
Training & Education	-	1,500	-	1,500	0.0%	1,500	0.0%	1,500	0.0%
Total Emergency Measures Expense	\$ 8,314	\$ 5,800	\$ 3,705	\$ 5,800	0.0%	\$ 5,300	-8.6%	\$ 5,300	0.0%
<u>FIRE PROTECTION EXPENSES</u>									
Salaries	\$ 122,077	\$ 124,274	\$ 93,238	\$ 126,770	2.0%	\$ 135,330	6.8%	\$ 142,116	5.0%
Casual	-	-	-	-	0.0%	-	0.0%	-	0.0%
Volunteers (Operations Renumeration)	19,487	28,000	17,527	28,000	0.0%	28,000	0.0%	28,000	0.0%
Volunteers (Training/Other Renumeration)	49,639	57,000	23,773	57,000	0.0%	57,000	0.0%	57,000	0.0%
CPP/EI	4,429	4,097	4,004	4,412	7.7%	4,412	0.0%	4,412	0.0%
Group Insurance	4,744	4,432	4,145	3,488	-0.4%	3,488	26.5%	3,488	26.5%
Volunteer Insurance	2,385	2,500	-	2,500	0.0%	2,500	0.0%	2,500	0.0%
Pension Plan Costs	9,154	9,942	8,337	10,142	2.0%	10,826	6.8%	10,142	-6.3%
Northern Allowance	14,223	15,279	12,226	15,279	0.0%	15,279	0.0%	15,279	0.0%
Advertising	-	1,000	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
Business Travel	748	-	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
Communications & Licensing	9,390	8,200	8,168	8,200	0.0%	8,200	0.0%	8,200	0.0%
Courier, Freight & Postage	1,648	2,500	1,877	2,500	0.0%	2,500	0.0%	2,500	0.0%
Fire Chief's Apartment	1,882	3,500	111	3,500	0.0%	3,500	0.0%	3,500	0.0%
Medicals	652	800	163	800	0.0%	800	0.0%	800	0.0%
Professional Development	7,643	8,000	-	8,000	0.0%	8,000	0.0%	8,000	0.0%
Publications, Memberships & Sub.	999	2,500	1,678	2,500	0.0%	2,500	0.0%	2,500	0.0%
Repairs & Maintenance - Equipment	9,827	10,000	2,284	10,000	0.0%	10,000	0.0%	10,000	0.0%
Repairs & Maintenance - Alarm System	-	2,500	231	2,500	0.0%	2,500	0.0%	2,500	0.0%
Special Events	10,055	8,000	7,647	8,000	0.0%	8,000	0.0%	8,000	0.0%
Supplies & Stationery	4,258	5,000	4,797	5,000	0.0%	5,000	0.0%	5,000	0.0%
Supplies - Fire Protection	66,528	69,000	36,912	69,000	0.0%	69,000	0.0%	69,000	0.0%
Health and Safety Supplies	-	500	56	500	0.0%	500	0.0%	500	0.0%
Telephone & Fax	17,506	9,000	7,681	8,800	-2.2%	8,800	0.0%	8,800	0.0%
Training	24,505	20,000	3,199	20,000	0.0%	20,000	0.0%	20,000	0.0%
Utilities - Electricity	38,609	40,000	27,816	38,000	-5.0%	38,000	0.0%	38,000	0.0%
Utilities - Heat	35,361	39,000	25,131	39,000	0.0%	39,000	0.0%	39,000	0.0%
Utilities - Water & Sewer	1,982	1,900	1,340	2,100	10.5%	2,300	9.5%	2,400	4.3%
Vehicle - Fuel	5,726	7,000	3,120	7,000	0.0%	7,000	0.0%	7,000	0.0%
Vehicle - License & Registration	346	285	281	285	0.0%	285	0.0%	285	0.0%
Vehicle - Repairs & Maintenance	10,245	15,000	8,265	15,000	0.0%	15,000	0.0%	15,000	0.0%
CA - Highway Rescue Funding	-	-	-	-	0.0%	-	0.0%	-	0.0%
Total Fire Protection Expense	\$ 474,049	\$ 499,208	\$ 304,008	\$ 500,275	0.2%	\$ 509,720	1.9%	\$ 515,922	1.2%
Total Expenses	\$ 760,168	\$ 811,895	\$ 529,997	\$ 810,507	-0.2%	\$ 835,336	3.1%	\$ 850,434	1.8%
Net Budget Variance	\$ (64,368)	\$ (770,895)	\$ (488,547)	\$ (769,507)	-0.2%	\$ (794,336)	3.2%	\$ (809,434)	1.9%



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.

	2019 Actual	2020 Budget	2020 Actual Oct. 31	2021 Budget	2022 Forecast	2023 Forecast
Revenue:						
Total Revenue	\$ 30,196	\$ 38,000	\$ 38,998	\$ 20,000	\$ 20,000	\$ 20,000
Expenditures:						
Administrative Expenses	\$ 427,744	\$ 422,719	\$ 331,023	\$ 432,925	\$ 451,705	\$ 455,290
General Services Expenses	716,048	756,000	535,883	741,000	773,000	773,000
Town Owned Building Repairs	167,683	132,000	127,575	143,000	133,500	133,500
Town Shop Expenses	32,344	17,100	15,521	17,100	21,000	21,000
Parks & Playgrounds Expenses	59,933	64,500	65,454	64,500	67,200	67,200
Total Expenditures	\$ 1,403,751	\$ 1,392,319	\$ 1,075,457	\$ 1,398,525	\$ 1,446,405	\$ 1,449,990
Net Budget Variance	\$ (1,373,556)	\$ (1,354,319)	\$ (1,036,459)	\$ (1,378,525)	\$ (1,426,405)	\$ (1,429,990)

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

	2019 Actuals	2020 Budget	2020 Oct. 31	2021 Budget	% Variance	2022 Forecast	% Variance	2023 Forecast	% Variance
REVENUE									
Other Revenues	\$ 10,196	\$ 18,000	\$ 18,998	\$ -	-100.0%	\$ -	0.0%	\$ -	0.0%
Curling Club Lease	20,000	20,000	20,000	20,000	0.0%	20,000	0.0%	20,000	0.0%
Public Work Special Projects	-	-	-	-	0.0%	-	0.0%	-	0.0%
Total Revenue	\$ 30,196	\$ 38,000	\$ 38,998	\$ 20,000	-47.4%	\$ 20,000	0.0%	\$ 20,000	0.0%
ADMINISTRATIVE EXPENSES									
Salaries	\$ 227,067	\$ 230,380	\$ 177,438	\$ 238,062	3.3%	\$ 246,669	3.6%	\$ 249,142	1.0%
Casual Wages	84,956	79,492	72,728	79,700	0.3%	81,695	2.5%	82,527	1.0%
CPP/EI	14,155	14,504	12,845	15,281	5.4%	15,434	1.0%	15,498	0.4%
Group Insurance	9,549	6,086	7,154	8,252	35.6%	8,339	1.1%	8,358	0.2%
Pension Plan Costs	17,836	18,430	16,091	19,045	3.3%	19,733	3.6%	19,931	1.0%
Northern Allowance	38,729	47,675	37,412	46,434	-2.6%	46,434	0.0%	46,434	0.0%
Advertising	2,780	1,500	151	1,500	0.0%	1,500	0.0%	1,500	0.0%
Business Travel	571	-	-	-	-	7,000	-	7,000	-
Professional Development	4,396	5,000	1,100	5,000	0.0%	5,000	0.0%	5,000	0.0%
Publications, Memberships, Subscriptions	1,519	850	500	850	0.0%	850	0.0%	850	0.0%
Supplies & Stationery	1,135	1,500	833	1,500	0.0%	1,750	16.7%	1,750	0.0%
Christmas Lights and Decorations	16,781	15,000	3,570	15,000	0.0%	15,000	0.0%	15,000	0.0%
Safety Equipment	-	1,000	100	1,000	0.0%	1,000	0.0%	1,000	0.0%
Telephone & Fax	8,271	1,300	1,101	1,300	0.0%	1,300	0.0%	1,300	0.0%
Total Administrative Expense	\$ 427,744	\$ 422,719	\$ 331,023	\$ 432,925	2.4%	\$ 451,705	4.3%	\$ 455,290	0.8%
GENERAL SERVICES EXPENSES									
Lot Cleanup	\$ 2,755	\$ 2,500	\$ 1,620	\$ 2,500	0.0%	\$ 2,500	0.0%	\$ 2,500	0.0%
Brushing	25,895	50,000	21,930	50,000	0.0%	50,000	0.0%	50,000	0.0%
Contracted Services - Drainage	147,809	85,000	83,783	85,000	0.0%	85,000	0.0%	85,000	0.0%
Dust Abatement	18,999	40,000	62,005	40,000	0.0%	50,000	25.0%	50,000	0.0%
Guard Rails	15,262	5,000	4,220	5,000	0.0%	5,000	0.0%	5,000	0.0%
Gravel Road Repair	221,506	100,000	56,785	100,000	0.0%	100,000	0.0%	100,000	0.0%
Pavement Repair	51,543	50,000	13,821	50,000	0.0%	60,000	20.0%	60,000	0.0%
Snow Removal	137,536	190,000	151,331	190,000	0.0%	190,000	0.0%	190,000	0.0%
Sidewalks	-	3,000	-	3,000	0.0%	12,000	300.0%	12,000	0.0%
Street Signs	9,775	12,000	11,990	12,000	0.0%	12,000	0.0%	12,000	0.0%
Street Sweeping	6,459	35,000	41,004	20,000	-42.9%	20,000	0.0%	20,000	0.0%
Street Lights	76,101	76,000	56,465	76,000	0.0%	79,000	3.9%	79,000	0.0%
Traffic Markings	3,715	1,500	2,740	1,500	0.0%	1,500	0.0%	1,500	0.0%
Sanding	(5,044)	92,000	28,189	92,000	0.0%	92,000	0.0%	92,000	0.0%
Contracted Services - Engineering	3,737	14,000	-	14,000	0.0%	14,000	0.0%	14,000	0.0%
Total General Services Expense	\$ 716,048	\$ 756,000	\$ 535,883	\$ 741,000	-2.0%	\$ 773,000	4.3%	\$ 773,000	0.0%

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

Account	2019 Actuals	2020 Budget	2020 Oct. 31	2021 Budget	% Variance	2022 Forecast	% Variance	2023 Forecast	% Variance	
<u>TOWN OWNED BUILDING REPAIRS</u>										
Town Hall	12301704412	\$ 23,122	\$ 20,000	\$ 21,530	\$ 20,000	0.0%	\$ 15,000	-25.0%	\$ 15,000	0.0%
Dog Pound	12301714412	2,602	2,500	190	2,500	0.0%	5,000	100.0%	5,000	0.0%
Fire Hall	12301724412	20,085	7,000	19,003	15,000	114.3%	9,000	-40.0%	9,000	0.0%
Town Shop	12301734412	3,145	7,500	5,840	7,500	0.0%	3,000	-60.0%	3,000	0.0%
Youth Centre and Homeless Shelter	12301744412	47,856	12,000	9,431	12,000	0.0%	14,500	20.8%	14,500	0.0%
ECE Building and Distributor St Shop	12301754412	991	3,000	5,013	3,000	0.0%	6,000	100.0%	6,000	0.0%
Midnight Sun Complex	12301764412	52,591	65,000	58,324	65,000	0.0%	65,000	0.0%	65,000	0.0%
Library	12301774412	11,530	5,000	2,494	8,000	60.0%	5,000	-37.5%	5,000	0.0%
Children First	12301784416	5,761	10,000	5,751	10,000	0.0%	10,000	0.0%	10,000	0.0%
Tourism Building	12301794412	-	-	-	-	0.0%	1,000	0.0%	1,000	0.0%
Total Town Building Repairs	12301794412	\$ 167,683	\$ 132,000	\$ 127,575	\$ 143,000	8.3%	\$ 132,500	-7.3%	\$ 132,500	0.0%
<u>TOWN SHOP EXPENSES</u>										
Repairs & Maintenance - Yard	12303204410	\$ 17,203	\$ 3,000	\$ 1,375	\$ 3,000	0.0%	\$ 3,000	0.0%	\$ 3,000	0.0%
Repairs & Maintenance - Equipment	12303204414	2,292	2,500	-	2,500	0.0%	2,500	0.0%	2,500	0.0%
Vehicle - Fuel	12303205010	7,561	6,500	3,549	6,500	0.0%	8,000	23.1%	8,000	0.0%
Vehicle - License & Registration	12303205012	465	100	223	100	0.0%	500	400.0%	500	0.0%
Vehicle - Repair & Maintenance	12303205014	4,823	5,000	10,375	5,000	0.0%	7,000	40.0%	7,000	0.0%
Total Town Shop Expense		\$ 32,344	\$ 17,100	\$ 15,521	\$ 17,100	0.0%	\$ 21,000	22.8%	\$ 21,000	0.0%
<u>PARKS & PLAYGROUNDS EXPENSES</u>										
Repairs & Maintenance - Park	12306604442	\$ 51,851	\$ 45,000	\$ 62,348	\$ 45,000	0.0%	\$ 45,000	0.0%	\$ 45,000	0.0%
Utilities - Electricity	12306605000	612	500	640	500	0.0%	1,200	140.0%	1,200	0.0%
Pathways	12306606058	3,598	15,000	2,466	15,000	0.0%	15,000	0.0%	15,000	0.0%
Signage	12306607010	3,872	4,000	-	4,000	0.0%	6,000	50.0%	6,000	0.0%
Total Parks & Playground Expenses		\$ 59,933	\$ 64,500	\$ 65,454	\$ 64,500	0.0%	\$ 67,200	4.2%	\$ 67,200	0.0%
<u>CONTRIBUTION AGREEMENTS</u>										
Public Works Special Projects	12907509053	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Contribution Agreements		\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Total Expenses		\$ 1,403,751	\$ 1,392,319	\$ 1,075,457	\$ 1,398,525	0.4%	\$ 1,445,405	3.4%	\$ 1,448,990	0.2%
Net Budget Variance		\$ (1,373,556)	\$ (1,354,319)	\$ (1,036,459)	\$ (1,378,525)	1.8%	\$ (1,425,405)	3.4%	\$ (1,428,990)	0.3%



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.

	2019	2020	2020 Actual	2021	2022	2023
	Actual	Budget	Oct. 31	Budget	Forecast	Forecast
<u>Revenue:</u>						
Total Revenue	\$ 513,934	\$ 825,000	\$ 800,595	\$ 515,000	\$ 538,000	\$ 564,100
<u>Expenditures:</u>						
Administrative Expenses	\$ 107,657	\$ 235,850	\$ 260,544	\$ 85,000	\$ 84,250	\$ 84,250
Cemetery Expenses	41,011	50,000	39,199	50,000	50,000	50,000
Quarry Expenses	720	8,000	-	4,000	4,000	4,000
Solid Waste Collection Expenses	456,487	430,200	307,392	420,200	420,200	420,200
Solid Waste Disposal Expenses	198,708	182,000	243,314	182,000	182,000	182,000
Hazardous Waste Expenses	17,273	85,000	185,779	85,000	85,000	10,000
Total Expenditures	\$ 821,857	\$ 991,050	\$ 1,036,229	\$ 826,200	\$ 825,450	\$ 750,450
Net Budget Variance	\$ (307,923)	\$ (166,050)	\$ (235,634)	\$ (311,200)	\$ (287,450)	\$ (186,350)

**Town of Inuvik
Department 40 - Environmental**

	2019 Actuals	2020 Budget	2020 Oct. 31	2021 Budget	% Variance	2022 Forecast	% Variance	2023 Forecast	% Variance
REVENUE									
Garbage/Tipping Fees	\$ 195,290	\$ 500,000	\$ 550,830	\$ 170,000	-66.0%	\$ 166,800	-1.9%	\$ 166,800	0.0%
Quarry Fees	11,300	-	-	5,000	0.0%	5,000	0.0%	5,000	0.0%
Solid Waste Levy	307,344	325,000	249,765	340,000	4.6%	366,200	7.7%	392,300	7.1%
Total Revenue	\$ 513,934	\$ 825,000	\$ 800,595	\$ 515,000	-37.6%	\$ 538,000	4.5%	\$ 564,100	4.9%
ADMINISTRATIVE EXPENSES									
Garbage/Tipping Fees	\$ 107,540	\$ 235,000	\$ 260,544	\$ 85,000	-63.8%	\$ 83,400	-1.9%	\$ 83,400	0.0%
Advertising	117	750	-	-	-100.0%	750	0.0%	750	0.0%
Courier, Freight, Postage	-	100	-	-	-100.0%	100	0.0%	100	0.0%
Total Administrative Expense	\$ 107,657	\$ 235,850	\$ 260,544	\$ 85,000	-64.0%	\$ 84,250	-0.9%	\$ 84,250	0.0%
CEMETARY EXPENSES									
Grave Preparation & Burial	\$ 36,658	\$ 30,000	\$ 20,530	\$ 30,000	0.0%	\$ 30,000	0.0%	\$ 30,000	0.0%
Grounds Maintenance	4,354	20,000	18,669	20,000	0.0%	20,000	0.0%	20,000	0.0%
Road Maintenance	-	-	-	-	0.0%	-	0.0%	-	0.0%
Total Cemetary Expense	\$ 41,011	\$ 50,000	\$ 39,199	\$ 50,000	0.0%	\$ 50,000	0.0%	\$ 50,000	0.0%
QUARRY EXPENSES									
Restorations	\$ 720	\$ 8,000	\$ -	\$ 4,000	-50.0%	\$ 4,000	0.0%	\$ 4,000	0.0%
Total Quarry Expense	\$ 720	\$ 8,000	\$ -	\$ 4,000	-50.0%	\$ 4,000	0.0%	\$ 4,000	0.0%
SOLID WASTE COLLECTION EXPENSES									
Anti Litter/Beautification Campaign	\$ 9,170	\$ 10,200	\$ 9,575	\$ 10,200	0.0%	\$ 10,200	0.0%	\$ 10,200	0.0%
Solid Waste Collection	447,317	420,000	297,817	410,000	-2.4%	410,000	0.0%	410,000	0.0%
Total Solid Waste Collection Expense	\$ 456,487	\$ 430,200	\$ 307,392	\$ 420,200	-2.3%	\$ 420,200	0.0%	\$ 420,200	0.0%
SOLID WASTE DISPOSAL EXPENSES									
Landfill Restoration	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	0.0%	\$ 20,000	0.0%	\$ 20,000	0.0%
Contracted Services - Disposal	177,556	160,000	223,314	160,000		160,000		160,000	
Signage	1,152	2,000	-	2,000	-98.8%	2,000	-98.8%	2,000	-98.8%
Total Solid Waste Disposal Expense	\$ 198,708	\$ 182,000	\$ 243,314	\$ 182,000	0.0%	\$ 182,000	0.0%	\$ 182,000	0.0%
HAZARDOUS WASTE EXPENSES									
Private Lot Cleanup	\$ 17,273	\$ 85,000	\$ 185,779	\$ 85,000	0.0%	\$ 85,000	0.0%	\$ 10,000	-88.2%
Total Hazardous Waste Expenses	\$ 17,273	\$ 85,000	\$ 185,779	\$ 85,000	0.0%	\$ 85,000	0.0%	\$ 10,000	-88.2%
Total Expense	\$ 821,857	\$ 991,050	\$ 1,036,229	\$ 826,200	-16.6%	\$ 825,450	-0.1%	\$ 750,450	-9.1%
Net Budget Variance	\$ (307,923)	\$ (166,050)	\$ (235,634)	\$ (311,200)	87.4%	\$ (287,450)	-7.6%	\$ (186,350)	-35.2%



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.

	2019 Actual	2020 Budget	2020 Actual Oct. 31	2021 Budget	2022 Forecast	2023 Forecast
Revenue:						
Total Revenue	\$ 267,839	\$ 58,975	\$ 62,065	\$ 78,900	\$ 95,750	\$ 106,000
Expenditures:						
Administrative Expenses	\$ 356,271	\$ 318,494	\$ 271,892	\$ 336,276	\$ 353,710	\$ 367,404
Econ. Dev./Planning/Tourism Expenses	417,107	298,775	312,845	195,150	256,400	261,650
Total Expenditures	\$ 773,379	\$ 617,269	\$ 584,737	\$ 531,426	\$ 610,110	\$ 629,054
Net Budget Variance	\$ (505,539)	\$ (558,294)	\$ (522,672)	\$ (452,526)	\$ (514,360)	\$ (523,054)

Town of Inuvik
Department 50 - Economic Development/Tourism

	2019	2020	2020	2021	%	2022	%	2023	%
	Actuals	Budget	Oct. 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>REVENUE</u>									
Tourism Recoveries	\$ -	\$ 4,300	\$ 4,286	\$ -	-100.0%	\$ -	0.0%	\$ -	0.0%
Sale of Promotional Items	16,742	2,500	3,447	5,000	100.0%	10,000	100.0%	15,000	50.0%
Inuvik Guide	33,935	-	-	37,150	0.0%	35,000	-5.8%	35,000	0.0%
Special Events	1,621	10,175	11,185	5,000	-50.9%	7,500	50.0%	10,000	33.3%
Sunrise Festival Donations and Revenue	18,520	22,000	19,700	-	-100.0%	5,000	0.0%	5,000	0.0%
AEET Sponsorship	74,985	-	2,500	-	0.0%	2,500	0.0%	5,000	100.0%
AEET Delegation registration	42,215	-	-	11,250	0.0%	15,000	33.3%	15,000	0.0%
AEET Exhibitors registration	-	-	-	-	0.0%	-	0.0%	-	0.0%
AEET Day Pass	1,800	-	-	-	0.0%	-	0.0%	-	0.0%
AEET Tradeshow Booth	20,220	-	-	500	0.0%	750	50.0%	1,000	33.3%
CA - Conference Host AEET	-	-	-	-	0.0%	-	0.0%	-	0.0%
CA - Special Projects	57,801	20,000	20,947	20,000	0.0%	20,000	0.0%	20,000	0.0%
Total Revenue	\$ 267,839	\$ 58,975	\$ 62,065	\$ 78,900	33.8%	\$ 95,750	21.4%	\$ 106,000	10.7%
<u>ADMINISTRATIVE EXPENSES</u>									
Salaries	\$ 275,288	\$ 232,522	\$ 200,467	\$ 246,708	6.1%	\$ 262,679	6.5%	\$ 275,214	4.8%
CPP/EI	13,693	12,291	10,704	13,235	7.7%	13,235	0.0%	13,235	0.0%
Group Insurance	8,294	9,723	9,089	11,239	15.6%	11,425	1.7%	11,580	1.4%
Pension Plan Costs	14,419	18,122	14,955	19,257	6.3%	20,534	6.6%	21,537	4.9%
Northern Allowance	44,577	45,837	36,677	45,837	0.0%	45,837	0.0%	45,837	0.0%
Total Administrative Expense	\$ 356,271	\$ 318,494	\$ 271,892	\$ 336,276	5.6%	\$ 353,710	5.2%	\$ 367,404	3.9%

Town of Inuvik
Department 50 - Economic Development/Tourism

	2019	2020	2020	2021	%	2022	%	2023	%
	Actuals	Budget	Oct. 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>ECONOMIC DEV./PLANNING/TOURISM</u>									
Promotional Material - Resale	\$ 58,065	\$ 25,000	\$ 18,739	\$ 10,000	-60.0%	\$ 25,000	150.0%	\$ 25,000	0.0%
Advertising/Marketing	21,861	20,000	13,042	20,000	0.0%	15,000	-25.0%	15,000	0.0%
Attraction Guide	34,000	35,000	34,750	35,000	0.0%	35,000	0.0%	35,000	0.0%
Business Travel	-	-	-	-	0.0%	-	0.0%	-	0.0%
Courier, Freight, Postage	1,283	500	1,185	1,000	100.0%	1,250	25.0%	1,500	20.0%
Professional Development	853	1,500	122	1,500	0.0%	2,000	33.3%	2,000	0.0%
Publications, Memberships, Subscriptions	7,607	6,000	5,472	6,000	0.0%	6,000	0.0%	6,000	0.0%
Special Events	14,533	15,000	14,573	15,000	0.0%	20,000	33.3%	25,000	25.0%
Sunrise Festival	58,085	83,000	82,487	25,000	-69.9%	25,000	0.0%	25,000	0.0%
Supplies & Stationery	2,697	1,000	1,083	1,500	50.0%	1,500	0.0%	1,500	0.0%
Telephone & Fax	1,833	2,250	2,079	6,400	184.4%	6,400	0.0%	6,400	0.0%
Conferencing/Promotion	24,781	30,000	23,028	10,000	-66.7%	25,000	150.0%	25,000	0.0%
Utilities - Electricity	-	2,000	-	5,000	150.0%	11,000	120.0%	11,000	0.0%
Utilities - Heat	-	4,500	-	12,500	177.8%	25,000	100.0%	25,000	0.0%
Utilities - Water & Sewer	-	325	-	1,500	361.5%	3,000	100.0%	3,000	0.0%
ADE Advertising, Signage	7,523	-	-	500	0.0%	500	0.0%	500	0.0%
ADE Business Travel	-	-	-	-	0.0%	-	0.0%	-	0.0%
ADE Speakers	21,174	-	-	10,000	0.0%	20,000	100.0%	20,000	0.0%
ADE Freight	266	-	-	250	0.0%	250	0.0%	250	0.0%
ADE Entertainment	18,034	-	-	5,000	0.0%	10,000	100.0%	10,000	0.0%
ADE Sound	5,000	-	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
ADE Security	4,860	-	-	-	0.0%	-	0.0%	-	0.0%
ADE Products	25,907	20,000	20,738	-	-100.0%	-	0.0%	-	0.0%
ADE Catering	65,324	-	-	-	0.0%	-	0.0%	-	0.0%
ADE Conference Supplies, Brochures	1,448	-	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
ADE Office Supplies	1,686	2,500	2,217	1,000	-60.0%	1,000	0.0%	1,000	0.0%
ADE Photography	1,800	-	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
ADE - Other	7,118	200	160	5,000	2400.0%	500	-90.0%	500	0.0%
CA - Special Projects	31,369	50,000	93,172	20,000	-60.0%	20,000	0.0%	20,000	0.0%
Total Econ. Dev./Plan/Tourism Exp.	\$ 417,107	\$ 298,775	\$ 312,845	\$ 195,150	-34.7%	\$ 256,400	31.4%	\$ 261,650	2.0%
Total Expense	\$ 773,379	\$ 617,269	\$ 584,737	\$ 531,426	-13.9%	\$ 610,110	14.8%	\$ 629,054	3.1%
Net Budget Variance	\$ (505,539)	\$ (558,294)	\$ (522,672)	\$ (452,526)	-18.9%	\$ (514,360)	13.7%	\$ (523,054)	1.7%



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 Director of Finance.

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

	2019 Actual	2020 Budget	2020 Actual Oct. 31	2021 Budget	2022 Forecast	2023 Forecast
Revenue:						
Total Revenue	\$ 4,645,244	\$ 3,794,500	\$ 3,869,122	\$ 5,335,401	\$ 3,899,271	\$ 3,959,971
Expenditures:						
Expenses	\$ 2,946,411	\$ 3,073,265	\$ 2,640,327	\$ 3,066,167	\$ 2,939,429	\$ 2,904,913
Total Expenditures	\$ 2,946,411	\$ 3,073,265	\$ 2,640,327	\$ 3,066,167	\$ 2,939,429	\$ 2,904,913
Net Transfers to Capital Expenditures	\$ 424,574	\$ 880,000	\$ 138,195	\$ 3,452,916	\$ 3,000,000	\$ 3,000,000
Surplus after Transfers	\$ 1,274,259	\$ (158,765)	\$ 1,090,599	\$ (1,183,683)	\$ (2,040,158)	\$ (1,944,942)
Amortization	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000

**Town of Inuvik
Department 60 - Utilities**

	2019	2020	2020	2021	%	2022	%	2023	%
	Actuals	Budget	Oct. 31	Budget	Variance	Forecast	Variance	Forecast	Variance
REVENUE									
Utilidor Recoveries	\$ 1,219	\$ -	\$ -	\$ -	0.0%	\$ 100	0.0%	\$ 100	0.0%
Commercial	137,180	90,000	80,699	109,300	21.4%	112,600	3.0%	116,000	3.0%
Residential	973,269	970,000	764,394	997,100	2.8%	1,027,000	3.0%	1,057,800	3.0%
Commercial - Government	304,205	310,000	205,917	275,000	-11.3%	283,300	3.0%	291,800	3.0%
Residential - Government	448,531	475,000	379,556	505,200	6.4%	520,400	3.0%	536,000	3.0%
Waterpoint	85,589	60,000	60,662	77,105	28.5%	79,400	3.0%	81,800	3.0%
Water Hookups/Disconnects	75	500	-	500	0.0%	500	0.0%	500	0.0%
Penalties & Interest	7,302	1,000	894	8,971	797.1%	8,971	0.0%	8,971	0.0%
Grants - Water & Sewer - Territorial	1,308,000	1,308,000	1,018,000	1,308,000	0.0%	1,308,000	0.0%	1,308,000	0.0%
Grants - Gas Tax	1,379,874	580,000	1,359,000	2,054,225	254.2%	559,000	-72.8%	559,000	0.0%
Total Revenue	\$ 4,645,244	\$ 3,794,500	\$ 3,869,122	\$ 5,335,401	40.6%	\$ 3,899,271	-26.9%	\$ 3,959,971	1.6%

**Town of Inuvik
Department 60 - Utilities**

	2019	2020	2020	2021	%	2022	%	2023	%
	Actuals	Budget	Oct. 31	Budget	Variance	Forecast	Variance	Forecast	Variance
EXPENSES									
Penalties and Interest	\$ 20	\$ -	\$ 16	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Salaries	342,921	415,077	348,614	429,055	3.4%	448,751	4.6%	462,918	3.2%
Casual Wages	20,203	-	-	-	0.0%	-	0.0%	-	0.0%
CPP/EI	16,615	20,485	17,710	22,059	7.7%	22,059	0.0%	22,059	0.0%
Group Insurance	18,194	20,612	20,246	25,494	23.7%	25,854	1.4%	26,121	1.0%
Pension Plan Costs	23,812	29,766	25,110	30,884	3.8%	32,460	5.1%	33,593	3.5%
Clothing Allowance	495	300	614	-	-100.0%	1,000	0.0%	1,000	0.0%
Northern Allowance	61,642	76,395	60,570	76,395	0.0%	76,395	0.0%	76,395	0.0%
Advertising	-	500	-	500	0.0%	1,500	200.0%	1,500	0.0%
Courier, Freight, Postage	670	500	-	500	0.0%	1,500	200.0%	1,500	0.0%
Professional Development	9,189	6,000	400	6,000	0.0%	8,000	33.3%	8,000	0.0%
Publications, Memberships, Sub.	-	100	-	100	0.0%	100	0.0%	100	0.0%
Repairs & Maintenance - Utilidor	327,386	275,000	316,814	300,000	9.1%	300,000	0.0%	275,000	-8.3%
Supplies & Stationery	2,701	2,000	4,241	2,000	0.0%	2,000	0.0%	2,000	0.0%
Health and Safety Supplies	477	1,500	1,672	1,500	0.0%	500	-66.7%	500	0.0%
Telephone & Fax	14,188	14,000	11,779	15,600	11.4%	15,600	0.0%	15,600	0.0%
Vehicle - Fuel	13,271	15,000	12,863	15,000	0.0%	15,000	0.0%	15,000	0.0%
Vehicle - License & Registration	279	280	280	280	0.0%	300	7.1%	300	0.0%
Vehicle - Repair & Maintenance	18,653	10,000	13,990	10,000	0.0%	6,000	-40.0%	6,000	0.0%
Contracted Services - Engineering	64,033	125,000	83,107	125,000	0.0%	55,000	-56.0%	55,000	0.0%
Management Fees	250,000	250,000	250,000	250,000	0.0%	250,000	0.0%	250,000	0.0%
Chemicals	136,769	170,000	160,256	170,000	0.0%	100,000	-41.2%	100,000	0.0%
WTP Long Term Loan Interest Payments	433,695	385,000	308,392	350,000	-9.1%	327,610	-6.4%	302,526	-7.7%
Lab Analysis	12,036	12,000	11,736	12,000	0.0%	20,000	66.7%	20,000	0.0%
Primary Water Tempering	141,006	150,000	120,317	150,000	0.0%	150,000	0.0%	150,000	0.0%
Repairs & Maintenance - Buildings	4,803	10,000	44,353	10,000	0.0%	20,000	100.0%	20,000	0.0%
Repairs & Maintenance - Equipment	94,644	65,000	97,558	65,000	0.0%	65,000	0.0%	65,000	0.0%
Repairs & Maintenance - Grounds	6,518	20,000	25,975	20,000	0.0%	15,000	-25.0%	15,000	0.0%
Repairs & Maintenance - Meters	892	5,000	1,770	5,000	0.0%	7,500	50.0%	7,500	0.0%
Supplies - Shop	5,254	3,500	14,300	3,500	0.0%	2,000	-42.9%	2,000	0.0%
Utilities - Electricity	682,823	725,000	541,566	725,000	0.0%	725,000	0.0%	725,000	0.0%
Utilities - Heat	242,861	265,000	145,812	245,000	-7.5%	245,000	0.0%	245,000	0.0%
Utilities - Water & Sewer	364	250	267	300	20.0%	300	0.0%	300	0.0%
Total Expense	\$ 2,946,411	\$ 3,073,265	\$ 2,640,327	\$ 3,066,167	-0.2%	\$ 2,939,429	-4.1%	\$ 2,904,913	-1.2%
Net Budget Variance	\$ 1,698,833	\$ 721,235	\$ 1,228,795	\$ 2,269,233	214.6%	\$ 959,842	-57.7%	\$ 1,055,058	9.9%
Community Public Infrastructure	\$ -	\$ -	\$ -	\$ (945,750)	0.0%	\$ -	-100.0%	\$ -	0.0%
Grant - Small Communities Fund	-	-	-	(401,334)	0.0%	-	-100.0%	-	0.0%
Transfer from Water & Sewer Reserves	(1,343,072)	-	-	(500,000)	0.0%	-	-100.0%	-	0.0%
CWWF - Sewer Outfall	(1,553,821)	-	-	-	0.0%	-	0.0%	-	0.0%
CWWF - 2nd Water Storage Tank	(488,137)	-	-	-	0.0%	-	0.0%	-	0.0%
SCADA System	-	250,000	-	-	-100.0%	-	0.0%	-	0.0%
Capital Expenditures	129,031	330,000	129,415	5,000,000		3,000,000		3,000,000	
CWWF - Sewer Outfall	1,252,934	-	-	-	0.0%	-	0.0%	-	0.0%
CWWF - 2nd Water Storage Tank	2,427,639	300,000	8,780	300,000	0.0%	-	-100.0%	-	0.0%
Net Transfers to Capital Expenditures	\$ 424,574	\$ 880,000	\$ 138,195	\$ 3,452,916	292.4%	\$ 3,000,000	-13.1%	\$ 3,000,000	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.

	2019 Actual	2020 Budget	2020 Actual Oct. 31	2021 Budget	2022 Forecast	2023 Forecast
Revenue:						
Total Revenue	\$ 513,880	\$ 307,950	\$ 253,126	\$ 287,007	\$ 453,250	\$ 471,400
Expenditures:						
Administrative Expenses	\$ 527,514	\$ 485,149	\$ 343,322	\$ 557,009	\$ 555,499	\$ 562,734
Midnight Sun Complex Expenses	2,736,143	2,586,999	1,738,296	2,673,558	2,637,793	2,663,666
Swimming Pool Expenses	334,493	384,986	239,618	361,258	441,666	448,221
Summer Day Camp Expenses	36,469	42,142	2,123	43,553	44,332	44,645
Total Expenditures	\$ 3,634,619	\$ 3,499,277	\$ 2,323,359	\$ 3,635,379	\$ 3,679,288	\$ 3,719,266
Net Budget Variance	\$ (3,120,739)	\$ (3,191,327)	\$ (2,070,233)	\$ (3,348,372)	\$ (3,226,038)	\$ (3,247,866)

**Town of Inuvik
Department 70 - Community Services / Recreation**

	2019	2020	2020	2021	%	2022	%	2023	%
	Actuals	Budget	Oct. 31	Budget	Variance	Forecast	Variance	Forecast	Variance
REVENUE									
Other Revenue	\$ 4,920	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Recreation Recoveries	5,869	45,200	45,893	5,000	-88.9%	5,000	0.0%	5,000	0.0%
Ice Rental - Youth	39,859	25,000	15,280	31,500	26.0%	32,500	3.2%	33,500	3.1%
Ice Rental - Adult	33,239	13,350	13,350	34,000	154.7%	35,300	3.8%	36,500	3.4%
Skate Sharpening	3,312	1,000	1,305	2,200	120.0%	2,500	13.6%	2,200	-12.0%
Conference Equipment	20,790	4,000	6,520	15,000	275.0%	21,000	40.0%	21,750	3.6%
Facility Rental	81,489	30,000	33,466	45,000	50.0%	82,000	82.2%	84,500	3.0%
Vending Machines	13,064	2,500	2,021	-	-100.0%	-	0.0%	-	0.0%
Concession Rental	48,787	32,500	24,249	16,250	-50.0%	32,500	100.0%	32,500	0.0%
Gym Memberships	105,756	80,000	34,102	40,000	-50.0%	90,000	125.0%	100,000	11.1%
Recreation Special Events	-	600	600	2,000	233.3%	4,500	125.0%	4,500	0.0%
Summer Day Camp Contributions	-	-	-	-	0.0%	-	0.0%	-	0.0%
Yoga	480	-	-	600	0.0%	600	0.0%	600	0.0%
Summer Day Camp Program Fees	20	-	348	-	0.0%	-	0.0%	-	0.0%
Special Events	3,357	-	1,262	-	0.0%	-	0.0%	-	0.0%
Squash Rackets/Balls	75	100	58	100	0.0%	100	0.0%	100	0.0%
Squash Court Rentals	8,348	4,000	2,548	4,000	0.0%	8,250	106.3%	8,250	0.0%
Swim Accessories	9,059	2,200	1,150	4,000	81.8%	9,000	125.0%	9,000	0.0%
Locker Fees	5	-	-	500	0.0%	1,000	100.0%	1,000	0.0%
Playzone Admissions	8,943	1,500	1,800	2,000	33.3%	8,000	300.0%	8,250	3.1%
Pool Fees - Youth	27,055	8,000	5,802	8,000	0.0%	28,000	250.0%	29,000	3.6%
Pool Fees - Adult	35,445	10,000	7,599	10,000	0.0%	35,000	250.0%	36,250	3.6%
Pool Rentals	16,522	5,000	2,023	2,000	-60.0%	15,000	650.0%	15,500	3.3%
Special Events - Pool	-	-	-	-	0.0%	-	0.0%	-	0.0%
CA - Rec Community Participation	47,487	43,000	53,750	43,000	0.0%	43,000	0.0%	43,000	0.0%
CA - Other Contributions	-	-	-	21,857	0.0%	-	-100.0%	-	0.0%
Total Revenue	\$ 513,880	\$ 307,950	\$ 253,126	\$ 287,007	-6.8%	\$ 453,250	57.9%	\$ 471,400	4.0%

Town of Inuvik
Department 70 - Community Services / Recreation

	2019	2020	2020	2021	%	2022	%	2023	%
	Actuals	Budget	Oct. 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>ADMINISTRATIVE EXPENSES</u>									
Concession/Vending Machines	\$ 12,019	\$ 1,800	\$ 1,552	\$ -	-100.0%	\$ -	0.0%	\$ -	0.0%
Gym Related Expenses	1,528	2,000	425	2,000	0.0%	2,000	0.0%	2,000	0.0%
Yoga	284	-	-	300	0.0%	300	0.0%	300	0.0%
Salaries	276,159	269,817	174,927	287,782	6.7%	302,803	5.2%	308,849	2.0%
Casual Wages	77,083	42,053	54,101	62,322	48.2%	63,878	2.5%	64,515	1.0%
CPP/EI	19,234	13,696	10,014	14,643	6.9%	14,688	0.3%	14,688	0.0%
Group Insurance	11,638	8,691	7,551	11,661	34.2%	11,785	1.1%	11,853	0.6%
Pension Plan Costs	21,096	21,423	15,624	22,807	6.5%	24,008	5.3%	24,492	2.0%
Northern Allowance	52,516	53,894	41,969	58,013	7.6%	58,013	0.0%	58,013	0.0%
Advertising	-	-	-	-	0.0%	-	0.0%	-	0.0%
Business Travel	-	-	-	-	0.0%	-	0.0%	-	0.0%
Courier, Freight, Postage	69	800	676	700	-12.5%	700	0.0%	700	0.0%
Professional Development	6,133	5,000	3,998	10,000	100.0%	10,000	0.0%	10,000	0.0%
Publications, Memberships, Subscriptions	-	25	675	175	600.0%	175	0.0%	175	0.0%
Repairs & Maintenance - Equipment	201	-	5	-	0.0%	-	0.0%	-	0.0%
Special Events	7,369	5,000	110	5,000	0.0%	5,000	0.0%	5,000	0.0%
Supplies & Stationery	1,012	1,750	533	1,750	0.0%	1,750	0.0%	1,750	0.0%
Conference Centre Supplies	1,307	1,200	395	600	-50.0%	1,200	100.0%	1,200	0.0%
Programming - equipment	506	1,500	1,738	1,200	-20.0%	3,000	150.0%	3,000	0.0%
Telephone & Fax	14,130	10,000	8,560	7,700	-23.0%	7,700	0.0%	7,700	0.0%
Volunteer Appreciation	100	500	-	2,500	400.0%	2,500	0.0%	2,500	0.0%
Xerox	2,592	3,000	4,273	3,000	0.0%	3,000	0.0%	3,000	0.0%
CA - Rec Community Participation	22,537	43,000	16,198	43,000	0.0%	43,000	0.0%	43,000	0.0%
CA - Other Contributions	-	-	-	21,857	0.0%	-	-100.0%	-	0.0%
Total Administrative Expense	\$ 527,514	\$ 485,149	\$ 343,322	\$ 557,009	14.8%	\$ 555,499	-0.3%	\$ 562,734	1.3%
<u>MIDNIGHT SUN RECREATION COMP</u>									
Salaries	\$ 746,192	\$ 707,472	\$ 567,467	\$ 779,208	10.1%	\$ 820,589	5.3%	\$ 844,786	2.9%
Casual Wages	69,049	33,948	8,899	85,649	152.3%	68,059	-20.5%	64,458	-5.3%
CPP/EI	37,683	45,748	28,939	50,932	11.3%	50,977	0.1%	50,995	0.0%
Group Insurance	38,744	35,610	29,230	39,294	10.3%	39,790	1.3%	40,088	0.7%
Pension Plan Costs	55,518	55,862	44,062	55,919	0.1%	64,911	16.1%	66,847	3.0%
Clothing Allowance	180	1,000	260	1,000	0.0%	1,000	0.0%	1,000	0.0%
Northern Allowance	113,542	159,860	89,044	170,982	7.0%	166,017	-2.9%	166,017	0.0%
Courier, Freight, Postage	527	500	659	700	40.0%	700	0.0%	700	0.0%
Repairs & Maintenance - Equipment	111,773	114,000	71,602	115,000	0.9%	116,000	0.9%	117,000	0.9%
Supplies	36,735	35,000	28,318	39,000	11.4%	40,000	2.6%	41,000	2.5%
Safety Equipment	85	500	1,050	1,025	105.0%	1,050	2.4%	1,075	2.4%
Health and Safety Supplies	-	500	125	500	0.0%	700	40.0%	700	0.0%
Telephone & Fax	15,450	7,000	5,881	7,000	0.0%	7,000	0.0%	7,000	0.0%
Utilities - Electricity	992,075	850,000	480,314	785,000	-7.6%	795,000	1.3%	795,000	0.0%
Utilities - Heat	415,780	435,000	321,413	435,000	0.0%	435,000	0.0%	435,000	0.0%
Utilities - Water & Sewer	80,749	85,000	48,017	85,000	0.0%	8,000	-90.6%	8,000	0.0%
Vehicle - Fuel	13,811	10,000	9,967	12,350	23.5%	13,000	5.3%	14,000	7.7%
Vehicle - Repairs & Maintenance	8,250	10,000	3,047	10,000	0.0%	10,000	0.0%	10,000	0.0%
Total MSRC Expense	\$ 2,736,143	\$ 2,586,999	\$ 1,738,296	\$ 2,673,558	3.3%	\$ 2,637,793	-1.3%	\$ 2,663,666	1.0%

Town of Inuvik
Department 70 - Community Services / Recreation

	2019	2020	2020	2021	%	2022	%	2023	%
	Actuals	Budget	Oct. 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<u>SWIMMING POOL EXPENSES</u>									
Salaries	\$ 136,841	\$ 154,494	\$ 124,981	\$ 168,777	9.2%	\$ 178,796	5.9%	\$ 183,746	2.8%
Casual Wages	82,061	103,907	45,787	85,018	-18.2%	115,070	35.3%	116,201	1.0%
CPP/EI	10,457	16,574	12,043	15,690	-5.3%	18,254	16.3%	18,319	0.4%
Group Insurance	7,702	8,240	6,870	7,625	-7.5%	7,712	1.1%	7,731	0.2%
Pension Plan Costs	9,001	11,838	8,545	12,877	8.8%	13,678	6.2%	14,074	2.9%
Northern Allowance	39,375	51,483	28,823	47,346	-8.0%	52,730	11.4%	52,725	0.0%
Advertising	-	-	-	-	0.0%	-	0.0%	-	0.0%
Courier, Freight, Postage	215	250	100	200	-20.0%	200	0.0%	200	0.0%
Professional Development	-	-	-	-	0.0%	-	0.0%	-	0.0%
Publications, memberships, subscriptions	100	300	291	300	0.0%	300	0.0%	300	0.0%
Repairs & Maintenance - Pool	38,672	30,000	7,737	15,000	-50.0%	45,000	200.0%	45,000	0.0%
Special Events	-	-	-	-	0.0%	-	0.0%	-	0.0%
Supplies & Stationery	146	-	14	-	0.0%	-	0.0%	-	0.0%
Supplies For Resale	4,266	2,000	1,389	2,500	25.0%	4,000	60.0%	4,000	0.0%
Supplies - Programs	3,316	3,000	654	3,000	0.0%	3,000	0.0%	3,000	0.0%
Health and Safety Supplies	80	400	307	400	0.0%	400	0.0%	400	0.0%
Telephone & Fax	2,261	2,500	2,076	2,525	1.0%	2,525	0.0%	2,525	0.0%
Total Swimming Pool Expenses	\$ 334,493	\$ 384,986	\$ 239,618	\$ 361,258	-6.2%	\$ 441,666	22.3%	\$ 448,221	1.5%
<u>SUMMER DAY CAMP EXPENSES</u>									
Casual Wages	\$ 30,238	\$ 30,132	\$ 1,680	\$ 31,386	4.2%	\$ 32,110	2.3%	\$ 32,401	0.9%
CPP/EI	1,225	2,273	-	2,430	6.9%	2,485	2.3%	2,507	0.9%
Northern Allowance	4,894	6,737	309	6,737	0.0%	6,737	0.0%	6,737	0.0%
Supplies - Programs	112	3,000	134	3,000	0.0%	3,000	0.0%	3,000	0.0%
Total Summer Day Camp Expense	\$ 36,469	\$ 42,142	\$ 2,123	\$ 43,553	3.3%	\$ 44,332	1.8%	\$ 44,645	0.7%
Total Expenses	\$ 3,634,619	\$ 3,499,277	\$ 2,323,359	\$ 3,635,379	3.9%	\$ 3,679,288	1.2%	\$ 3,719,266	1.1%
Net Budget Variance	\$ (3,120,739)	\$ (3,191,327)	\$ (2,070,233)	\$ (3,348,372)	4.9%	\$ (3,226,038)	-3.7%	\$ (3,247,866)	0.7%



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.

	2019 Actual	2020 Budget	2020 Actual Oct. 31	2021 Budget	2022 Forecast	2023 Forecast
Revenue:						
Total Revenue	\$ 90,478	\$ 90,250	\$ 73,775	\$ 77,750	\$ 79,350	\$ 82,200
Expenditures:						
Total Expenditures	\$ 502,022	\$ 490,442	\$ 367,955	\$ 481,242	\$ 496,661	\$ 500,480
Net Budget Variance	\$ (411,545)	\$ (400,192)	\$ (294,180)	\$ (403,492)	\$ (417,311)	\$ (418,280)

**Town of Inuvik
Department 71 -Library**

	2019 Actuals	2020 Budget	2020 Oct. 31	2021 Budget	% Variance	2022 Forecast	% Variance	2023 Forecast	% Variance
REVENUE									
Other Revenue	\$ 3,572	\$ 10,000	\$ 9,458	\$ 500	-95.0%	\$ 1,250	150.0%	\$ 3,000	140.0%
Library Community Room	1,843	250	317	250	0.0%	750	200.0%	1,500	100.0%
Library Block Funding	63,574	49,000	41,000	49,000	0.0%	49,000	0.0%	49,000	0.0%
Literacy Funding	15,000	15,000	23,000	23,000	53.3%	23,350	1.5%	23,700	1.5%
Other Contribution Agreements	6,488	16,000	-	5,000	-68.8%	5,000	0.0%	5,000	0.0%
Total Revenue	\$ 90,478	\$ 90,250	\$ 73,775	\$ 77,750	-13.9%	\$ 79,350	2.1%	\$ 82,200	3.6%
EXPENSES									
Salaries	\$ 218,744	\$ 231,376	\$ 188,476	\$ 232,409	0.4%	\$ 241,852	4.1%	\$ 244,261	1.0%
Casual Wages	91,023	72,145	33,428	65,013	-9.9%	66,641	2.5%	67,313	1.0%
CPP/EI	17,363	17,369	13,171	17,790	2.4%	17,793	0.0%	17,794	0.0%
Group Insurance	13,606	12,408	12,356	15,232	22.8%	15,307	0.5%	15,331	0.2%
Pension Plan Costs	17,614	18,390	15,784	18,473	0.4%	19,228	4.1%	19,421	1.0%
Northern Allowance	57,586	59,803	42,988	58,175	-2.7%	58,175	0.0%	58,175	0.0%
Courier, Freight, Postage	231	250	237	200	-20.0%	200	0.0%	200	0.0%
Professional Development	1,155	500	554	500	0.0%	500	0.0%	500	0.0%
Program Supplies	7,044	7,000	6,799	7,000	0.0%	7,200	2.9%	7,400	2.8%
Purchase of Books	17,346	14,000	13,936	8,000	-42.9%	15,250	90.6%	15,500	1.6%
Purchase of Furniture & Equipment	2,784	1,000	580	700	-30.0%	710	1.4%	725	2.1%
Repairs & Maintenance - Equipment	385	500	-	350	-30.0%	355	1.4%	360	1.4%
Supplies & Stationery	3,632	3,500	4,273	3,600	2.9%	3,650	1.4%	3,700	1.4%
Telephone & Fax	3,176	3,600	3,002	3,700	2.8%	3,700	0.0%	3,700	0.0%
Utilities - Electricity	25,095	24,000	14,499	24,000	0.0%	24,000	0.0%	24,000	0.0%
Utilities - Heat	17,632	18,500	12,878	20,000	8.1%	20,000	0.0%	20,000	0.0%
Utilities - Water & Sewer	3,618	2,100	723	2,100	0.0%	2,100	0.0%	2,100	0.0%
Xerox	3,990	4,000	4,272	4,000	0.0%	-	-100.0%	-	0.0%
Total Expenses	\$ 502,022	\$ 490,442	\$ 367,955	\$ 481,242	-1.9%	\$ 496,661	3.2%	\$ 500,480	0.8%
Net Budget Variance	\$ (411,545)	\$ (400,192)	\$ (294,180)	\$ (403,492)	0.8%	\$ (417,311)	3.4%	\$ (418,280)	0.2%



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.

	2019 Actual	2020 Budget	2020 Actual Oct. 31	2021 Budget	2022 Forecast	2023 Forecast
Revenue:						
Total Revenue	\$ 135,460	\$ 272,000	\$ 270,057	\$ 11,000	\$ 11,000	\$ 11,000
Expenditures:						
Total Expenditures	\$ 128,494	\$ 221,200	\$ 221,240	\$ -	\$ -	\$ -
Net Budget Variance	\$ 6,966	\$ 50,800	\$ 48,817	\$ 11,000	\$ 11,000	\$ 11,000

**Town of Inuvik
Department 80 - Land**

	2019 Actuals	2020 Budget	2020 Oct. 31	2021 Budget	% Variance	2022 Forecast	% Variance	2023 Forecast	% Variance
<u>REVENUE</u>									
Land Sales	\$ 124,000	\$ 260,000	\$ 260,325	\$ -	-100.0%	\$ -	0.0%	\$ -	0.0%
Land Leases	10,960	11,000	8,732	11,000	0.0%	11,000	0.0%	11,000	0.0%
Land Administration Fees	500	1,000	1,000	-	-100.0%	-	0.0%	-	0.0%
Total Revenue	\$ 135,460	\$ 272,000	\$ 270,057	\$ 11,000	-96.0%	\$ 11,000	0.0%	\$ 11,000	0.0%
<u>EXPENSES</u>									
Cost of Land Sales	\$ 111,362	\$ 221,200	\$ 221,200	\$ -	-100.0%	\$ -	0.0%	\$ -	0.0%
Land Leases	-	-	-	-	0.0%	-	0.0%	-	0.0%
Land Admin Fees	52	-	40	-	0.0%	-	0.0%	-	0.0%
Contracted Services - Surveying	17,080	-	-	-	-	-	-	-	-
Total Expenses	\$ 128,494	\$ 221,200	\$ 221,240	\$ -	-100.0%	\$ -	0.0%	\$ -	0.0%
Net Budget Variance	\$ 6,966	\$ 50,800	\$ 48,817	\$ 11,000	-78.3%	\$ 11,000	0.0%	\$ 11,000	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.

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

	2019 Actual	2020 Budget	2020 Actual Oct. 31	2021 Budget	2022 Forecast	2023 Forecast
Revenue:						
Total Revenue	\$ 3,962,863	\$ 4,869,303	\$ 3,685,458	\$ 4,400,963	\$ 3,487,000	\$ 3,487,000
Expenditures:						
Expenses	\$ 1,464,877	\$ 1,677,800	\$ 810,076	\$ 808,000	\$ 808,000	\$ 808,000
Total Expenditures	\$ 1,464,877	\$ 1,677,800	\$ 810,076	\$ 808,000	\$ 808,000	\$ 808,000
Net Transfers to Capital Expenditures	\$ 1,765,254	\$ 1,143,303	\$ 949,556	\$ 466,748	-\$ 735,868	-\$ 401,624
Surplus after Transfers	\$ 732,733	\$ 2,048,200	\$ 1,925,826	\$ 3,126,215	\$ 3,414,868	\$ 3,080,624
Amortization	\$ 1,900,000	\$ 1,900,000	\$ -	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000

**Town of Inuvik
Department 90 - Fiscal**

	2019	2020	2020	2021	%	2022	%	2023	%
	Actuals	Budget	Oct. 31	Budget	Variance	Forecast	Variance	Forecast	Variance
REVENUE									
Other Revenue	\$ -	\$ -	\$ 155,300	\$ 463,963	0.0%	\$ -	-100.0%	\$ -	0.0%
Block Funding	2,627,000	2,627,000	2,045,000	2,627,000	0.0%	2,627,000	0.0%	2,627,000	0.0%
Community Public Infrastructure	1,514,852	1,417,303	1,491,000	-	-100.0%	-	0.0%	-	0.0%
Transfer from Reserves	-	-	-	450,000	0.0%	-	-100.0%	-	0.0%
Sale of Assets	(204,683)	-	-	-	0.0%	-	0.0%	-	0.0%
Gas Tax Revenue	-	800,000	-	800,000	0.0%	800,000	0.0%	800,000	0.0%
Bingo License	11,930	25,000	(15,319)	60,000	140.0%	60,000	0.0%	60,000	0.0%
Casino	-	-	-	-	0.0%	-	0.0%	-	0.0%
Raffles	6,339	-	1,910	-	0.0%	-	0.0%	-	0.0%
Nevadas	7,350	-	7,492	-	0.0%	-	0.0%	-	0.0%
Late Application Fees/Fines	75	-	75	-	0.0%	-	0.0%	-	0.0%
Total Revenue	\$ 3,962,788	\$ 4,869,303	\$ 3,685,383	\$ 4,400,963	-9.6%	\$ 3,487,000	-20.8%	\$ 3,487,000	0.0%
EXPENSES									
Overdraft Interest	\$ 8,901	\$ 8,000	\$ 3,408	\$ 8,000	0.0%	\$ 8,000	0.0%	\$ 8,000	0.0%
Visa Suspense	129	-	-	-	0.0%	-	0.0%	-	0.0%
Cash Over/Short	(44)	-	201	-	0.0%	-	0.0%	-	0.0%
Interest	12,584	1,300	1,300	-	-100.0%	-	0.0%	-	0.0%
WTP Loan Interest	-	-	-	-	0.0%	-	0.0%	-	0.0%
WTP Long Term Loan Principal Payments	800,000	800,000	666,667	800,000	0.0%	800,000	0.0%	800,000	0.0%
Debenture Principal Payments	333,360	138,500	138,500	-	-100.0%	-	0.0%	-	0.0%
Transfer to Operation Reserves	309,947	730,000	-	-	-	-	-	-	-
Total Expenses	\$ 1,464,877	\$ 1,677,800	\$ 810,076	\$ 808,000	-51.8%	\$ 808,000	0.0%	\$ 808,000	0.0%
Net Budget Variance	\$ 2,497,912	\$ 3,191,503	\$ 2,875,307	\$ 3,592,963	12.6%	\$ 2,679,000	-25.4%	\$ 2,679,000	0.0%
Community Public Infrastructure	-	-	-	(829,846)	0.0%	(1,491,000)	79.7%	(1,491,000)	0.0%
Transfer from Reserves	-	(869,000)	-	(1,384,622)	59.3%	-	-100.0%	-	0.0%
Deferred Revenue	-	-	-	-	-	-	-	-	-
External Funding	-	(1,737,072)	(900,783)	(3,470,297)	-	(840,713)	-	(883,428)	-
Capital	1,765,254	3,749,375	1,850,339	6,151,513	64.1%	1,595,845	-74.1%	1,972,804	23.6%
Net Transfer to Capital Expenditures	\$ 1,765,254	\$ 1,143,303	\$ 949,556	\$ 466,748	-59.2%	\$ (735,868)	-257.7%	\$ (401,624)	-45.4%
Surplus after Transfers	\$ 732,658	\$ 2,048,200	\$ 1,925,751	\$ 3,126,215	52.6%	\$ 3,414,868	9.2%	\$ 3,080,624	-9.8%
Amortization	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	0.0%	\$ 1,900,000	0.0%	\$ 1,900,000	0.0%



Town of Inuvik

2021 Capital Budget

**TOWN OF INUVIK
FIVE YEAR CAPITAL PLAN
2021 - 2025**

Funding Source	2021	2022	2023	2024	2025
Community Public Infrastructure	\$ 1,775,596	\$ 1,491,000	\$ 1,491,000	\$ 1,491,000	\$ 1,491,000
Gas Tax	2,854,225	1,359,000	1,359,000	1,359,000	1,359,000
W & S Subsidy	1,308,000	1,308,000	1,308,000	1,308,000	1,308,000
Energy Upgrade Reserve	168,144				
Sidewalk Reserve	600,000				
Small Community Fund	401,334				
Community Solid Waste Site Program	-	600,000			
Road Improvement Reserve	92,735				
Breynat Road Upgrade - ICIP	758,360	240,713	883,428		
Breynat Road Upgrade - Reserve	115,000				
Pool Liner Reserve	86,037				
Chief Jim Koe park Reserve	275,705				
Homeless Shelter Rood Reserve	47,000				
Biomass Hidden Lake Project funding	1,487,937				
Chief Jim Koe Park - CanNor funding	1,224,000				
Totals:	\$ 11,194,073	\$ 4,998,713	\$ 5,041,428	\$ 4,158,000	\$ 4,158,000

	2021	2022	2023	2024	2025
Utilidor Replacement	\$ 5,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
2nd Water Tank- Start Up	\$ 300,000				
SCBA Replacement	65,000	65,000	65,000	65,000	65,000
Pool Liner	550,000				
MSC Arena Insulation				800,000	
Breynat Road Upgrade	1,011,146	320,950	1,177,904		
Road Improvements	92,735	200,000	200,000	200,000	200,000
Fitness Equipment		30,000	30,000	30,000	30,000
Conference Equipment		20,000	20,000	20,000	20,000
Vehicle		75,000	60,000	60,000	60,000
Tourism Gateway/Welcome Sign	20,000				
Town Office and Firehall Energy Upgrades	225,000				
Expand Solid Waste Site and Install Fencing		800,000			
Homeless Shelter Roof	75,000				
Chief Jim Koe Park Enhancement	1,530,000				
Biomass Project Hidden Lake	\$ 1,487,937				
Haul All Garbage Bins	84,895	84,895			
Sidewalks	680,000		350,000	350,000	
Dept.-50-Office Furniture	25,000				
Dept.70-Frick Control Panels-Replacement	58,900				
Dept.70-Brine piping replac/Pump option	245,900				
Motor Control Panel Replacement			69,900		
Total	\$ 11,451,513	\$ 4,595,845	\$ 4,972,804	\$ 4,525,000	\$ 3,375,000

Difference:	\$ (257,440)	\$ 402,868	\$ 68,624	\$ (367,000)	\$ 783,000
Cumulative Total:	\$ (257,440)	\$ 145,428	\$ 214,052	\$ (152,948)	\$ 630,052