

**Town of Inuvik
Operating Budget
For The Year Ended December 31, 2015**

	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	% Variance
<u>REVENUES</u>					
Administrative	\$ 5,886,858	\$ 6,127,151	\$ 1,873,366	\$ 6,340,253	3.5%
Protective Services	163,275	76,500	16,323	79,000	3.3%
Public Works	40,000	140,000	20,000	25,000	-82.1%
Environmental	714,928	517,500	118,151	534,500	3.3%
Economic Development/Tourism	426,910	352,950	36,496	127,125	-64.0%
Utilities	2,678,958	2,723,200	591,415	2,952,000	8.4%
Recreation	570,201	504,300	175,391	504,300	0.0%
Library	105,003	104,900	30,021	85,900	-18.1%
Land	1,019,032	1,017,950	27,048	101,600	-90.0%
Fiscal	4,876,960	4,915,800	287,482	4,135,500	-15.9%
	\$ 16,482,125	\$ 16,480,251	\$ 3,175,694	\$ 14,885,178	-9.7%
<u>EXPENSES</u>					
Administrative	\$ 2,510,540	\$ 2,709,983	\$ 800,429	\$ 2,655,979	-2.0%
Protective Services	907,643	906,130	315,188	909,473	0.4%
Public Works	1,567,224	1,429,630	298,479	1,422,758	-0.5%
Environmental	827,810	722,400	157,729	772,400	6.9%
Economic Development/Tourism	752,108	760,385	272,881	547,125	-28.0%
Utilities	1,964,903	1,864,715	633,560	2,002,217	7.4%
Recreation	3,530,058	3,687,094	1,231,403	3,590,579	-2.6%
Library	569,363	567,195	177,236	576,905	1.7%
Land	101,482	993,255	20,147	57,880	-94.2%
Fiscal	60,117	83,000	22,272	65,500	-21.1%
	\$ 12,791,247	\$ 13,723,787	\$ 3,929,324	\$ 12,600,816	-8.2%
Surplus / (Deficit)	\$ 3,690,878	\$ 2,756,464	\$ (753,630)	\$ 2,284,362	-17.1%
Transfers From Reserves	\$ -	\$ 1,400,000	\$ -	\$ -	-100.0%
Net Transfers to Capital Expenditures	3,708,232	3,305,734	236,834	2,269,387	-31.3%
	\$ 3,708,232	\$ 1,905,734	\$ 236,834	\$ 2,269,387	19.1%
Surplus (Deficit) after Transfers	\$ (17,354)	\$ 850,730	\$ (990,464)	\$ 14,975	-98.2%
Amortization	\$ 3,066,110	\$ 3,650,000	\$ -	\$ 3,125,000	-14.4%

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 and Reception/Lotteries

The Department has a total budgeted staff complement of 6 employees.

	2014 Actual	2014 Budget	2015 Actual Apr 30	2015 Budget	%
Revenue:					
Total Administrative Revenue	\$ 5,802,028	\$ 6,066,506	\$ 1,868,295	\$6,289,253	3.7%
Total Building/Development Revenue	84,830	60,645	5,071	51,000	-15.9%
Total Revenue	\$ 5,886,858	\$ 6,127,151	\$ 1,873,366	\$6,340,253	3.5%
Expenditures:					
Legislative Expenses	\$ 219,612	\$ 270,283	\$ 74,711	\$ 245,605	-9.1%
Gen. Administrative Expenses	2,290,928	2,449,700	725,718	2,410,374	-1.6%
Total Expenditures	\$ 2,510,540	\$ 2,719,983	\$ 800,429	\$2,655,979	-2.4%
Net Budget Variance	\$ 3,376,318	\$ 3,407,168	\$ 1,072,937	\$3,684,274	8.1%

Town of Inuvik
Department 10 - Administrative

	Account	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	% Variance
<u>REVENUE</u>						
Land Taxes	11101003010	\$ 3,256,391	\$ 3,282,648	\$ 1,686,265	\$ 3,418,314	4.1%
Property Taxes - Education Portion	11101003011	612,627	607,650	-	657,766	8.2%
Property Taxes - Bad Debt Expense	11101003013	(366,000)	-	-	-	0.0%
Grants in Lieu - Federal	11101003020	319,346	315,480	-	322,440	2.2%
Grants in Lieu - GNWT	11101003022	1,232,443	1,208,978	-	1,212,885	0.3%
Grants in Lieu - NWTPC	11101003024	64,961	58,000	-	58,702	1.2%
Grants in Lieu - CBC	11101003026	6,503	5,500	-	5,646	2.7%
Senior Citizen Tax Grant	11101003028	47,204	50,750	-	45,000	-11.3%
Administrative Recoveries	11101003120	6,412	25,000	52,275	50,000	100.0%
GNAF Recoveries	11101003121	1,864	1,500	601	1,500	0.0%
Tax Certificates	11101003455	3,450	3,000	950	3,000	0.0%
Tax Penalties & Interest	11101003460	217,693	150,000	77,740	170,000	13.3%
Business Licenses	11101003700	29,400	20,000	13,300	23,000	15.0%
Education Tax	11101003880	5,000	5,000	-	5,000	0.0%
Interest earned on Investments	11101003890	36,734	5,000	9,164	10,000	100.0%
Management Fee - Lotteries	11101004320	28,000	28,000	-	28,000	0.0%
Management Fee - Utilities	11101007990	250,000	250,000	-	250,000	0.0%
CA - Administration	11107508027	-	-	28,000	28,000	0.0%
CA - Energy Consultant - Natural Gas	11107508028	50,000	50,000	-	-	-100.0%
Total Administrative Revenue		\$ 5,802,028	\$ 6,066,506	\$ 1,868,295	\$ 6,289,253	3.7%
Building Permits	11101603705	\$ 19,101	\$ 20,000	\$ 4,735	\$ 25,000	25.0%
Development Permits	11101603710	64,084	40,000	300	25,000	-37.5%
Moving & Demolition Permits	11101603720	1,625	625	36	1,000	60.0%
Zoning Compliance Certificates	11101603730	-	20	-	-	-100.0%
Zoning & General Plan Sales	11101603750	20	-	-	-	0.0%
Total Building/Development Revenue		\$ 84,830	\$ 60,645	\$ 5,071	\$ 51,000	-15.9%
Total Revenue		\$ 5,886,858	\$ 6,127,151	\$ 1,873,366	\$ 6,340,253	3.5%
<u>LEGISLATIVE EXPENSES</u>						
Mayors / Councillors Indemnity	12100504022	\$ 134,641	\$ 150,000	\$ 41,181	\$ 150,000	0.0%
CPP/EI - Mayor & Councillors	12100504031	3,141	3,600	1,316	3,605	0.1%
Group Insurance	12100504035	3,547	3,310	1,365	3,000	-9.4%
Pension Plan	12100504040	6,737	7,015	2,620	7,000	-0.2%
Northern Allowance	12100504055	13,859	13,858	4,805	14,000	1.0%
Conventions & Delegations	12100504150	29,144	55,000	10,103	35,000	-36.4%
Donations	12100504230	6,000	15,000	1,161	6,000	-60.0%
Election/Plebiscite Expenses	12100504240	-	-	-	5,000	0.0%
Legislative Expenditures	12100504300	11,822	10,000	167	10,000	0.0%
Publications, Memberships, Sub.	12100504360	10,723	12,500	11,993	12,000	-4.0%
Total Legislative Expense		\$ 219,612	\$ 270,283	\$ 74,711	\$ 245,605	-9.1%

Town of Inuvik
Department 10 - Administrative

Account	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	%	
					Variance	
<u>GEN. ADMINISTRATIVE EXPENSES</u>						
Education Requisition	12101003012	\$ 612,627	\$ 607,650	\$ -	\$ 657,766	8.2%
GNAF Travel, Freight, Wages	12101003121	1,794	1,500	525	1,500	0.0%
Salaries	12101004010	615,224	559,200	188,688	545,000	-2.5%
Casual Wages	12101004015	9,327	14,500	975	2,000	-86.2%
CPP/EI	12101004030	25,981	26,465	16,108	26,470	0.0%
Group Insurance	12101004035	24,203	23,230	9,119	23,260	0.1%
Pension Plan Costs	12101004040	44,033	44,735	16,979	43,560	-2.6%
Northern Allowance	12101004055	94,094	95,625	31,887	94,050	-1.6%
Workers Compensation	12101004060	13,233	10,420	4,552	11,868	13.9%
Recruitment	12101004070	14,851	30,000	1,586	40,000	33.3%
Medical Travel	12101004075	-	3,000		1,000	-66.7%
Accounting/Auditing/Consulting	12101004100	99,426	140,000	92,741	125,000	-10.7%
Advertising	12101004105	8,656	15,000	220	11,000	-26.7%
Bank Service Charges	12101004125	1,320	5,500	623	5,000	-9.1%
Business Travel	12101004130	6,283	15,000		10,000	-33.3%
Computer Software/Hardware	12101004193	24,968	30,000	(2,162)	25,000	-16.7%
Computer Support	12101004194	43,752	70,000	21,344	50,000	-28.6%
Credit Card Charges	12101004196	30,362	25,000	11,159	30,000	20.0%
Courier, Freight & Postage	12101004200	21,109	20,000	940	18,000	-10.0%
Court of Revision	12101004205	500	500	400	400	-20.0%
General Insurance	12101004270	196,694	210,000	207,973	205,000	-2.4%
Bad Debt Expense	12101004300	4,674	15,000		15,000	0.0%
Legal	12101004305	62,681	100,000	22,491	100,000	0.0%
Lottery Share - Inuvialuit	12101004330	5,000	5,000		5,000	0.0%
Lottery Share - Gwich'in	12101004335	5,000	5,000		5,000	0.0%
Professional Development	12101004350	30,493	25,000	12,654	35,000	40.0%
Publications, Memberships, Sub.	12101004360	2,813	3,000	1,505	3,000	0.0%
Repairs & Maintenance - Equipment	12101004414	3,317	15,000	2,019	8,000	-46.7%
Special Events	12101004520	-	-	14,786	20,000	0.0%
Supplies & Stationery	12101004525	26,110	25,000	3,480	25,000	0.0%
Health and Safety Supplies	12101004586	-	500		500	0.0%
Tax Collection - Legal	12101004600	-	6,000		2,000	-66.7%
Tax Collection - Legal Cost Recovery	12101004605	(3,050)	(3,000)		(3,000)	0.0%
Tax Forgiveness - Seniors & Disabled	12101004615	94,408	101,500		90,000	-11.3%
Telephone & Fax	12101004650	16,120	17,500	4,268	17,500	0.0%
Utilities - Electricity	12101005000	51,195	48,375	17,996	50,000	3.4%
Utilities - Heat	12101005002	51,204	65,000	17,331	60,000	-7.7%
Utilities - Water & Sewer	12101005004	9,939	12,500	5,761	10,500	-16.0%
Xerox	12101005050	14,259	11,000	3,950	13,000	18.2%
CA - Administration	12107508027	-		15,822	28,000	0.0%
CA - Energy Consultant - Natural Gas	12107508028	28,329	50,000		-	-100.0%
Total Gen. Administrative Expense		\$ 2,290,928	\$ 2,449,700	\$ 725,718	\$ 2,410,374	-1.6%
Total Expenses		\$ 2,510,540	\$ 2,709,983	\$ 800,429	\$ 2,655,979	-2.0%
Net Budget Variance		\$ 3,376,318	\$ 3,451,438	\$ 1,072,937	\$ 3,684,274	6.7%

Protective Services

The Protective Services Department includes Animal Control and By-Law Enforcement reporting directly to the Director of Protective Services/Fire Chief. The Fire Department is under the direction of the Director of Protective Services/Fire Chief.

Animal Control and By-Law Enforcement has 2 By-Law Officers ensure the Town By-Laws are adhered to under such items as traffic violations, taxi by-law, animal control and other by-law enforcement as needed.

The Fire Department has a full time Fire Chief, Deputy Chief as well as 3 volunteer Captains and 37 volunteer firefighters. The Department's responsibilities go beyond fire fighting to include fire prevention and fire safety, search and rescue, airport response, and emergency management.

	2014 Actual	2014 Budget	2015 Actual Apr 30	2015 Budget	%
Revenue:					
Total Revenue	\$ 163,275	\$ 76,500	\$ 16,323	\$ 79,000	3.3%
Expenditures:					
Animal Control Expenses	\$ 16,986	\$ 22,200	\$ 8,389	\$ 27,700	24.8%
By-Law Enforcement Expenses	276,177	240,630	97,055	247,198	2.7%
Emergency Measures Expenses	14,227	14,000	2,788	13,500	-3.6%
Fire Protection Expenses	600,253	629,300	206,955	621,075	-1.3%
Total Expenditures	\$ 907,643	\$ 906,130	\$ 315,188	\$ 909,473	0.4%
Net Budget Variance	\$ (744,368)	\$ (829,630)	\$ (298,865)	\$ (830,473)	0.1%

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

		2014	2014	2015	2015	%
	Account	Actuals	Budget	30-Apr	Budget	Variance
<u>REVENUE</u>						
Fire Department Recoveries	11201003120	\$ 55,736	\$ 25,000	\$ 7,389	\$ 25,000	0.0%
Special Events	11201003375	-	-	-	-	0.0%
Animal Control - Fees	11201003540	4,663	7,000	1,550	7,000	0.0%
ATV - Fees	11201003555	383	500	201	500	0.0%
Taxi Permits / Transfers	11201003575	73,601	16,000	2,300	17,000	6.3%
Traffic Control Fines	11201003585	18,925	20,000	2,655	20,000	0.0%
Cost Recovery - IVFFA	11201003597	-	-	-	-	0.0%
Student Grant	11201003598	1,400	1,500	-	1,500	0.0%
Recovery - EMO Phones	11202403120	8,568	6,500	2,228	8,000	23.1%
Total Revenue		\$ 163,275	\$ 76,500	\$ 16,323	\$ 79,000	3.3%
<u>ANIMAL CONTROL EXPENSES</u>						
Salaries	12202204010	\$ -	\$ -	\$ -	\$ -	0.0%
Casual Wages	12202204015	-	-	-	-	0.0%
CPP/EI	12202204030	-	-	-	-	0.0%
Workers Compensation	12202204060	-	-	-	-	0.0%
Communications & Licensing	12202204175	-	-	-	-	0.0%
Spay Neuter Program	12202204520	-	-	3,421	10,000	0.0%
Supplies & Stationery	12202204525	2,330	500	24	2,000	300.0%
Veterinary Services	12202204526	-	-	-	-	0.0%
Utilities - Electricity	12202205000	5,839	6,200	2,032	6,200	0.0%
Utilities - Heat	12202205002	4,197	10,750	2,247	4,750	-55.8%
Utilities - Water/Sewer	12202205004	4,620	4,750	666	4,750	0.0%
Total Animal Control Expense		\$ 16,986	\$ 22,200	\$ 8,389	\$ 27,700	24.8%
<u>BY-LAW ENFORCEMENT EXPENSES</u>						
Special Events	12202303375	\$ 21	\$ 500	\$ -	\$ -	-100.0%
Salaries	12202304010	169,508	130,075	59,247	136,705	5.1%
Casual	12202304015	1,529	8,700	-	8,700	0.0%
CPP/EI	12202304030	7,262	9,680	5,121	10,010	3.4%
Group Insurance	12202304035	3,517	2,705	1,840	3,595	32.9%
Pension Plan Costs	12202304040	10,379	10,405	4,136	10,935	5.1%
Clothing Allowance	12202304050	1,707	2,500	824	2,500	0.0%
Northern Allowance	12202304055	28,246	30,690	9,610	31,950	4.1%
Workers Compensation	12202304060	3,805	2,775	1,422	3,275	18.0%
Advertising	12202304105	1,606	1,000	33	500	-50.0%
Communications & Licensing	12202304175	-	200	-	200	0.0%
Courier, Freight & Postage	12202304200	745	500	10	1,000	100.0%
Professional Development	12202304350	4,946	5,000	3,224	5,000	0.0%
Publications, Memberships, Subscriptions	12202304360	275	300	-	300	0.0%
Repairs & Maintenance - Equipment	12202304414	2,935	1,500	130	2,000	33.3%
Supplies & Stationery	12202304525	5,736	3,500	716	4,000	14.3%
Supplies - By-Law	12202304530	9,622	10,000	2,906	8,000	-20.0%
Telephone & Fax	12202304650	3,996	5,000	1,146	4,000	-20.0%
Vehicle - Fuel	12202305010	14,185	10,000	3,902	10,000	0.0%
Vehicle - License & Insurance	12202305012	39	-	28	28	0.0%
Vehicle - Repair & Maintenance	12202305014	5,321	5,000	2,762	3,500	-30.0%
Derelict Vehicle Removal	12202305016	796	600	-	1,000	66.7%
Total By-Law Enforcement Expense		\$ 276,177	\$ 240,630	\$ 97,055	\$ 247,198	2.7%

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

Account	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	%	
<u>EMERGENCY MEASURES EXPENSES</u>						
Supplies - EMO	12202404540	\$ 827	\$ 1,000	\$ -	\$ 1,000	0.0%
Training & Education	1220240	\$ 4,712	\$ 5,000	\$ -	\$ 4,000	-20.0%
Telephone & Fax	12202404650	8,688	8,000	2,788	8,500	6.3%
Total Emergency Measures Expense		\$ 14,227	\$ 14,000	\$ 2,788	\$ 13,500	-3.6%
<u>FIRE PROTECTION EXPENSES</u>						
Salaries	12202504010	\$ 193,272	\$ 182,445	\$ 65,596	\$ 192,585	5.6%
Casual Wages	12202504015	-	-	-	-	0.0%
Volunteers (Operations Renumeration)	12202504025	19,988	20,000	1,285	20,000	0.0%
Volunteers (Training/Other Renumeration)	12202504026	24,066	35,000	5,283	40,000	14.3%
CPP/EI	12202504030	7,053	7,210	5,769	7,210	0.0%
Group Insurance	12202504035	7,283	6,890	2,712	5,945	-13.7%
Volunteer Insurance	12202504036	2,336	2,500	-	2,500	0.0%
Pension Plan Costs	12202504040	14,570	14,595	5,777	15,410	5.6%
Clothing Allowance	12202504050	300	2,000	-	-	-100.0%
Northern Allowance	12202504055	27,445	27,600	9,610	28,635	3.8%
Workers Compensation	12202504060	4,444	3,060	1,574	3,790	23.9%
Advertising	12202504105	1,098	1,500	704	1,500	0.0%
Business Travel	12202504130	843	3,000	2,655	3,000	0.0%
Chemicals	12202504155	-	1,000	-	-	-100.0%
Communications & Licensing	12202504175	1,996	1,500	1,317	2,000	33.3%
Courier, Freight & Postage	12202504200	1,296	5,000	160	2,500	-50.0%
Fire Chief's Apartment	12202504262	4,207	4,000	-	4,000	0.0%
Medicals	12202504338	75	1,000	200	500	-50.0%
Professional Development	12202504350	6,245	7,000	2,699	7,000	0.0%
Publications, Memberships & Sub.	12202504360	2,014	2,500	2,292	2,500	0.0%
Repairs & Maintenance - Equipment	12202504414	7,869	20,000	4,017	15,000	-25.0%
Repairs & Maintenance - Alarm System	12202504416	2,058	5,000	-	5,000	0.0%
Special Events	12202504520	10,095	6,000	4,812	12,000	100.0%
Supplies & Stationery	12202504525	3,227	9,000	1,585	7,000	-22.2%
Supplies - Fire Protection	12202504545	113,317	90,000	41,866	88,000	-2.2%
Health and Safety Supplies	12202504586	1,076	1,500	497	500	-66.7%
Telephone & Fax	12202504650	14,573	15,500	3,941	12,000	-22.6%
Training	12202504665	17,496	20,000	560	20,000	0.0%
Utilities - Electricity	12202505000	40,825	45,000	15,898	45,000	0.0%
Utilities - Heat	12202505002	41,215	49,000	15,862	45,000	-8.2%
Utilities - Water & Sewer	12202505004	9,036	13,000	5,761	10,000	-23.1%
Vehicle - Fuel	12202505010	10,954	12,000	2,281	12,000	0.0%
Vehicle - License & Registration	12202505012	224	500	280	500	0.0%
Vehicle - Repairs & Maintenance	12202505014	9,757	15,000	1,959	10,000	-33.3%
Total Fire Protection Expense		\$ 600,253	\$ 629,300	\$ 206,955	\$ 621,075	-1.3%
Total Expenses		\$ 907,643	\$ 906,130	\$ 315,188	\$ 909,473	0.4%
Net Budget Variance		\$ (744,368)	\$ (829,630)	\$ (298,865)	\$ (830,473)	0.1%

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 staff complement of 3 full-time employees.

	2014 Actual	2014 Budget	2015 Actual Apr 30	2015 Budget	%
Revenue:					
Total Revenue	\$ 40,000	\$ 140,000	\$ 20,000	\$ 25,000	-82.1%
Expenditures:					
Administrative Expenses	\$ 208,362	\$ 333,280	\$ 87,200	\$ 434,658	30.4%
General Services Expenses	1,157,959	795,250	147,143	766,000	-3.7%
Town Owned Building Repairs	139,348	117,000	58,187	140,000	19.7%
Town Shop Expenses	27,475	37,500	5,779	35,500	-5.3%
Parks & Playgrounds Expenses	34,080	146,600	170	46,600	-68.2%
Total Expenditures	\$ 1,567,224	\$ 1,429,630	\$ 298,479	\$ 1,422,758	-0.5%
Net Budget Variance	\$ (1,527,224)	\$ (1,289,630)	\$ (278,479)	\$ (1,397,758)	8.4%

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

Account	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	% Variance	
<u>REVENUE</u>						
Public Works - General Recoveries	11301003125	\$ -	\$ -	\$ -	\$ -	0.0%
Other Revenues	11301003125	-	-	-	-	0.0%
Building Rental Revenue	11301003330	20,000	20,000	-	-	-100.0%
Curling Club Lease	11301003340	20,000	15,000	20,000	20,000	33.3%
Curling Club - Renovation Recovery	11301003345	-	5,000	-	5,000	0.0%
Donation Boot Lake Park		-	100,000	-	-	-100.0%
Total Revenue		\$ 40,000	\$ 140,000	\$ 20,000	\$ 25,000	-82.1%
<u>ADMINISTRATIVE EXPENSES</u>						
Salaries	12301004010	\$ 120,541	\$ 141,710	\$ 58,063	\$ 175,705	24.0%
Casual Wages	12301004015	29,378	73,400	932	116,650	58.9%
CPP/EI	12301004030	6,365	12,875	5,029	17,168	33.3%
Group Insurance	12301004035	3,826	7,430	1,914	6,330	-14.8%
Pension Plan Costs	12301004040	8,341	11,340	4,838	14,055	23.9%
Northern Allowance	12301004055	15,453	52,575	9,610	71,060	35.2%
Workers Compensation	12301004060	3,311	3,900	1,416	4,640	19.0%
Advertising	12301004105	2,921	5,000	91	5,950	19.0%
Business travel	12301004130	-	-	-	-	0.0%
Communications & Licensing	12301004175	-	-	-	-	0.0%
Professional Development	12301004350	-	10,000	-	8,000	-20.0%
Publications, Memberships, Subscriptions	12301004360	800	750	800	800	6.7%
Supplies & Stationery	12301004525	9,198	3,000	2,518	3,000	0.0%
Safety Equipment	12301004585	-	1,500	-	1,500	0.0%
Telephone & Fax	12301004650	8,228	9,800	1,990	9,800	0.0%
Total Administrative Expense		\$ 208,362	\$ 333,280	\$ 87,200	\$ 434,658	30.4%
<u>GENERAL SERVICES EXPENSES</u>						
Lot Cleanup	12301506004	\$ 6,393	\$ 2,500	\$ -	\$ 2,500	0.0%
Brushing	12301506016	24,000	40,000	-	30,000	-25.0%
Contracted Services - Drainage	12301506018	80,183	90,000	-	90,000	0.0%
Dust Abatement	12301506020	3,355	25,000	-	20,000	-20.0%
Guard Rails	12301506022	6,847	6,000	150	6,000	0.0%
Gravel Road Repair	12301506024	499,480	100,000	-	100,000	0.0%
Pavement Repair	12301506026	57,665	20,000	-	60,000	200.0%
Snow Removal	12301506032	250,214	280,000	111,929	250,000	-10.7%
Sidewalks	12301506034	-	12,000	-	12,000	0.0%
Street Signs	12301506036	4,696	5,000	2,035	5,000	0.0%
Street Sweeping	12301506038	27,874	6,750	-	7,500	11.1%
Street Lights	12301506040	110,675	100,000	5,126	75,000	-25.0%
Traffic Markings	12301506042	1,000	3,000	-	3,000	0.0%
Sanding	12301506064	85,577	90,000	27,902	90,000	0.0%
Contracted Services - Engineering		-	15,000	-	15,000	0.0%
Total General Services Expense		\$ 1,157,959	\$ 795,250	\$ 147,143	\$ 766,000	-3.7%
<u>TOWN OWNED BUILDING REPAIRS</u>						
Town Hall	12301704412	\$ 9,618	\$ 8,000	\$ 9,770	\$ 15,000	87.5%
Dog Pound	12301714412	3,741	5,000	587	5,000	0.0%
Fire Hall	12301724412	18,000	20,000	9,915	12,000	-40.0%
Town Shop	12301734412	1,940	3,000	-	3,000	0.0%
Youth Centre and Homeless Shelter	12301744412	16,464	15,000	1,933	15,000	0.0%
ECE Building and Distributor St Shop	12301754412	2,824	10,000	-	6,000	-40.0%
Midnight Sun Complex	12301764412	80,426	50,000	35,606	65,000	30.0%
Library	1230177412	5,836	6,000	188	9,000	50.0%
Children First	12301784416	500	-	188	10,000	0.0%
Total Town Building Repairs		\$ 139,348	\$ 117,000	\$ 58,187	\$ 140,000	19.7%

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

Account	2014 Actuals	2014 Budget	201 30-Apr	2015 Budget	%
					Variance
<u>TOWN SHOP EXPENSES</u>					
Repairs & Maintenance - Yard	12303204410 \$ 180	\$ 3,000	\$ -	\$ 3,000	0.0%
Repairs & Maintenance - Equipment	12303204414 2,640	2,500	35	2,500	0.0%
Vehicle - Fuel	12303205010 21,588	22,000	4,138	22,000	0.0%
Vehicle - License & Registration	12303205012 571	500	504	500	0.0%
Vehicle - Repair & Maintenance	12303205014 2,496	9,500	1,103	7,500	-21.1%
Total Town Shop Expense	\$ 27,475	\$ 37,500	\$ 5,779	\$ 35,500	-5.3%
<u>PARKS & PLAYGROUNDS EXPENSES</u>					
Repairs & Maintenance - Park Equip.	12306604442 \$ 29,845	\$ 25,000	\$ -	\$ 25,000	0.0%
Boot Lake Park	\$ -	\$ 100,000	\$ -	\$ -	-100.0%
Utilities - Electricity	12306605000 496	600	170	600	0.0%
Pathways	12306606058 3,739	15,000	-	15,000	0.0%
Signage	12306607010 -	6,000	-	6,000	0.0%
Total Parks & Playground Expenses	\$ 34,080	\$ 146,600	\$ 170	\$ 46,600	-68.2%
Total Expenses	\$ 1,567,224	\$ 1,429,630	\$ 298,479	\$ 1,422,758	-0.5%
Net Budget Variance	\$ (1,527,224)	\$ (1,289,630)	\$ (278,479)	\$ (1,397,758)	8.4%

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.

	2014 Actual	2014 Budget	2015 Actual Apr 30	2015 Budget	%
Revenue:					
Total Revenue	\$ 714,928	\$ 517,500	\$ 118,151	\$ 534,500	3.3%
Expenditures:					
Administrative Expenses	\$ 170,310	\$ 102,200	\$ 17,437	\$ 126,700	24.0%
Cemetery Expenses	21,015	35,000	7,600	35,000	0.0%
Quarry Expenses	-	8,000	-	8,000	0.0%
Solid Waste Collection Expenses	413,108	394,700	93,910	395,200	0.1%
Solid Waste Disposal Expenses	223,377	182,000	38,782	182,000	0.0%
Hazardous Waste Expenses	-	500	-	25,500	5000.0%
Total Expenditures	\$ 827,810	\$ 722,400	\$ 157,729	\$ 772,400	6.9%
Net Budget Variance	\$ (112,882)	\$ (204,900)	\$ (39,578)	\$ (237,900)	16.1%

**Town of Inuvik
Department 40 - Environmental**

Account	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	% Variance	
<u>REVENUE</u>						
Garbage/Tipping Fees	11401003250	\$ 323,268	\$ 202,500	\$ 45,345	\$ 250,000	23.5%
Quarry Fees	11401003620	97,042	10,000	-	9,500	-5.0%
Solid Waste Levy	11401006006	294,618	305,000	72,806	275,000	-9.8%
Private Lot Cleanup Fees	11401006004	-	-	-	-	0.0%
Total Revenue		\$ 714,928	\$ 517,500	\$ 118,151	\$ 534,500	3.3%
<u>ADMINISTRATIVE EXPENSES</u>						
Garbage/Tipping Fees	12401003250	\$ 169,997	\$ 100,500	\$ 17,385	\$ 125,000	24.4%
Advertising	12401004105	313	1,500	-	1,500	0.0%
Courier, Freight, Postage	12401004200	-	200	52	200	0.0%
Total Administrative Expense		\$ 170,310	\$ 102,200	\$ 17,437	\$ 126,700	24.0%
<u>CEMETARY EXPENSES</u>						
Grave Preparation & Burial	12404106044	\$ 21,015	\$ 30,000	\$ 6,700	\$ 30,000	0.0%
Grounds Maintenance	12404106046	-	3,000	900	3,000	0.0%
Road Maintenance	12404106048	-	2,000	-	2,000	0.0%
Total Cemetary Expense		\$ 21,015	\$ 35,000	\$ 7,600	\$ 35,000	0.0%
<u>QUARRY EXPENSES</u>						
Restorations	12404204405	\$ -	\$ 8,000	\$ -	\$ 8,000	0.0%
Total Quarry Expense		\$ -	\$ 8,000	\$ -	\$ 8,000	0.0%
<u>SOLID WASTE COLLECTION EXPENSES</u>						
Anti Litter Campaign	12404406002	\$ 4,000	\$ 5,200	\$ -	\$ 5,200	0.0%
Private Lot Cleanup	12404406004	\$ 21,300	-	-	-	0.0%
Solid Waste Collection	12404406006	387,808	389,500	93,910	390,000	0.1%
Total Solid Waste Collection Expense		\$ 413,108	\$ 394,700	\$ 93,910	\$ 395,200	0.1%
<u>SOLID WASTE DISPOSAL EXPENSES</u>						
Contracted Services - Disposal	12404506012	\$ 203,377	\$ 160,000	\$ 38,782	\$ 160,000	0.0%
Signage	12404506050	-	2,000	-	2,000	0.0%
Site Restoration	12404506060	20,000	20,000	-	20,000	0.0%
Total Solid Waste Disposal Expense		\$ 223,377	\$ 182,000	\$ 38,782	\$ 182,000	0.0%
<u>HAZARDOUS WASTE EXPENSES</u>						
Hazardous Waste - Site Restoration	12404606010	\$ -	\$ 500	\$ -	\$ 500	0.0%
Private Lot Cleanup	12404406004	-	-	-	25,000	0.0%
Total Hazardous Waste Expenses		\$ -	\$ 500	\$ -	\$ 25,500	5000.0%
Total Expense		\$ 827,810	\$ 722,400	\$ 157,729	\$ 772,400	6.9%
Net Budget Variance		\$ (112,882)	\$ (204,900)	\$ (39,578)	\$ (237,900)	16.1%

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 Inuvik Petroleum 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 staff complement of 3 full-time employees.

	2014		2015 Actual		%
	Actual	2014 Budget	Apr 30	2015 Budget	Variance
Revenue:					
Total Revenue	\$ 426,910	\$ 352,950	\$ 36,496	\$ 127,125	-64.0%
Expenditures:					
Administrative Expenses	\$ 292,047	\$ 250,135	\$ 88,330	\$ 279,125	11.6%
Econ. Dev./Planning/Tourism Expenses	460,061	510,250	184,551	268,000	-47.5%
Total Expenditures	\$ 752,108	\$ 760,385	\$ 272,881	\$ 547,125	-28.0%
Net Budget Variance	\$ (325,198)	\$ (407,435)	\$ (236,385)	\$ (420,000)	3.1%

Town of Inuvik
Department 50 - Economic Development/Tourism

Account	2014	2014	2015	2015	%	
	Actuals	Budget	30-Apr	Budget	Variance	
<u>REVENUE</u>						
Tourism Recoveries	11501003120	\$ 5,448	\$ -	\$ 102	\$ 125	0.0%
Sale of Promotional Items	11501003760	14,243	5,000	3,913	10,000	100.0%
Inuvik Guide	11501004105	60,858	33,000	1,490	35,000	6.1%
Special Events	11501004520	12,950	-	26,357	27,000	0.0%
Tourism Packages	11505104523	19,110		1,000	35,000	0.0%
IPS Recoveries	11505203120	-	12,950		-	-100.0%
IPS Sponsorship	11505205501	113,000	100,000		-	-100.0%
IPS Delegation registration	11505205502	93,044	100,000		-	-100.0%
IPS Exhibitors registration	11505205503	2,535	2,000		-	-100.0%
IPS Tradeshow Booth	11505205507	64,590	70,000		-	-100.0%
CA - Conference Host IPS	11507508018	20,000	20,000		-	-100.0%
CA - IPS Comprehensive Funding	11507508025	10,000	-		-	0.0%
CA - Special Projects		11,132	10,000	3,635	20,000	100.0%
Total Revenue		\$ 426,910	\$ 352,950	\$ 36,496	\$ 127,125	-64.0%
<u>ADMINISTRATIVE EXPENSES</u>						
Salaries	12501004010	\$ 220,451	\$ 178,860	\$ 63,654	\$ 202,550	13.2%
CPP/EI	12501004030	11,011	10,720	5,363	10,570	-1.4%
Group Insurance	12501004035	4,669	3,500	1,890	6,440	84.0%
Pension Plan Costs	12501004040	13,778	14,310	4,963	16,205	13.2%
Northern Allowance	12501004055	37,225	39,000	10,933	39,110	0.3%
Workers Compensation	12501004060	4,912	3,745	1,528	4,250	13.5%
Total Administrative Expense		\$ 292,047	\$ 250,135	\$ 88,330	\$ 279,125	11.6%
<u>ECONOMIC DEV./PLANNING/TOURISM</u>						
Promotional Material - Resale	12505103760	\$ 36,468	\$ 20,000	\$ -	\$ 20,000	0.0%
Advertising/Marketing	12505104105	34,865	35,000	14,045	40,000	14.3%
Attraction Guide	12505104106	32,500	32,500	38,450	40,000	23.1%
Business Travel	12505104130	9,911	10,000	-	10,000	0.0%
Courier, Freight, Postage	12505104200	17	2,000	1,490	2,000	0.0%
Professional Development	12505104350	5,194	5,000	-	5,000	0.0%
Publications, Memberships, Subscriptions	12505104360	2,388	2,500	878	2,500	0.0%
Special Events	12505104520	28,884	25,000	9,572	20,000	-20.0%
Sunrise Festival	12505104522	-	-	84,939	30,000	0.0%
Tourism Packages	12505104523			6,713	32,500	0.0%
Supplies & Stationery	12505104525	2,164	5,000	1,580	5,000	0.0%
Telephone & Fax	12505104650	17,247	13,500	615	1,000	-92.6%
Conferencing/Promotion	12505104660	28,176	42,250	26,090	45,000	6.5%
Advertising, Signage	12505204105	5,440	10,000	-	5,000	-50.0%
IPS Business Travel	12505204130	4,501	10,000	-	-	-100.0%
Speakers	12505204131	53,024	67,500	-	-	-100.0%
Freight	12505204200	5,595	3,000	-	-	-100.0%
Barge Rental	12505204260	-	15,000	-	-	-100.0%
Entertainment	12505204470	50,169	40,000	-	-	-100.0%
Sound	12505204471	6,000	7,000	-	-	-100.0%
Security	12505204472	4,950	5,000	-	-	-100.0%
Products	12505204473	35,014	40,000	-	5,000	-87.5%
Catering	12505204475	78,252	85,000	-	-	-100.0%
Conference Supplies, Brochures	12505204520	1,090	5,000	-	-	-100.0%
Office Supplies	12505204525	5,612	5,000	112	5,000	0.0%
IPS - Other	12505205500	12,603	25,000	67	-	-100.0%
CA - Conference	12507508026	-	-	-	-	0.0%
Total Econ. Dev./Plan/Tourism Exp.		\$ 460,061	\$ 510,250	\$ 184,551	\$ 268,000	-47.5%
Total Expense		\$ 752,108	\$ 760,385	\$ 272,881	\$ 547,125	-28.0%
Net Budget Variance		\$ (325,198)	\$ (407,435)	\$ (236,385)	\$ (420,000)	3.1%

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 staff complement of 4 full-time employees.

	2014 Actual	2014 Budget	2015 Actual Apr 30	2015 Budget	% Variance
Revenue:					
Total Revenue	\$ 2,678,958	\$ 2,723,200	\$ 591,415	\$ 2,952,000	8.4%
Expenditures:					
Expenses	\$ 1,964,903	\$ 1,864,715	\$ 633,560	\$ 2,002,217	7.4%
Total Expenditures	\$ 1,964,903	\$ 1,864,715	\$ 633,560	\$ 2,002,217	7.4%
Transfer to Reserves	\$ -	\$ 1,400,000	\$ -	\$ -	-100.0%
Gas Tax Revenue	\$ 964,974	\$ 964,973	\$ -	\$ 964,973	0.0%
Gas Tax Capital Expenditures	1,682,800	2,000,000	82,587	500,000	-75.0%
	\$ 717,826	\$ 1,035,027	\$ 82,587	-\$ 464,973	-144.9%
Surplus after Transfers	\$ (3,771)	\$ 1,223,458	\$ (124,732)	\$ 1,414,756	15.6%
Amortization	\$ 1,244,433	\$ 1,850,000	\$ -	\$ 1,325,000	-28.4%

**Town of Inuvik
Department 60 - Utilities**

Account	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	% Variance	
REVENUE						
Utilidor Recoveries	41601003120	6,706	5,700	1,600	7,000	22.8%
Commercial	41605303662	\$ 173,944	\$ 160,000	\$ 52,993	\$ 200,000	25.0%
Residential	41605303664	881,527	900,000	210,538	870,000	-3.3%
Commercial - Government	41605303666	305,990	325,000	79,665	300,000	-7.7%
Residential - Government	41605303668	449,211	480,000	111,028	425,000	-11.5%
Waterpoint	41605303670	83,930	70,000	17,695	85,500	22.1%
Water Hookups/Disconnects	41605503672	2,650	500	-	500	0.0%
Penalties & Interest	41605503678	-	7,000	-	4,000	-42.9%
Grants - Territorial	41605503688	775,000	775,000	117,896	1,060,000	36.8%
Total Revenue		\$ 2,678,958	\$ 2,723,200	\$ 591,415	\$ 2,952,000	8.4%
EXPENSES						
Penalties and Interest	42601003460	\$ 746	\$ -	\$ 535	\$ -	0.0%
Salaries	42601004010	\$ 386,752	\$ 321,280	\$ 127,747	\$ 356,030	10.8%
Casual Wages	42601004015	-	-	-	-	0.0%
CPP/EI	42601004030	17,548	17,675	11,416	18,020	2.0%
Group Insurance	42601004035	13,762	12,750	5,812	14,345	12.5%
Pension Plan Costs	42601004040	25,007	25,710	10,495	28,485	10.8%
Clothing Allowance	42601004050	1,446	1,200	-	1,200	0.0%
Northern Allowance	42601004055	71,954	68,780	24,025	71,610	4.1%
Workers Compensation	42601004060	8,577	7,120	3,066	8,525	19.7%
Advertising	42601004105	-	4,000	-	3,000	-25.0%
Bank Service Charges	42601004125	-	-	-	-	0.0%
Business Travel	42601004130	-	-	-	-	0.0%
Courier, Freight, Postage	42601004200	3,473	15,000	-	7,000	-53.3%
Professional Development	42601004350	13,996	10,000	(1,565)	10,000	0.0%
Publications, Memberships, Sub.	42601004360	-	1,750	-	750	-57.1%
Repairs & Maintenance - Utilidor	42601004453	18,996	55,000	19,119	55,000	0.0%
Supplies & Stationery	42601004525	2,276	2,000	481	2,000	0.0%
Health and Safety Supplies	42601004586	3,760	500	-	500	0.0%
Telephone & Fax	42601004650	13,220	11,500	4,021	12,500	8.7%
Vehicle - Fuel	42601005010	19,564	25,000	5,393	21,500	-14.0%
Vehicle - License & Registration	42601005012	252	500	196	252	-49.6%
Vehicle - Repair & Maintenance	42601005014	7,010	10,000	2,547	6,000	-40.0%
Contracted Services - Engineering	42601006070	52,673	20,000	303	55,000	175.0%
Management Fees	42601007990	250,000	250,000	-	250,000	0.0%
Chemicals	42605704155	41,088	25,000	(6,922)	30,000	20.0%
Lab Analysis	42605704255	11,468	9,000	2,300	5,500	-38.9%
Primary Water Tempering	42605704380	173,641	160,000	173,087	250,000	56.3%
Repairs & Maintenance - Buildings	42605704412	30,832	15,000	5,759	20,000	33.3%
Repairs & Maintenance - Equipment	42605704414	168,867	135,000	2,612	140,000	3.7%
Repairs & Maintenance - Grounds	42605704415	36,958	2,000	675	5,000	150.0%
Repairs & Maintenance - Meters	42605704436	13,422	7,500	577	7,500	0.0%
Supplies - Shop	42605704550	16,176	40,000	603	20,000	-50.0%
Utilities - Electricity	42605705000	345,213	392,250	164,716	375,000	-4.4%
Utilities - Heat	42605705002	215,171	212,500	68,693	217,500	2.4%
Utilities - Water & Sewer	42605705004	1,056	6,700	7,869	10,000	49.3%
Total Expense		\$ 1,964,903	\$ 1,864,715	\$ 633,560	\$ 2,002,217	7.4%
Net Budget Variance		\$ 714,055	\$ 858,485	\$ (42,145)	\$ 949,783	10.6%
Transfers From Reserves	45601009994	-	1,400,000	\$ -	\$ -	-100.0%
Gas Tax Revenue	41605503805	964,974	964,973	-	964,973	0.0%
Gas Tax Capital Expenditures	42606005074	1,682,800	2,000,000	82,587	500,000	-75.0%
Net Transfers to Capital Expenditures		\$ 717,826	\$ 1,035,027	\$ 82,587	\$ (464,973)	-144.9%
Surplus after Transfers		\$ (3,771)	\$ 1,223,458	\$ (124,732)	\$ 1,414,756	15.6%
Amortization		\$ 1,244,433	\$ 1,850,000	\$ -	\$ 1,325,000	-28.4%

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 staff complement of 17 full-time employees and employs many casual staff to assist in the operations.

	2014 Actual	2014 Budget	2015 Actual Apr 30	2015 Budget	%
Revenue:					
Total Revenue	\$ 570,201	\$ 504,300	\$ 175,391	\$ 504,300	0.0%
Expenditures:					
Administrative Expenses	\$ 555,756	\$ 633,659	\$ 192,582	\$ 623,515	-1.6%
Midnight Sun Complex Expenses	2,349,947	2,524,860	832,392	2,415,307	-4.3%
Swimming Pool Expenses	537,507	440,825	206,003	478,873	8.6%
Summer Day Camp Expenses	86,848	87,750	427	72,884	-16.9%
Total Expenditures	\$ 3,530,058	\$ 3,687,094	\$ 1,231,403	\$ 3,590,579	-2.6%
Net Budget Variance	\$ (2,959,857)	\$ (3,182,794)	\$ (1,056,012)	\$ (3,086,279)	-3.0%

Town of Inuvik
Department 70 - Community Services / Recreation

	Account	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	% Variance
REVENUE						
Other Revenue	11701003075	\$ 38,161	\$ -	\$ -	\$ -	0.0%
Recreation Recoveries	11701003120	\$ 3,689	\$ 2,500	\$ 6,167	\$ 8,000	220.0%
Ice Rental - Youth	11701003305	43,651	48,250	22,745	48,250	0.0%
Ice Rental - Adult	11701003310	23,090	17,500	15,738	17,500	0.0%
Skate Sharpening	11701003315	2,228	2,250	1,347	2,250	0.0%
Conference Equipment	11701003325	12,845	10,000	1,905	10,000	0.0%
Facility Rental	11701003330	77,180	80,000	21,743	80,000	0.0%
Concession Rental/Vending Machines	11701003335	51,099	60,000	22,282	60,000	0.0%
Gym Memberships	11701003371	83,124	70,000	25,337	70,000	0.0%
Recreation Special Events	11701003375	19,681	15,000	4,643	15,000	0.0%
Summer Day Camp Contributions	11701003380	6,790	7,500	-	7,500	0.0%
Yoga	11701003383	2,875	5,250	1,629	5,250	0.0%
Summer Day Camp Program Fees	11701003385	22,685	21,250	-	21,250	0.0%
Special Events	11701004520	623	800	734	800	0.0%
Squash Rackets/Balls	11706403305	1,081	1,000	-	1,000	0.0%
Squash Court Rentals	11706403310	7,786	4,500	2,315	4,500	0.0%
Swim Accessories	11706403315	5,685	5,000	2,607	5,000	0.0%
Locker Fees	11706401120	2,469	2,500	783	2,500	0.0%
Playzone Admissions	11706403325	9,029	10,000	3,772	10,000	0.0%
Pool Fees - Youth	11706403360	30,792	25,000	9,976	25,000	0.0%
Pool Fees - Adult	11706403365	30,689	25,000	9,709	27,500	10.0%
Pool Rentals	11706403370	24,445	20,000	3,027	20,000	0.0%
Special Events - Pool	11706403375	4,305	5,000	3,932	5,000	0.0%
Swim Meet Fees	11706403810	-	-	-	-	0.0%
Donations - Special Events	11706404520	-	5,000	-	-	-100.0%
CA - Rec Community Participation	11707509042	51,471	43,000	-	43,000	0.0%
CA - Children/Youth Resiliency Program	11707509051	-	-	15,000	15,000	0.0%
2018 Arctic Winter Games Proposal	11707509043	14,727	18,000	-	-	-100.0%
Total Revenue		\$ 570,201	\$ 504,300	\$ 175,391	\$ 504,300	0.0%
ADMINISTRATIVE EXPENSES						
Concession/Vending Machines	12701003335	\$ 12,994	\$ 17,500	\$ 2,724	\$ 15,000	-14.3%
Gym Card Returns	12701003371	-	-	-	-	0.0%
Gym Related Expenses	12701003372	5,301	5,000	2,590	5,000	0.0%
Yoga	12701003383	5,375	5,750	865	5,750	0.0%
Salaries	12701004010	279,174	244,820	96,013	291,375	19.0%
Casual Wages	12701004015	27,001	55,605	1,916	32,810	-41.0%
CPP/EI	12701004030	15,244	18,255	9,035	17,185	-5.9%
Group Insurance	12701004035	10,781	9,910	4,590	9,380	-5.3%
Pension Plan Costs	12701004040	19,831	19,585	8,823	23,310	19.0%
Northern Allowance	12701004055	56,079	70,169	20,149	68,030	-3.0%
Workers Compensation	12701004060	6,638	5,865	2,350	6,975	18.9%
Advertising	12701004105	1,029	2,500	262	2,500	0.0%
Business Travel	12701004130	3,524	5,000	-	5,000	0.0%
Courier, Freight, Postage	12701004200	432	5,000	-	5,000	0.0%
Professional Development	12701004350	4,066	6,000	1,300	5,000	-16.7%
Publications, Memberships, Subscriptions	12701004360	455	200	-	200	0.0%
Repairs & Maintenance - Equipment	12701004414	420	2,000	89	2,000	0.0%
Special Events	12701004520	19,845	51,000	763	-	-100.0%
Recreation special events	12701004521	-	5,000	-	20,000	300.0%
Supplies & Stationery	12701004525	1,894	2,000	993	2,000	0.0%
Conference Centre Supplies	12701004526	1,533	10,000	-	5,000	-50.0%
Programming - equipment	12701004580	5,165	10,000	159	8,000	-20.0%
Telephone & Fax	12701004650	15,304	15,000	4,075	24,000	60.0%
Volunteer Appreciation	12701005025	450	5,000	-	5,000	0.0%
Xerox	12701005050	1,555	1,500	586	1,500	0.0%
CA - Rec Community Participation	12907509042	40,991	43,000	26,240	43,000	0.0%
CA - Children/Youth Resiliency Program	12707509051	-	-	3,634	15,000	
2018 Arctic Winter Games Proposal	0	20,674	18,000	5,428	5,500	-69.4%
Total Administrative Expense		\$ 555,756	\$ 633,659	\$ 192,582	\$ 623,515	-1.6%

Town of Inuvik
Department 70 - Community Services / Recreation

Account	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	%
					Variance
<u>MIDNIGHT SUN RECREATION COMP</u>					
Salaries	12706204010 \$ 591,906	\$ 637,385	\$ 191,171	\$ 550,115	-13.7%
Casual Wages	12706204015 147,405	47,825	33,108	47,825	0.0%
CPP/EI	12706204030 49,871	44,000	19,979	36,405	-17.3%
Group Insurance	12706204035 21,433	22,135	9,853	24,752	11.8%
Pension Plan Costs	12706204040 38,026	50,990	16,409	44,010	-13.7%
Clothing Allowance	12706204055 1,154	2,000	-	2,000	0.0%
Northern Allowance	12706204055 141,165	181,435	33,403	160,255	-11.7%
Workers Compensation	12706204060 17,084	14,490	5,383	14,095	-2.7%
Courier, Freight, Postage	12706204200 80	7,500	-	7,500	0.0%
Janitorial Services	12706204290 126	-	-	-	0.0%
Professional Development	12706204350 2,319	5,000	-	5,000	0.0%
Repairs & Maintenance - Equipment	12706204414 79,901	60,000	54,092	80,000	33.3%
Supplies	12706204560 53,289	60,000	13,044	60,000	0.0%
Safety Equipment	12706204585 454	1,500	-	1,500	0.0%
Health and Safety Supplies	12706204586 -	500	-	500	0.0%
Telephone & Fax	12706204650 9,975	10,650	6,998	10,650	0.0%
Utilities - Electricity	12706205000 765,123	773,750	279,554	765,000	-1.1%
Utilities - Heat	12706205002 335,327	521,450	152,395	521,450	0.0%
Utilities - Water & Sewer	12706205004 72,885	68,750	14,038	68,750	0.0%
Vehicle - Fuel	12706205010 6,677	3,500	1,846	3,500	0.0%
Vehicle - Repairs & Maintenance	12706205014 15,746	12,000	1,121	12,000	0.0%
Total MSRC Expense	\$ 2,349,947	\$ 2,524,860	\$ 832,392	\$ 2,415,307	-4.3%
<u>SWIMMING POOL EXPENSES</u>					
Salaries	12706404010 \$ 191,279	\$ 173,460	\$ 52,815	\$ 181,400	4.6%
Casual Wages	12706404015 150,524	97,000	55,707	97,000	0.0%
CPP/EI	12706404030 22,337	19,010	10,266	19,045	0.2%
Group Insurance	12706404035 7,899	7,500	3,757	8,477	13.0%
Pension Plan Costs	12706404040 11,882	11,500	5,612	14,512	26.2%
Northern Allowance	12706404055 97,167	73,345	32,546	76,361	4.1%
Workers Compensation	12706404060 8,224	5,410	2,605	6,478	19.7%
Medical Travel	12706404075 -	-	-	-	0.0%
Advertising	12706404105 -	1,500	-	1,500	0.0%
Courier, Freight, Postage	12706404200 710	600	31	600	0.0%
Professional Development	12706404350 6,280	8,000	549	8,000	0.0%
Publications, memberships, subscriptions	12706404360 225	1,000	80	1,000	0.0%
Repairs & Maintenance - Pool	12706404430 31,565	20,000	35,574	50,000	150.0%
Special Events	12706404520 209	3,000	-	1,000	-66.7%
Supplies & Stationery	12706404525 1,462	1,500	116	1,500	0.0%
Supplies For Resale	12706404561 3,769	1,500	2,178	1,500	0.0%
Supplies - Programs	12706404580 1,433	6,000	3,261	6,000	0.0%
Health and Safety Supplies	12706404586 -	8,000	11	2,000	-75.0%
Swim Meet	12706404590 -	-	-	-	0.0%
Telephone & Fax	12706404650 2,542	2,500	896	2,500	0.0%
Xerox	12706405050 -	-	-	-	0.0%
Total Swimming Pool Expenses	\$ 537,507	\$ 440,825	\$ 206,003	\$ 478,873	8.6%
<u>SUMMER DAY CAMP EXPENSES</u>					
Salaries	12706504010 \$ -	\$ -	\$ -	\$ -	0.0%
Casual Wages	12706504015 52,257	49,420	-	39,245	-20.6%
CPP/EI	12706504030 4,157	3,425	-	2,767	-19.2%
Northern Allowance	12706504055 17,247	18,905	427	14,989	-20.7%
Workers Compensation	12706504060 2,117	1,000	-	883	-11.7%
Supplies - Programs	12706504580 11,070	15,000	-	15,000	0.0%
Total Summer Day Camp Expense	\$ 86,848	\$ 87,750	\$ 427	\$ 72,884	-16.9%
Total Expenses	\$ 3,530,058	\$ 3,687,094	\$ 1,231,403	\$ 3,590,579	-2.6%
Net Budget Variance	\$ (2,959,857)	\$ (3,182,794)	\$ (1,056,012)	\$ (3,086,279)	-3.0%

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 staff complement of 5 full-time employees and employs many casual staff to assist in the operations.

	2014 Actual	2014 Budget	2015 Actual Apr 30	2015 Budget	%
<hr/>					
<u>Revenue:</u>					
Total Revenue	\$ 105,003	\$ 104,900	\$ 30,021	\$ 85,900	-18.1%
<hr/>					
<u>Expenditures:</u>					
Total Expenditures	\$ 569,363	\$ 567,195	\$ 177,236	\$ 576,905	1.7%
<hr/>					
Net Budget Variance	\$ (464,360)	\$ (462,295)	\$ (147,215)	\$ (491,005)	6.2%

Town of Inuvik
Department 71, Section 670 - Library

Account	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	%	
					Variance	
<u>REVENUE</u>						
Other Revenue	11716700550	\$ 26,271	\$ 25,000	\$ 2,500	\$ 6,000	-76.0%
Library Community Room	11716702626	750	2,000	750	2,000	0.0%
Library Block Funding	11716703035	46,930	47,900	24,920	47,900	0.0%
Literacy Funding	11716703036	15,000	15,000	-	15,000	0.0%
Other Contribution Agreements	11716703037	16,052	15,000	1,851	15,000	0.0%
	11716703120	-	-	-	-	0.0%
Total Revenue		\$ 105,003	\$ 104,900	\$ 30,021	\$ 85,900	-18.1%
<u>EXPENSES</u>						
Salaries	12716704010	\$ 278,391	\$ 276,665	\$ 81,858	\$ 298,300	7.8%
Casual Wages	12716704015	66,094	36,700	22,527	37,050	1.0%
CPP/EI	12716704030	22,437	20,975	9,499	21,065	0.4%
Group Insurance	12716704035	13,242	15,260	3,809	9,865	-35.4%
Pension Plan Costs	12716704040	19,581	22,135	5,957	23,865	7.8%
Northern Allowance	12716704055	82,846	81,650	24,667	85,932	5.2%
Workers Compensation	12716704060	7,589	6,310	2,505	7,528	19.3%
Courier, Freight, Postage	12716704200	446	1,000	117	500	-50.0%
Professional Development	12716704350	-	1,000	-	1,000	0.0%
Program Supplies	12716704360	5,525	15,000	497	7,500	-50.0%
Purchase of Books	12716704365	17,706	23,000	4,785	20,000	-13.0%
Purchase of Furniture & Equipment	12716704370	-	2,000	-	1,000	-50.0%
Repairs & Maintenance - Equipment	12716704414	256	500	-	500	0.0%
Supplies & Stationery	12716704525	6,267	6,750	1,033	5,000	-25.9%
Telephone & Fax	12716704650	2,250	2,375	556	2,375	0.0%
Utilities - Electricity	12716705000	27,322	28,350	9,811	28,000	-1.2%
Utilities - Heat	12716705002	16,706	24,100	8,953	24,000	-0.4%
Utilities - Water & Sewer	12716705004	1,250	1,425	287	1,425	0.0%
Xerox	12716705050	1,454	2,000	375	2,000	0.0%
Total Expenses		\$ 569,363	\$ 567,195	\$ 177,236	\$ 576,905	1.7%
Net Budget Variance		\$ (464,360)	\$ (462,295)	\$ (147,215)	\$ (491,005)	6.2%

Land

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

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

	2014 Actual	2014 Budget	2015 Actual Apr 30	2015 Budget	%
Revenue:					
Total Revenue	\$ 1,019,032	\$ 1,017,950	\$ 27,048	\$ 101,600	-90.0%
Expenditures:					
Total Expenditures	\$ 101,482	\$ 993,255	\$ 20,147	\$ 57,880	-94.2%
Net Budget Variance	\$ 917,550	\$ 24,695	\$ 6,901	\$ 43,720	77.0%

**Town of Inuvik
Department 80 - Land**

Account	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	%
<u>REVENUE</u>					
Land Sales	31808003050 \$ 1,004,450	\$ 1,004,450	\$ 21,600	\$ 90,600	-91.0%
Land Leases	31808003055 13,832	12,500	5,198	10,000	-20.0%
Land Development Recoveries	31808003110 -		-	-	0.0%
Bad Debts Recovered	31808003885 -		-	-	0.0%
Land Administration Fees	31808004295 750	1,000	250	1,000	0.0%
Total Revenue	\$ 1,019,032	\$ 1,017,950	\$ 27,048	\$ 101,600	-90.0%
<u>EXPENSES</u>					
Cost of Land Sales	32808004185 \$ 99,755	\$ 99,755	\$ 20,000	\$ 54,880	-45.0%
Land Leases	32808004280 -	2,500	-	2,500	0.0%
Land Admin Fees	32808004295 287	500	147	500	0.0%
Legal	32808004305 -		-	-	0.0%
Transfer to reserves		870,000	-		-100.0%
Contracted Services - Surveying	32808006072 1,440	20,500	-	-	-100.0%
Total Expenses	\$ 101,482	\$ 993,255	\$ 20,147	\$ 57,880	-94.2%
Net Budget Variance	\$ 917,550	\$ 24,695	\$ 6,901	\$ 43,720	77.0%

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 capital funding such as Contribution Agreements.

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

	2014 Actual	2014 Budget	2015 Actual Apr 30	2015 Budget	% Variance
<u>Revenue:</u>					
Total Revenue	\$ 4,876,960	\$ 4,915,800	\$ 287,482	\$ 4,135,500	-15.9%
<u>Expenditures:</u>					
Expenses	\$ 60,117	\$ 83,000	\$ 22,272	\$ 65,500	-21.1%
Total Expenditures	\$ 60,117	\$ 83,000	\$ 22,272	\$ 65,500	-21.1%
Net Transfers to Capital Expenditure:	\$ 2,990,406	\$ 2,270,707	\$ 154,247	\$ 2,734,360	20.4%
Surplus after Transfers	\$ 1,826,437	\$ 2,562,093	\$ 110,963	\$ 1,335,640	-47.9%
Amortization	\$ 1,821,677	\$ 1,800,000	\$ -	\$ 1,800,000	0.0%

**Town of Inuvik
Department 90 - Fiscal**

	Account	2014 Actuals	2014 Budget	2015 30-Apr	2015 Budget	% Variance
REVENUE						
Block Funding	11901003802	2,562,000	2,562,000	280,784	2,527,000	-1.4%
GNWT - Miscellaneous Funding	11901003803	-	-	-	-	0.0%
Capital Block Fund	11901003806	1,231,000	1,231,000	-	1,231,000	0.0%
Building Canada Fund	11901003820	887,603	885,000	-	-	-100.0%
Transfers from Reserves	11901003998	-	40,000	-	295,000	637.5%
Bingo License	11907203470	79,057	82,500	6,698	82,500	0.0%
Contribution Agreements/Rebates		70,000	68,000	-	-	-100.0%
Sale of Assets	11901008000	47,300	47,300	-	-	-100.0%
Total Revenue		\$ 4,876,960	\$ 4,915,800	\$ 287,482	\$ 4,135,500	-15.9%
EXPENSES						
Overdraft Interest	12901004125	\$ 311	\$ 5,000	\$ 461	\$ 10,000	100.0%
Visa Suspense	12901009980	14	3,000	4,727	500	-83.3%
Cash Over/Short	12901004126	21		(0)	-	0.0%
Interest	12907004215	59,771	75,000	17,084	55,000	-26.7%
Contribution Agreements			-	-	-	0.0%
Total Expenses		\$ 60,117	\$ 83,000	\$ 22,272	\$ 65,500	-21.1%
Net Budget Variance		\$ 4,816,843	\$ 4,832,800	\$ 265,210	\$ 4,070,000	-15.8%
Debenture			(11,870,000)	-	(9,400,000)	-20.8%
Building Canada Fund	11907508007	-	(885,000)	-	-	-100.0%
Capital	12907108001	1,435,293	1,922,307	5,352	1,401,000	-27.1%
Water Treatment Plant	12907508007	1,555,113	12,770,000	37,775	10,400,000	-18.6%
Debenture Principal Payments	12907004210		333,400	111,120	333,360	0.0%
Net Transfer to Capital Expenditures		\$ 2,990,406	\$ 2,270,707	\$ 154,247	\$ 2,734,360	20.4%
Surplus after Transfers		\$ 1,826,437	\$ 2,562,093	\$ 110,963	\$ 1,335,640	-47.9%
Amortization		\$ 1,821,677	\$ 1,800,000	\$ -	\$ 1,800,000	0.0%

**TOWN OF INUVIK
FIVE YEAR CAPITAL PLAN
2015 - 2019**

Funding Source	2015	2016	2017	2018	2019
Capital Block Funding	\$ 1,231,000	\$ 1,231,000	\$ 1,231,000	\$ 1,231,000	\$ 1,231,000
Gas Tax	\$ 964,973	\$ 1,264,000	\$ 1,264,000	\$ 1,264,000	\$ 1,264,000
W & S Subsidy	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000	\$ 1,060,000
New Building Canada Fund	\$ -	\$ 3,750,000	\$ 547,000	\$ -	\$ -
Lions Club Boot Lake Donation	\$ 100,000				
Sidewalk Reserve	\$ 125,000				
Reserve Fund - Land Development	\$ 70,000				
Debenture Water Treatment Plant	\$ 9,400,000	\$ 3,600,000			
Totals:	\$ 12,950,973	\$ 10,905,000	\$ 4,102,000	\$ 3,555,000	\$ 3,555,000

	2015	2016	2017	2018	2019
Utilidor Replacement	\$ 500,000	\$ 5,000,000	\$ 2,700,000	\$ 2,000,000	\$ 2,000,000
Fire Truck - Pumper	\$ 425,000			\$ 400,000	
Deputy Fire Chief Vehicle					\$ 80,000
NFPA Burn Building		\$ 400,000			
MSC Backup Generator		\$ 500,000			
MSC Controls Remote Access	\$ 35,000				
MSC Laundry Equipment	\$ -	\$ 10,000			
MSC Floor Cleaning Equipment	\$ 25,000				
MSC Foundation		\$ 75,000			
Rollout Carpet Curling Club		\$ 100,000			
Microturbine Refurbish	\$ 80,000				
Pool Liner			\$ 125,000		
MSC Floor Leveling			\$ 70,000		
MSC Arena Insulation			\$ 500,000		
Boot Lake Playground	\$ 100,000				
MSC Dressing Room Shower Enhancements	\$ -	\$ 15,000			
Heat Exchange Element	\$ 75,000				
Library Refurbish	\$ -				
Skate Sharpening Equipment	\$ 6,000				
Ice Plant Manifold	\$ 15,000				
Garbage Bins	\$ 48,000	\$ 48,000			
Road Improvements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Christmas Lights	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Fitness Equipment	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Conference Equipment	\$ 20,000	\$ 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		\$ 25,000			
Tourism Gateway/Welcome Sign	\$ -		\$ 200,000		
Water Treatment Plant	\$ 10,400,000	\$ 3,600,000			
Sidewalks	\$ 200,000	\$ 250,000	\$ 250,000		
Playground Improvement	\$ 70,000				
MSC Pool Boilers		\$ 80,000			
Boat Launch Camera	\$ 15,000				
Bulk Water System	\$ 17,000				
Town Hall Renovation	\$ 75,000				
Total	\$ 12,301,000	\$ 10,518,000	\$ 4,260,000	\$ 2,815,000	\$ 2,495,000

Difference:	\$ 649,973	\$ 387,000	\$ (158,000)	\$ 740,000	\$ 1,060,000
Cumulative Total:	\$ 649,973	\$ 1,036,973	\$ 878,973	\$ 1,618,973	\$ 2,678,973