



Town of Inuvik

**2023 Interim  
Operating and Capital Budget**

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## INTRODUCTION

The 2023 Interim Operating and Capital Budgets represent the estimated planned operating and capital needs of the Town of Inuvik for 2023. Each year this process becomes more difficult as pressures to keep the effect on taxpayers minimal because of many forced growth situations such as inflation and the process of completing both Council and departmental priorities. Some of these priorities can be multi year in nature and therefore results of these investments do not materialize in the year of the expense. This budget reflects the funds that the Town requires to continue to provide the level of service that Council and residents expect as well as to replace, repair and maintain the Town's aging infrastructure. In preparing the estimates, the Town understands the challenges that residents are facing, and in many ways, the Town is no different.

The financial information in the 2023 Operating Budget is presented on a comparative basis at the department summary and detail level for the 2021 Actual, 2022 Budget, 2022 Actuals to October 31 and the projected 2023 Interim Budget. Also included are estimates for the years 2024 and 2025 for information purposes. These are only an estimate and are subject to change as conditions change. The Capital Budget represents a 5-year anticipated requirement of expenditures with a useful life exceeding one year.

This budget brings many changes from past years. It is the first budget in 3 years where it is anticipated operations will return to more normal operations or what could be called normal now. This includes revised health and safety practices because of the pandemic even though technically health restrictions have been removed it is not like Covid has disappeared. It just becomes another on the list of safety concerns that the Town must account for. At this time the Town does not anticipate any new Health Orders, and should any occur, this could change our operations but currently it is impossible to consider any potential changes.

There are some positive notes from this forecast and a reminder this is an interim budget. The big positive is the return to a full year of operations of the Midnight Sun Complex and especially the long-awaited opening of the pool. This long-awaited event will not only be a positive regarding availability to residents but almost as important be a moral booster for Town staff who have had to bear the brunt of criticisms (although there have only been a few) and the frustration to get this integral resource back and functional. Not only will this provide residents with additional recreational options but also allow for increased employment for local persons for lifeguard positions.

As with most municipalities the Town struggles with finding funding for its operations and in particular capital projects. For 2023 this has become an even more difficult challenge due to what seems to be un-ending supply chain issues along with significant material cost increases. Administration is presenting a capital project budget for 2023 where some projects from previous year capital project spending have seen significant increases. These increases are completely out of the Town's control and as a result some projects have been delayed to following years. A good example is the additional change room for the Midnight Sun Complex. This project has been an important one to allow for a separate change room for female hockey players. Last year when the project was put in place with design and cost estimates it was around \$350,000. With the costs of steel etc. this cost in one year has risen to an estimated \$750,000. To offset the capital funding deficit any operational surpluses for the year will have to be used along with the use of some previous operational surpluses. While this can provide for a balanced budget for 2023 it is not a sustainable procedure. The Town has cash reserves that will cover the use of previous year surplus amounts but again this is not sustainable long-term.

2023 also presents the Town with additional challenges as it is a year where a comprehensive assessment of all properties has been completed by the GNWT assessors. This is completed every 10 years. With this assessment a majority of properties have seen an increased assessment and therefore would have a significant impact on property taxes even without a change in the mill rate. For example, the increase in residential residences (not including public housing) overall assessments have risen 18.9% with many having increase close to 25%. In simple terms if the mill rate were unchanged some residents would see a 25% increase in their taxes. As a result, this increase needs to be considered in estimating the required mill rate. Using some previous year surpluses Administration is proposing a 4.6% net increase in taxes. Administration understands that tax increases are not welcome by anyone unfortunately it is a simple reality that to continue with the services expected it is a must. It should be noted that a 1% increase in the mill rate equates to approximately \$62,000 in additional revenue to the Town. With this revised assessment the final assessment roll could change should there be any amendments to it resulting from Board of Revision decisions. Until that has concluded in early 2023 the final adjustments to the mill rate will then be reviewed.

It should be noted the final 2023 final operating budget the proposed property tax rate increase may change once government funding have been finalized in early 2023. The final change in the mill rate will occur with the completion of the final budget in May 2023. Administration will continue to look for additional funding possibilities to reduce the dependence on previous year surpluses.

The Town continues to look at its operations and areas where expenses may be reduced. Salaries and benefits continue to be the highest expense incurred at 34% of overall operating expenses. The Town has reviewed some of its operational

requirements regarding salaries and has adjusted areas where efficiencies can be made. This budget proposes for the addition of a half time Deputy Fire Chief given the increased responsibilities of the Director of Protective Services over the years including the supervision of the Municipal Enforcement Department and the need for continued Emergency Measures review including a revision of the Town's emergency Response Plan.

There are some one-time charges that are also scheduled to occur in 2023. Under the Community Planning and Development Act the Town is required to review and update its Community Plan every 8 years. This requirement is due in 2023 for the Town. The estimated cost for this review is \$80,000 and has been reflected in the budget. Additional salary and recruitment costs have been included with the anticipated retirement of the Senior Administrative Officer in July. This will allow for a smoother transition for the replacement and is again a one-time expense. While the final amount has not been finalised consideration has been included to allow for a cost-of-living increase for Town employees. Under the current situation 0.5% increase in salaries equates to approximately 0.35% tax increase or \$21,500. As this final number has not been set by Council and the employees the final agreement may have an impact on the overall budget.

Utilities are the Town's second highest expense at 17%. The Town continues working towards enhancing its infrastructure to reduce its energy usage and greenhouse gas emissions and will continue to explore options available to us. In 2022 a major solar project for the Midnight Sun Complex was announced. The Town is exploring its options with this project as there have been significant changes in the overall power supply grid since the project application was made and the current project has potential obstacles to complete. Administration has been in contact with significant contributors and experts regarding the project and this will be pursued more in early 2023. Since the Town is the biggest user of electricity caution must be taken when looking at these types of projects and the effects it may have on overall rates for its residents.

The Town struggles, as do other municipalities, with the shortfall in funding under the GNWT funding policies. This budget uses current funding levels and as noted earlier any changes will not be forthcoming until the late 1<sup>st</sup> quarter of 2023. This budget will also consume any carry-over funds from previous year's capital funding leaving no carry-over for future years. With the GNWT having passed its capital project budget for fiscal 2023-24 there is no change in funding for capital projects coming to the Town. Currently, we are not expecting any changes to any other funding. Administration will continue to look for additional funding streams which could have a positive impact on overall funding.

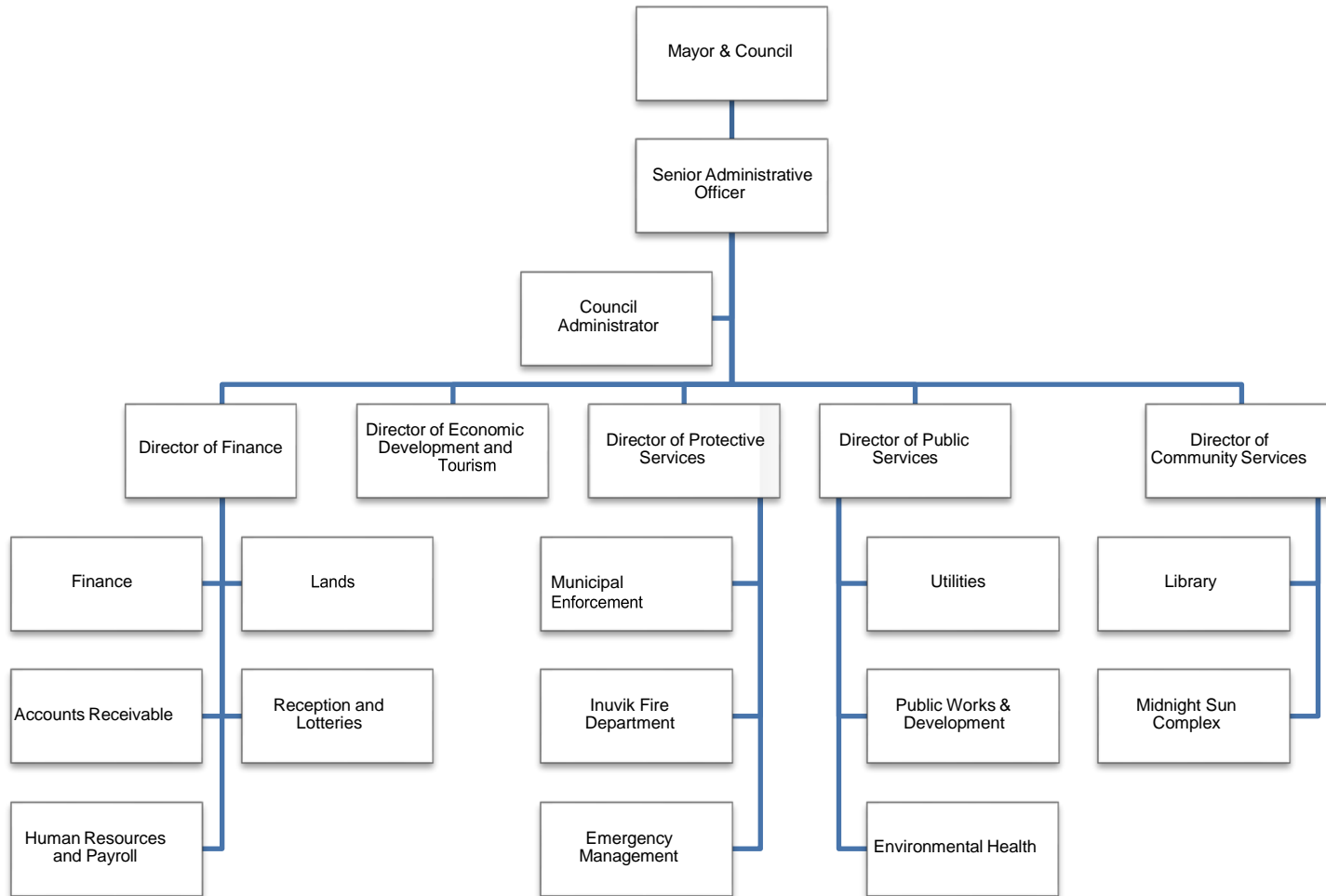
Planned capital expenditures during 2023 are \$8,900,000. 3 major projects (Utilidor replacement, Sewage lagoon rehabilitation and Breynat Road rebuild) will account for almost 75% of this expenditure with the annual utilidor project again

topping the chart. The project scope was reduced from previous capital forecasts by \$675,000 to reduce the dependency on previous surpluses and minimizing the tax rate.

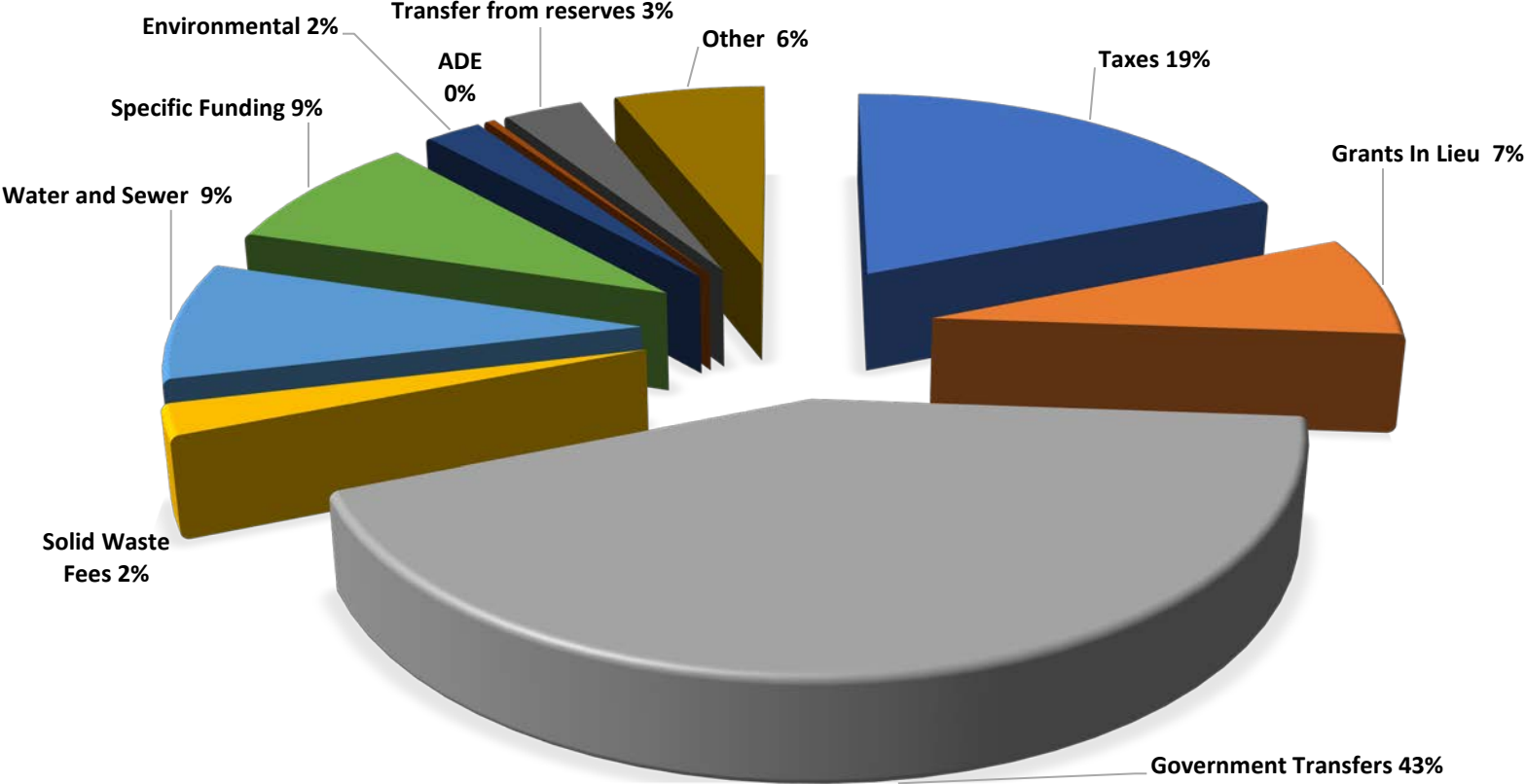
Amortization shown in Department 60 – Utilities, and Department 90 - Fiscal Services, are a non-cash item and provided for information purposes. These amounts represent the estimated 2023 depreciation of the Town assets over their useful lives.

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

# Organizational Chart

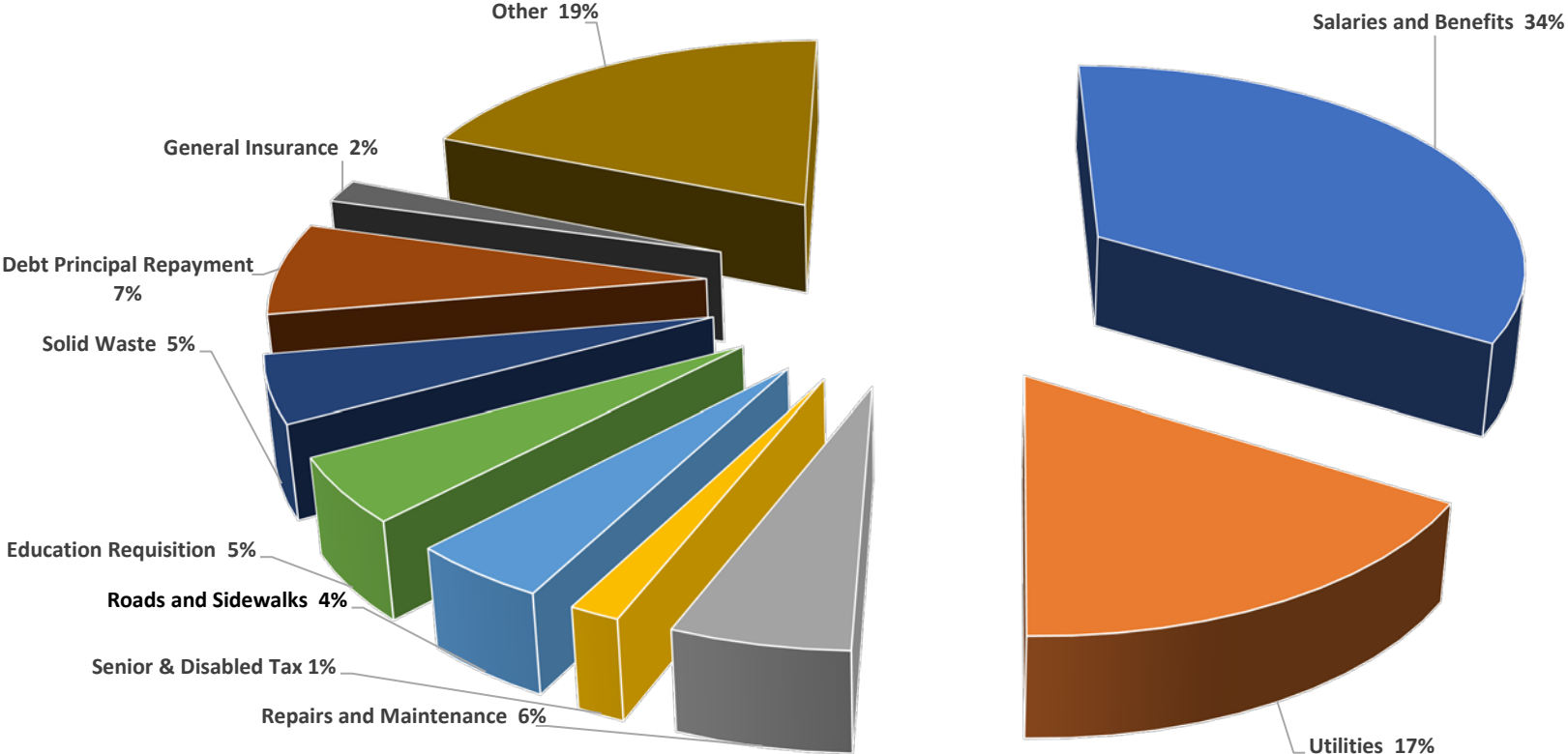


# WHERE THE MONEY COMES FROM





# WHERE THE MONEY WILL BE SPENT





Town of Inuvik

# **2023 Interim Operating Budget**

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

	<u>2021</u>	<u>2022</u>	<u>2022</u>	<u>2023</u>	<u>%</u>	<u>2024</u>	<u>%</u>	<u>2025</u>	<u>%</u>
	<u>Actuals</u>	<u>Budget</u>	<u>October 31</u>	<u>Budget</u>	<u>Variance</u>	<u>Forecast</u>	<u>Variance</u>	<u>Forecast</u>	<u>Variance</u>
<b>REVENUES</b>									
Administrative	\$ 7,823,917	\$ 7,841,193	\$ 7,327,688	\$ 8,374,723	6.8%	\$ 8,539,189	2%	\$ 8,746,021	2%
Protective Services	68,575	72,500	59,639	65,000	-10.3%	65,000	0%	65,000	0%
Public Works	20,000	25,000	25,000	25,000	0.0%	25,000	0%	25,000	0%
Environmental	545,014	655,000	528,404	687,500	5.0%	652,708	-5%	690,851	6%
Economic Development/Tourism	162,160	203,400	270,739	308,500	51.7%	283,500	-8%	283,500	0%
Utilities	3,418,904	3,468,866	2,595,945	3,513,566	1.3%	3,577,076	2%	3,642,491	2%
Recreation	277,477	356,000	225,233	388,600	9.2%	415,430	7%	425,440	2%
Library	77,296	86,250	42,467	84,800	-1.7%	84,850	0%	84,900	0%
Land	208,252	9,500	43,584	3,848	-59.5%	3,848	0%	3,848	0%
Fiscal	3,806,137	3,496,000	2,668,503	4,165,171	19.1%	3,496,000	-16%	3,496,000	0%
	<b>\$ 16,407,732</b>	<b>\$ 16,213,709</b>	<b>\$ 13,787,202</b>	<b>\$ 17,616,708</b>	<b>9%</b>	<b>\$ 17,142,602</b>	<b>-3%</b>	<b>\$ 17,463,050</b>	<b>2%</b>
<b>EXPENSES</b>									
Administrative	\$ 3,239,439	\$ 3,121,677	\$ 2,400,328	\$ 3,498,563	12.1%	\$ 3,377,322	-4%	\$ 3,415,028	1%
Protective Services	740,782	849,047	655,359	917,554	8.1%	930,272	1%	995,230	7%
Public Works	1,548,110	1,549,582	1,291,014	1,642,285	6.0%	1,606,039	-2%	1,616,555	1%
Environmental	780,431	984,200	730,248	994,200	1.0%	994,200	0%	994,200	0%
Economic Development/Tourism	542,447	663,009	695,906	898,114	35.5%	895,761	0%	908,061	1%
Utilities	3,123,493	3,080,506	2,652,864	3,232,669	4.9%	3,135,779	-3%	3,135,260	0%
Recreation	2,861,003	3,514,045	2,483,934	3,691,618	5.1%	3,778,947	2%	3,845,704	2%
Library	420,859	440,674	331,118	469,327	6.5%	486,611	4%	499,357	3%
Land	173,327	100	128	100	0.0%	100	0%	100	0%
Fiscal	10,140	801,000	668,100	801,000	0.0%	801,000	0%	801,000	0%
	<b>\$ 13,440,029</b>	<b>\$ 15,003,840</b>	<b>\$ 11,908,998</b>	<b>\$ 16,145,430</b>	<b>8%</b>	<b>\$ 16,006,030</b>	<b>-1%</b>	<b>\$ 16,210,494</b>	<b>1%</b>
<b>Surplus / (Deficit)</b>	<b>\$ 2,967,703</b>	<b>\$ 1,209,869</b>	<b>\$ 1,878,204</b>	<b>\$ 1,471,278</b>	<b>22%</b>	<b>\$ 1,136,572</b>	<b>-23%</b>	<b>\$ 1,252,555</b>	<b>10%</b>
Net Transfers to Capital Expenditures	1,815,527	2,421,870	859,737	1,471,278		3,304,050		2,832,604	
	<b>\$ 1,815,527</b>	<b>\$ 2,421,870</b>	<b>\$ 859,737</b>	<b>\$ 1,471,278</b>	<b>-39%</b>	<b>\$ 3,304,050</b>	<b>125%</b>	<b>\$ 2,832,604</b>	<b>-14%</b>
<b>Surplus (Deficit) after Transfers</b>	<b>\$ 1,152,176</b>	<b>\$ (1,212,001)</b>	<b>\$ 1,018,467</b>	<b>\$ (0)</b>		<b>\$ (2,167,478)</b>		<b>\$ (1,580,049)</b>	
<b>Amortization</b>	<b>\$ 3,339,006</b>	<b>\$ 3,380,000</b>	<b>\$ -</b>	<b>\$ 3,339,006</b>	<b>-1%</b>	<b>\$ 3,339,006</b>	<b>0%</b>	<b>\$ 3,339,006</b>	<b>0%</b>



Town of Inuvik

**Department 10  
Administrative**

**Department 10 Summary**

**ADMINISTRATIVE**

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

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

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

	<b>2021</b>	<b>2022</b>	<b>2022 Actual</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>Budget</b>	<b>Oct. 31</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Revenue:</b>						
Total Administrative Revenue	\$ 7,689,352	\$ 7,803,593	\$ 7,284,511	\$ 8,349,123	\$ 8,513,589	\$ 8,720,421
Total Building/Development Revenue	134,565	37,600	43,177	25,600	25,600	25,600
<b>Total Revenue</b>	<b>\$ 7,823,917</b>	<b>\$ 7,841,193</b>	<b>\$ 7,327,688</b>	<b>\$ 8,374,723</b>	<b>\$ 8,539,189</b>	<b>\$ 8,746,021</b>
<b>Expenditures:</b>						
Legislative Expenses	\$ 191,058	\$ 222,560	\$ 176,298	\$ 238,132	\$ 236,125	\$ 236,703
Gen. Administrative Expenses	3,048,381	2,899,117	2,224,030	3,260,431	3,141,196	3,178,325
<b>Total Expenditures</b>	<b>\$ 3,239,439</b>	<b>\$ 3,121,677</b>	<b>\$ 2,400,328</b>	<b>\$ 3,498,563</b>	<b>\$ 3,377,322</b>	<b>\$ 3,415,028</b>
<b>Net Budget Variance</b>	<b>\$ 4,584,478</b>	<b>\$ 4,719,516</b>	<b>\$ 4,927,360</b>	<b>\$ 4,876,160</b>	<b>\$ 5,161,868</b>	<b>\$ 5,330,993</b>

Town of Inuvik  
Department 10 - Administrative

	2021 Actuals	2022 Budget	2022 October 31	2023 Budget	% Variance	2024 Forecast	% Variance	2025 Forecast	% Variance
<b>REVENUE</b>									
Land Taxes	\$ 4,111,029	\$ 4,381,570	\$ 4,353,959	\$ 4,726,196	7.9%	\$ 4,892,762	3.5%	\$ 5,064,557	3.5%
Property Taxes - Education Portion	692,101	710,321	710,321	824,293	16.0%	824,293	0.0%	824,293	0.0%
Property Taxes Bad Debt Expense	-	-	-	-	0.0%	-	0.0%	-	0.0%
Grants in Lieu - Federal	359,713	321,199	-	322,118	0.3%	333,455	3.5%	345,140	3.5%
Grants in Lieu - GNWT	1,422,927	1,488,425	1,454,723	1,427,752	-4.1%	1,477,793	3.5%	1,529,416	3.5%
Grants in Lieu - NWTPC	68,987	62,778	-	65,148	3.8%	67,441	3.5%	69,798	3.5%
Grants in Lieu - CBC	7,765	7,108	8,023	7,561	6.4%	7,827	3.5%	8,100	3.5%
Senior Citizen Tax Grant	109,360	101,794	117,418	132,656	30.3%	136,618	3.0%	140,717	3.0%
Administrative Recoveries	151,624	25,000	3,820	10,000	-60.0%	10,000	0.0%	10,000	0.0%
Tax Certificates	4,200	4,400	2,600	4,400	0.0%	4,400	0.0%	4,400	0.0%
Tax Penalties & Interest	182,839	150,000	147,226	150,000	0.0%	150,000	0.0%	150,000	0.0%
Business Licenses	27,925	27,000	17,650	25,000	-7.4%	25,000	0.0%	25,000	0.0%
Education Tax	-	5,000	-	5,000	0.0%	5,000	0.0%	5,000	0.0%
Interest earned on Investments	31,925	40,000	137,607	170,000	325.0%	100,000	-41.2%	65,000	-35.0%
Management Fee - Lotteries	28,000	28,000	28,000	28,000	0.0%	28,000	0.0%	28,000	0.0%
Management Fee - Utilities	250,000	250,000	250,000	250,000	0.0%	250,000	0.0%	250,000	0.0%
<b>Total Administrative Revenue</b>	<b>\$ 7,448,396</b>	<b>\$ 7,602,593</b>	<b>\$ 7,231,346</b>	<b>\$ 8,148,123</b>	<b>7.2%</b>	<b>\$ 8,312,589</b>	<b>2.0%</b>	<b>\$ 8,519,421</b>	<b>2.5%</b>
Development Permits	\$ 134,115	\$ 37,000	\$ 42,772	\$ 25,000	-32.4%	\$ 25,000	0.0%	\$ 25,000	0.0%
Moving & Demolition Permits	250	300	405	300	0.0%	300	0.0%	300	0.0%
Home Occupation Permits	200	300	-	300	0.0%	300	0.0%	300	0.0%
<b>Total Building/Development Revenue</b>	<b>\$ 134,565</b>	<b>\$ 37,600</b>	<b>\$ 43,177</b>	<b>\$ 25,600</b>	<b>-31.9%</b>	<b>\$ 25,600</b>	<b>0.0%</b>	<b>\$ 25,600</b>	<b>0.0%</b>
CA - Administration	\$ 30,263	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Small Community Employment Support	210,693	201,000	53,165	201,000	0.0%	201,000	0.0%	201,000	0.0%
<b>Total Contribution Agreements</b>	<b>\$ 240,956</b>	<b>\$ 201,000</b>	<b>\$ 53,165</b>	<b>\$ 201,000</b>	<b>0%</b>	<b>\$ 201,000</b>	<b>\$ -</b>	<b>\$ 201,000</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$ 7,823,917</b>	<b>\$ 7,841,193</b>	<b>\$ 7,327,688</b>	<b>\$ 8,374,723</b>	<b>6.8%</b>	<b>\$ 8,539,189</b>	<b>2.0%</b>	<b>\$ 8,746,021</b>	<b>2.4%</b>
<b>LEGISLATIVE EXPENSES</b>									
Mayors / Councillors Indemnity	\$ 132,569	\$ 141,997	\$ 116,554	\$ 143,620	1.1%	\$ 148,113	3.1%	\$ 152,190	2.8%
CPP/EI - Mayor & Councillors	5,193	7,697	1,270	8,146	5.8%	8,146	0.0%	8,146	0.0%
Group Insurance	2,998	5,587	422	5,587	0.0%	5,587	0.0%	5,587	0.0%
Pension Plan	6,123	-	-	-	0.0%	-	0.0%	-	0.0%
Northern Allowance	15,005	15,279	13,275	15,279	0.0%	15,279	0.0%	15,279	0.0%
Conventions & Delegations	948	22,000	25,547	25,000	13.6%	20,000	-20.0%	25,000	25.0%
Donations	7,500	8,500	-	8,500	0.0%	8,500	0.0%	8,500	0.0%
Election/Plebiscite Expenses	3,901	-	-	-	0.0%	2,500	0.0%	-	-100.0%
Legislative Expenditures	4,151	8,000	6,759	19,000	137.5%	15,000	-21.1%	9,000	-40.0%
Publications, Memberships, Sub.	12,670	13,500	12,471	13,000	-3.7%	13,000	0.0%	13,000	0.0%
<b>Total Legislative Expense</b>	<b>\$ 191,058</b>	<b>\$ 222,560</b>	<b>\$ 176,298</b>	<b>\$ 238,132</b>	<b>7.0%</b>	<b>\$ 236,125</b>	<b>-0.8%</b>	<b>\$ 236,703</b>	<b>0.2%</b>

**Town of Inuvik  
Department 10 - Administrative**

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	October 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<b>GEN. ADMINISTRATIVE EXPENSES</b>									
Education Requisition	\$ 692,101	\$ 710,321	\$ 710,321	\$ 824,293	16.0%	\$ 824,293	0.0%	\$ 824,293	0.0%
Salaries	675,163	657,423	538,825	688,476	4.7%	663,787	-3.6%	697,742	5.1%
Casual Wages	7,677	1,710	426	2,661	55.6%	2,741	3.0%	2,796	2.0%
CPP/EI	33,480	35,444	31,122	40,771	15.0%	35,764	-12.3%	35,835	0.2%
Group Insurance	31,778	33,014	25,992	32,686	-1.0%	28,813	-11.9%	31,820	10.4%
Pension Plan Costs	49,140	52,209	42,048	55,003	5.4%	53,028	-3.6%	55,744	5.1%
Northern Allowance	91,581	80,100	59,369	99,851	24.7%	84,572	-15.3%	84,572	0.0%
Workers Compensation	90,565	98,489	98,489	104,278	5.9%	106,364	2.0%	108,491	2.0%
Recruitment	37,316	27,000	7,515	45,000	66.7%	25,000	-44.4%	25,000	0.0%
Medical Travel	4,598	5,000	2,240	5,000	0.0%	5,000	0.0%	5,000	0.0%
Accounting/Auditing/Consulting	116,644	74,500	47,513	150,000	101.3%	45,000	-70.0%	50,000	11.1%
Advertising	2,620	2,600	762	3,000	15.4%	2,500	-16.7%	2,500	0.0%
Bank Service Charges	9,074	2,700	1,755	2,700	0.0%	2,700	0.0%	2,700	0.0%
Business Travel	-	7,000	2,572	13,000	85.7%	10,000	-23.1%	15,000	50.0%
Computer Software/Hardware	17,020	15,000	12,511	15,000	0.0%	15,000	0.0%	15,000	0.0%
Computer Support	45,408	65,500	46,882	55,000	-16.0%	70,000	27.3%	70,000	0.0%
Credit Card Charges	34,564	31,000	35,236	40,000	29.0%	40,000	0.0%	40,000	0.0%
Courier, Freight & Postage	14,493	14,000	15,272	18,000	28.6%	20,000	11.1%	22,000	10.0%
Court of Revision	300	500	300	500	0.0%	500	0.0%	500	0.0%
General Insurance	259,942	280,620	280,620	295,000	5.1%	305,000	3.4%	310,000	1.6%
Bad Debt Expense	124,645	2,000	-	2,000	0.0%	2,000	0.0%	2,000	0.0%
Legal	78,115	95,000	49,881	95,000	0.0%	120,000	26.3%	90,000	-25.0%
Lottery Share - Inuvialuit	5,000	5,000	-	5,000	0.0%	5,000	0.0%	5,000	0.0%
Lottery Share - Gwich'in	5,000	5,000	-	5,000	0.0%	5,000	0.0%	5,000	0.0%
Professional Development	10,999	25,000	980	20,000	-20.0%	20,000	0.0%	20,000	0.0%
Publications, Memberships, Sub.	2,275	4,100	2,285	6,000	46.3%	4,000	-33.3%	4,000	0.0%
Repairs & Maintenance - Equipment	1,349	2,000	1,590	2,000	0.0%	2,000	0.0%	2,000	0.0%
Special Events	13,542	20,000	-	23,000	15.0%	23,000	0.0%	23,000	0.0%
Supplies & Stationery	20,042	25,000	7,561	25,000	0.0%	25,000	0.0%	25,000	0.0%
Health and Safety Supplies	2,318	500	-	500	0.0%	500	0.0%	500	0.0%
Tax Collection - Legal Cost Recovery	(2,750)	(3,200)	-	(3,200)	0.0%	(3,200)	0.0%	(3,200)	0.0%
Tax Forgiveness - Seniors & Disabled	218,719	203,587	4,203	265,312	30.3%	273,236	3.0%	281,433	3.0%
Telephone & Fax	62,219	65,000	58,862	69,000	6.2%	69,000	0.0%	69,000	0.0%
Utilities - Electricity	53,668	57,000	36,814	55,000	-3.5%	55,000	0.0%	55,000	0.0%
Utilities - Heat	62,591	60,000	34,361	60,000	0.0%	60,000	0.0%	60,000	0.0%
Utilities - Water & Sewer	2,390	2,000	8,830	3,600	80.0%	3,600	0.0%	3,600	0.0%
Xerox	13,744	16,000	22,093	16,000	0.0%	16,000	0.0%	16,000	0.0%
CA - Administration	28,686	-	-	-	0.0%	-	-	-	-
CA - Small Community Employment Supp	132,365	121,000	36,800	121,000	0.0%	121,000	0.0%	121,000	0.0%
COVID-19 Expenses	-	-	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Gen. Administrative Expense</b>	<b>\$ 3,048,381</b>	<b>\$ 2,899,117</b>	<b>\$ 2,224,030</b>	<b>\$ 3,260,431</b>	<b>12.5%</b>	<b>\$ 3,141,196</b>	<b>-3.7%</b>	<b>\$ 3,178,325</b>	<b>1.2%</b>
<b>Total Expenses</b>	<b>\$ 3,239,439</b>	<b>\$ 3,121,677</b>	<b>\$ 2,400,328</b>	<b>\$ 3,498,563</b>	<b>12.1%</b>	<b>\$ 3,377,322</b>	<b>-3.5%</b>	<b>\$ 3,415,028</b>	<b>1.1%</b>
<b>Net Budget Variance</b>	<b>\$ 4,584,478</b>	<b>\$ 4,719,516</b>	<b>\$ 4,927,360</b>	<b>\$ 4,876,160</b>	<b>3.3%</b>	<b>\$ 5,161,868</b>	<b>5.9%</b>	<b>\$ 5,330,993</b>	<b>3.3%</b>



Town of Inuvik

**Department 20**  
**Protective Services**



**Department 20 Summary**

**Protective Services**

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

Animal Control Services

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

Municipal Enforcement

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

Emergency Measures

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

Fire Protection Services

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

	2021 Actual	2022 Budget	2022 Actual Oct. 31	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenue:</b>						
<b>Total Revenue</b>	<b>\$ 68,575</b>	<b>\$ 72,500</b>	<b>\$ 59,639</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b>Expenditures:</b>						
Animal Control Expenses	\$ 19,028	\$ 22,400	\$ 13,980	\$ 24,300	\$ 24,300	\$ 64,800
Municipal Enforcement Expenses	220,465	297,034	230,163	290,768	303,997	315,685
Emergency Measures Expenses	3,333	4,300	2,938	4,500	4,500	4,500
Fire Protection Expenses	497,955	525,313	408,278	597,985	597,476	610,245
<b>Total Expenditures</b>	<b>\$ 740,782</b>	<b>\$ 849,047</b>	<b>\$ 655,359</b>	<b>\$ 917,554</b>	<b>\$ 930,272</b>	<b>\$ 995,230</b>
<b>Net Budget Variance</b>	<b>\$ (672,207)</b>	<b>\$ (776,547)</b>	<b>\$ (595,720)</b>	<b>\$ (852,554)</b>	<b>\$ (865,272)</b>	<b>\$ (930,230)</b>

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

	2021 Actuals	2022 Budget	2022 October 31	2023 Budget	% Variance	2024 Forecast	% Variance	2025 Forecast	% Variance
<b>REVENUE</b>									
Fire Department Recoveries	\$ 7,870	\$ 10,000	\$ 2,171	\$ 2,500	-75.0%	\$ 2,500	\$ -	\$ 2,500	0.0%
Other Revenue	100	-	-	-		-	-	-	
Animal Control - Dog Licence	3,306	2,500	1,270	2,500	0.0%	2,500	-	2,500	0.0%
Animal Control - Impound Fees	1,140	2,000	2,180	2,000	0.0%	2,000	-	2,000	0.0%
ATV - Fees	396	500	230	500	0.0%	500	-	500	0.0%
Taxi Permits / Transfers	15,695	15,500	15,345	15,500	0.0%	15,500	-	15,500	0.0%
Municipal Enforcement Fines	3,067	5,000	1,443	5,000	0.0%	5,000	-	5,000	0.0%
CA - Highway Rescue Funding	37,000	37,000	37,000	37,000	0.0%	37,000	-	37,000	0.0%
<b>Total Revenue</b>	<b>\$ 68,575</b>	<b>\$ 72,500</b>	<b>\$ 59,639</b>	<b>\$ 65,000</b>	<b>-10.3%</b>	<b>\$ 65,000</b>	<b>0.0%</b>	<b>\$ 65,000</b>	<b>0.0%</b>
<b>ANIMAL CONTROL EXPENSES</b>									
Spay Neuter Program	\$ 2,400	\$ 2,800	\$ -	\$ 2,800	0.0%	\$ 2,800	0.0%	\$ 2,800	0.0%
Supplies & Stationery	329	3,500	1,848	4,500	28.6%	4,500	-	45,000	900.0%
Utilities - Electricity	6,080	6,100	4,427	6,100	0.0%	6,100	-	6,100	0.0%
Utilities - Heat	7,876	7,500	4,523	7,000	-6.7%	7,000	-	7,000	0.0%
Utilities - Water/Sewer	2,344	2,500	3,183	3,900	56.0%	3,900	-	3,900	0.0%
<b>Total Animal Control Expense</b>	<b>\$ 19,028</b>	<b>\$ 22,400</b>	<b>\$ 13,980</b>	<b>\$ 24,300</b>	<b>8.5%</b>	<b>\$ 24,300</b>	<b>0.0%</b>	<b>\$ 64,800</b>	<b>166.7%</b>
<b>MUNICIPAL ENFORCEMENT EXPENSES</b>									
Special Events	\$ 128	\$ 2,000	\$ 261	\$ 2,000	0.0%	\$ 2,000	0.0%	\$ 2,000	0.0%
Salaries	140,699	188,195	149,587	181,855	-3.4%	193,718	6.5%	204,275	5.4%
Casual	6,192	6,185	5,326	5,463	-11.7%	5,627	3.0%	5,740	2.0%
CPP/EI	8,214	10,174	9,710	10,791	6.1%	10,804	0.1%	10,813	0.1%
Group Insurance	4,443	6,895	7,294	6,882	-0.2%	7,121	3.5%	7,285	2.3%
Pension Plan Costs	8,142	13,796	11,124	13,716	-0.6%	14,665	6.9%	15,510	5.8%
Clothing/Uniforms	2,714	3,200	174	3,200	0.0%	3,200	0.0%	3,200	0.0%
Northern Allowance	23,259	31,790	26,032	31,661	-0.4%	31,661	0.0%	31,661	0.0%
Communications & Licensing	8,254	9,500	7,009	9,700	2.1%	9,700	0.0%	9,700	0.0%
Courier, Freight & Postage	58	500	92	500	0.0%	500	0.0%	500	0.0%
Professional Development	6,051	3,000	2,728	3,000	0.0%	3,000	0.0%	3,000	0.0%
Publications, Memberships, Subscriptions	100	300	-	300	0.0%	300	0.0%	300	0.0%
Repairs & Maintenance - Equipment	236	1,000	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
Supplies & Stationery	989	3,000	2,016	3,000	0.0%	3,000	0.0%	3,000	0.0%
Supplies - By-Law	108	3,800	1,938	3,800	0.0%	3,800	0.0%	3,800	0.0%
Telephone & Fax	3,654	3,700	3,376	3,900	5.4%	3,900	0.0%	3,900	0.0%
Vehicle - Fuel	4,037	5,500	3,296	5,500	0.0%	5,500	0.0%	5,500	0.0%
Vehicle - Repair & Maintenance	3,187	3,500	198	3,500	0.0%	3,500	0.0%	3,500	0.0%
Derelict Vehicle Removal	-	1,000	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
<b>Total By-Law Enforcement Expense</b>	<b>\$ 220,465</b>	<b>\$ 297,034</b>	<b>\$ 230,163</b>	<b>\$ 290,768</b>	<b>-2.1%</b>	<b>\$ 303,997</b>	<b>4.5%</b>	<b>\$ 315,685</b>	<b>3.8%</b>

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

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	October 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<b><u>EMERGENCY MEASURES EXPENSES</u></b>									
Supplies - EMO	\$ -	\$ 500	\$ -	\$ 500	0.0%	\$ 500	0.0%	\$ 500	0.0%
Telephone & Fax	3,333	3,800	2,938	4,000	5.3%	4,000	0.0%	4,000	0.0%
<b>Total Emergency Measures Expense</b>	<b>\$ 3,333</b>	<b>\$ 4,300</b>	<b>\$ 2,938</b>	<b>\$ 4,500</b>	<b>4.7%</b>	<b>\$ 4,500</b>	<b>0.0%</b>	<b>\$ 4,500</b>	<b>0.0%</b>
<b><u>FIRE PROTECTION EXPENSES</u></b>									
Salaries	\$ 135,397	\$ 138,497	\$ 114,510	\$ 193,339	39.6%	\$ 198,013	2.4%	\$ 209,586	5.8%
Casual	-	-	1,423	-	0.0%	-	0.0%	-	0.0%
Volunteers (Operations Renumeration)	21,176	28,000	35,761	26,000	-7.1%	26,000	0.0%	26,000	0.0%
Volunteers (Training/Other Renumeration)	59,448	57,000	36,179	51,000	-10.5%	51,000	0.0%	51,000	0.0%
CPP/EI	5,195	4,834	5,418	9,322	92.9%	8,873	-4.8%	9,089	2.4%
Group Insurance	3,580	3,708	3,325	6,358	151.4%	6,249	-1.7%	6,304	0.9%
Volunteer Insurance	2,449	2,500	-	2,500	0.0%	2,500	0.0%	2,500	0.0%
Pension Plan Costs	10,142	11,080	9,437	15,467	39.6%	15,841	2.4%	16,767	5.8%
Northern Allowance	15,063	15,279	12,687	22,919	50.0%	22,919	0.0%	22,919	0.0%
Advertising	-	500	-	500	0.0%	500	0.0%	500	0.0%
Business Travel	-	1,000	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
Communications & Licensing	9,957	10,000	6,535	10,100	1.0%	10,100	0.0%	10,100	0.0%
Courier, Freight & Postage	1,790	2,500	784	2,500	0.0%	2,500	0.0%	2,500	0.0%
Fire Chief's Apartment	4,547	3,500	967	3,500	0.0%	3,500	0.0%	3,500	0.0%
Medicals	326	800	695	1,400	75.0%	1,400	0.0%	1,400	0.0%
Professional Development	-	8,000	1,895	8,000	0.0%	8,000	0.0%	8,000	0.0%
Publications, Memberships & Sub.	1,095	2,500	3,277	3,300	32.0%	3,300	0.0%	3,300	0.0%
Repairs & Maintenance - Equipment	10,298	10,000	6,637	10,300	3.0%	10,300	0.0%	10,300	0.0%
Repairs & Maintenance - Alarm System	2,340	2,500	-	2,500	0.0%	2,500	0.0%	2,500	0.0%
Special Events	6,349	8,000	5,667	8,000	0.0%	8,000	0.0%	8,000	0.0%
Supplies & Stationery	1,904	5,000	2,295	5,000	0.0%	5,000	0.0%	5,000	0.0%
Supplies - Fire Protection	63,126	69,000	46,873	69,000	0.0%	69,000	0.0%	69,000	0.0%
Health and Safety Supplies	-	500	-	500	0.0%	500	0.0%	500	0.0%
Telephone & Fax	9,517	9,300	8,291	9,200	-1.1%	9,200	0.0%	9,200	0.0%
Training	29,288	25,000	17,469	25,000	0.0%	20,000	-20.0%	20,000	0.0%
Utilities - Electricity	38,277	41,000	29,915	41,000	0.0%	41,000	0.0%	41,000	0.0%
Utilities - Heat	39,258	39,000	27,243	39,000	0.0%	39,000	0.0%	39,000	0.0%
Utilities - Water & Sewer	1,856	2,000	1,966	2,000	0.0%	2,000	0.0%	2,000	0.0%
Vehicle - Fuel	7,668	7,000	9,641	9,000	28.6%	9,000	0.0%	9,000	0.0%
Vehicle - License & Registration	315	315	43	281	-10.8%	281	0.0%	281	0.0%
Vehicle - Repairs & Maintenance	17,595	17,000	19,347	20,000	17.6%	20,000	0.0%	20,000	0.0%
CA - Highway Rescue Funding	-	-	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Fire Protection Expense</b>	<b>\$ 497,955</b>	<b>\$ 525,313</b>	<b>\$ 408,278</b>	<b>\$ 597,985</b>	<b>13.8%</b>	<b>\$ 597,476</b>	<b>-0.1%</b>	<b>\$ 610,245</b>	<b>2.1%</b>
<b>Total Expenses</b>	<b>\$ 740,782</b>	<b>\$ 849,047</b>	<b>\$ 655,359</b>	<b>\$ 917,554</b>	<b>8.1%</b>	<b>\$ 930,272</b>	<b>1.4%</b>	<b>\$ 995,230</b>	<b>7.0%</b>
<b>Net Budget Variance</b>	<b>\$ (672,207)</b>	<b>\$ (776,547)</b>	<b>\$ (595,720)</b>	<b>\$ (852,554)</b>	<b>9.8%</b>	<b>\$ (865,272)</b>	<b>1.5%</b>	<b>\$ (930,230)</b>	<b>7.5%</b>



Town of Inuvik

**Department 30  
Public Services**

**Department 30 Summary**

**Public Services**

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

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

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

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

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Actual Oct. 31</b>	<b>2023 Budget</b>	<b>2024 Forecast</b>	<b>2025 Forecast</b>
<b>Revenue:</b>						
<b>Total Revenue</b>	<b>\$ 20,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>Expenditures:</b>						
Administrative Expenses	\$ 398,816	\$ 381,482	\$ 340,975	\$ 426,585	\$ 435,839	\$ 446,355
General Services Expenses	662,320	909,000	548,154	909,100	909,100	909,100
Town Owned Building Repairs	347,740	175,500	357,722	223,500	178,500	178,500
Town Shop Expenses	4,704	18,100	5,096	18,100	17,100	17,100
Parks & Playgrounds Expenses	134,530	65,500	39,068	65,000	65,500	65,500
<b>Total Expenditures</b>	<b>\$ 1,548,110</b>	<b>\$ 1,549,582</b>	<b>\$ 1,291,014</b>	<b>\$ 1,642,285</b>	<b>\$ 1,606,039</b>	<b>\$ 1,616,555</b>
<b>Net Budget Variance</b>	<b>\$ (1,528,110)</b>	<b>\$ (1,524,582)</b>	<b>\$ (1,266,014)</b>	<b>\$ (1,617,285)</b>	<b>\$ (1,581,039)</b>	<b>\$ (1,591,555)</b>

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

	2021 Actuals	2022 Budget	2022 October 31	2023 Budget	% Variance	2024 Plan	% Variance	2025 Plan	% Variance
<b>REVENUE</b>									
Other Revenues	\$ -		\$ -		0.0%	\$ -	0.0%	\$ -	0.0%
Curling Club Lease	20,000	25,000	25,000	25,000	0.0%	25,000	0.0%	25,000	0.0%
CA - Public Works Special Projects	-		-		0.0%		0.0%		0.0%
<b>Total Revenue</b>	<b>\$ 20,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>0.0%</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>
<b>ADMINISTRATIVE EXPENSES</b>									
Salaries	\$ 243,583	\$ 191,506	\$ 170,757	\$ 233,057	21.7%	\$ 243,423	4.4%	\$ 251,750	3.4%
Casual Wages	45,654	81,134	79,934	86,415	6.5%	89,005	3.0%	90,790	2.0%
CPP/EI	13,424	14,939	14,753	17,811	19.2%	18,024	1.2%	18,171	0.8%
Group Insurance	8,695	6,246	4,429	10,075	61.3%	5,785	-42.6%	5,785	0.0%
Pension Plan Costs	19,024	12,131	11,291	12,487	2.9%	12,861	3.0%	13,119	2.0%
Northern Allowance	36,826	39,077	34,547	31,991	-18.1%	31,991	0.0%	31,991	0.0%
Advertising	1,352	1,500	2,752	1,500	0.0%	1,500	0.0%	1,500	0.0%
Professional Development	169	5,000	419	5,000	0.0%	5,000	0.0%	5,000	0.0%
Publications, Memberships, Subscriptions	935	850	-	850	0.0%	850	0.0%	850	0.0%
Supplies & Stationery	1,837	1,500	15,376	-	-100.0%	-	0.0%	-	0.0%
Christmas Lights and Decorations	25,526	25,000	5,513	25,000	0.0%	25,000	0.0%	25,000	0.0%
Safety Equipment	31	1,000	-	1,000	0.0%	1,000	0.0%	1,000	0.0%
Telephone & Fax	1,759	1,600	1,203	1,400	-12.5%	1,400	0.0%	1,400	0.0%
<b>Total Administrative Expense</b>	<b>\$ 398,816</b>	<b>\$ 381,482</b>	<b>\$ 340,975</b>	<b>\$ 426,585</b>	<b>11.8%</b>	<b>\$ 435,839</b>	<b>2.2%</b>	<b>\$ 446,355</b>	<b>2.4%</b>
<b>GENERAL SERVICES EXPENSES</b>									
Lot Cleanup	\$ -	\$ 2,500	\$ -	\$ 2,500	0.0%	\$ 2,500	0.0%	\$ 2,500	0.0%
Brushing	46,895	50,000	42,957	50,000	0.0%	50,000	0.0%	50,000	0.0%
Contracted Services - Drainage	100,084	80,000	62,482	80,000	0.0%	80,000	0.0%	80,000	0.0%
Dust Abatement	48,160	100,000	93,264	100,000	0.0%	100,000	0.0%	100,000	0.0%
Guard Rails	1,450	5,000	5,972	5,000	0.0%	5,000	0.0%	5,000	0.0%
Gravel Road Repair	69,785	199,000	65,965	199,000	0.0%	199,000	0.0%	199,000	0.0%
Pavement Repair	6,030	25,000	19,412	25,000	0.0%	25,000	0.0%	25,000	0.0%
Snow Removal	170,538	225,000	160,060	225,000	0.0%	225,000	0.0%	225,000	0.0%
Sidewalks	925	3,000	609	3,000	0.0%	3,000	0.0%	3,000	0.0%
Street Signs	20,397	12,000	4,149	12,000	0.0%	12,000	0.0%	12,000	0.0%
Street Sweeping	43,412	20,000	12,232	20,000	0.0%	20,000	0.0%	20,000	0.0%
Street Lights	87,330	80,000	62,506	80,100	0.1%	80,100	0.0%	80,100	0.0%
Traffic Markings	-	1,500	-	1,500	0.0%	1,500	0.0%	1,500	0.0%
Sanding	67,314	92,000	18,445	92,000	0.0%	92,000	0.0%	92,000	0.0%
Contracted Services - Engineering	-	14,000	100	14,000	0.0%	14,000	0.0%	14,000	0.0%
<b>Total General Services Expense</b>	<b>\$ 662,320</b>	<b>\$ 909,000</b>	<b>\$ 548,154</b>	<b>\$ 909,100</b>	<b>0.0%</b>	<b>\$ 909,100</b>	<b>0.0%</b>	<b>\$ 909,100</b>	<b>0.0%</b>

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

	2021 Actuals	2022 Budget	2022 October 31	2023 Budget	% Variance	2024 Plan	% Variance	2025 Plan	% Variance
<b><u>TOWN OWNED BUILDING REPAIRS</u></b>									
Town Hall	\$ 49,345	\$ 20,000	\$ 35,477	\$ 25,000	25.0%	\$ 20,000	-20.0%	\$ 20,000	0.0%
Dog Pound	13,304	5,000	2,070	5,000	0.0%	5,000	0.0%	5,000	0.0%
Fire Hall	29,539	15,000	8,578	15,000	0.0%	5,000	-66.7%	5,000	0.0%
Town Shop	184	2,500	772	2,500	0.0%	2,500	0.0%	2,500	0.0%
Youth Centre and Homeless Shelter	46,292	20,000	34,381	22,000	10.0%	22,000	0.0%	22,000	0.0%
ECE Building and Distributor St Shop	25,748	3,000	2,309	3,000	0.0%	3,000	0.0%	3,000	0.0%
Midnight Sun Complex	110,715	90,000	205,224	120,000	33.3%	90,000	-25.0%	90,000	0.0%
Library	8,552	5,000	18,839	6,000	20.0%	6,000	0.0%	6,000	0.0%
Children First	30,113	15,000	6,791	15,000	0.0%	15,000	0.0%	15,000	0.0%
Welcome Centre	-	-	35,005	5,000	0.0%	5,000	0.0%	5,000	0.0%
Event Pavilion	33,948	-	8,276	5,000	0.0%	5,000	0.0%	5,000	0.0%
<b>Total Town Building Repairs</b>	<b>\$ 347,740</b>	<b>\$ 175,500</b>	<b>\$ 357,722</b>	<b>\$ 223,500</b>	<b>27.4%</b>	<b>\$ 178,500</b>	<b>-20.1%</b>	<b>\$ 178,500</b>	<b>0.0%</b>
<b><u>TOWN SHOP EXPENSES</u></b>									
Repairs & Maintenance - Yard	\$ (1,962)	\$ 3,000	\$ -	\$ 3,000	0.0%	\$ 3,000	0.0%	\$ 3,000	0.0%
Repairs & Maintenance - Equipment	144	2,500	323	2,500	0.0%	2,500	0.0%	2,500	0.0%
Vehicle - Fuel	2,695	6,500	3,207	6,500	0.0%	6,500	0.0%	6,500	0.0%
Vehicle - License & Registration	501	1,100	1,095	1,100	0.0%	100	-90.9%	100	0.0%
Vehicle - Repair & Maintenance	3,326	5,000	472	5,000	0.0%	5,000	0.0%	5,000	0.0%
<b>Total Town Shop Expense</b>	<b>\$ 4,704</b>	<b>\$ 18,100</b>	<b>\$ 5,096</b>	<b>\$ 18,100</b>	<b>0.0%</b>	<b>\$ 17,100</b>	<b>-5.5%</b>	<b>\$ 17,100</b>	<b>0.0%</b>
<b><u>PARKS &amp; PLAYGROUNDS EXPENSES</u></b>									
Repairs & Maintenance - Park Equip.	\$ 102,782	\$ 45,000	\$ 38,465	\$ 45,000	0.0%	\$ 45,000	0.0%	\$ 45,000	0.0%
Utilities - Electricity	671	1,500	572	1,000	-33.3%	1,500	50.0%	1,500	0.0%
Pathways	31,077	15,000	31	15,000	0.0%	15,000	0.0%	15,000	0.0%
Signage	-	4,000	-	4,000	0.0%	4,000	0.0%	4,000	0.0%
<b>Total Parks &amp; Playground Expenses</b>	<b>\$ 134,530</b>	<b>\$ 65,500</b>	<b>\$ 39,068</b>	<b>\$ 65,000</b>	<b>-0.8%</b>	<b>\$ 65,500</b>	<b>0.8%</b>	<b>\$ 65,500</b>	<b>0.0%</b>
<b><u>CONTRIBUTION AGREEMENTS</u></b>									
Public Works Special Projects	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
<b>Total Contribution Agreements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Total Expenses</b>	<b>\$ 1,548,110</b>	<b>\$ 1,549,582</b>	<b>\$ 1,291,014</b>	<b>\$ 1,642,285</b>	<b>6.0%</b>	<b>\$ 1,606,039</b>	<b>-2.2%</b>	<b>\$ 1,616,555</b>	<b>0.7%</b>
<b>Net Budget Variance</b>	<b>\$ (1,528,110)</b>	<b>\$ (1,524,582)</b>	<b>\$ (1,266,014)</b>	<b>\$ (1,617,285)</b>	<b>6.1%</b>	<b>\$ (1,581,039)</b>	<b>-2.2%</b>	<b>\$ (1,591,555)</b>	<b>0.7%</b>



Town of Inuvik

**Department 40**  
**Environmental Health**



**Department 40 Summary**  
**Environmental Health**

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

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

	2021 Actual	2022 Budget	2022 Actual Oct. 31	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenue:</b>						
<b>Total Revenue</b>	<b>\$ 545,014</b>	<b>\$ 655,000</b>	<b>\$ 528,404</b>	<b>\$ 687,500</b>	<b>\$ 652,708</b>	<b>\$ 690,851</b>
<b>Expenditures:</b>						
Administrative Expenses	\$ 81,120	\$ 65,000	\$ 55,710	\$ 65,000	\$ 65,000	\$ 65,000
Cemetery Expenses	30,259	50,000	52,142	60,000	60,000	60,000
Quarry Expenses	1,170	4,000	-	4,000	4,000	4,000
Solid Waste Collection Expenses	497,887	514,200	369,896	514,200	514,200	514,200
Solid Waste Disposal Expenses	169,995	301,000	252,500	301,000	301,000	301,000
Hazardous Waste Expenses	-	50,000	-	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>\$ 780,431</b>	<b>\$ 984,200</b>	<b>\$ 730,248</b>	<b>\$ 994,200</b>	<b>\$ 994,200</b>	<b>\$ 994,200</b>
<b>Net Budget Variance</b>	<b>\$ (235,417)</b>	<b>\$ (329,200)</b>	<b>\$ (201,844)</b>	<b>\$ (306,700)</b>	<b>\$ (341,492)</b>	<b>\$ (303,349)</b>

**Town of Inuvik  
Department 40 - Environmental**

	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>%</b>	<b>2024</b>	<b>%</b>	<b>2025</b>	<b>%</b>
	<b>Actuals</b>	<b>Budget</b>	<b>October 31</b>	<b>Budget</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>
<b><u>REVENUE</u></b>									
Garbage/Tipping Fees	\$ 168,506	\$ 130,000	\$ 110,386	\$ 130,000	0.0%	\$ 130,000	0.0%	\$ 130,000	0.0%
Quarry Fees	-	5,000	2,850	5,000	0.0%	5,000	0.0%	5,000	0.0%
Royalty fees	-	130,000	119,571	130,000	0.0%	60,000	-53.8%	60,000	0.0%
Solid Waste Levy	376,508	390,000	295,598	422,500	8.3%	457,708	8.3%	495,851	8.3%
<b>Total Revenue</b>	<b>\$ 545,014</b>	<b>\$ 655,000</b>	<b>\$ 528,404</b>	<b>\$ 687,500</b>	<b>5.0%</b>	<b>\$ 652,708</b>	<b>-5.1%</b>	<b>\$ 690,851</b>	<b>5.8%</b>
<b><u>ADMINISTRATIVE EXPENSES</u></b>									
Garbage/Tipping Fees	\$ 81,120	\$ 65,000	\$ 55,710	\$ 65,000	0.0%	\$ 65,000	0.0%	\$ 65,000	0.0%
<b>Total Administrative Expense</b>	<b>\$ 81,120</b>	<b>\$ 65,000</b>	<b>\$ 55,710</b>	<b>\$ 65,000</b>	<b>0.0%</b>	<b>\$ 65,000</b>	<b>0.0%</b>	<b>\$ 65,000</b>	<b>0.0%</b>
<b><u>CEMETERY EXPENSES</u></b>									
Grave Preparation & Burial	\$ 25,709	\$ 30,000	\$ 51,800	\$ 40,000	33.3%	\$ 40,000	0.0%	\$ 40,000	0.0%
Grounds Maintenance	4,550	20,000	342	20,000	0.0%	20,000	0.0%	20,000	0.0%
<b>Total Cemetery Expense</b>	<b>\$ 30,259</b>	<b>\$ 50,000</b>	<b>\$ 52,142</b>	<b>\$ 60,000</b>	<b>20.0%</b>	<b>\$ 60,000</b>	<b>0.0%</b>	<b>\$ 60,000</b>	<b>0.0%</b>
<b><u>QUARRY EXPENSES</u></b>									
Restorations	\$ 1,170	\$ 4,000	\$ -	\$ 4,000	0.0%	\$ 4,000	0.0%	\$ 4,000	0.0%
<b>Total Quarry Expense</b>	<b>\$ 1,170</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>	<b>0.0%</b>	<b>\$ 4,000</b>	<b>0.0%</b>	<b>\$ 4,000</b>	<b>0.0%</b>
<b><u>SOLID WASTE COLLECTION EXPENSES</u></b>									
Anti Litter/Beautification Campaign	\$ 3,000	\$ 10,200	\$ 4,422	\$ 10,200	0.0%	\$ 10,200	0.0%	\$ 10,200	0.0%
Solid Waste Collection	494,887	504,000	365,474	504,000	0.0%	504,000	0.0%	504,000	0.0%
<b>Total Solid Waste Collection Expense</b>	<b>\$ 497,887</b>	<b>\$ 514,200</b>	<b>\$ 369,896</b>	<b>\$ 514,200</b>	<b>0.0%</b>	<b>\$ 514,200</b>	<b>0.0%</b>	<b>\$ 514,200</b>	<b>0.0%</b>
<b><u>SOLID WASTE DISPOSAL EXPENSES</u></b>									
Site Restoration	20,000	20,000	20,000	20,000	0.0%	20,000	0.0%	20,000	0.0%
Contracted Services - Disposal	\$ 149,995	\$ 279,000	\$ 232,500	\$ 279,000	0.0%	\$ 279,000	0.0%	\$ 279,000	0.0%
Signage	-	2,000	-	2,000	0.0%	2,000	0.0%	2,000	0.0%
<b>Total Solid Waste Disposal Expense</b>	<b>\$ 169,995</b>	<b>\$ 301,000</b>	<b>\$ 252,500</b>	<b>\$ 301,000</b>	<b>0.0%</b>	<b>\$ 301,000</b>	<b>0.0%</b>	<b>\$ 301,000</b>	<b>0.0%</b>
<b><u>HAZARDOUS WASTE EXPENSES</u></b>									
Private Lot Cleanup	-	50,000	-	50,000	0.0%	50,000	0.0%	50,000	0.0%
<b>Total Hazardous Waste Expenses</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>0.0%</b>	<b>\$ 50,000</b>	<b>0.0%</b>	<b>\$ 50,000</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>\$ 780,431</b>	<b>\$ 984,200</b>	<b>\$ 730,248</b>	<b>\$ 994,200</b>	<b>1.0%</b>	<b>\$ 994,200</b>	<b>0.0%</b>	<b>\$ 994,200</b>	<b>0.0%</b>
<b>Net Budget Variance</b>	<b>\$ (235,417)</b>	<b>\$ (329,200)</b>	<b>\$ (201,844)</b>	<b>\$ (306,700)</b>	<b>-6.8%</b>	<b>\$ (341,492)</b>	<b>11.3%</b>	<b>\$ (303,349)</b>	<b>-11.2%</b>



Town of Inuvik

**Department 50**  
**Economic Development**  
**Tourism**

**Department 50 Summary**  
**Economic Development/Tourism**

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

The Department is also responsible for the coordination of the Arctic Development Expo, 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.

The department is responsible for the Welcome Center which includes the outdoor boardwalk for workshops and the Arctic Market along with welcome tourist and providing information about the Town and area.

	<b>2021</b>	<b>2022</b>	<b>2022 Actual</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>Budget</b>	<b>Oct. 31</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Revenue:</b>						
<b>Total Revenue</b>	<b>\$ 162,160</b>	<b>\$ 203,400</b>	<b>\$ 270,739</b>	<b>\$ 308,500</b>	<b>\$ 283,500</b>	<b>\$ 283,500</b>
<b>Expenditures:</b>						
Administrative Expenses	\$ 332,647	\$ 283,609	\$ 233,676	\$ 338,464	\$ 352,911	\$ 365,211
Econ. Dev./Planning/Tourism Expenses	542,447	663,009	695,906	898,114	895,761	908,061
<b>Total Expenditures</b>	<b>\$ 875,094</b>	<b>\$ 946,618</b>	<b>\$ 929,582</b>	<b>\$ 1,236,578</b>	<b>\$ 1,248,673</b>	<b>\$ 1,273,271</b>
<b>Net Budget Variance</b>	<b>\$ (712,934)</b>	<b>\$ (743,218)</b>	<b>\$ (658,843)</b>	<b>\$ (928,078)</b>	<b>\$ (965,173)</b>	<b>\$ (989,771)</b>

**Town of Inuvik**  
**Department 50 - Economic Development/Tourism**

	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>%</b>	<b>2024</b>	<b>%</b>	<b>2025</b>	<b>%</b>
	<b>Actuals</b>	<b>Budget</b>	<b>October 31</b>	<b>Budget</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>
<b><u>REVENUE</u></b>									
Tourism Recoveries	\$ -	\$ -	\$ -	\$ -	0.0%	-	0.0%	-	0.0%
Sale of Promotional Items	3,924	5,000	17,728	15,000	200.0%	15,000	0.0%	15,000	0.0%
Tourism Online Store Sales	7,734	5,000	85	1,000	-80.0%	1,000	0.0%	1,000	0.0%
Inuvik Guide	41,150	35,000	5,195	35,000	0.0%	35,000	0.0%	35,000	0.0%
Special Events	3,350	2,500	26,290	5,000	100.0%	2,500	-50.0%	2,500	0.0%
Sunrise Festival Donations and Revenue	-	24,500	24,500	25,000	2.0%	25,000	0.0%	25,000	0.0%
ADE Sponsorship	20,000	30,000	30,000	30,000	0.0%	20,000	-33.3%	20,000	0.0%
ADE Delegation registration	7,669	50,000	36,525	50,000	0.0%	57,500	15.0%	57,500	0.0%
ADE Exhibitors registration	-	-	-	-	0.0%	-	0.0%	-	0.0%
ADE Day Pass	-	-	610	-	0.0%	-	0.0%	-	0.0%
ADE Tradeshow Booth	1,200	1,400	1,900	2,500	78.6%	2,500	0.0%	2,500	0.0%
CA - Conference Host ADE	-	-	-	-	0.0%	-	0.0%	-	0.0%
CA - Special Projects	77,134	50,000	43,820	45,000	-10.0%	25,000	-44.4%	25,000	0.0%
CA - Canadian Heritage Fiddle & Flow Grant	-	-	84,086	100,000	0.0%	100,000	0.0%	100,000	0.0%
<b>Total Revenue</b>	<b>\$ 162,160</b>	<b>\$ 203,400</b>	<b>\$ 270,739</b>	<b>\$ 308,500</b>	<b>51.7%</b>	<b>\$ 283,500</b>	<b>-8.1%</b>	<b>\$ 283,500</b>	<b>0.0%</b>
<b><u>ADMINISTRATIVE EXPENSES</u></b>									
Online Store Purchases	\$ 444	\$ 1,500	\$ 1,679	\$ 1,000	-33.3%	\$ -	-100.0%	\$ -	0.0%
Salaries	244,999	215,968	147,805	253,775	17.5%	273,074	7.6%	284,136	4.1%
Casual Wages	-	-	28,232	19,771	0.0%	15,347	-22.4%	15,656	2.0%
CPP/EI	12,689	12,140	11,653	14,529	19.7%	14,998	3.2%	15,255	1.7%
Group Insurance	11,444	6,857	5,051	6,375	-7.0%	6,466	1.4%	6,539	1.1%
Pension Plan Costs	18,650	12,305	9,299	14,830	20.5%	15,827	6.7%	16,424	3.8%
Northern Allowance	44,422	34,839	29,957	28,183	-19.1%	27,200	-3.5%	27,200	0.0%
<b>Total Administrative Expense</b>	<b>\$ 332,647</b>	<b>\$ 283,609</b>	<b>\$ 233,676</b>	<b>\$ 338,464</b>	<b>19.3%</b>	<b>\$ 352,911</b>	<b>4.3%</b>	<b>\$ 365,211</b>	<b>3.5%</b>

**Town of Inuvik**  
**Department 50 - Economic Development/Tourism**

	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>%</b>	<b>2024</b>	<b>%</b>	<b>2025</b>	<b>%</b>
	<b>Actuals</b>	<b>Budget</b>	<b>October 31</b>	<b>Budget</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>
<b><u>ECONOMIC DEV./PLANNING/TOURISM</u></b>									
Promotional Material - Resale	\$ 9,531	\$ 10,000	\$ 12,813	\$ 30,000	200.0%	\$ 20,000	-33.3%	\$ 20,000	0.0%
Advertising/Marketing	19,607	30,000	8,094	30,000	0.0%	30,000	0.0%	30,000	0.0%
Attraction Guide	27,109	35,000	34,621	35,000	0.0%	35,000	0.0%	35,000	0.0%
Business Travel	-	-	-	10,000	0.0%	10,000	0.0%	10,000	0.0%
Courier, Freight, Postage	260	1,000	951	1,500	50.0%	1,500	0.0%	1,500	0.0%
Professional Development	671	1,500	325	1,500	0.0%	1,500	0.0%	1,500	0.0%
Publications, Memberships, Subscriptions	8,010	8,000	4,203	8,000	0.0%	8,000	0.0%	8,000	0.0%
Special Events	16,946	20,000	16,235	25,000	25.0%	25,000	0.0%	25,000	0.0%
Sunrise Festival	21,207	30,300	30,377	30,300	0.0%	25,000	-17.5%	25,000	0.0%
Supplies & Stationery	2,082	2,000	2,519	2,500	25.0%	2,500	0.0%	2,500	0.0%
Telephone & Fax	2,776	10,000	1,611	2,000	-80.0%	2,000	0.0%	2,000	0.0%
Conferencing/Promotion	10,017	20,000	21,114	30,000	50.0%	30,000	0.0%	30,000	0.0%
Utilities - Electricity	-	8,000	3,852	11,000	37.5%	11,000	0.0%	11,000	0.0%
Utilities - Heat	-	7,500	928	3,750	-50.0%	3,750	0.0%	3,750	0.0%
Utilities - Water & Sewer	-	600	-	600	0.0%	600	0.0%	600	0.0%
Xerox	-	4,000	2,529	4,000	0.0%	4,000	0.0%	4,000	0.0%
ADE Advertising, Signage	-	5,000	6,037	5,000	0.0%	5,000	0.0%	5,000	0.0%
ADE Business Travel	-	-	-	-	0.0%	-	100.0%	-	0.0%
ADE Speakers	15,668	20,000	13,476	20,000	0.0%	20,000	0.0%	20,000	0.0%
ADE Freight	142	500	-	500	0.0%	500	0.0%	500	0.0%
ADE Entertainment	8,010	15,000	29,719	30,000	100.0%	30,000	0.0%	30,000	0.0%
ADE Sound	-	5,000	4,065	5,000	0.0%	5,000	0.0%	5,000	0.0%
ADE Security	-	5,000	7,800	7,500	50.0%	7,500	0.0%	7,500	0.0%
ADE Products	-	20,000	19,360	20,000	0.0%	20,000	0.0%	20,000	0.0%
ADE Catering	-	85,000	81,817	85,000	0.0%	85,000	0.0%	85,000	0.0%
ADE Conference Supplies, Brochures	-	3,000	-	3,000	0.0%	1,500	-50.0%	1,500	0.0%
ADE Conference Supplies	-	-	2,920	3,000	0.0%	3,000	0.0%	3,000	0.0%
ADE Office Supplies	540	1,000	1,098	1,000	0.0%	1,000	0.0%	1,000	0.0%
ADE Photography	-	2,000	1,500	2,000	0.0%	2,000	0.0%	2,000	0.0%
ADE - Other	4,424	5,000	9,161	7,500	50.0%	7,500	0.0%	7,500	0.0%
CA - Special Projects	62,800	25,000	69,048	45,000	80.0%	45,000	0.0%	45,000	0.0%
Canadian Heritage Fiddle & Flow Grant	-	-	76,055	100,000	0.0%	100,000	0.0%	100,000	0.0%
<b>Total Econ. Dev./Plan/Tourism Exp.</b>	<b>\$ 209,800</b>	<b>\$ 379,400</b>	<b>\$ 462,229</b>	<b>\$ 559,650</b>	<b>47.5%</b>	<b>\$ 542,850</b>	<b>-3.0%</b>	<b>\$ 542,850</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>\$ 542,447</b>	<b>\$ 663,009</b>	<b>\$ 695,906</b>	<b>\$ 898,114</b>	<b>35.5%</b>	<b>\$ 895,761</b>	<b>-0.3%</b>	<b>\$ 908,061</b>	<b>1.4%</b>
<b>Net Budget Variance</b>	<b>\$ (380,287)</b>	<b>\$ (459,609)</b>	<b>\$ (425,167)</b>	<b>\$ (589,614)</b>	<b>28.3%</b>	<b>\$ (612,261)</b>	<b>3.8%</b>	<b>\$ (624,561)</b>	<b>2.0%</b>



Town of Inuvik

**Department 60**  
**Utilities**

**Department 60 Summary**

**Utilities**

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

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

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

	<b>2021</b>	<b>2022</b>	<b>2022 Actual</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>Budget</b>	<b>Oct. 31</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Revenue:</b>						
<b>Total Revenue</b>	\$ 3,418,904	\$ 3,468,866	\$ 2,595,945	\$ 3,513,566	\$ 3,577,076	\$ 3,642,491
<b>Expenditures:</b>						
Expenses	\$ 3,123,493	\$ 3,080,506	\$ 2,652,864	\$ 3,232,669	\$ 3,135,779	\$ 3,135,260
<b>Total Expenditures</b>	\$ 3,123,493	\$ 3,080,506	\$ 2,652,864	\$ 3,232,669	\$ 3,135,779	\$ 3,135,260
<b>Net Transfers to Capital Exp.</b>	\$ 367,418	\$ (2,111,449)	\$ (223,686)	\$ (1,471,278)	\$ (2,426,500)	\$ (1,849,000)
<b>Surplus after Transfers</b>	\$ (72,007)	\$ 2,499,809	\$ 166,768	\$ 1,752,175	\$ 2,867,797	\$ 2,356,231
<b>Amortization</b>	\$ 1,468,170	\$ 1,490,000	\$ -	\$ 1,468,170	\$ 1,468,170	\$ 1,468,170



**Town of Inuvik  
Department 60 - Utilities**

	<b>2021 Actuals</b>	<b>2022 Budget</b>	<b>2022 October 31</b>	<b>2023 Budget</b>	<b>% Variance</b>	<b>2024 Forecast</b>	<b>% Variance</b>	<b>2025 Forecast</b>	<b>% Variance</b>
<b>REVENUE</b>									
Utilidor Recoveries	\$ 6,712	\$ -	\$ -	\$ -	0.0%	\$ 100	0.0%	\$ 100	0.0%
Commercial	116,504	121,400	99,711	125,000	3.0%	128,800	3.0%	132,700	3.0%
Residential	1,048,865	1,081,500	775,786	1,113,900	3.0%	1,147,300	3.0%	1,181,700	3.0%
Commercial - Government	262,195	288,400	204,734	297,100	3.0%	306,000	3.0%	315,200	3.0%
Residential - Government	508,657	504,000	371,675	504,000	0.0%	519,100	3.0%	534,700	3.0%
Waterpoint	82,660	73,404	54,126	73,404	0.0%	75,600	3.0%	77,900	3.0%
Water Hookups/Disconnects	-	500	-	500	0.0%	500	0.0%	500	0.0%
Penalties & Interest	8,311	14,661	12,689	14,661	0.0%	14,676	0.1%	14,691	0.1%
Grants - Water & Sewer - Territorial	1,385,000	1,385,000	1,077,224	1,385,000	0.0%	1,385,000	0.0%	1,385,000	0.0%
<b>Total Revenue</b>	<b>\$ 3,418,904</b>	<b>\$ 3,468,866</b>	<b>\$ 2,595,945</b>	<b>\$ 3,513,566</b>	<b>1.3%</b>	<b>\$ 3,577,076</b>	<b>1.8%</b>	<b>\$ 3,642,491</b>	<b>1.8%</b>

**Town of Inuvik  
Department 60 - Utilities**

	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>%</b>	<b>2024</b>	<b>%</b>	<b>2025</b>	<b>%</b>
	<b>Actuals</b>	<b>Budget</b>	<b>October 31</b>	<b>Budget</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>
<b>EXPENSES</b>									
Penalties and Interest	\$ 27	\$ -	\$ 17	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Salaries	396,719	430,490	367,393	451,183	4.8%	476,711	5.7%	498,942	4.7%
Casual Wages	-	-	-	-	0.0%	-	0.0%	-	0.0%
CPP/EI	21,012	24,557	23,354	25,279	2.9%	25,333	0.2%	25,381	0.2%
Group Insurance	24,119	22,604	19,813	21,866	-3.3%	22,353	2.2%	22,776	1.9%
Pension Plan Costs	29,261	32,432	26,132	36,238	11.7%	38,280	5.6%	40,058	4.6%
Clothing Allowance	1,726	1,500	2,154	2,000	33.3%	2,000	0.0%	2,000	0.0%
Northern Allowance	69,565	75,122	59,853	71,302	-5.1%	71,302	0.0%	71,302	0.0%
Advertising	1,003	500	-	-	-100.0%	-	0.0%	-	0.0%
Professional Development	250	8,000	17,428	10,000	25.0%	10,000	0.0%	10,000	0.0%
Publications, Memberships, Sub.	-	2,500	3,390	2,500	0.0%	2,500	0.0%	2,500	0.0%
Repairs & Maintenance - Utilidor	293,745	300,000	259,951	300,000	0.0%	300,000	0.0%	300,000	0.0%
Supplies & Stationery	8,031	4,000	2,760	4,000	0.0%	4,000	0.0%	4,000	0.0%
Health and Safety Supplies	100	1,500	75	1,500	0.0%	1,500	0.0%	1,500	0.0%
Telephone & Fax	14,380	14,500	18,543	17,000	17.2%	17,000	0.0%	17,000	0.0%
Vehicle - Fuel	18,631	15,000	13,941	15,000	0.0%	15,000	0.0%	15,000	0.0%
Vehicle - License & Registration	279	-	-	-	0.0%	-	0.0%	-	0.0%
Vehicle - Repair & Maintenance	6,235	10,000	5,722	10,000	0.0%	10,000	0.0%	10,000	0.0%
Contracted Services - Engineering	59,849	125,000	12,453	125,000	0.0%	125,000	0.0%	125,000	0.0%
Management Fees	250,000	250,000	250,000	250,000	0.0%	250,000	0.0%	250,000	0.0%
Chemicals	180,189	189,000	175,756	189,000	0.0%	189,000	0.0%	189,000	0.0%
WTP Long Term Loan Interest Payments	349,708	328,000	331,457	380,000	15.9%	350,000	-7.9%	325,000	-7.1%
Lab Analysis	10,045	12,000	11,017	12,000	0.0%	12,000	0.0%	12,000	0.0%
Primary Water Tempering	175,938	165,000	138,372	165,000	0.0%	165,000	0.0%	165,000	0.0%
Repairs & Maintenance - Buildings	20,428	10,000	35,095	10,000	0.0%	10,000	0.0%	10,000	0.0%
Repairs & Maintenance - Equipment	167,083	65,000	223,829	160,000	146.2%	65,000	-59.4%	65,000	0.0%
Repairs & Maintenance - Grounds	57,791	20,000	-	20,000	0.0%	20,000	0.0%	20,000	0.0%
Repairs & Maintenance - Meters	-	5,000	-	5,000	0.0%	5,000	0.0%	5,000	0.0%
Supplies - Shop	12,684	3,500	-	3,500	0.0%	3,500	0.0%	3,500	0.0%
Utilities - Electricity	714,248	725,000	511,063	715,000	-1.4%	715,000	0.0%	715,000	0.0%
Utilities - Heat	240,191	240,000	143,018	230,000	-4.2%	230,000	0.0%	230,000	0.0%
Utilities - Water & Sewer	257	300	282	300	0.0%	300	0.0%	300	0.0%
<b>Total Expense</b>	<b>\$ 3,123,493</b>	<b>\$ 3,080,506</b>	<b>\$ 2,652,864</b>	<b>\$ 3,232,669</b>	<b>4.9%</b>	<b>\$ 3,135,779</b>	<b>-3.0%</b>	<b>\$ 3,135,260</b>	<b>0.0%</b>
<b>Net Operating Budget Variance</b>	<b>\$ 295,411</b>	<b>\$ 388,360</b>	<b>\$ (56,919)</b>	<b>\$ 280,897</b>	<b>-27.7%</b>	<b>\$ 441,297</b>	<b>57.1%</b>	<b>\$ 507,231</b>	<b>14.9%</b>

**Town of Inuvik  
Department 60 - Utilities**

	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>%</b>	<b>2024</b>	<b>%</b>	<b>2025</b>	<b>%</b>
	<b>Actuals</b>	<b>Budget</b>	<b>October 31</b>	<b>Budget</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>
<b>Capital expenditure funding</b>									
Grants -CCBF (Gas Tax)	2,251,004	2,030,000	1,241,268	798,210	-60.7%	651,000	0.0%	651,000	0.0%
Community Public Infrastructure	27,535	2,164,887	278,770	2,690,512	24.3%	1,000,000	0.0%	500,000	-50.0%
Small Communities Fund	401,334		-		0.0%		0.0%		0.0%
Transfer from Water & Sewer Reserves	-	493,163	-	-	-100.0%		0.0%		0.0%
Hidden Lake Biomass Project	689,759	884,253	657,211	-	-100.0%		0.0%		0.0%
WTP - Glycol/Heat Exchanger	39,100	243,622	59,730	-	-100.0%		0.0%		0.0%
Capital Reserves	-	-	-	-	0.0%		0.0%		0.0%
	<b>\$ 3,408,733</b>	<b>\$ 5,815,925</b>	<b>\$ 2,236,979</b>	<b>\$ 3,488,722</b>	<b>-40.0%</b>	<b>\$ 1,651,000</b>	<b>0.0%</b>	<b>\$ 1,151,000</b>	<b>0.0%</b>
<b>Utility capital expenditures</b>									
Utility Capital Expenditures	3,041,315	7,927,374	2,460,665	4,960,000	-37.4%	4,077,500	0.0%	3,000,000	-26.4%
	<b>3,041,315</b>	<b>7,927,374</b>	<b>2,460,665</b>	<b>4,960,000</b>	<b>-37.4%</b>	<b>4,077,500</b>	<b>-17.8%</b>	<b>3,000,000</b>	<b>-26.4%</b>
<b>Net Transfers to Capital Expenditures</b>	<b>\$ 367,418</b>	<b>\$ (2,111,449)</b>	<b>\$ (223,686)</b>	<b>\$ (1,471,278)</b>	<b>-30.3%</b>	<b>\$ (2,426,500)</b>	<b>64.9%</b>	<b>\$ (1,849,000)</b>	<b>-23.8%</b>
<b>Surplus after Transfers</b>	<b>\$ 662,829</b>	<b>\$ (1,723,089)</b>	<b>\$ (280,605)</b>	<b>\$ (1,190,381)</b>	<b>-30.9%</b>	<b>\$ (1,985,203)</b>	<b>66.8%</b>	<b>\$ (1,341,769)</b>	<b>-32.4%</b>
<b>Amortization</b>	<b>\$ 1,468,170</b>	<b>\$ 1,490,000</b>	<b>\$ -</b>	<b>\$ 1,468,170</b>	<b>-1.5%</b>	<b>\$ 1,468,170</b>	<b>0.0%</b>	<b>\$ 1,468,170</b>	<b>0.0%</b>



Town of Inuvik

**Department 70  
Community Services/  
Recreation**

**Department 70 Summary**  
**Community Services/Recreation**

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

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

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

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

	2021 Actual	2022 Budget	2022 Actual Oct. 31	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenue:</b>						
<b>Total Revenue</b>	<b>\$ 277,477</b>	<b>\$ 356,000</b>	<b>\$ 225,233</b>	<b>\$ 388,600</b>	<b>\$ 415,430</b>	<b>\$ 425,440</b>
<b>Expenditures:</b>						
Administrative Expenses	\$ 568,146	\$ 630,918	\$ 515,634	\$ 609,014	\$ 623,381	\$ 635,458
Midnight Sun Complex Expenses	2,143,501	2,575,998	1,773,125	2,618,558	2,674,176	2,718,203
Swimming Pool Expenses	137,921	266,493	154,861	421,934	435,310	445,294
Summer Recreation Expenses	11,435	40,636	40,314	42,111	46,080	46,749
<b>Total Expenditures</b>	<b>\$ 2,861,003</b>	<b>\$ 3,514,045</b>	<b>\$ 2,483,934</b>	<b>\$ 3,691,618</b>	<b>\$ 3,778,947</b>	<b>\$ 3,845,704</b>
<b>Net Budget Variance</b>	<b>\$ (2,583,525)</b>	<b>\$ (3,158,045)</b>	<b>\$ (2,258,700)</b>	<b>\$ (3,303,018)</b>	<b>\$ (3,363,517)</b>	<b>\$ (3,420,264)</b>

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

	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>%</b>	<b>2024</b>	<b>%</b>	<b>2025</b>	<b>%</b>
	<b>Actuals</b>	<b>Budget</b>	<b>October 31</b>	<b>Budget</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>
<b>REVENUE</b>									
Other Revenue	\$ 359	\$ -	\$ -	\$ -		\$ -		\$ -	
Recreation Recoveries	5,250	5,000	17,366	5,000	0.0%	5,000	0.0%	5,000	0.0%
Ice Rental - Youth	25,177	34,000	15,146	35,000	2.9%	35,875	2.5%	36,775	2.5%
Ice Rental - Adult	28,515	31,500	19,722	32,500	3.2%	33,300	2.5%	34,145	2.5%
Skate Sharpening	1,581	2,000	1,528	2,300	15.0%	2,800	21.7%	3,000	7.1%
Conference Equipment	8,976	12,000	12,392	13,000	8.3%	14,000	7.7%	15,000	7.1%
Facility Rental	70,135	65,000	40,889	67,000	3.1%	69,000	3.0%	71,000	2.9%
Vending Machines	-	-	-	-	0.0%	-	0.0%	-	0.0%
Concession Rental	-	-	-	10,000	0.0%	26,345	163.5%	26,345	0.0%
Gym Memberships	49,926	60,000	71,122	75,000	25.0%	77,500	3.3%	80,000	3.2%
Recreation Special Events	140	4,500	3,367	-	-100.0%	-	0.0%	-	0.0%
Yoga	2,561	2,500	2,625	2,700	8.0%	2,700	0.0%	2,700	0.0%
Summer Day Camp Program Fees	15	-	910	1,100	0.0%	1,150	4.5%	1,200	4.3%
Special Events	19	300	2,927	6,200	1966.7%	6,510	5.0%	6,825	4.8%
Squash Rackets/Balls	20	100	46	100	0.0%	100	0.0%	100	0.0%
Squash Court Rentals	3,463	3,400	4,993	5,300	55.9%	5,450	2.8%	5,450	0.0%
Swim Accessories	49	4,000	72	4,000	0.0%	4,000	0.0%	4,000	0.0%
Locker Fees	-	200	-	500	150.0%	500	0.0%	500	0.0%
Play Zone Admissions	2,599	3,500	6,311	7,000	100.0%	7,200	500.0%	7,400	2.8%
Pool Fees - Youth	(128)	8,000	571	27,000	237.5%	28,000	3.7%	29,000	3.6%
Pool Fees - Adult	(56)	10,000	5	35,400	254.0%	36,500	3.1%	37,500	2.7%
Pool Rentals	7	2,000	243	16,500	725.0%	16,500	0.0%	16,500	0.0%
CA - Rec Community Participation	43,000	43,000	-	43,000	0.0%	43,000	0.0%	43,000	0.0%
CA - Other Contributions	35,870	65,000	25,000	-	-100.0%	-	0.0%	-	0.0%
<b>Total Revenue</b>	<b>\$ 277,477</b>	<b>\$ 356,000</b>	<b>\$ 225,233</b>	<b>\$ 388,600</b>	<b>9.2%</b>	<b>\$ 415,430</b>	<b>6.9%</b>	<b>\$ 425,440</b>	<b>2.4%</b>

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

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	October 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<b><u>ADMINISTRATIVE EXPENSES</u></b>									
Concession/Vending Machines	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Gym Related Expenses	22,091	4,000	12,457	5,000	25.0%	5,000	0.0%	5,000	0.0%
Yoga	1,192	1,250	672	1,400	12.0%	1,450	3.6%	1,450	0.0%
Salaries	235,059	313,893	258,454	309,375	-1.4%	321,847	4.0%	331,494	3.0%
Casual Wages	159,917	84,874	81,327	68,289	-19.5%	70,329	3.0%	71,732	2.0%
CPP/EI	24,028	19,039	21,902	20,707	8.8%	20,756	0.2%	20,756	0.0%
Group Insurance	9,684	14,336	12,798	14,507	1.2%	14,609	0.7%	14,705	0.7%
Pension Plan Costs	18,437	24,985	20,285	24,624	-1.4%	25,622	4.1%	26,394	3.0%
Northern Allowance	46,243	61,390	45,954	58,013	-5.5%	58,013	0.0%	58,013	0.0%
Courier, Freight, Postage	-	700	-	500	-28.6%	500	0.0%	500	0.0%
Professional Development	2,950	26,000	23,003	26,000	0.0%	26,000	0.0%	26,000	0.0%
Publications, Memberships, Subscriptions	150	100	-	100	0.0%	100	0.0%	100	0.0%
Repairs & Maintenance - Equipment	-	5,000	464	5,000	0.0%	5,000	0.0%	5,000	0.0%
Special Events	1,074	5,000	94	5,150	3.0%	5,305	3.0%	5,465	3.0%
Supplies & Stationery	670	1,750	787	1,750	0.0%	1,750	0.0%	1,750	0.0%
Conference Centre Supplies	-	600	195	600	0.0%	600	0.0%	600	0.0%
Programming supplies	1,457	10,000	1,143	10,000	0.0%	10,000	0.0%	10,000	0.0%
Telephone & Fax	8,363	8,500	7,607	8,500	0.0%	8,500	0.0%	8,500	0.0%
Volunteer Appreciation	-	2,500	-	2,500	0.0%	2,500	0.0%	2,500	0.0%
Xerox	2,673	4,000	3,425	4,000	0.0%	2,500	-37.5%	2,500	0.0%
CA - Rec Community Participation	19,836	43,000	25,066	43,000	0.0%	43,000	0.0%	43,000	0.0%
CA - Other Contributions	14,322	-	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Administrative Expense</b>	<b>\$ 568,146</b>	<b>\$ 630,918</b>	<b>\$ 515,634</b>	<b>\$ 609,014</b>	<b>-3.5%</b>	<b>\$ 623,381</b>	<b>2.4%</b>	<b>\$ 635,458</b>	<b>1.9%</b>
<b><u>MIDNIGHT SUN RECREATION COMP</u></b>									
Salaries	\$ 776,786	\$ 807,212	\$ 643,193	\$ 830,556	2.9%	\$ 869,677	4.7%	\$ 898,618	3.3%
Casual Wages	46,470	50,661	32,128	94,069	85.7%	96,888	3.0%	98,831	2.0%
CPP/EI	39,320	53,150	37,771	56,430	6.2%	56,473	0.1%	56,512	0.1%
Group Insurance	37,624	37,431	33,559	37,789	1.0%	38,278	1.3%	38,606	0.9%
Pension Plan Costs	53,676	64,148	47,508	65,708	2.4%	68,838	4.8%	71,153	3.4%
Clothing Allowance	490	1,000	-	1,050	5.0%	1,100	4.8%	1,150	4.5%
Northern Allowance	129,883	152,694	108,196	160,796	5.3%	160,796	0.0%	160,796	0.0%
Courier, Freight, Postage	218	700	-	700	0.0%	700	0.0%	700	0.0%
Repairs & Maintenance - Equipment	71,213	117,300	62,197	123,150	5.0%	129,300	5.0%	135,750	5.0%
Supplies	30,358	39,780	19,611	41,750	5.0%	43,825	5.0%	46,000	5.0%
Safety Equipment	189	1,025	214	1,025	0.0%	1,125	9.8%	1,175	4.4%
Health and Safety Supplies	290	500	-	525	5.0%	550	4.8%	575	4.5%
Telephone & Fax	6,976	7,600	6,559	7,200	-5.3%	7,200	0.0%	7,200	0.0%
Utilities - Electricity	621,001	735,000	513,797	735,000	0.0%	735,000	0.0%	735,000	0.0%
Utilities - Heat	287,653	400,000	226,381	350,000	-12.5%	350,000	0.0%	350,000	0.0%
Utilities - Water & Sewer	14,868	85,000	14,044	80,000	-5.9%	80,000	0.0%	80,000	0.0%
Vehicle - Fuel	13,801	12,597	18,712	22,100	75.4%	23,200	5.0%	24,360	5.0%
Vehicle - Repairs & Maintenance	12,686	10,200	9,253	10,710	5.0%	11,225	4.8%	11,775	4.9%
<b>Total MSC Expense</b>	<b>\$ 2,143,501</b>	<b>\$ 2,575,998</b>	<b>\$ 1,773,125</b>	<b>\$ 2,618,558</b>	<b>1.7%</b>	<b>\$ 2,674,176</b>	<b>2.1%</b>	<b>\$ 2,718,203</b>	<b>1.6%</b>

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

	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>%</b>	<b>2024</b>	<b>%</b>	<b>2025</b>	<b>%</b>
	<b>Actuals</b>	<b>Budget</b>	<b>October 31</b>	<b>Budget</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>
<b><u>SWIMMING POOL EXPENSES</u></b>									
Salaries	\$ 79,773	\$ 130,964	\$ 79,064	\$ 180,211	37.6%	\$ 188,984	4.9%	\$ 195,354	3.4%
Casual Wages	-	57,547	22,542	118,401	105.7%	121,884	2.9%	124,280	2.0%
CPP/EI	4,571	13,072	5,807	20,401	56.1%	20,758	1.7%	20,993	1.1%
Group Insurance	5,244	6,791	5,324	6,832	0.6%	6,887	0.8%	6,921	0.5%
Pension Plan Costs	6,400	10,164	6,864	14,417	41.8%	15,119	4.9%	15,628	3.4%
Northern Allowance	24,877	34,005	28,135	45,071	32.5%	45,055	0.0%	45,044	0.0%
Courier, Freight, Postage	-	200	-	200	0.0%	200	0.0%	200	0.0%
Publications, memberships, subscriptions	303	250	250	250	0.0%	350	40.0%	350	0.0%
Repairs & Maintenance - Pool	14,299	5,000	4,618	20,000	300.0%	20,000	0.0%	20,000	0.0%
Supplies For Resale	-	2,000	-	3,000	50.0%	3,000	0.0%	3,000	0.0%
Supplies - Programs	-	3,000	-	8,750	191.7%	9,175	4.9%	9,625	4.9%
Health and Safety Supplies	9	400	-	1,500	275.0%	1,000	-33.3%	1,000	0.0%
Telephone & Fax	2,447	3,100	2,258	2,900	-6.5%	2,900	0.0%	2,900	0.0%
<b>Total Swimming Pool Expenses</b>	<b>\$ 137,921</b>	<b>\$ 266,493</b>	<b>\$ 154,861</b>	<b>\$ 421,934</b>	<b>58.3%</b>	<b>\$ 435,310</b>	<b>3.2%</b>	<b>\$ 445,294</b>	<b>2.3%</b>
<b><u>SUMMER DAY RECREATION EXPENSES</u></b>									
Casual Wages	\$ 8,810	\$ 31,390	\$ 30,734	\$ 32,772	4.4%	\$ 33,681	2.8%	\$ 34,308	1.9%
CPP/EI	1,127	2,508	2,634	2,723	8.6%	2,798	2.7%	2,849	1.8%
Northern Allowance	1,499	6,737	5,957	6,616	-1.8%	6,602	-0.2%	6,592	-0.1%
Supplies - Programs	-	-	989	-	0.0%	3,000	0.0%	3,000	0.0%
<b>Total Summer Day Camp Expense</b>	<b>\$ 11,435</b>	<b>\$ 40,636</b>	<b>\$ 40,314</b>	<b>\$ 42,111</b>	<b>3.6%</b>	<b>\$ 46,080</b>	<b>9.4%</b>	<b>\$ 46,749</b>	<b>1.5%</b>
<b>Total Expenses</b>	<b>\$ 2,861,003</b>	<b>\$ 3,514,045</b>	<b>\$ 2,483,934</b>	<b>\$ 3,691,618</b>	<b>5.1%</b>	<b>\$ 3,778,947</b>	<b>2.4%</b>	<b>\$ 3,845,704</b>	<b>1.8%</b>
<b>Net Budget Variance</b>	<b>\$ (2,583,525)</b>	<b>\$ (3,158,045)</b>	<b>\$ (2,258,700)</b>	<b>\$ (3,303,018)</b>	<b>4.6%</b>	<b>\$ (3,363,517)</b>	<b>1.8%</b>	<b>\$ (3,420,264)</b>	<b>1.7%</b>





Town of Inuvik

**Department 71**  
**Library**

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**Department 71 Summary**

**Library**

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

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

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	<b>2021</b>	<b>2022</b>	<b>2022 Actual</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>Budget</b>	<b>Oct. 31</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Revenue:</b>						
<b>Total Revenue</b>	<b>\$ 77,296</b>	<b>\$ 86,250</b>	<b>\$ 42,467</b>	<b>\$ 84,800</b>	<b>\$ 84,850</b>	<b>\$ 84,900</b>
<b>Expenditures:</b>						
<b>Total Expenditures</b>	<b>\$ 420,859</b>	<b>\$ 440,674</b>	<b>\$ 331,118</b>	<b>\$ 469,327</b>	<b>\$ 486,611</b>	<b>\$ 499,357</b>
<b>Net Budget Variance</b>	<b>\$ (343,563)</b>	<b>\$ (354,424)</b>	<b>\$ (288,651)</b>	<b>\$ (384,527)</b>	<b>\$ (401,761)</b>	<b>\$ (414,457)</b>

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

	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>%</b>	<b>2024</b>	<b>%</b>	<b>2025</b>	<b>%</b>
	<b>Actuals</b>	<b>Budget</b>	<b>October 31</b>	<b>Budget</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>
<b><u>REVENUE</u></b>									
Other Revenue	\$ 406	\$ 500	\$ 1,025	\$ 1,000	100.0%	\$ 1,000	0.0%	\$ 1,000	0.0%
Library Community Room	150	250	1,301	1,300	420.0%	1,350	3.8%	1,400	3.7%
Library Block Funding	55,000	55,000	-	55,000	0.0%	55,000	0.0%	55,000	0.0%
Literacy Funding	11,740	20,000	40,141	20,000	0.0%	20,000	0.0%	20,000	0.0%
Other Contribution Agreements	10,000	10,500	-	7,500	-28.6%	7,500	0.0%	7,500	0.0%
<b>Total Revenue</b>	<b>\$ 77,296</b>	<b>\$ 86,250</b>	<b>\$ 42,467</b>	<b>\$ 84,800</b>	<b>-1.7%</b>	<b>\$ 84,850</b>	<b>0.1%</b>	<b>\$ 84,900</b>	<b>0.1%</b>
<b><u>EXPENSES</u></b>									
Salaries	\$ 158,445	\$ 201,211	\$ 147,312	\$ 230,892	14.8%	\$ 244,947	6.1%	\$ 257,290	5.0%
Casual Wages	115,138	57,716	55,734	56,539	-2.0%	57,609	1.9%	58,348	1.3%
CPP/EI	18,251	19,441	15,639	19,332	-0.6%	19,431	0.5%	19,509	0.4%
Group Insurance	7,739	12,701	8,592	11,271	-11.3%	11,428	1.4%	11,558	1.1%
Pension Plan Costs	10,554	16,027	10,357	18,401	14.8%	19,526	6.1%	20,513	5.1%
Northern Allowance	47,186	53,928	41,207	45,792	-15.1%	45,669	-0.3%	45,589	-0.2%
Courier, Freight, Postage	363	200	-	500	150.0%	500	0.0%	500	0.0%
Professional Development	-	500	-	1,000	100.0%	1,100	10.0%	1,250	13.6%
Program Supplies	6,502	7,000	1,321	7,350	5.0%	7,700	4.8%	875	-88.6%
Purchase of Books	5,145	12,000	8,580	15,000	25.0%	15,750	5.0%	16,525	4.9%
Purchase of Furniture & Equipment	-	700	-	1,250	78.6%	750	-40.0%	750	0.0%
Repairs & Maintenance - Equipment	-	350	-	500	42.9%	500	0.0%	4,725	845.0%
Supplies & Stationery	1,931	4,100	1,593	4,300	4.9%	4,500	4.7%	4,725	5.0%
Telephone & Fax	3,558	3,700	3,310	4,100	10.8%	4,100	0.0%	4,100	-83.3%
Utilities - Electricity	21,286	24,000	18,014	24,500	2.1%	24,500	0.0%	24,500	4.3%
Utilities - Heat	21,449	21,000	15,549	23,500	11.9%	23,500	0.0%	23,500	2036.4%
Utilities - Water & Sewer	436	2,100	631	1,100	-47.6%	1,100	0.0%	1,100	-72.5%
Xerox	2,876	4,000	3,280	4,000	0.0%	4,000	0.0%	4,000	0.0%
<b>Total Expenses</b>	<b>\$ 420,859</b>	<b>\$ 440,674</b>	<b>\$ 331,118</b>	<b>\$ 469,327</b>	<b>6.5%</b>	<b>\$ 486,611</b>	<b>3.7%</b>	<b>\$ 499,357</b>	<b>2.6%</b>
<b>Net Budget Variance</b>	<b>\$ (343,563)</b>	<b>\$ (354,424)</b>	<b>\$ (288,651)</b>	<b>\$ (384,527)</b>	<b>8.5%</b>	<b>\$ (401,761)</b>	<b>4.5%</b>	<b>\$ (414,457)</b>	<b>3.2%</b>



Town of Inuvik

**Department 80**  
**Land**

**Department 80 Summary**  
**Land**

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

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

	2021 Actual	2022 Budget	2022 Actual Oct. 31	2023 Budget	2024 Forecast	2025 Forecast
<b>Revenue:</b>						
<b>Total Revenue</b>	\$ 208,252	\$ 9,500	\$ 43,584	\$ 3,848	\$ 3,848	\$ 3,848
<b>Expenditures:</b>						
<b>Total Expenditures</b>	\$ 173,327	\$ 100	\$ 128	\$ 100	\$ 100	\$ 100
<b>Net Budget Variance</b>	\$ 34,925	\$ 9,400	\$ 43,456	\$ 3,748	\$ 3,748	\$ 3,748

**Town of Inuvik  
Department 80 - Land**

	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>%</b>	<b>2024</b>	<b>%</b>	<b>2025</b>	<b>%</b>
	<b>Actuals</b>	<b>Budget</b>	<b>October 31</b>	<b>Budget</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>	<b>Forecast</b>	<b>Variance</b>
<b>REVENUE</b>									
Land Sales	\$ 198,420	\$ -	\$ 35,580	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Land Leases	9,082	9,000	7,504	3,348	-62.8%	3,348	0.0%	3,348	0.0%
Land Administration Fees	750	500	500	500	0.0%	500	0.0%	500	0.0%
<b>Total Revenue</b>	<b>\$ 208,252</b>	<b>\$ 9,500</b>	<b>\$ 43,584</b>	<b>\$ 3,848</b>	<b>-59.5%</b>	<b>\$ 3,848</b>	<b>0.0%</b>	<b>\$ 3,848</b>	<b>0.0%</b>
<b>EXPENSES</b>									
Cost of Land Sales	\$ 166,800	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Land Leases	6,335	-	-	-	0.0%	-	0.0%	-	0.0%
Land Admin Fees	192	100	128	100	0.0%	100	0.0%	100	0.0%
Contracted Services - Surveying	-	-	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenses</b>	<b>\$ 173,327</b>	<b>\$ 100</b>	<b>\$ 128</b>	<b>\$ 100</b>	<b>0.0%</b>	<b>\$ 100</b>	<b>0.0%</b>	<b>\$ 100</b>	<b>0.0%</b>
<b>Net Budget Variance</b>	<b>\$ 34,925</b>	<b>\$ 9,400</b>	<b>\$ 43,456</b>	<b>\$ 3,748</b>	<b>-60.1%</b>	<b>\$ 3,748</b>	<b>0.0%</b>	<b>\$ 3,748</b>	<b>0.0%</b>



Town of Inuvik

**Department 90  
Fiscal Services**

**Department 90 Summary**

**Fiscal Services**

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

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

Responsibility for this department is under the Administrative Department.

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Actual Oct. 31</b>	<b>2023 Budget</b>	<b>2024 Forecast</b>	<b>2025 Forecast</b>
<b>Revenue:</b>						
<b>Total Revenue</b>	<b>\$ 3,806,137</b>	<b>\$ 3,496,000</b>	<b>\$ 2,668,503</b>	<b>\$ 4,165,171</b>	<b>\$ 3,496,000</b>	<b>\$ 3,496,000</b>
<b>Expenditures:</b>						
Expenses	\$ 10,140	\$ 801,000	\$ 668,100	\$ 801,000	\$ 801,000	\$ 801,000
<b>Total Expenditures</b>	<b>\$ 10,140</b>	<b>\$ 801,000</b>	<b>\$ 668,100</b>	<b>\$ 801,000</b>	<b>\$ 801,000</b>	<b>\$ 801,000</b>
<b>Net Transfers to Capital Exp.</b>	<b>-\$ 2,182,945</b>	<b>-\$ 310,421</b>	<b>-\$ 636,051</b>	<b>\$ -</b>	<b>-\$ 877,550</b>	<b>-\$ 983,604</b>
<b>Surplus after Transfers</b>	<b>\$ 5,978,942</b>	<b>\$ 3,005,421</b>	<b>\$ 2,636,454</b>	<b>\$ 3,364,171</b>	<b>\$ 3,572,550</b>	<b>\$ 3,678,604</b>
<b>Amortization</b>	<b>\$ 1,870,836</b>	<b>\$ 1,890,000</b>	<b>\$ -</b>	<b>\$ 1,870,836</b>	<b>\$ 1,870,836</b>	<b>\$ 1,870,836</b>



**Town of Inuvik  
Department 90 - Fiscal**

	2021	2022	2022	2023	%	2024	%	2025	%
	Actuals	Budget	October 31	Budget	Variance	Forecast	Variance	Forecast	Variance
<b>REVENUE</b>									
Other Revenue	\$ 400,000	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Block Funding	2,627,000	2,656,000	2,065,778	2,656,000	0.0%	2,656,000	0.0%	2,656,000	0.0%
Sale of Assets	(56,651)	-	-	-	0.0%	-	0.0%	-	0.0%
CCBF (Gas Tax) Revenue (non utility)	800,000	800,000	600,000	800,000	0.0%	800,000	0.0%	800,000	0.0%
Transfer from Operational surplus	-	-	-	669,171	0.0%	-	-100.0%	-	0.0%
Bingo License	26,853	40,000	(7,030)	40,000	0.0%	40,000	0.0%	40,000	0.0%
Casino	-	-	-	-	0.0%	-	0.0%	-	0.0%
Raffles	366	-	3,275	-	0.0%	-	0.0%	-	0.0%
Nevadas	8,570	-	6,480	-	0.0%	-	0.0%	-	0.0%
Late Application Fees/Fines	-	-	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Revenue</b>	<b>\$ 3,806,137</b>	<b>\$ 3,496,000</b>	<b>\$ 2,668,503</b>	<b>\$ 4,165,171</b>	<b>19.1%</b>	<b>\$ 3,496,000</b>	<b>-16.1%</b>	<b>\$ 3,496,000</b>	<b>0.0%</b>
<b>EXPENSES</b>									
Overdraft Interest	\$ 725	\$ 1,000	\$ 1,414	\$ 1,000	0.0%	\$ 1,000	0.0%	\$ 1,000	0.0%
Visa Suspense	-	-	-	-	0.0%	-	0.0%	-	0.0%
Cash Over/Short	26	-	19	-	0.0%	-	0.0%	-	0.0%
WTP Long Term Loan Principal Payments	-	800,000	666,667	800,000	0.0%	800,000	0.0%	800,000	0.0%
Debenture Principal Payments	9,389	-	-	-	0.0%	-	0.0%	-	0.0%
Transfer to Operation Reserves	-	-	-	-	0.0%	-	0.0%	-	0.0%
<b>Total Expenses</b>	<b>\$ 10,140</b>	<b>\$ 801,000</b>	<b>\$ 668,100</b>	<b>\$ 801,000</b>	<b>0.0%</b>	<b>\$ 801,000</b>	<b>0.0%</b>	<b>\$ 801,000</b>	<b>0.0%</b>
<b>Net Budget Variance</b>	<b>\$ 3,795,997</b>	<b>\$ 2,695,000</b>	<b>\$ 2,000,403</b>	<b>\$ 3,364,171</b>	<b>24.8%</b>	<b>\$ 2,695,000</b>	<b>-19.9%</b>	<b>\$ 2,695,000</b>	<b>0.0%</b>
CA - Canadian Heritage - Chief Jim Koe Park	\$ 163,430	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
CA - CanNor Funding - Chief Jim Koe Park	535,500	218,250	198,250	-	-100.0%	-	0.0%	-	0.0%
CA - Chief Jim Koe Park	48,908	-	-	-	0.0%	-	0.0%	-	0.0%
CA - ICIP - Pool Rehabilitation	289,448	273,052	273,052	-	-100.0%	-	100.0%	-	100.0%
CA - ICIP - Breynat Road Upgrade	-	758,360	19,272	1,354,630	78.6%	-	-100.0%	-	0.0%
CA - ICIP - Solid Waste Site Upgrade	-	600,000	63,591	600,000	0.0%	-	-100.0%	-	0.0%
CA- ITI - Infrastructure	80,000	-	75,000	-	-	-	-	-	-
Community Public Infrastructure	677,826	2,034,368	1,171,194	1,865,444	-8.3%	854,000	-54.2%	1,350,000	58.1%
Other Funding	-	139,650	-	-	-100.0%	-	0.0%	-	0.0%
Transfer from Reserves	40,827	238,940	114,569	121,799	-49.0%	-	-100.0%	-	0.0%
Deferred Revenue	-	-	-	-	0.0%	-	0.0%	-	0.0%
Non - Utility Capital Expenditures	4,018,884	4,573,041	2,550,980	3,941,873	-	1,731,550	-	2,333,604	34.8%
<b>Net Transfer to Capital Expenditures</b>	<b>\$ (2,182,945)</b>	<b>\$ (310,421)</b>	<b>\$ (636,051)</b>	<b>\$ -</b>	<b>-</b>	<b>\$ (877,550)</b>	<b>-</b>	<b>\$ (983,604)</b>	<b>-</b>
<b>Surplus after Transfers</b>	<b>\$ 1,613,053</b>	<b>\$ 2,384,579</b>	<b>\$ 1,364,352</b>	<b>\$ 3,364,171</b>	<b>41.1%</b>	<b>\$ 1,817,450</b>	<b>-46.0%</b>	<b>\$ 1,711,396</b>	<b>-5.8%</b>
<b>Amortization</b>	<b>\$ 1,870,836</b>	<b>\$ 1,890,000</b>	<b>\$ -</b>	<b>\$ 1,870,836</b>	<b>-1.0%</b>	<b>\$ 1,870,836</b>	<b>0.0%</b>	<b>\$ 1,870,836</b>	<b>0.0%</b>



Town of Inuvik

**2023**  
**Capital Budget**

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

<b>Funding Source</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Community Public Infrastructure	2,690,512	\$ 1,000,000	\$ 500,000	\$ 1,854,000	\$ 1,854,000
Gas Tax	798,210	651,000	651,000	651,000	651,000
Water and sewer capital reserves	-				
<b>Totals:</b>	<b>\$ 3,488,722</b>	<b>\$ 1,651,000</b>	<b>\$ 1,151,000</b>	<b>\$ 2,505,000</b>	<b>\$ 2,505,000</b>

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Utilidor Replacement	\$ 3,325,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
WTP - Beam installation	135,000		-	-	-
Water Treatment Plant 150KW backup generator	-	350,000	-	-	-
Water Meter MXU Read replacement program	-	400,000	-	-	-
Sewage Lagoon	1,500,000	300,000	-	-	-
River Pump house 50KW backup generator	-	27,500	-	-	-
<b>Total</b>	<b>\$ 4,960,000</b>	<b>\$ 4,077,500</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>

<b>Difference:</b>	<b>\$ (1,471,278)</b>	<b>\$ (2,426,500)</b>	<b>\$ (1,849,000)</b>	<b>\$ (495,000)</b>	<b>\$ (495,000)</b>
<b>Cumulative Total:</b>	<b>\$ (1,471,278)</b>	<b>\$ (3,897,778)</b>	<b>\$ (5,746,778)</b>	<b>\$ (6,241,778)</b>	<b>\$ (6,736,778)</b>

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

Funding Source	2023	2024	2025	2026	2027
Community Public Infrastructure	1,865,444	\$ 854,000	\$ 1,350,000	\$ 1,854,000	\$ 1,854,000
Canada Community Building Fund (Gas Tax)	-	-	-	-	-
Water and sewer capital reserves	-				
Garage Bin Pad (Capital Reserve)	15,000				
Previous Year Surplus Reserve	-				
Community Solid Waste Site Program	600,000				
Breynat Road Upgrade - ICIP	1,354,630				
Breynat Road Upgrade - Reserve	106,799				
Firehall Exhaust System Reserve	-				
<b>Totals:</b>	<b>\$ 3,941,873</b>	<b>\$ 854,000</b>	<b>\$ 1,350,000</b>	<b>\$ 1,854,000</b>	<b>\$ 1,854,000</b>

	2023	2024	2025	2026	2027
Haul All Garbage Bins	95,000	95,000	95,000	95,000	95,000
Expand Solid Waste Site and Install Fencing	800,000	-	-	-	-
Garbage Bin Pad Improvement	25,000	-	-	-	-
Breynat Road Upgrade	1,806,173	320,950	1,177,904	-	-
Fitness Equipment	15,000	30,000	15,000	30,000	15,000
Conference Equipment	20,000	20,000	20,000	20,000	20,000
Vehicle	70,000	60,000	60,000	60,000	60,000
Firehall bathroom renovation	30,000	-	-	-	-
Fire Training Site refurbishment	30,000	-	-	-	-
MSC Flooring replacement	70,000	-	-	-	-
SCBA Replacement	65,700	65,700	65,700	65,700	-
MSC Concession equipment	100,000	-	-	-	-
Additional dressing room	750,000	-	-	-	-
Flooring replacement for Firehall	10,000	-	-	-	-
Signage for Chief Jim Koe Park	20,000	-	-	-	-
Discovery Inuvik signage	20,000	-	-	-	-
Pool Signage	15,000	-	-	-	-
MSC Arena Insulation	-	-	800,000	-	-
Sidewalks	-	670,000	-	-	-
Motor control Panel Replacement	-	69,900	-	-	-
MSC Fitness Center re-location	-	-	-	-	1,200,000
Ice Floor covering	-	-	-	80,000	-
Chief Jim Koe Park Washroom & Concession	-	400,000	-	-	-
Zamboni	-	-	100,000	-	-
<b>Total</b>	<b>\$ 3,941,873</b>	<b>\$ 1,731,550</b>	<b>\$ 2,333,604</b>	<b>\$ 350,700</b>	<b>\$ 1,390,000</b>

<b>Difference:</b>	\$ -	\$ (877,550)	\$ (983,604)	\$ 1,503,300	\$ 464,000
<b>Cumulative Total:</b>	\$ -	\$ (877,550)	\$ (1,861,154)	\$ (357,854)	\$ 106,146