



Town of Inuvik

**2019 Final
Operating and Capital Budget**

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INTRODUCTION

The 2019 Operating and Capital Budgets represent the planned operating and capital needs of the Town of Inuvik for 2019. 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 35% of the total Operating Budget of \$14,888,000. 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.

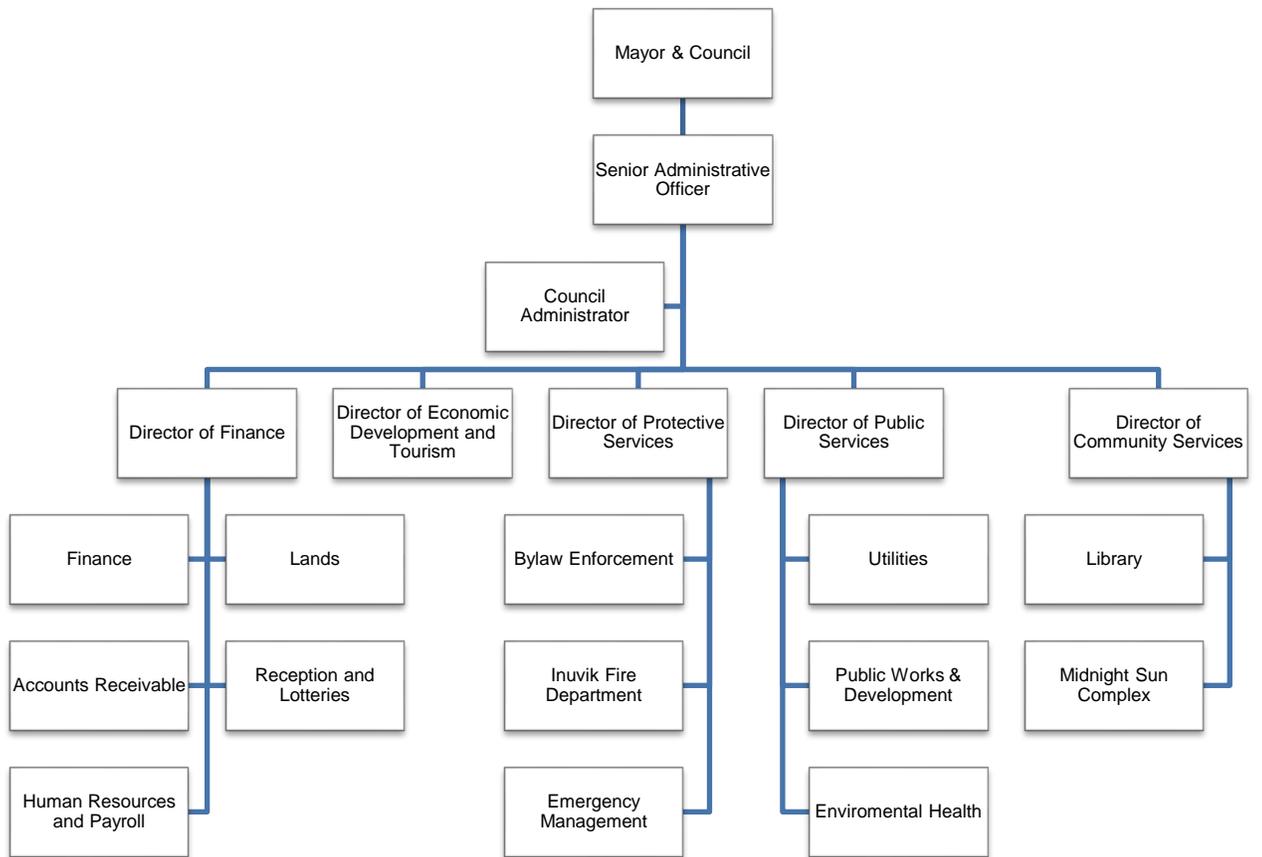
This document contains Summary of Revenues and Expenditures and overall Operating summary and details for each Departmental of its expected revenues and Capital Expenditures. We are projecting a deficit of \$87,771. This deficit is due to a few factors. The primary factor is \$55,000 in utility costs that the Northwest Territories Power Corporation incorrectly billed for 2018 and have now passed those costs into our fiscal 2019. As we have completed our audit and Council has approved our 2018 financial statement these costs must be absorbed in fiscal 2019. The remaining deficit can be attributed to increase costs for recruitment and consulting costs. These costs are a one-time charge and there is the potential for some recovery of those costs, but this has not been taken into consideration as recoupment is not guaranteed.

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 2019 of the town assets over their useful lives.

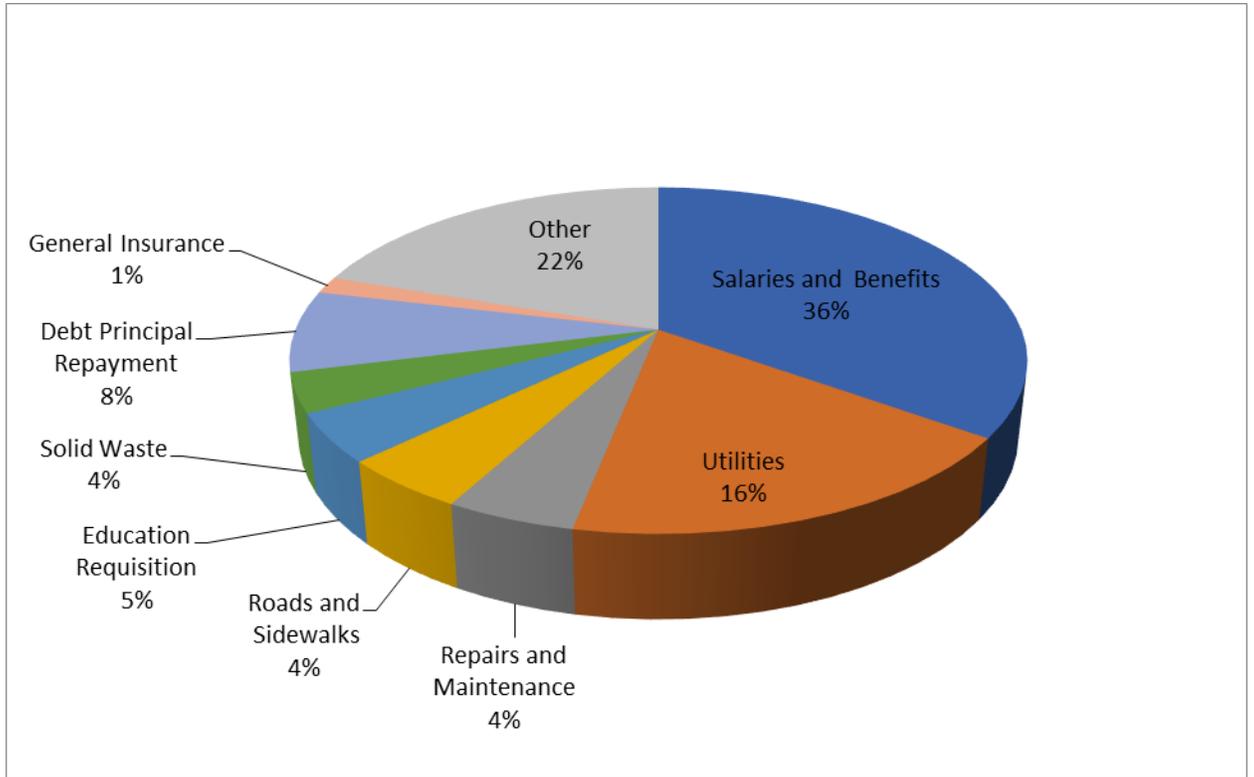
The financial information in the Operating Budget is presented on a comparative basis at the department summary and detail level for the 2017 Actual, 2018 Budget, and 2018 Actual to December 31 and 2019 Budget. The Capital Budget represents a 5 year anticipated requirement of expenditures with a useful 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.

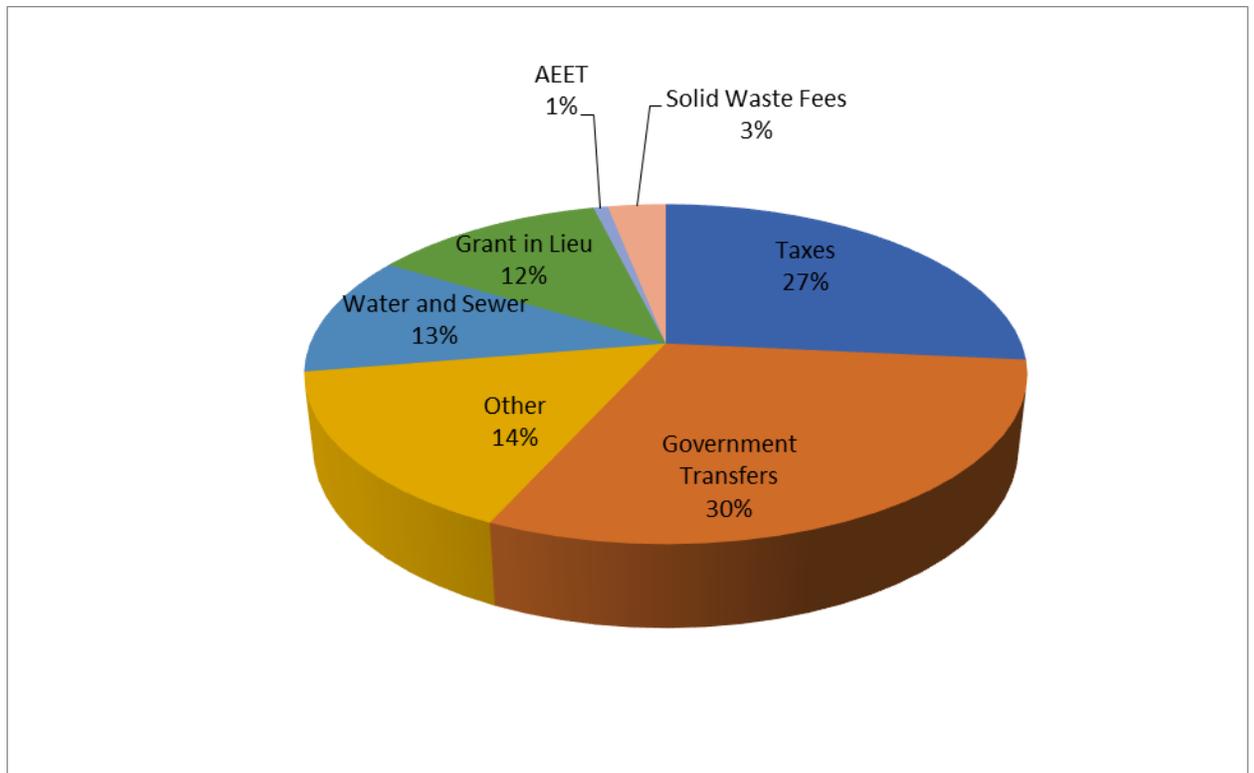
Organizational Chart



WHERE THE MONEY WILL BE SPENT



WHERE THE MONEY COMES FROM



2019 Final Operating and Capital Budget



Town of Inuvik

2019 Final Operating Budget

Town of Inuvik
Final Operating Budget
For The Year Ended December 31, 2019

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
<u>REVENUES</u>					
Administrative	\$ 6,874,500	\$ 6,850,560	\$ 7,051,340	\$ 7,063,538	3.1%
Protective Services	92,182	78,200	84,967	25,500	-67.4%
Public Works	20,160	27,000	137,639	20,000	-25.9%
Environmental	491,518	484,500	466,241	466,800	-3.7%
Economic Development/Tourism	276,433	194,310	275,734	229,500	18.1%
Utilities	2,745,916	2,821,855	4,459,042	2,980,500	5.6%
Recreation	555,970	485,600	463,053	535,600	10.3%
Library	88,667	86,000	80,891	83,500	-2.9%
Land	46,775	15,000	12,838	11,000	-26.7%
Fiscal	2,655,669	3,693,920	2,685,497	3,497,500	-5.3%
	\$ 13,847,790	\$ 14,736,945	\$ 15,717,242	\$ 14,913,438	1.2%
<u>EXPENSES</u>					
Administrative	\$ 2,742,189	\$ 2,749,210	\$ 2,856,466	\$ 2,859,510	4.0%
Protective Services	829,497	887,810	785,073	858,040	-3.4%
Public Works	1,276,806	1,415,300	1,625,435	1,424,070	0.6%
Environmental	748,456	769,200	713,877	754,050	-2.0%
Economic Development/Tourism	621,193	742,970	660,731	756,840	1.9%
Utilities	2,912,981	2,821,855	2,721,435	2,725,830	-3.4%
Recreation	3,449,155	3,628,295	3,331,086	3,767,340	3.8%
Library	568,906	557,765	487,832	596,660	7.0%
Land	31,115	2,300	4,432	-	-100.0%
Fiscal	898,127	1,162,240	1,160,605	1,151,660	-0.9%
	\$ 14,078,425	\$ 14,736,945	\$ 14,346,972	\$ 14,894,000	1.1%
Surplus / (Deficit)	\$ (230,635)	\$ -	\$ 1,370,270	\$ 19,438	0.0%
Net Transfers to Capital Expenditures	(409,485)	2,286,205	2,552,105	107,209	-95.3%
	\$ (409,485)	\$ 2,286,205	\$ 2,552,105	\$ 107,209	-95.3%
Surplus (Deficit) after Transfers	\$ 178,850	\$ (2,286,205)	\$ (1,181,835)	\$ (87,771)	-96.2%
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.

	2017 Actual	2018 Budget	2018 Actual Dec. 31	2019 Budget	% Variance
<u>Revenue:</u>					
Total Administrative Revenue	\$ 6,833,220	\$ 6,814,360	\$ 6,955,119	\$ 6,990,348	2.6%
Total Building/Development Revenue	41,280	36,200	54,836	26,400	-27.1%
Total Contribution Agreements	-	-	41,385	46,790	0.0%
Total Revenue	\$ 6,874,500	\$ 6,850,560	\$ 7,051,340	\$ 7,063,538	3.1%
<u>Expenditures:</u>					
Legislative Expenses	\$ 147,035	\$ 176,210	\$ 167,224	\$ 226,480	28.5%
Gen. Administrative Expenses	2,595,154	2,573,000	2,689,242	2,633,030	2.3%
Total Expenditures	\$ 2,742,189	\$ 2,749,210	\$ 2,856,466	\$ 2,859,510	4.0%
Net Budget Variance	\$ 4,132,311	\$ 4,101,350	\$ 4,194,874	\$ 4,204,028	2.5%

Town of Inuvik
Department 10 - Administrative

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
REVENUE					
Land Taxes	\$ 3,805,034	\$ 3,842,480	\$ 3,935,282	\$ 4,019,535	4.6%
Property Taxes - Education Portion	655,232	670,785	670,785	683,550	1.9%
Property Taxes Bad Debt Expense	134,027	-	-	-	
Grants in Lieu - Federal	304,825	321,770	309,955	311,613	-3.2%
Grants in Lieu - GNWT	1,328,884	1,385,590	1,356,219	1,352,084	-2.4%
Grants in Lieu - NWTPC	56,118	58,310	58,314	59,501	2.0%
Grants in Lieu - CBC	6,280	6,405	6,406	6,537	2.1%
Senior Citizen Tax Grant	77,085	66,020	69,004	68,828	4.3%
Administrative Recoveries	707	500	23,752	500	0.0%
GNAF Recoveries	939	1,500	863	1,500	0.0%
Tax Certificates	4,250	3,000	5,200	3,500	16.7%
Tax Penalties & Interest	133,009	100,000	147,466	140,000	40.0%
Business Licenses	37,250	25,000	25,650	20,200	-19.2%
Education Tax	5,000	5,000	5,000	5,000	0.0%
Interest earned on Investments	6,580	50,000	63,223	40,000	-20.0%
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	\$ 6,833,220	\$ 6,814,360	\$ 6,955,119	\$ 6,990,348	2.6%
Development Permits	\$ 40,115	\$ 35,000	\$ 53,407	\$ 25,000	-28.6%
Moving & Demolition Permits	765	1,000	1,229	1,200	20.0%
Home Occupation Permits	400	200	200	200	
Total Building/Development Revenue	\$ 41,280	\$ 36,200	\$ 54,836	\$ 26,400	-27.1%
Small Community EmploymentSupport	-	0	41,385	46,790	0.0%
Total Contribution Agreements	\$ -	\$ -	\$ 41,385	\$ 46,790	\$ -
Total Revenue	\$ 6,874,500	\$ 6,850,560	\$ 7,051,340	\$ 7,063,538	3.1%
LEGISLATIVE EXPENSES					
Mayors / Councillors Indemnity	\$ 92,883	\$ 105,000	\$ 104,284	\$ 145,600	38.7%
CPP/EI - Mayor & Councillors	1,991	3,740	2,590	2,600	-30.5%
Group Insurance	-	-	151	4,310	0.0%
Pension Plan	-	-	833	6,950	0.0%
Northern Allowance	4,131	8,870	5,804	13,920	56.9%
Conventions & Delegations	18,432	30,000	25,564	27,000	-10.0%
Donations	8,770	9,100	11,000	9,100	0.0%
Election/Plebiscite Expenses	-	2,500	493	-	-100.0%
Legislative Expenditures	8,889	5,000	4,662	5,000	0.0%
Publications, Memberships, Sub.	11,939	12,000	11,843	12,000	0.0%
Total Legislative Expense	\$ 147,035	\$ 176,210	\$ 167,224	\$ 226,480	28.5%

Town of Inuvik
Department 10 - Administrative

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
<u>GEN. ADMINISTRATIVE EXPENSES</u>					
Education Requisition	\$ 651,835	\$ 670,785	\$ 670,785	\$ 683,550	1.9%
GNAF Travel, Freight, Wages	963	1,500	943	1,500	0.0%
Salaries	641,085	653,050	687,488	630,785	-3.4%
Casual Wages	6,106	17,360	9,127	18,410	6.0%
CPP/EI	25,068	27,700	25,558	27,990	1.0%
Group Insurance	26,341	26,540	28,300	27,200	2.5%
Pension Plan Costs	50,536	52,250	53,543	55,110	5.5%
Northern Allowance	89,490	93,860	90,154	97,700	4.1%
Workers Compensation	93,497	97,000	77,350	97,000	0.0%
Recruitment	11,315	15,000	25,640	50,000	233.3%
Medical Travel	7,316	7,000	5,235	6,000	-14.3%
Accounting/Auditing/Consulting	82,626	40,000	108,658	80,000	100.0%
Advertising	3,112	6,000	2,092	4,000	-33.3%
Bank Service Charges	3,177	2,500	2,317	2,500	0.0%
Business Travel	8,831	10,000	6,573	8,000	-20.0%
Computer Software/Hardware	12,055	10,000	63,227	10,000	0.0%
Computer Support	47,807	40,000	29,397	40,000	0.0%
Credit Card Charges	29,035	35,000	28,782	30,000	-14.3%
Courier, Freight & Postage	17,652	15,000	8,071	15,000	0.0%
Court of Revision	400	400	300	400	0.0%
General Insurance	220,825	238,515	235,271	233,000	-2.3%
Bad Debt Expense	(789)	15,000	282	10,000	-33.3%
Legal	151,063	80,000	79,737	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	31,554	30,000	24,527	30,000	0.0%
Publications, Memberships, Sub.	4,121	3,500	4,201	4,100	17.1%
Repairs & Maintenance - Equipment	4,019	6,500	2,199	4,000	-38.5%
Special Events	21,985	30,000	23,144	25,000	-16.7%
Supplies & Stationery	25,569	35,000	13,918	30,000	-14.3%
Brand Conversion		10,000	-	-	-100.0%
Health and Safety Supplies	-	500	142	500	0.0%
Tax Collection - Legal	-	-	-	-	0.0%
Tax Collection - Legal Cost Recovery	(3,050)	(3,000)	(3,050)	(3,000)	0.0%
Tax Forgiveness - Seniors & Disabled	155,047	132,040	156,269	149,885	13.5%
Telephone & Fax	28,792	25,000	29,659	30,000	20.0%
Utilities - Electricity	58,462	55,000	62,525	61,500	11.8%
Utilities - Heat	55,356	60,000	66,063	65,000	8.3%
Utilities - Water & Sewer	5,099	8,000	2,523	2,900	-63.8%
Xerox	18,854	16,000	16,906	15,000	-6.3%
CA - Small Community Employment Supp	-	-	41,385	-	0.0%
Total Gen. Administrative Expense	\$ 2,595,154	\$ 2,573,000	\$ 2,689,242	\$ 2,633,030	2.3%
Total Expenses	\$ 2,742,189	\$ 2,749,210	\$ 2,856,466	\$ 2,859,510	4.0%
Net Budget Variance	\$ 4,132,311	\$ 4,101,350	\$ 4,194,874	\$ 4,204,028	2.5%



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.

	2017 Actual	2018 Budget	2018 Actual Dec. 31	2019 Budget	% Variance
Revenue:					
Total Revenue	\$ 92,182	\$ 78,200	\$ 84,967	\$ 25,500	-67.4%
Expenditures:					
Animal Control Expenses	\$ 15,053	\$ 25,000	\$ 25,066	\$ 25,000	0.0%
By-Law Enforcement Expenses	216,547	278,870	238,596	288,680	3.5%
Emergency Measures Expenses	12,002	15,000	9,282	15,000	0.0%
Fire Protection Expenses	585,895	568,940	512,129	529,360	-7.0%
Total Expenditures	\$ 829,497	\$ 887,810	\$ 785,073	\$ 858,040	-3.4%
Net Budget Variance	\$ (737,315)	\$ (809,610)	\$ (700,106)	\$ (832,540)	2.8%

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

	2017	2018	2018	2019	%
	Actuals	Budget	Dec. 31	Budget	Variance
<u>REVENUE</u>					
Fire Department Recoveries	\$ 19,422	\$ 51,000	\$ 59,998	\$ 10,000	-80.4%
Animal Control - Dog License	995	3,000	1,400	1,000	-66.7%
Animal Control - Impound Fees	585	1,200	2,405	2,000	66.7%
ATV - Fees	540	500	495	500	0.0%
Taxi Permits / Transfers	21,670	7,000	11,350	7,000	0.0%
Municipal Enforcement Fines	2,940	6,000	1,450	5,000	-16.7%
Student Grant	-	1,500	-	-	-100.0%
Recovery - EMO Phones	6,065	8,000	7,869	-	-100.0%
Annual Fire Ball	17,844	-	-	-	0.0%
CA - Highway Rescue Funding	22,121	-	-	-	0.0%
Total Revenue	\$ 92,182	\$ 78,200	\$ 84,967	\$ 25,500	-67.4%
<u>ANIMAL CONTROL EXPENSES</u>					
Spay Neuter Program	\$ 1,109	\$ 5,000	\$ 919	\$ 2,800	-44.0%
Supplies & Stationery	1,897	1,500	6,245	5,300	253.3%
Veterinary Services	228	-	-	-	-
Utilities - Electricity	6,011	8,500	7,186	7,200	-15.3%
Utilities - Heat	4,598	6,000	8,076	6,100	1.7%
Utilities - Water/Sewer	1,210	4,000	2,640	3,600	-10.0%
Total Animal Control Expense	\$ 15,053	\$ 25,000	\$ 25,066	\$ 25,000	0.0%
<u>BY-LAW ENFORCEMENT EXPENSES</u>					
Special Events	\$ 943	\$ 5,000	\$ 1,788	\$ 2,000	-60.0%
Salaries	137,277	168,270	145,012	174,590	3.8%
Casual	-	10,200	9,806	10,440	2.4%
CPP/EI	7,107	8,320	7,976	8,400	1.0%
Group Insurance	4,437	8,050	6,667	8,420	4.6%
Pension Plan Costs	8,020	11,300	9,798	11,810	4.5%
Clothing Allowance	1,740	2,000	2,782	3,200	60.0%
Northern Allowance	25,028	29,750	25,116	29,990	0.8%
Advertising	40	500	634	200	-60.0%
Communications & Licensing	-	150	7,188	6,300	4100.0%
Courier, Freight & Postage	1,979	1,000	307	500	-50.0%
Professional Development	5,686	5,500	1,933	5,500	0.0%
Publications, Memberships, Subscriptions	350	300	-	300	0.0%
Repairs & Maintenance - Equipment	2,037	1,500	30	1,000	-33.3%
Supplies & Stationery	1,970	3,000	2,343	3,000	0.0%
Supplies - By-Law	7,684	7,000	6,595	7,000	0.0%
Telephone & Fax	4,035	4,000	3,573	4,000	0.0%
Vehicle - Fuel	5,511	8,500	5,523	8,500	0.0%
Vehicle - License & Insurance	-	30	-	30	0.0%
Vehicle - Repair & Maintenance	2,703	3,500	1,525	3,500	0.0%
Derelict Vehicle Removal	-	1,000	-	-	-100.0%
Total By-Law Enforcement Expense	\$ 216,547	\$ 278,870	\$ 238,596	\$ 288,680	3.5%

Town of Inuvik
Department 20 - Protective Services

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
<u>EMERGENCY MEASURES EXPENSES</u>					
Supplies - EMO	\$ 3,345	\$ 3,500	\$ -	\$ 3,500	0.0%
Telephone & Fax	8,657	10,000	9,282	10,000	0.0%
Training & Education	-	1,500	-	1,500	0.0%
Total Emergency Measures Expense	\$ 12,002	\$ 15,000	\$ 9,282	\$ 15,000	0.0%
<u>FIRE PROTECTION EXPENSES</u>					
Salaries	\$ 191,120	\$ 139,990	\$ 129,291	\$ 112,240	-19.8%
Casual Wages	-	27,070	-	8,350	-69.2%
Volunteers (Operations Renumeration)	17,938	25,000	33,764	28,000	12.0%
Volunteers (Training/Other Renumeration)	36,557	45,000	32,872	57,000	26.7%
CPP/EI	7,297	6,010	7,114	5,570	-7.3%
Group Insurance	7,457	4,830	4,305	4,620	-4.3%
Volunteer Insurance	2,385	2,500	2,385	2,500	0.0%
Pension Plan Costs	16,065	11,200	8,276	8,980	-19.8%
Northern Allowance	24,096	18,340	8,301	15,500	-15.5%
Advertising	435	1,500	1,948	1,000	-33.3%
Business Travel	-	3,000	433	1,000	-66.7%
Communications & Licensing	1,317	2,000	12,071	8,000	300.0%
Courier, Freight & Postage	2,947	2,500	512	2,500	0.0%
Fire Chief's Apartment	4,610	4,000	13,668	4,000	0.0%
Medicals	834	2,000	489	1,300	-35.0%
Professional Development	5,468	11,000	2,624	8,000	-27.3%
Publications, Memberships & Sub.	1,021	2,500	880	2,500	0.0%
Repairs & Maintenance - Equipment	11,271	15,000	18,048	15,000	0.0%
Repairs & Maintenance - Alarm System	4,687	5,000	5,010	5,000	0.0%
Special Events	9,221	10,000	4,794	10,000	0.0%
Annual Fire Ball	17,844	-	-	-	0.0%
Supplies & Stationery	2,112	6,000	5,722	5,000	-16.7%
Supplies - Fire Protection	62,760	70,000	66,828	69,000	-1.4%
Health and Safety Supplies	1,083	500	663	500	0.0%
Telephone & Fax	12,882	15,000	15,778	15,000	0.0%
Training	14,871	20,000	19,788	25,000	25.0%
Utilities - Electricity	43,922	45,500	45,587	47,700	4.8%
Utilities - Heat	36,328	40,000	40,371	39,000	-2.5%
Utilities - Water & Sewer	5,099	8,000	2,523	2,600	-67.5%
Vehicle - Fuel	6,288	10,000	8,354	9,000	-10.0%
Vehicle - License & Registration	307	500	294	500	0.0%
Vehicle - Repairs & Maintenance	15,552	15,000	19,436	15,000	0.0%
CA - Highway Rescue Funding	22,121	-	-	-	0.0%
Total Fire Protection Expense	\$ 585,895	\$ 568,940	\$ 512,129	\$ 529,360	-7.0%
Total Expenses	\$ 829,497	\$ 887,810	\$ 785,073	\$ 858,040	-3.4%
Net Budget Variance	\$ (737,315)	\$ (809,610)	\$ (700,106)	\$ (832,540)	2.8%



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.

					%
	2017 Actual	2018 Budget	2018 Actual Dec. 31	2019 Budget	Variance
Revenue:					
Total Revenue	\$ 20,160	\$ 27,000	\$ 137,639	\$ 20,000	-25.9%
Expenditures:					
Administrative Expenses	\$ 353,249	\$ 419,700	\$ 397,815	\$ 435,970	3.9%
General Services Expenses	701,601	747,500	829,493	740,500	-0.9%
Town Owned Building Repairs	159,436	146,000	148,947	146,000	0.0%
Town Shop Expenses	9,045	35,500	7,694	35,000	-1.4%
Parks & Playgrounds Expenses	53,475	66,600	180,113	66,600	0.0%
Total Expenditures	\$ 1,276,806	\$ 1,415,300	\$ 1,564,062	\$ 1,424,070	0.6%
Net Budget Variance	\$ (1,256,646)	\$ (1,388,300)	\$ (1,426,423)	\$ (1,404,070)	1.1%

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

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
<u>REVENUE</u>					
Other Revenues	\$ 160	\$ 7,000	\$ 96,139	\$ -	-100.0%
Curling Club Lease	20,000	20,000	20,000	20,000	0.0%
Curling Club - Renovation Recovery	-	-	-	-	0.0%
Public Work Special Projects	-	-	21,500	-	0.0%
Total Revenue	\$ 20,160	\$ 27,000	\$ 137,639	\$ 20,000	-25.9%
<u>ADMINISTRATIVE EXPENSES</u>					
Salaries	\$ 221,860	\$ 208,670	\$ 218,278	\$ 220,960	5.9%
Casual Wages	34,604	83,660	69,017	88,610	5.9%
CPP/EI	9,565	14,060	12,420	14,410	2.5%
Group Insurance	7,450	8,770	8,760	9,190	4.8%
Pension Plan Costs	15,711	16,690	16,654	17,680	5.9%
Northern Allowance	29,693	43,500	35,356	43,770	0.6%
Advertising	1,433	2,000	1,694	1,500	-25.0%
Business Travel	3,083	8,000	6,899	7,000	
Professional Development	11,341	6,000	2,489	5,000	-16.7%
Publications, Memberships, Subscriptions	850	850	937	850	0.0%
Supplies & Stationery	8,154	3,000	5,026	3,000	0.0%
Christmas Lights and Decorations	2,251	15,000	12,547	15,000	0.0%
Safety Equipment	272	1,500	-	1,000	-33.3%
Telephone & Fax	6,982	8,000	7,738	8,000	0.0%
Total Administrative Expense	\$ 353,249	\$ 419,700	\$ 397,815	\$ 435,970	3.9%
<u>GENERAL SERVICES EXPENSES</u>					
Lot Cleanup	\$ 4,325	\$ 2,500	\$ -	\$ 2,500	0.0%
Brushing	43,665	50,000	48,060	50,000	0.0%
Contracted Services - Drainage	85,022	75,000	56,896	70,000	-6.7%
Dust Abatement	49,495	50,000	59,775	50,000	0.0%
Guard Rails	21,384	6,000	4,130	5,000	-16.7%
Gravel Road Repair	42,900	100,000	93,052	100,000	0.0%
Pavement Repair	63,535	60,000	24,505	60,000	0.0%
Snow Removal	184,217	190,000	231,140	190,000	0.0%
Sidewalks	13,937	12,000	42,798	12,000	0.0%
Street Signs	4,060	5,000	22,218	5,000	0.0%
Street Sweeping	3,775	7,500	26,110	7,500	0.0%
Street Lights	90,902	81,000	78,438	81,000	0.0%
Traffic Markings	1,206	1,500	15,578	1,500	0.0%
Sanding	91,923	92,000	114,085	92,000	0.0%
Contracted Services - Engineering	1,255	15,000	12,708	14,000	-6.7%
Total General Services Expense	\$ 701,601	\$ 747,500	\$ 829,493	\$ 740,500	-0.9%
<u>TOWN OWNED BUILDING REPAIRS</u>					
Town Hall	\$ 23,108	\$ 15,000	\$ 30,213	\$ 15,000	0.0%
Dog Pound	4,977	5,000	1,874	5,000	0.0%
Fire Hall	20,176	9,000	21,164	9,000	0.0%
Town Shop	900	3,000	3,791	3,000	0.0%
Youth Centre and Homeless Shelter	29,435	15,000	10,092	15,000	0.0%
ECE Building and Distributor St Shop	2,539	6,000	20,017	6,000	0.0%
Midnight Sun Complex	50,035	65,000	40,339	65,000	0.0%
Library	14,886	18,000	10,784	18,000	0.0%
Children First	13,380	10,000	10,673	10,000	0.0%
Total Town Building Repairs	\$ 159,436	\$ 146,000	\$ 148,947	\$ 146,000	0.0%

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

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
<u>TOWN SHOP EXPENSES</u>					
Repairs & Maintenance - Yard	\$ -	\$ 3,000	\$ 2,640	\$ 3,000	0.0%
Repairs & Maintenance - Equipment	-	2,500	-	2,500	0.0%
Vehicle - Fuel	7,628	22,000	4,031	22,000	0.0%
Vehicle - License & Registration	633	500	571	500	0.0%
Vehicle - Repair & Maintenance	784	7,500	452	7,000	-6.7%
Total Town Shop Expense	\$ 9,045	\$ 35,500	\$ 7,694	\$ 35,000	-1.4%
<u>PARKS & PLAYGROUNDS EXPENSES</u>					
Repairs & Maintenance - Park	\$ 27,067	\$ 45,000	\$ 162,741	\$ 45,000	0.0%
Utilities - Electricity	539	600	540	600	0.0%
Pathways	6,232	15,000	15,000	15,000	0.0%
Signage	19,637	6,000	1,832	6,000	0.0%
Total Parks & Playground Expenses	\$ 53,475	\$ 66,600	\$ 180,113	\$ 66,600	0.0%
<u>CONTRIBUTION AGREEMENTS</u>					
Public Works Special Projects	\$ -	\$ -	\$ 61,373	\$ -	0.0%
Total Contribution Agreements	\$ -	\$ -	\$ 61,373	\$ -	0.0%
Total Expenses	\$ 1,276,806	\$ 1,415,300	\$ 1,625,435	\$ 1,424,070	0.6%
Net Budget Variance	\$ (1,256,646)	\$ (1,388,300)	\$ (1,487,796)	\$ (1,404,070)	1.1%



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.

	2017 Actual	2018 Budget	2018 Actual Dec. 31	2019 Budget	%Variance
<u>Revenue:</u>					
Total Revenue	\$ 491,518	\$ 484,500	\$ 466,241	\$ 466,800	-3.7%
<u>Expenditures:</u>					
Administrative Expenses	\$ 92,405	\$ 101,700	\$ 85,343	\$ 100,850	-0.8%
Cemetery Expenses	77,512	72,000	67,278	62,000	-13.9%
Quarry Expenses	9,019	8,000	250	8,000	0.0%
Solid Waste Collection Expenses	398,813	398,000	366,380	400,200	0.6%
Solid Waste Disposal Expenses	170,707	182,000	194,626	182,000	0.0%
Hazardous Waste Expenses	-	7,500	-	1,000	-86.7%
Total Expenditures	\$ 748,456	\$ 769,200	\$ 713,877	\$ 754,050	-2.0%
Net Budget Variance	\$ (256,938)	\$ (284,700)	\$ (247,636)	\$ (287,250)	0.9%

Town of Inuvik
Department 40 - Environmental

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
<u>REVENUE</u>					
Garbage/Tipping Fees	\$ 184,945	\$ 200,000	\$ 164,190	\$ 166,800	-16.6%
Quarry Fees	9,550	9,500	-	-	-100.0%
Solid Waste Levy	297,023	275,000	302,051	300,000	9.1%
Total Revenue	\$ 491,518	\$ 484,500	\$ 466,241	\$ 466,800	-3.7%
<u>ADMINISTRATIVE EXPENSES</u>					
Garbage/Tipping Fees	\$ 92,405	\$ 100,000	\$ 85,343	\$ 100,000	0.0%
Advertising	-	1,500	-	750	-50.0%
Courier, Freight, Postage	-	200	-	100	-50.0%
Total Administrative Expense	\$ 92,405	\$ 101,700	\$ 85,343	\$ 100,850	-0.8%
<u>CEMETARY EXPENSES</u>					
Grave Preparation & Burial	\$ 35,422	\$ 30,000	\$ 54,881	\$ 30,000	0.0%
Grounds Maintenance	42,090	40,000	12,397	30,000	-25.0%
Road Maintenance	-	2,000	-	2,000	0.0%
Total Cemetary Expense	\$ 77,512	\$ 72,000	\$ 67,278	\$ 62,000	-13.9%
<u>QUARRY EXPENSES</u>					
Restorations	\$ 9,019	\$ 8,000	\$ 250	\$ 8,000	0.0%
Total Quarry Expense	\$ 9,019	\$ 8,000	\$ 250	\$ 8,000	0.0%
<u>SOLID WASTE COLLECTION EXPENSES</u>					
Anti Litter/Beautification Campaign	\$ 6,000	\$ 8,000	\$ 11,000	\$ 10,200	27.5%
Solid Waste Collection	392,813	390,000	355,380	390,000	0.0%
Total Solid Waste Collection Expense	\$ 398,813	\$ 398,000	\$ 366,380	\$ 400,200	0.6%
<u>SOLID WASTE DISPOSAL EXPENSES</u>					
Contracted Services - Disposal	\$ 150,220	\$ 160,000	\$ 174,176	\$ 160,000	0.0%
Landfill Restoration	20,000	20,000	20,000	20,000	
Signage	487	2,000	450	2,000	-90.0%
Total Solid Waste Disposal Expense	\$ 170,707	\$ 182,000	\$ 194,626	\$ 182,000	0.0%
<u>HAZARDOUS WASTE EXPENSES</u>					
Hazardous Waste - Site Restoration	\$ -	\$ 500	\$ -	\$ -	-100.0%
Private Lot Cleanup	-	7,000	-	1,000	-85.7%
Total Hazardous Waste Expenses	\$ -	\$ 7,500	\$ -	\$ 1,000	-86.7%
Total Expense	\$ 748,456	\$ 769,200	\$ 713,877	\$ 754,050	-2.0%
Net Budget Variance	\$ (256,938)	\$ (284,700)	\$ (247,636)	\$ (287,250)	0.9%



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 tradeshow, 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.

	2017 Actual	2018 Budget	2018 Actual Dec. 31	2019 Budget	%
					Variance
<u>Revenue:</u>					
Total Revenue	\$ 276,433	\$ 194,310	\$ 275,734	\$ 229,500	18.1%
<u>Expenditures:</u>					
Administrative Expenses	\$ 267,005	\$ 318,240	\$ 264,456	\$ 302,340	-5.0%
Econ. Dev./Planning/Tourism Expenses	354,188	424,730	396,275	454,500	7.0%
Total Expenditures	\$ 621,193	\$ 742,970	\$ 660,731	\$ 756,840	1.9%
Net Budget Variance	\$ (344,760)	\$ (548,660)	\$ (384,997)	\$ (527,340)	-3.9%

Town of Inuvik
Department 50 - Economic Development/Tourism

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
<u>REVENUE</u>					
Tourism Recoveries	\$ 1,000	\$ 1,000	\$ 13,579	\$ 1,000	0.0%
Sale of Promotional Items	17,554	18,000	17,438	20,000	11.1%
Inuvik Guide	35,590	29,880	29,880	30,000	0.4%
Special Events	3,339	-	1,563	2,000	0.0%
Sunrise Festival Donations and Revenue	-	19,430	20,431	10,000	-48.5%
AEET Sponsorship	39,500	40,000	40,000	40,000	0.0%
AEET Delegation registration	57,095	35,000	61,810	50,000	42.9%
AEET Exhibitors registration	-	-	-	-	0.0%
AEET Day Pass	-	-	1,898	1,500	0.0%
AEET Tradeshow Booth	50,890	25,000	19,712	25,000	0.0%
Inuvik 60th Anniversary			13,350		
CA - Conference Host AEET	20,000	-	-	-	0.0%
CA - Special Projects	51,465	26,000	56,073	50,000	92.3%
Total Revenue	\$ 276,433	\$ 194,310	\$ 275,734	\$ 229,500	18.1%
<u>ADMINISTRATIVE EXPENSES</u>					
Salaries	\$ 201,995	\$ 236,570	\$ 204,273	\$ 222,020	-6.2%
CPP/EI	10,555	11,300	12,381	11,250	-0.4%
Group Insurance	5,779	9,890	7,696	10,020	1.3%
Pension Plan Costs	13,177	18,970	9,793	17,280	-8.9%
Northern Allowance	35,499	41,510	30,313	41,770	0.6%
Total Administrative Expense	\$ 267,005	\$ 318,240	\$ 264,456	\$ 302,340	-5.0%
<u>ECONOMIC DEV./PLANNING/TOURISM</u>					
Promotional Material - Resale	\$ 12,490	\$ 10,000	\$ 8,616	\$ 40,000	300.0%
Advertising/Marketing	36,872	45,000	28,800	45,000	0.0%
Attraction Guide	34,000	34,000	34,000	34,000	0.0%
Business Travel	325	-	-	2,500	0.0%
Courier, Freight, Postage	726	1,500	204	1,500	0.0%
Professional Development	2,504	2,500	-	2,500	0.0%
Publications, Memberships, Subscriptions	3,019	3,500	4,593	5,000	42.9%
Special Events	2,322	7,000	12,368	10,000	42.9%
Sunrise Festival	32,545	60,130	67,285	45,000	-25.2%
Supplies & Stationery	467	1,000	1,012	1,000	0.0%
Telephone & Fax	1,832	1,600	1,404	2,000	25.0%
Conferencing/Promotion	50,142	36,500	30,619	40,000	9.6%
AEET Advertising, Signage	-	4,500	1,755	4,500	0.0%
AEET Business Travel	3,929	-	-	-	0.0%
AEET Speakers	23,830	35,000	29,526	35,000	0.0%
AEET Freight	921	1,000	114	1,000	0.0%
AEET Entertainment	22,830	25,000	15,541	25,000	0.0%
AEET Sound	3,450	4,500	4,050	4,500	0.0%
AEET Security	4,098	5,000	4,455	5,000	0.0%
AEET Products	16,856	20,000	12,835	20,000	0.0%
AEET Catering	40,347	60,000	40,069	65,000	8.3%
AEET Conference Supplies, Brochures	-	2,000	1,568	2,000	0.0%
AEET Office Supplies	1,426	1,500	1,743	1,500	0.0%
AEET Photography	-	4,500	3,400	4,500	0.0%
AEET - Other	7,792	8,000	8,783	8,000	0.0%
Inuvik 60th Anniversary		25,000	27,462	-	-100.0%
CA - Special Projects	51,465	26,000	56,073	50,000	92.3%
Total Econ. Dev./Plan/Tourism Exp.	\$ 354,188	\$ 424,730	\$ 396,275	\$ 454,500	7.0%
Total Expense	\$ 621,193	\$ 742,970	\$ 660,731	\$ 756,840	1.9%
Net Budget Variance	\$ (344,760)	\$ (548,660)	\$ (384,997)	\$ (527,340)	-3.9%



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.

	2017 Actual	2018 Budget	2018 Actual Dec. 31	2019 Budget	% Variance
Revenue:					
Total Revenue	\$ 2,745,916	\$ 2,821,855	\$ 4,459,042	\$ 2,980,500	5.6%
Expenditures:					
Expenses	\$ 2,912,981	\$ 2,821,855	\$ 2,721,435	\$ 2,725,830	-3.4%
Total Expenditures	\$ 2,912,981	\$ 2,821,855	\$ 2,721,435	\$ 2,725,830	-3.4%
Net Transfers to Capital Expenditures	\$ (1,020,494)	\$ 2,286,205	\$ 2,972,696	\$ 254,670	-88.9%
Surplus after Transfers	\$ 853,429	\$ (2,286,205)	\$ (1,235,089)	\$ -	-100.0%
Amortization	\$ 1,298,637	\$ 1,600,000	\$ 1,414,758	\$ 1,600,000	0.0%

**Town of Inuvik
Department 60 - Utilities**

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
REVENUE					
Utilidor Recoveries	\$ 50	\$ 100	\$ 1,062	\$ 100	0.0%
Commercial	131,803	152,900	120,628	121,000	-20.9%
Residential	945,970	933,110	954,628	940,000	0.7%
Commercial - Government	278,251	290,960	288,175	297,500	2.2%
Residential - Government	422,562	431,680	424,514	414,500	-4.0%
Waterpoint	97,571	101,130	85,059	92,700	-8.3%
Water Hookups/Disconnects	500	500	1,000	500	0.0%
Penalties & Interest	10,104	7,000	6,490	8,971	28.2%
Grants - Territorial	275,700	364,914	1,276,000	875,124	139.8%
Grants - Small Community Fund	364,405	-	-	-	0.0%
Transfer from Operational Reserves	-	238,580	-	-	-100.0%
Grants - Gas Tax	219,000	300,981	1,301,486	230,105	-23.5%
Total Revenue	\$ 2,745,916	\$ 2,821,855	\$ 4,459,042	\$ 2,980,500	5.6%
EXPENSES					
Penalties and Interest	\$ 25	\$ -	\$ 27	\$ -	0.0%
Salaries	394,139	439,410	340,760	407,060	-7.4%
Casual Wages	-	-	5,356	-	0.0%
CPP/EI	16,440	19,680	20,368	19,980	1.5%
Group Insurance	17,952	18,520	13,611	18,900	2.1%
Pension Plan Costs	28,477	31,710	20,687	29,120	-8.2%
Clothing Allowance	843	1,200	463	-	-100.0%
Northern Allowance	66,835	69,180	51,958	69,620	0.6%
Advertising	-	3,000	-	1,500	-50.0%
Courier, Freight, Postage	425	3,000	399	1,500	-50.0%
Professional Development	14,972	8,000	7,079	8,000	0.0%
Publications, Memberships, Sub.	-	750	-	100	-86.7%
Repairs & Maintenance - Utilidor	344,581	230,000	272,798	230,000	0.0%
Supplies & Stationery	11,509	2,000	10,941	2,000	0.0%
Health and Safety Supplies	45	500	764	500	0.0%
Telephone & Fax	13,415	12,500	13,398	12,500	0.0%
Vehicle - Fuel	13,879	21,000	13,541	21,000	0.0%
Vehicle - License & Registration	254	255	287	300	17.6%
Vehicle - Repair & Maintenance	21,885	6,000	5,700	6,000	0.0%
Contracted Services - Engineering	55,168	55,000	76,936	55,000	0.0%
Management Fees	250,000	250,000	250,000	250,000	0.0%
Chemicals	125,783	125,000	86,229	100,000	-20.0%
WTP Long Term Loan Interest Payments	285,914	414,650	463,255	435,000	4.9%
Lab Analysis	16,171	20,000	11,620	20,000	0.0%
Primary Water Tempering	198,813	180,000	150,704	150,000	-16.7%
Repairs & Maintenance - Buildings	56,336	20,000	3,968	20,000	0.0%
Repairs & Maintenance - Equipment	99,409	45,000	43,079	45,000	0.0%
Repairs & Maintenance - Grounds	18,233	15,000	6,942	15,000	0.0%
Repairs & Maintenance - Meters	1,492	7,500	-	7,500	0.0%
Supplies - Shop	3,841	20,000	16,564	2,000	-90.0%
Utilities - Electricity	557,503	550,000	584,990	528,000	-4.0%
Utilities - Heat	298,410	250,000	248,813	270,000	8.0%
Utilities - Water & Sewer	232	3,000	198	250	-91.7%
Total Expense	\$ 2,912,981	\$ 2,821,855	\$ 2,721,435	\$ 2,725,830	-3.4%
Net Budget Variance	\$ (167,065)	\$ -	\$ 1,737,607	\$ 254,670	0.0%
Community Public Infrastructure	(297,700)	(910,785)	-	(565,841)	-37.9%
Grant - Small Communities Fund	-	-	-	(401,334)	
Transfer from Water and Sewer Reserves		(1,108,000)		(1,563,374)	
Grants - Water & Sewer - Territorial	(952,300)	(911,086)		(432,876)	-52.5%
CWWF - Sewer Outfall	(610,882)	(6,889,118)	(5,265,635)	(739,206)	-89.3%
CWWF - 2nd Water Storage Tank	(70,314)	(1,429,686)	(941,549)	(488,137)	-65.9%
Utilidor Replacement	1,286			548,795	0.0%
CWWF - Sewer Outfall	815,664	9,185,492	7,822,375	985,608	-89.3%
CWWF - 2nd Water Storage Tank	93,752	4,349,388	1,357,505	2,911,035	-33.1%
Net Transfers to Capital Expenditures	\$ (1,020,494)	\$ 2,286,205	\$ 2,972,696	\$ 254,670	-88.9%
Surplus after Transfers	\$ 853,429	\$ (2,286,205)	\$ (1,235,089)	\$ -	-100.0%
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.

	2017 Actual	2018 Budget	2018 Actual Dec. 31	2019 Budget	%
					Variance
Revenue:					
Total Revenue	\$ 555,970	\$ 485,600	\$ 463,053	\$ 535,600	10.3%
Expenditures:					
Administrative Expenses	\$ 575,751	\$ 578,080	\$ 536,412	\$ 569,125	-1.5%
Midnight Sun Complex Expenses	2,430,513	2,447,440	2,333,983	2,636,340	7.7%
Swimming Pool Expenses	402,957	534,875	412,668	524,575	-1.9%
Summer Day Camp Expenses	39,934	67,900	48,023	37,300	-45.1%
Total Expenditures	\$ 3,449,155	\$ 3,628,295	\$ 3,331,086	\$ 3,767,340	3.8%
Net Budget Variance	\$ (2,893,185)	\$ (3,142,695)	\$ (2,868,033)	\$ (3,231,740)	2.8%

Town of Inuvik
Department 70 - Community Services / Recreation

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
REVENUE					
Other Revenue	\$ 600	\$ -	\$ -	\$ -	
Recreation Recoveries	6,138	4,300	5,001	6,500	51.2%
Ice Rental - Youth	29,270	40,000	30,197	33,000	-17.5%
Ice Rental - Adult	21,500	27,000	27,013	38,000	40.7%
Skate Sharpening	3,173	2,400	3,177	2,400	0.0%
Conference Equipment	13,334	11,000	22,199	14,000	27.3%
Facility Rental	72,844	80,000	91,967	86,000	7.5%
Vending Machines	20,758	19,800	14,007	12,300	-37.9%
Concession Rental	41,406	40,200	53,853	40,200	0.0%
Gym Memberships	112,523	100,000	112,545	105,000	5.0%
Recreation Special Events	2,373	10,000	3,376	4,500	-55.0%
Summer Day Camp Contributions	1,888	1,900	-	-	-100.0%
Yoga	3,214	4,000	2,035	2,000	-50.0%
Summer Day Camp Program Fees	20,963	20,000	11,384	15,000	-25.0%
Special Events	4,015	-	-	-	0.0%
Squash Rackets/Balls	680	500	147	200	-60.0%
Squash Court Rentals	8,044	7,500	6,874	7,000	-6.7%
Swim Accessories	5,996	6,000	2,055	6,000	0.0%
Locker Fees	444	1,000	-	500	-50.0%
Playzone Admissions	13,032	12,000	7,984	10,000	-16.7%
Pool Fees - Youth	52,962	25,000	7,782	48,000	92.0%
Pool Fees - Adult	34,578	20,000	8,188	30,000	50.0%
Pool Rentals	25,340	10,000	8,789	22,000	120.0%
Special Events - Pool	1,936	-	2,119	-	0.0%
CA - Rec Community Participation	35,970	43,000	35,085	43,000	0.0%
CA - Other Contributions	22,989		7,276	10,000	0.0%
Total Revenue	\$ 555,970	\$ 485,600	\$ 463,053	\$ 535,600	10.3%
ADMINISTRATIVE EXPENSES					
Concession/Vending Machines	\$ 13,009	\$ 13,000	\$ 11,219	\$ 10,000	-23.1%
Gym Related Expenses	5,132	5,125	2,306	2,500	-51.2%
Yoga	2,434	2,000	1,169	2,000	0.0%
Salaries	252,007	262,230	274,215	275,850	5.2%
Casual Wages	100,959	84,260	73,907	89,360	6.1%
CPP/EI	19,271	15,400	16,558	15,380	-0.1%
Group Insurance	11,302	10,180	11,167	10,650	4.6%
Pension Plan Costs	20,746	20,760	20,516	21,850	5.3%
Northern Allowance	59,429	57,250	54,406	57,610	0.6%
Advertising	-	1,000	-	-	-100.0%
Business Travel	1,394	-	-	-	0.0%
Courier, Freight, Postage	384	1,000	479	700	-30.0%
Professional Development	3,000	16,000	2,811	10,000	-37.5%
Publications, Memberships, Subscriptions	25	175	25	25	-85.7%
Repairs & Maintenance - Equipment	-	2,000	-	-	-100.0%
Special Events	4,243	15,000	4,786	6,000	-60.0%
Supplies & Stationery	1,011	2,000	1,883	2,000	0.0%
Conference Centre Supplies	958	3,075	882	1,200	-61.0%
Programming - equipment	3,958	5,125	532	3,000	-41.5%
Telephone & Fax	12,354	12,500	12,873	12,000	-4.0%
Volunteer Appreciation	-	2,500	-	2,500	0.0%
Xerox	5,176	4,500	4,317	3,500	-22.2%
CA - Rec Community Participation	35,970	43,000	35,085	43,000	0.0%
CA - Other Contributions	22,989		7,276		0.0%
Total Administrative Expense	\$ 575,751	\$ 578,080	\$ 536,412	\$ 569,125	-1.5%

Town of Inuvik
Department 70 - Community Services / Recreation

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
<u>MIDNIGHT SUN RECREATION COMP</u>					
Salaries	\$ 591,177	\$ 644,280	\$ 649,756	\$ 729,460	13.2%
Casual Wages	126,052	99,640	70,340	44,590	-55.2%
CPP/EI	38,418	42,440	41,669	42,030	-1.0%
Group Insurance	27,182	31,510	32,276	36,910	17.1%
Pension Plan Costs	42,159	50,800	48,732	57,620	13.4%
Clothing Allowance	48	2,000	699	1,000	-50.0%
Northern Allowance	122,357	144,770	111,888	147,830	2.1%
Courier, Freight, Postage	-	1,000	293	400	-60.0%
Professional Development	1,757	-	-	-	0.0%
Repairs & Maintenance - Equipment	123,274	120,000	145,112	114,000	-5.0%
Supplies	42,439	45,000	34,910	38,000	-15.6%
Safety Equipment	729	1,500	754	1,000	-33.3%
Health and Safety Supplies	180	500	10,918	500	0.0%
Telephone & Fax	22,539	23,000	17,223	17,000	-26.1%
Utilities - Electricity	745,654	700,000	692,428	852,000	21.7%
Utilities - Heat	448,451	440,000	372,595	460,000	4.5%
Utilities - Water & Sewer	81,190	80,000	79,095	70,000	-12.5%
Vehicle - Fuel	11,055	9,000	17,591	14,000	55.6%
Vehicle - Repairs & Maintenance	5,852	12,000	7,704	10,000	-16.7%
Total MSRC Expense	\$ 2,430,513	\$ 2,447,440	\$ 2,333,983	\$ 2,636,340	7.7%
<u>SWIMMING POOL EXPENSES</u>					
Salaries	\$ 146,789	\$ 156,940	\$ 156,140	\$ 163,510	4.2%
Casual Wages	86,184	100,000	31,999	179,500	79.5%
CPP/EI	13,090	20,610	9,214	20,880	1.3%
Group Insurance	7,931	8,270	8,504	8,640	4.5%
Pension Plan Costs	11,492	12,320	12,097	12,840	4.2%
Northern Allowance	56,178	59,460	43,722	59,830	0.6%
Advertising	-	100	-	-	-100.0%
Courier, Freight, Postage	-	600	180	250	-58.3%
Professional Development	2,612	-	-	-	0.0%
Publications, memberships, subscriptions	410	475	507	425	-10.5%
Repairs & Maintenance - Pool	66,787	160,000	142,976	70,000	-56.3%
Special Events	-	1,000	34	-	-100.0%
Supplies & Stationery	376	1,500	480	-	-100.0%
Supplies For Resale	5,387	4,000	2,842	3,000	-25.0%
Supplies - Programs	2,899	6,000	1,512	3,000	-50.0%
Health and Safety Supplies	267	1,000	-	400	-60.0%
Telephone & Fax	2,555	2,600	2,461	2,300	-11.5%
Total Swimming Pool Expenses	\$ 402,957	\$ 534,875	\$ 412,668	\$ 524,575	-1.9%
<u>SUMMER DAY CAMP EXPENSES</u>					
Casual Wages	\$ 27,687	\$ 44,460	\$ 37,196	\$ 23,000	-48.3%
CPP/EI	2,950	3,030	2,275	2,300	-24.1%
Northern Allowance	9,297	9,410	7,094	7,000	-25.6%
Supplies - Programs	-	11,000	1,458	5,000	-54.5%
Total Summer Day Camp Expense	\$ 39,934	\$ 67,900	\$ 48,023	\$ 37,300	-45.1%
Total Expenses	\$ 3,449,155	\$ 3,628,295	\$ 3,331,086	\$ 3,767,340	3.8%
Net Budget Variance	\$ (2,893,185)	\$ (3,142,695)	\$ (2,868,033)	\$ (3,231,740)	2.8%



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.

	2017 Actual	2018 Budget	2018 Actual Dec. 31	2019 Budget	% Variance
Revenue:					
Total Revenue	\$ 88,667	\$ 86,000	\$ 80,891	\$ 83,500	-2.9%
Expenditures:					
Total Expenditures	\$ 568,906	\$ 557,765	\$ 487,832	\$ 596,660	7.0%
Net Budget Variance	\$ (480,239)	\$ (471,765)	\$ (406,941)	\$ (513,160)	8.8%

**Town of Inuvik
Department 71, Section 670 - Library**

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
<u>REVENUE</u>					
Other Revenue	\$ 7,600	\$ 6,000	\$ 11,959	\$ 4,000	-33.3%
Library Community Room	220	2,000	150	500	-75.0%
Library Block Funding	47,900	48,000	48,075	49,000	2.1%
Literacy Funding	15,000	14,500	14,500	15,000	3.4%
Other Contribution Agreements	17,947	15,500	6,207	15,000	-3.2%
Total Revenue	\$ 88,667	\$ 86,000	\$ 80,891	\$ 83,500	-2.9%
<u>EXPENSES</u>					
Salaries	\$ 279,067	\$ 251,090	\$ 225,865	\$ 278,770	11.0%
Casual Wages	77,413	92,160	79,133	94,790	2.9%
CPP/EI	20,584	21,725	17,484	22,260	2.5%
Group Insurance	15,717	15,860	12,765	16,660	5.0%
Pension Plan Costs	22,020	19,970	17,007	22,180	11.1%
Northern Allowance	71,250	64,160	55,540	73,800	15.0%
Courier, Freight, Postage	1,271	1,500	433	1,500	0.0%
Professional Development	-	500	73	500	0.0%
Program Supplies	5,533	7,000	6,394	7,000	0.0%
Purchase of Books	13,879	15,000	15,245	15,000	0.0%
Purchase of Furniture & Equipment	370	3,000	1,343	3,000	0.0%
Repairs & Maintenance - Equipment	950	500	494	500	0.0%
Supplies & Stationery	4,709	4,000	2,497	4,000	0.0%
Telephone & Fax	2,386	2,000	3,284	3,000	50.0%
Utilities - Electricity	28,663	33,000	24,516	27,000	-18.2%
Utilities - Heat	19,781	22,000	19,334	20,000	-9.1%
Utilities - Water & Sewer	1,820	1,800	2,515	2,700	50.0%
Xerox	3,493	2,500	3,910	4,000	60.0%
Total Expenses	\$ 568,906	\$ 557,765	\$ 487,832	\$ 596,660	7.0%
Net Budget Variance	\$ (480,239)	\$ (471,765)	\$ (406,941)	\$ (513,160)	8.8%



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.

	2017 Actual	2018 Budget	2018 Actual Dec. 31	2019 Budget	%
					Variance
Revenue:					
Total Revenue	\$ 46,775	\$ 15,000	\$ 12,838	\$ 11,000	-26.7%
Expenditures:					
Total Expenditures	\$ 31,115	\$ 2,300	\$ 4,432	\$ -	-100.0%
Net Budget Variance	\$ 15,660	\$ 12,700	\$ 8,406	\$ 11,000	-13.4%

**Town of Inuvik
Department 80 - Land**

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	%
					Variance
<u>REVENUE</u>					
Land Sales	\$ 34,400	\$ -	\$ -	\$ -	0.0%
Land Leases	12,125	15,000	12,838	11,000	-26.7%
Land Administration Fees	250	-	-	-	0.0%
Total Revenue	\$ 46,775	\$ 15,000	\$ 12,838	\$ 11,000	-26.7%
<u>EXPENSES</u>					
Cost of Land Sales	\$ 30,000	\$ -	\$ -	\$ -	0.0%
Land Leases	992	2,300	-	-	-100.0%
Land Admin Fees	123	-	12	-	0.0%
Contracted Services - Surveying	-		4,420		
Total Expenses	\$ 31,115	\$ 2,300	\$ 4,432	\$ -	-100.0%
Net Budget Variance	\$ 15,660	\$ 12,700	\$ 8,406	\$ 11,000	-13.4%



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.

	2017 Actual	2018 Budget	2018 Actual Dec. 31	2019 Budget	% Variance
<u>Revenue:</u>					
Total Revenue	\$ 2,655,669	\$ 3,693,920	\$ 2,685,497	\$ 3,497,500	-5.3%
<u>Expenditures:</u>					
Expenses	\$ 898,127	\$ 1,162,240	\$ 1,160,605	\$ 1,151,660	-0.9%
Total Expenditures	\$ 898,127	\$ 1,162,240	\$ 1,160,605	\$ 1,151,660	-0.9%
Net Transfers to Capital Expenditures	\$ 611,009	\$ -	-\$ 420,591	\$ (147,461)	0.0%
Surplus after Transfers	\$ 1,146,533	\$ 2,531,680	\$ 1,945,483	\$ 2,493,301	-1.5%
Amortization	\$ 1,916,361	\$ 1,900,000	\$ 1,929,377	\$ 1,900,000	0.0%

**Town of Inuvik
Department 90 - Fiscal**

	2017 Actuals	2018 Budget	2018 Dec. 31	2019 Budget	% Variance
<u>REVENUE</u>					
Block Funding	\$ 2,581,000	\$ 2,610,000	\$ 2,610,000	\$ 2,627,000	0.7%
Community Public Infrastructure	-	-	-	-	0.0%
Transfer from Reserves	-	203,920	-	-	-100.0%
Grant - Gas Tax	-	800,000	-	800,000	0.0%
Bingo License	74,669	80,000	75,497	70,500	-11.9%
Total Revenue	\$ 2,655,669	\$ 3,693,920	\$ 2,685,497	\$ 3,497,500	-5.3%
<u>EXPENSES</u>					
Overdraft Interest	\$ 3,352	\$ 8,000	\$ 3,830	\$ 8,000	0.0%
Visa Suspense	-	-	-	-	0.0%
Cash Over/Short	107	-	508	-	0.0%
Debenture Interest	27,968	20,880	22,907	10,300	-50.7%
WTP Interest	-	-	-	-	0.0%
WTP Long Term Loan Principal Payments	533,340	800,000	800,000	800,000	0.0%
Debenture Principal Payments	333,360	333,360	333,360	333,360	0.0%
Total Expenses	\$ 898,127	\$ 1,162,240	\$ 1,160,605	\$ 1,151,660	-0.9%
Net Budget Variance	\$ 1,757,542	\$ 2,531,680	\$ 1,524,892	\$ 2,345,840	-7.3%
Community Public Infrastructure	(145,515)	(1,108,000)	(1,779,499)	(856,712)	-22.7%
Community Public Infrastructure	-	-	-	-	0.0%
Transfer from Reserves	-	(201,781)	-	-	-100.0%
Deferred Revenue	-	-	-	(239,286)	
GNWT Funding for Trailer	-	-	-	(10,000)	
Grant - Gas Tax	(1,045,000)	(258,019)	-	(787,514)	205.2%
CanNor Funding	(197,090)	-	-	-	0.0%
Capital	477,267	1,567,800	1,265,194	1,746,051	11.4%
Water Treatment Plant	1,521,347	-	93,714	-	0.0%
Net Transfer to Capital Expenditures	\$ 611,009	\$ -	\$ (420,591)	\$ (147,461)	0.0%
Surplus after Transfers	\$ 1,146,533	\$ 2,531,680	\$ 1,945,483	\$ 2,493,301	-1.5%
Amortization	\$ 1,916,361	\$ 1,900,000	\$ 1,929,377	\$ 1,900,000	0.0%



Town of Inuvik

2019
Capital Budget

**TOWN OF INUVIK
FIVE YEAR CAPITAL PLAN
2019 - 2023**

Funding Source	2019	2020	2021	2022	2023
Community Public Infrastructure	\$ 1,422,553	\$ 1,231,000	\$ 1,231,000	\$ 1,231,000	\$ 1,231,000
Gas Tax	787,514	1,359,000	1,359,000	1,359,000	1,359,000
W & S Subsidy	432,876	744,895	744,895	244,895	160,000
Transfer from Water and Sewer Reserves	1,563,374				
Small Community Fund	401,334				
Various Govt Funding (Jim Koe Park)		800,000			
Deferred Revenue	239,286	300,000	300,000		
Internal Operations	107,209				
CWWF Funding - Sewer Outfall	739,206				
CWWF Funding - 2nd Water Tank	488,137				
GNWT Funding for Trailer	10,000				
Totals:	\$ 6,191,489	\$ 4,434,895	\$ 3,634,895	\$ 2,834,895	\$ 2,750,000

	2019	2020	2021	2022	2023
Utilidor Replacement	\$ 548,795	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
2nd Water Tank	2,911,035				
Sewer Outfall	985,608				
SCBA Replacement			200,000		
Pool Liner			600,000		
MSC Arena Insulation		500,000			
MSC Office Renovations		300,000			
Road Improvements	200,000	100,000	100,000	100,000	100,000
Fitness Equipment	10,000	30,000	30,000	30,000	30,000
Conference Equipment	40,000	20,000	20,000	20,000	20,000
Town Hall FS Reserve		200,000	200,000	200,000	200,000
Vehicle	50,000	50,000	50,000	50,000	50,000
Public Works Steamer	55,000				
Tourism Gateway/Welcome Sign	135,000				
MSC Forklift	50,000				
Animal Fencing - Dog Pound	30,000				
Fire Hall Bay Study	25,000				
MSC Cargo Trailer	25,000				
Jim Koe Park Enhancement		800,000			
Haul All Garbage Bins	84,895	84,895	84,895	84,895	
Haul All Garbage Bin Pads	25,000				
Sidewalks	250,000	350,000	350,000	350,000	350,000
MSC Electrical Upgrades	2,000				
MSC Front Entrance	189,156				
Inspection Camera and Monitor	15,000				
Breynat Road Upgrade	125,000				
Waste Water Mixer Motors	55,000				
Town Office energy upgrades	350,000				
MSC & Library Camera upgrades	30,000				
Total	\$ 6,191,489	\$ 4,434,895	\$ 3,634,895	\$ 2,834,895	\$ 2,750,000

Difference:	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Total:	\$ -	\$ -	\$ -	\$ -	\$ -