



2024 Final Operating and Capital Budget

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2024 Final Operating Budget

**Town Of Inuvik
Final Operating Budget
For The Year Ended December 31, 2024**

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
REVENUES					
Administrative	\$ 7,802,519	\$ 8,281,786	\$ 8,846,660	\$ 8,596,117	3.8%
Protective Services	60,837	65,000	67,540	77,000	18.5%
Public Works	25,000	25,000	26,060	25,000	0.0%
Environmental	667,232	697,500	675,871	697,500	0.0%
Economic Development/Tourism	273,215	272,500	346,884	307,000	12.7%
Utilities	3,405,932	3,513,565	3,554,937	3,634,566	3.4%
Recreation	327,364	491,700	500,515	424,700	-13.6%
Library	97,467	84,800	84,913	89,280	5.3%
Land	45,462	2,266,887	2,710,142	3,012,883	32.9%
Fiscal	3,463,995	3,496,000	3,504,370	3,728,000	6.6%
	\$ 16,169,021	\$ 19,194,738	\$ 20,317,891	\$ 20,592,046	7%
EXPENSES					
Administrative	\$ 2,930,402	\$ 3,618,048	\$ 3,570,847	\$ 3,789,902	4.7%
Protective Services	833,320	913,217	945,942	1,130,942	23.8%
Public Works	1,586,072	1,527,441	1,891,076	2,017,647	32.1%
Environmental	938,062	1,009,200	915,898	997,200	-1.2%
Economic Development/Tourism	770,313	889,698	892,626	923,265	3.8%
Utilities	3,215,180	3,561,276	3,188,981	3,823,994	7.4%
Recreation	3,145,407	3,675,277	3,638,813	3,772,106	2.6%
Library	408,539	456,425	378,890	477,502	4.6%
Land	32,708	100	790,940	466,100	466000.0%
Fiscal	11,551	801,000	10,690	801,000	0.0%
	\$ 13,871,554	\$ 16,451,682	\$ 16,224,703	\$ 18,199,658	11%
Surplus / (Deficit)	\$ 2,297,467	\$ 2,743,056	\$ 4,093,188	\$ 2,392,388	-13%
Net Transfers to Capital Expenditures	1,575,729	2,743,056	1,399,302	2,392,388	1
	\$ 1,575,729	\$ 2,743,056	\$ 1,399,302	\$ 2,392,388	-13%
Surplus (Deficit) after Transfers	\$ 721,738	\$ -	\$ 2,693,886	\$ 0	0%
Amortization	\$ 3,500,686	\$ -	\$ 3,806,708	\$ -	0%



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 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 Corporate Services, Accounts Payable, Utilities/Accounts Receivable, Human Resources/Payroll, Property Taxation and Reception/Lotteries.

The Department has a total budgeted full-time staff complement of 8 employees

	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Revenue:				
Total Administrative Revenue	\$ 7,746,145	\$ 8,256,186	\$ 8,731,128	\$ 8,570,517
Total Building/Development Revenue	56,374	25,600	115,532	25,600
Total Revenue	\$ 7,802,519	\$ 8,281,786	\$ 8,846,660	\$ 8,596,117
Expenditures:				
Legislative Expenses	\$ 207,522	\$ 246,036	\$ 194,711	\$ 254,402
Gen. Administrative Expenses	2,722,880	3,372,013	3,376,136	3,535,500
Total Expenditures	\$ 2,930,402	\$ 3,618,048	\$ 3,570,847	\$ 3,789,902
Net Budget Variance	\$ 4,872,117	\$ 4,663,738	\$ 5,275,813	\$ 4,806,215

**Town of Inuvik
Department 10 - Administrative**

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
REVENUE					
Land Taxes	\$ 4,334,275	\$ 4,703,729	\$ 4,643,487	\$ 4,872,667	3.6%
Property Taxes - Education Portion	710,321	777,674	777,674	814,654	4.8%
Grants in Lieu - Federal	366,441	316,395	360,772	318,060	0.5%
Grants in Lieu - GNWT	1,458,077	1,416,590	1,416,590	1,440,371	1.7%
Grants in Lieu - NWTPC	71,275	64,778	73,728	65,742	1.5%
Grants in Lieu - CBC	8,023	7,518	8,511	7,629	1.5%
Senior Citizen Tax Grant	114,774	132,102	129,322	130,572	-1.2%
Administrative Recoveries	3,820	10,000	15,900	10,000	0.0%
Tax Certificates	5,300	4,400	4,950	4,400	0.0%
Tax Penalties & Interest	181,766	180,000	188,548	180,000	0.0%
Business Licenses	23,550	25,000	23,317	25,000	0.0%
Education Tax	-	5,000	-	5,000	0.0%
Interest earned on Investments	137,358	130,000	478,368	213,421	64.2%
Management Fee - Lotteries	28,000	28,000	28,000	28,000	0.0%
Management Fee - Utilities	250,000	250,000	250,000	250,000	0.0%
Total Administrative Revenue	\$ 7,692,979	\$ 8,051,186	\$ 8,399,167	\$ 8,365,517	3.9%
Development Permits	\$ 54,857	25,000	115,512	\$ 25,000	0.0%
Moving & Demolition Permits	1,517	300	20	300	0.0%
Home Occupation Permits	-	300	-	300	0.0%
Total Building/Development Revenue	\$ 56,374	\$ 25,600	\$ 115,532	\$ 25,600	0.0%
Small Community Employment Support	53,165	205,000	331,961	205,000	0.0%
Total Contribution Agreements	\$ 53,165	\$ 205,000	\$ 331,961	205,000	0%
Total Revenue	\$ 7,802,519	\$ 8,281,786	\$ 8,846,660	\$ 8,596,116.80	3.8%
LEGISLATIVE EXPENSES					
Mayors / Councillors Indemnity	\$ 141,135	\$ 151,632	\$ 140,000	\$ 180,276	18.9%
CPP/EI - Mayor & Councillors	1,569	8,248	1,489	3,262	-60.4%
Group Insurance	478	5,840	502	3,184	-45.5%
Northern Allowance	15,625	14,816	14,240	16,179	9.2%
Conventions & Delegations	29,444	25,000	21,172	25,000	0.0%
Donations	-	8,500	5,000	8,500	0.0%
Legislative Expenditures	6,799	19,000	147	12,000	-36.8%
Publications, Memberships, Sub.	12,471	13,000	12,161	6,000	-53.8%
Total Legislative Expense	\$ 207,522	\$ 246,036	\$ 194,711	\$ 254,402	3.4%

**Town of Inuvik
Department 10 - Administrative**

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
<u>GEN. ADMINISTRATIVE EXPENSES</u>					
Education Requisition	710,321	7 77,674	7 77,674	814,654	4.8%
Salaries	697,286	728,875	700,345	862,962	18.4%
Casual Wages	426	2,661	13,640	18,363	590.2%
CPP/EI	39,445	49,401	38,554	39,693	-19.7%
Group Insurance	29,306	34,561	24,671	28,591	-17.3%
Pension Plan Costs	48,127	57,182	42,217	52,013	-9.0%
Northern Allowance	70,828	101,013	62,001	115,587	14.4%
Workers Compensation	98,489	104,278	75,173	107,246	2.8%
Recruitment	15,103	130,000	121,932	100,000	-23.1%
Medical Travel	2,524	5,000	7,225	5,000	0.0%
Accounting/Auditing/Consulting	62,513	150,000	124,218	75,000	-50.0%
Advertising	762	3,000	122	3,000	0.0%
Bank Service Charges	2,370	2,700	9,459	2,700	0.0%
Business Travel	4,991	12,800	16,869	10,000	-21.9%
Computer Software/Hardware	14,397	15,000	37,169	60,000	300.0%
Computer Support	49,656	55,119	70,361	112,000	103.2%
Credit Card Charges	39,881	40,000	46,427	40,000	0.0%
Courier, Freight & Postage	15,994	18,000	17,460	8,000	-55.6%
Court of Revision	300	500	400	500	0.0%
General Insurance	280,620	315,147	316,147	315,147	0.0%
Bad Debt Expense	-	2,000	8,769	2,000	0.0%
Legal	56,783	95,000	128,305	95,000	0.0%
Lottery Share - Inuvialuit	-	5,000	-	5,000	0.0%
Lottery Share - Gwich'in	-	5,000	-	5,000	0.0%
Professional Development	5,019	20,000	9,726	15,000	-25.0%
Publications, Memberships, Sub.	2,285	6,000	6,138	5,000	-16.7%
Repairs & Maintenance - Equipment	1,590	2,000	829	2,000	0.0%
Special Events	7,978	23,000	48,287	23,000	0.0%
Supplies & Stationery	10,779	25,000	15,091	30,000	20.0%
Health and Safety Supplies	-	500	-	500	0.0%
Tax Collection - Legal Cost Recovery	-	(3,200)	(5,950)	3,200	-1.2%
Tax Forgiveness - Seniors & Disabled	-				
Telephone & Fax	218,334	264,203	258,696	261,144	0.0%
Utilities - Electricity	69,954	69,000	69,681	69,000	0.0%
Utilities - Heat	49,089	55,000	41,557	55,000	0.0%
Utilities - Water & Sewer	46,083	60,000	28,868	60,000	0.0%
Xerox	10,136	3,600	3,051	3,600	0.0%
CA - Small Community Employment Supp	24,712	16,000	23,100	16,000	0.0%
Total Gen. Administrative Expense	36,800	121,000	237,925	121,000	4.8%
	2,722,880	3,372,013	3,376,136	3,535,500	
Total Expenses	\$ 2,930,402	\$ 3,618,048	\$ 3,570,847	\$ 3,789,901.87	4.7%
Net Budget Variance	\$ 4,872,117	\$ 4,663,738	\$ 5,275,813	\$ 4,806,214.93	3.1%



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.

	2022 Actual	2023 Budget	2023 Actual	2024 Budget
<u>Revenue:</u>				
Total Revenue	\$ 60,837	\$ 65,000	\$ 67,540	\$ 77,000
<u>Expenditures:</u>				
Animal Control Expenses	\$ 21,296	\$ 24,300	\$ 22,282	\$ 29,550
By-Law Enforcement Expenses	271,363	271,638	272,194	329,776
Emergency Measures Expenses	3,742	4,500	4,525	3,000
Fire Protection Expenses	536,918	612,779	646,941	768,616
Information Technology	-	-	-	-
Total Expenditures	\$ 833,320	\$ 913,217	\$ 945,942	\$ 1,130,942
Net Budget Variance	\$ (772,483)	\$ (848,217)	\$ (878,402)	\$ (1,053,942)

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

	2022	2023	2023	2024
	Actuals	Budget	December 31	Budget
REVENUE				
Fire Department Recoveries	\$ 2,271	\$ 2,500	\$ 15,120	\$ 14,500
Other Revenue	783	-	-	-
Animal Control - Dog Licence	1,270	2,500	2,750	2,500
Animal Control - Impound Fees	2,370	2,000	1,395	2,000
ATV - Fees	255	500	315	500
Taxi Permits / Transfers	15,445	15,500	10,400	15,500
Municipal Enforcement Fines	1,443	5,000	560	5,000
CA - Highway Rescue Funding	37,000	37,000	37,000	37,000
Total Revenue	\$ 60,837	\$ 65,000	\$ 67,540	\$ 77,000
ANIMAL CONTROL EXPENSES				
Spay Neuter Program	\$ 2,400	\$ 2,800	\$ 195	\$ 2,800
Supplies & Stationery	2,223	4,500	4,858	7,500
Utilities - Electricity	5,779	6,100	6,141	6,100
Utilities - Heat	6,797	7,000	4,023	7,000
Utilities - Water/Sewer	4,097	3,900	7,066	6,150
Total Animal Control Expense	\$ 21,296	\$ 24,300	\$ 22,282	\$ 29,550
BY-LAW ENFORCEMENT EXPENSES				
Special Events				
Salaries	\$ 399	\$ 2,000	\$ 375	\$ 2,000
Casual	176,308	165,198	175,506	210,711
CPP/EI	6,543	5,463	4,683	5,821
Group Insurance	9,756	10,790	13,464	12,916
Pension Plan Costs	8,426	6,703	6,948	8,210
Clothing/Uniforms	12,741	12,384	10,301	12,978
Northern Allowance	891	3,200	2,312	3,200
Communications & Licensing	30,867	30,700	35,230	32,106
Courier, Freight & Postage	8,697	9,700	6,852	9,700
Professional Development	272	500	331	500
Publications, Memberships, Subscriptions	2,728	3,000	2,958	6,000
Repairs & Maintenance - Equipment	-	300	2,121	300
Supplies & Stationery	-	1,000	517	1,000
Supplies - By-Law	3,145	3,000	704	3,000
Telephone & Fax	2,064	3,800	713	3,800
Vehicle - Fuel	4,133	3,900	3,780	1,800
Vehicle Licensing and Registration	4,196	5,500	3,000	5,500
Vehicle - Repair & Maintenance	-	-	31	34
Derelict Vehicle Removal	197.50	3,500.00	435.92	5,000
Total By-Law Enforcement Expense	\$ 271,363	\$ 271,638	\$ 272,194	\$ 329,776

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

	2022 Actuals	2023 Budget	2023 December 31	2024 Budget
<u>EMERGENCY MEASURES EXPENSES</u>				
Supplies - EMO	\$ -	\$ 500	\$ -	\$ 500
Telephone & Fax	3,742	4,000	4,525	2,500
Total Emergency Measures Expense	\$ 3,742	\$ 4,500	\$ 4,525	\$ 3,000
<u>FIRE PROTECTION EXPENSES</u>				
Salaries	\$ 142,269	\$ 206,833	\$ 236,799	\$ 265,875
Casual	1,423	-	-	-
Volunteers (Operations Renumeration)	42,400	26,000	22,328	26,000
Volunteers (Training/Other Renumeration)	54,554	51,000	57,279	51,000
CPP/EI	5,769	9,912	11,430	10,623
Group Insurance	3,802	6,684	7,319	9,393
Volunteer Insurance	2,449	2,500	4,541	2,500
Pension Plan Costs	10,790	16,547	14,827	19,412
Northern Allowance	15,038	22,223	22,152	36,799
Advertising	-	500	-	500
Business Travel	-	1,000	-	1,000
Communications & Licensing	8,207	10,100	-	11,600
Courier, Freight & Postage	1,592	2,500	-	2,500
Fire Chief's Apartment	967	3,500	10,964	3,500
Medicals	695	1,400	191	1,400
Professional Development	3,227	8,000	1,220	8,000
Publications, Memberships & Sub.	3,277	3,300	624	3,300
Repairs & Maintenance - Equipment	6,855	10,300	5,607	16,700
Repairs & Maintenance - Alarm System	-	2,500	2,525	-
Special Events	8,584	8,000	12,724	-
Supplies & Stationery	4,176	5,000	875	10,000
Supplies - Fire Protection	65,045	69,000	7,886	5,000
Health and Safety Supplies	-	500	5,792	69,000
Telephone & Fax	-	9,200	64,555	3,000
Training	9,922	25,000	211	7,200
Utilities - Electricity	26,792	41,000	9,264	30,000
Utilities - Heat	39,969	39,000	37,245	41,000
Utilities - Water & Sewer	37,786	2,000	33,679	39,000
Vehicle - Fuel	2,731	9,000	25,268	39,000
Vehicle - License & Registration	12,991	281	2,121	2,000
Vehicle - Repairs & Maintenance	43	20,000	15,077	15,000
CA - Highway Rescue Funding	\$ 25,565	\$ -	\$ 34,122	\$ 4,000
Total Fire Protection Expense	536,918	612,779	646,941	768,616

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

	2022 Actuals	2023 Budget	2023 December 31	2024 Budget
Total Expenses	<u>\$ 833,320</u>	<u>\$ 9 13,217</u>	<u>\$ 9 45,942</u>	<u>\$ 1,130,942</u>
Net Budget Variance	<u>\$ (772,483)</u>	<u>\$ (848,217)</u>	<u>\$ (878,402)</u>	<u>\$ (1,053,942.06)</u>



Department 30 Infrastructure

Department 30 Summary

Infrastructure

The Infrastructure Department includes the Works Division and Development Division. The Director of Infrastructure 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.

	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Revenue:				
Total Revenue	\$ 25,000	\$ 25,000	\$ 26,060	\$ 25,000
Expenditures:				
Administrative Expenses	\$ 454,113	\$ 400,241	\$ 380,701	\$ 478,447
General Services Expenses	618,257	785,100	905,396	1,067,100
Town Owned Building Repairs	457,930	259,000	509,043	389,000
Town Shop Expenses	6,405	18,100	62,165	18,100
Parks & Playgrounds Expenses	49,367	65,000	33,770	65,000
Total Expenditures	\$ 1,586,072	\$ 1,527,441	\$ 1,891,076	\$ 2,017,647
Net Budget Variance	\$ (1,561,072)	\$ (1,502,441)	\$ (1,865,016)	\$ (1,992,647)

**Town of Inuvik
Department 30 - Infrastructure**

	2022 Actuals	2023 Budget	2023 December 31	2024 Budget	% Variance
REVENUE					
Other Revenues	\$ -	\$ -	\$ 1,060	\$ -	0.0%
Curling Club Lease	25,000	25,000	25,000	25,000	0.0%
CA - Public Works Special Projects	-	-	-	-	0.0%
Total Revenue	\$ 25,000	\$ 25,000	\$ 26,060	\$ 25,000	0.0%
ADMINISTRATIVE EXPENSES					
Salaries	\$ 2 17,992	\$ 199,771	\$ 156,693	\$ 284,349	42.3%
Casual Wages	101,666	86,415	1 24,655	\$ 65,954	-23.7%
CPP/EI	17,571	16,707	16,870	\$ 21,205	26.9%
Group Insurance	5,230	6,954	3,793	\$ 9,227	32.7%
Pension Plan Costs	13,492	15,982	9,548	\$ 18,387	15.0%
Northern Allowance	43,467	39,662	34,006	\$ 42,425	7.0%
Advertising	2,752	1,500	68	\$ 1,500	0.0%
Professional Development	419	5,000	2,616	\$ 5,000	0.0%
Publications, Memberships, Subscriptions	-	850	-	\$ 3,000	252.9%
Supplies & Stationery	15,376	-	142	\$ -	0.0%
Christmas Lights and Decorations	34,617	25,000	30,974	\$ 25,000	0.0%
Safety Equipment	-	1,000	-	\$ 1,000	0.0%
Telephone & Fax	1,532	1,400	1,335	\$ 1,400	0.0%
Total Administrative Expense	\$ 4 54,113	\$ 400,241	\$ 380,701	\$ 478,446.71	19.5%
GENERAL SERVICES EXPENSES					
Lot Cleanup	\$ -	\$ 2,500	\$ -	\$ 2,500	0.0%
Brushing	42,957	50,000	96,438	50,000	0.0%
Contracted Services - Drainage	62,482	80,000	8,782	80,000	0.0%
Dust Abatement	93,264	1 00,000	1 17,600	135,000	35.0%
Guard Rails	5,972	5,000	1,850	-	-100.0%
Gravel Road Repair	68,110	75,000	73,175	75,000	0.0%
Pavement Repair	19,412	25,000	16,719	5,000	-80.0%
Snow Removal	189,905	2 25,000	3 74,970	483,000	114.7%
Sidewalks	609	3,000	-	3,000	0.0%
Street Signs	4,149	12,000	18,579	5,000	-58.3%
Street Sweeping	12,232	20,000	40,689	20,000	0.0%
Street Lights	82,518	80,100	73,524	80,100	0.0%
Traffic Markings	-	1,500	-	1,500	0.0%
Sanding	36,547	92,000	79,487	92,000	0.0%
Contracted Services - Engineering	100	14,000	3,585	5,000	-64.3%
Contracted Services - Development Officer	-	-	-	30,000	0.0%
Total General Services Expense	\$ 6 18,257	\$ 785,100	\$ 905,396	\$ 1,067,100.00	35.9%

**Town of Inuvik
Department 30 - Infrastructure**

	2022 Actuals	2023 Budget	2023 December 31	2024 Budget	% Variance																																																																																																																		
<u>TOWN OWNED BUILDING REPAIRS</u>																																																																																																																							
Town Hall	\$ 40,419	\$ 25,000	\$ 56,556	\$ 50,000	100.0%																																																																																																																		
Dog Pound	4,361	5,000	221	5,000	0.0%																																																																																																																		
Fire Hall	10,718	15,000	53,585	30,000	100.0%																																																																																																																		
Town Shop	4,715	2,500	7,675	2,500	0.0%																																																																																																																		
Youth Centre and Homeless Shelter	42,536	22,000	18,623	47,000	113.6%																																																																																																																		
ECE Building and Distributor St Shop	2,534	3,000	458	3,000	0.0%																																																																																																																		
Midnight Sun Complex	253,215	155,500	314,842	205,500	32.2%																																																																																																																		
Library	19,279	6,000	15,231	16,000	166.7%																																																																																																																		
Children First	10,093	15,000	26,449	20,000	33.3%																																																																																																																		
Welcome Centre	61,784	5,000	3,524	5,000	0.0%																																																																																																																		
Event Pavilion	8,276	5,000	11,879	5,000	0.0%	Total Town Building Repairs	\$ 457,930	\$ 259,000	\$ 509,043	\$ 389,000.00	50.2%	<u>TOWN SHOP EXPENSES</u>						Repairs & Maintenance - Yard	\$ -	\$ 3,000	\$ -	\$ 3,000	0.0%	Repairs & Maintenance - Equipment	323	2,500	11,721	2,500	0.0%	Vehicle - Fuel	4,515	6,500	9,645	6,500	0.0%	Vehicle - License & Registration	1,095	1,100	3,817	1,100	0.0%	Vehicle - Repair & Maintenance	472	5,000	36,982	5,000	0.0%	Total Town Shop Expense	\$ 6,405	\$ 18,100	\$ 62,165	\$ 18,100.00	0.0%	<u>PARKS & PLAYGROUNDS EXPENSES</u>						Repairs & Maintenance - Park Equip.	\$ 48,567	\$ 45,000	\$ 32,712	\$ 45,000	0.0%	Utilities - Electricity	770	1,000	609	1,000	0.0%	Pathways	31	15,000	450	15,000	0.0%	Signage	-	4,000	-	4,000	0.0%	Total Parks & Playground Expenses	\$ 49,367	\$ 65,000	\$ 33,770	\$ 65,000	0.0%	<u>CONTRIBUTION AGREEMENTS</u>						Public Works Special Projects	\$ -	\$ -	\$ -	\$ -	0.0%	Total Contribution Agreements	\$ -	\$ -	\$ -	\$ -	0.0%	Total Expenses	\$ 1,586,072	\$ 1,527,441	\$ 1,891,076	\$ 2,017,646.71	32.1%	Net Budget Variance	\$ (1,561,072)	\$ (1,502,441)	\$ (1,865,016)	\$ (1,992,647)	32.6%
Total Town Building Repairs	\$ 457,930	\$ 259,000	\$ 509,043	\$ 389,000.00	50.2%																																																																																																																		
<u>TOWN SHOP EXPENSES</u>																																																																																																																							
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Vehicle - Repair & Maintenance	472	5,000	36,982	5,000	0.0%	Total Town Shop Expense	\$ 6,405	\$ 18,100	\$ 62,165	\$ 18,100.00	0.0%	<u>PARKS & PLAYGROUNDS EXPENSES</u>						Repairs & Maintenance - Park Equip.	\$ 48,567	\$ 45,000	\$ 32,712	\$ 45,000	0.0%	Utilities - Electricity	770	1,000	609	1,000	0.0%	Pathways	31	15,000	450	15,000	0.0%	Signage	-	4,000	-	4,000	0.0%	Total Parks & Playground Expenses	\$ 49,367	\$ 65,000	\$ 33,770	\$ 65,000	0.0%	<u>CONTRIBUTION AGREEMENTS</u>						Public Works Special Projects	\$ -	\$ -	\$ -	\$ -	0.0%	Total Contribution Agreements	\$ -	\$ -	\$ -	\$ -	0.0%	Total Expenses	\$ 1,586,072	\$ 1,527,441	\$ 1,891,076	\$ 2,017,646.71	32.1%	Net Budget Variance	\$ (1,561,072)	\$ (1,502,441)	\$ (1,865,016)	\$ (1,992,647)	32.6%																																										
Total Town Shop Expense	\$ 6,405	\$ 18,100	\$ 62,165	\$ 18,100.00	0.0%																																																																																																																		
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Repairs & Maintenance - Park Equip.	\$ 48,567	\$ 45,000	\$ 32,712	\$ 45,000	0.0%																																																																																																																		
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Signage	-	4,000	-	4,000	0.0%	Total Parks & Playground Expenses	\$ 49,367	\$ 65,000	\$ 33,770	\$ 65,000	0.0%	<u>CONTRIBUTION AGREEMENTS</u>						Public Works Special Projects	\$ -	\$ -	\$ -	\$ -	0.0%	Total Contribution Agreements	\$ -	\$ -	\$ -	\$ -	0.0%	Total Expenses	\$ 1,586,072	\$ 1,527,441	\$ 1,891,076	\$ 2,017,646.71	32.1%	Net Budget Variance	\$ (1,561,072)	\$ (1,502,441)	\$ (1,865,016)	\$ (1,992,647)	32.6%																																																																														
Total Parks & Playground Expenses	\$ 49,367	\$ 65,000	\$ 33,770	\$ 65,000	0.0%																																																																																																																		
<u>CONTRIBUTION AGREEMENTS</u>																																																																																																																							
Public Works Special Projects	\$ -	\$ -	\$ -	\$ -	0.0%																																																																																																																		
Total Contribution Agreements	\$ -	\$ -	\$ -	\$ -	0.0%																																																																																																																		
Total Expenses	\$ 1,586,072	\$ 1,527,441	\$ 1,891,076	\$ 2,017,646.71	32.1%																																																																																																																		
Net Budget Variance	\$ (1,561,072)	\$ (1,502,441)	\$ (1,865,016)	\$ (1,992,647)	32.6%																																																																																																																		



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 Infrastructure 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.

	2022	2023	2023	2024
	Actual	Budget	Actual	Budget
Revenue:				
Total Revenue	\$ 667,232	\$ 697,500	\$ 675,871	\$ 697,500
Expenditures:				
Administrative Expenses	\$ 76,562	\$ 70,000	\$ 99,807	\$ 70,000
Cemetery Expenses	57,695	70,000	75,055	60,000
Quarry Expenses	-	4,000	-	4,000
Solid Waste Collection Expenses	481,555	514,200	429,396	514,200
Solid Waste Disposal Expenses	322,250	301,000	307,951	299,000
Hazardous Waste Expenses	-	50,000	3,689	50,000
Total Expenditures	\$ 938,062	\$ 1,009,200	\$ 915,898	\$ 997,200
Net Budget Variance	\$ (270,830)	\$ (311,700)	\$ (240,028)	\$ (299,700)

**Town of Inuvik
Department 40 - Environmental**

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
REVENUE					
Garbage/Tipping Fees	\$ 152,354	\$ 140,000	\$ 176,074	\$ 140,000	0.0%
Quarry Fees Royalty	2,850	5,000	2,850	5,000	0.0%
fees Solid Waste Levy	120,321	130,000	89,264	130,000	0.0%
Total Revenue	391,707	422,500	407,682	422,500	0.0%
	\$ 667,232	\$ 697,500	\$ 675,871	\$ 697,500.00	0.0%
ADMINISTRATIVE EXPENSES					
Garbage/Tipping Fees	\$ 76,562	\$ 70,000	\$ 99,752	\$ 70,000	0.0%
Courier, Freight, Postage	-	-	54	-	0.0%
Total Administrative Expense	\$ 76,562	\$ 70,000	\$ 99,807	\$ 70,000	0.0%
CEMETERY EXPENSES					
Grave Preparation & Burial	\$ 57,353	\$ 50,000	\$ 75,055	\$ 50,000	0.0%
Grounds Maintenance	342	20,000	-	10,000	-50.0%
Total Cemetery Expense	\$ 57,695	\$ 70,000	\$ 75,055	\$ 60,000.00	-14.3%
QUARRY EXPENSES					
Restorations	\$ -	\$ 4,000	\$ -	\$ 4,000	0.0%
Total Quarry Expense	\$ -	\$ 4,000	\$ -	\$ 4,000.00	0.0%
SOLID WASTE COLLECTION EXPENSES					
Anti Litter/Beautification Campaign	\$ 4,422	\$ 10,200	\$ -	\$ 10,200	0.0%
Solid Waste Collection	477,133	504,000	429,396	504,000	0.0%
Total Solid Waste Collection Expense	\$ 481,555	\$ 514,200	\$ 429,396	\$ 514,200.00	0.0%
SOLID WASTE DISPOSAL EXPENSES					
Site Restoration	20,000	20,000	20,151	\$ 20,000	0.0%
Contracted Services - Disposal	\$ 302,250	\$ 279,000	\$ 287,800	\$ 279,000	0.0%
Signage	-	2,000	-	\$ -	-100.0%
Total Solid Waste Disposal Expense	\$ 322,250	\$ 301,000	\$ 307,951	\$ 299,000	-0.7%
HAZARDOUS WASTE EXPENSES					
Private Lot Cleanup	-	50,000	3,689	\$ 50,000	0.0%
Total Hazardous Waste Expenses	\$ -	\$ 50,000	\$ 3,689	\$ 50,000	0.0%
Total Expense	\$ 938,062	\$ 1,009,200	\$ 915,898	\$ 997,200	-1.2%
Net Budget Variance	\$ (270,830)	\$ (311,700)	\$ (240,028)	\$ (299,700)	-3.8%



Department 50
Economic Development &
Tourism

Department 50 Summary
Economic Development/Tourism

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

The Department is also responsible for the coordination of the new Arctic Development Expo, production of the Inuvik and Beaufort-Delta Attraction Guide, and attending 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.

	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Revenue:				
Total Revenue	\$ 273,215	\$ 272,500	\$ 346,884	\$ 307,000
Expenditures:				
Administrative Expenses	\$ 279,943	\$ 356,848	\$ 289,958	\$ 357,202
Econ. Dev./Planning/Tourism Expenses	490,370	532,850	602,668	566,063
Total Expenditures	\$ 770,313	\$ 889,698	\$ 892,626	\$ 923,265
Net Budget Variance	\$ (497,098)	\$ (617,198)	\$ (545,742)	\$ (616,265)

Town of Inuvik
Department 50 - Economic Development/Tourism

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
REVENUE					
Tourism Recoveries	-	-	-	-	0.0%
Sale of Promotional Items	\$ 19,664	\$ 15,000	\$ 31,534	\$ 28,000	86.7%
Tourism Online Store Sales	85	1,000	435	-	100.0%
Inuvik Guide	5,195	35,000	39,017	40,000	14.3%
Special Events	26,830	5,000	3,730	5,000	0.0%
Sunrise Festival Donations and Revenue	24,500	35,000	35,437	35,000	0.0%
ADE Sponsorship	30,000	30,000	27,500	50,000	66.7%
ADE Delegation registration	36,525	50,000	77,188	30,000	-40.0%
ADE Exhibitors registration	-	-	-	-	0.0%
ADE Day Pass	610	-	410	500	0.0%
ADE Tradeshow Booth	1,900	2500	5,233	18,000	620.0%
CA - Conference Host ADE	-	-	-	-	0.0%
CA - Special Projects	43,820	50,000	70,000	42,500	-15.0%
CA - ITI - NACC	-	-	5,000	-	0.0%
CA - Canadian Heritage Fiddle & Flow Grant	84,086	49,000	51,400	50,500	3.1%
CA - ECE Workshops	-	-	-	7,500	0.0%
Total Revenue	\$ 273,215	\$ 272,500	\$ 346,884	\$ 307,000	12.7%
ADMINISTRATIVE EXPENSES					
Online Store Purchases	\$ 1,679	\$ 1,500	\$ 1,883	\$ -	-100.0%
Salaries	182,033	247,490	229,958	259,323	4.8%
Casual Wages	31,885	14,829	676	12,600	-15.0%
CPP/EI	12,738	15,827	16,219	16,966	7.2%
Group Insurance	5,748	10,653	6,075	10,136	-4.9%
Pension Plan Costs	10,576	19,467	11,876	18,954	-2.6%
Northern Allowance	35,284	47,082	23,271	39,222	-16.7%
Total Administrative Expense	\$ 279,943	\$ 356,848	\$ 289,958	\$ 357,202	0.1%

Town of Inuvik
Department 50 - Economic Development/Tourism

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
<u>ECONOMIC DEV./PLANNING/TOURISM</u>					
Promotional Material - Resale	\$ 14,838	\$ 30,000	\$ 53,767	\$ 34,000	13.3%
Advertising/Marketing	8,391	30,000	20,615	21,000	-30.0%
Attraction Guide	34,621	35,000	36,395	36,400	4.0%
Business Travel	-	10,000	5,555	15,000	0.0%
Courier, Freight, Postage	1,110	1,500	2,193	1,500	0.0%
Professional Development	325	1,500	28	2,500	66.7%
Publications, Memberships, Subscriptions	5,009	8,000	8,594	7,500	-6.3%
Special Events	17,241	25,000	58,199	60,000	140.0%
Sunrise Festival	43,608	49,500	51,095	52,500	6.1%
Supplies & Stationery	2,519	2,500	4,350	3,000	20.0%
Telephone & Fax	2,095	2,000	1,834	2,000	0.0%
Conferencing/Promotion	24,931	30,000	43,355	15,000	-50.0%
Utilities - Electricity	6,224	11,000	9,207	11,000	0.0%
Utilities - Heat	2,938	3,750	4,617	3,750	0.0%
Utilities - Water & Sewer	-	600	-	600	-37.5%
Xerox	2,752	4,000	1,046	2,500	0.0%
ADE Advertising, Signage	6,037	5,000	7,636	5,000	0.0%
ADE Business Travel	-	-	-	-	0.0%
ADE Speakers	13,476	20,000	13,310	20,000	2.6%
ADE Freight	-	500	2,393	513	0.0%
ADE Entertainment	29,719	35,000	40,362	35,000	30.0%
ADE Sound	4,065	5,000	6,000	6,500	0.0%
ADE Security	7,800	7,500	-	7,500	0.0%
ADE Products	19,360	20,000	21,188	20,000	4.7%
ADE Catering	81,817	85,000	86,542	89,000	0.0%
ADE Conference Supplies, Brochures	-	-	-	5,500	-100.0%
ADE Conference Supplies	2,920	6,000	3,063	-	0.0%
ADE Office Supplies	1,178	1,000	1,463	1,000	15.0%
ADE Photography	1,500	2,000	2,230	2,300	33.3%
ADE - Other	9,161	7,500	19,947	10,000	-16.7%
CA - Special Projects	70,678	45,000	97,685	37,500	3.1%
Canadian Heritage Fiddle & Flow Grant	76,055	49,000	-	50,500	0.0%
CA - ECE Workshops	-	-	-	7,500	6.2%
Total Econ. Dev./Plan/Tourism Exp.	490,370	532,850	602,668	566,063	
Total Expense	\$ 770,313	\$ 889,698	\$ 892,626	\$ 923,265	3.8%
Net Budget Variance	\$ (497,098)	\$ (617,198)	\$ (545,742)	\$ (616,265)	-0.2%



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

	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Revenue:				
Total Revenue	\$ 3,405,932	\$ 3,513,565	\$ 3,554,937	\$ 3,634,566
Expenditures:				
Expenses	\$ 3,215,180	\$ 3,561,276	\$ 3,188,981	\$ 3,823,994
Total Expenditures	\$ 3,215,180	\$ 3,561,276	\$ 3,188,981	\$ 3,823,994
Net Transfers to Capital Exp.	\$ (840,382)	\$ (2,651,057)	\$ (1,379,074)	\$ (2,392,388)
Surplus after Transfers	\$ 1,031,133	\$ 2,603,346	\$ 1,745,030	\$ 2,202,960
Amortization	\$ 1,508,935	\$ -	\$ 1,623,454	\$ -

**Town of Inuvik
Department 60 - Utilities**

	2022		2023		2023		2024		%
	Actuals		Budget		December 31		Budget		Variance
<u>REVENUE</u>									
Utilidor Recoveries	\$ -		\$ -		\$ -		\$ -		0.0%
Commercial	133,285		125,000		160,496		125,000		0.0%
Residential	1,037,770		1,113,900		1,081,955		1,113,900		0.0%
Commercial - Government	280,021		297,100		322,426		297,100		0.0%
Residential - Government	493,855		504,000		537,554		504,000		0.0%
Waterpoint	61,057		73,404		49,885		73,404		0.0%
Water Hookups/Disconnects	-		500		-		500		0.0%
Penalties & Interest	14,943		14,661		17,622		14,661		0.0%
GNWT-MACA - WWS Funding	1,385,000		1,385,000		1,385,000		1,506,000		8.7%
Total Revenue	\$ 3,405,932		\$ 3,513,565		\$ 3,554,937		\$ 3,634,566		3.4%

**Town of Inuvik
Department 60 - Utilities**

	2022 Actuals	2023 Budget	2023 December 31	2024 Budget	% Variance
EXPENSES					
Penalties and Interest	\$ 22	\$ -	\$ 5	\$ -	0.0%
Salaries	445,362	400,707	469,621	475,254	18.6%
Casual Wages	-	-	-	11	0.0%
CPP/EI	23,354	24,305	24,023	27,081	11.4%
Group Insurance	22,743	18,063	19,114	22,426	24.2%
Pension Plan Costs	30,006	32,200	26,958	33,791	4.9%
Clothing Allowance	2,154	2,000	4,518	2,000	0.0%
Northern Allowance	71,606	64,200	60,929	55,687	-13.3%
Advertising	-	-	-	2,000	0.0%
Professional Development	22,352	10,000	9,242	20,000	100.0%
Publications, Memberships, Sub.	3,390	2,500	-	2,500	0.0%
Repairs & Maintenance - Utilidor	278,500	300,000	256,166	300,000	0.0%
Supplies & Stationery	4,742	4,000	7,007	4,000	0.0%
Health and Safety Supplies	75	1,500	543	1,500	0.0%
Telephone & Fax	21,666	17,000	16,187	17,000	0.0%
Vehicle - Fuel	19,767	15,000	21,002	15,000	0.0%
Vehicle - License & Registration	-	-	1,648	400	0.0%
Vehicle - Repair & Maintenance	6,924	10,000	14,983	10,000	0.0%
Contracted Services - Engineering	46,069	125,000	40,454	125,000	0.0%
Management Fees	250,000	250,000	250,000	250,000	0.0%
Chemicals	164,220	189,000	294,134	224,000	18.5%
WTP Long Term Loan Interest Payments	405,835	459,000	406,099	555,544	21.0%
Lab Analysis	11,578	12,000	13,191	21,000	75.0%
Primary Water Tempering	171,191	400,000	260,804	400,000	0.0%
Repairs & Maintenance - Buildings	41,515	10,000	45,114	45,000	350.0%
Repairs & Maintenance - Equipment	241,302	160,000	130,949	160,000	0.0%
Repairs & Maintenance - Grounds	-	20,000	14,988	10,000	-50.0%
Repairs & Maintenance - Meters	-	5,000	600	5,000	0.0%
Supplies - Shop	-	3,500	834	13,500	285.7%
Utilities - Electricity	724,100	876,000	700,666	876,000	0.0%
Utilities - Heat	206,326	150,000	98,810	150,000	0.0%
Utilities - Water & Sewer	383	300	393	300	0.0%
Total Expense	3,215,180	3,561,276	3,188,981	3,823,994	7.4%
Net Budget Variance	\$ 190,751	\$ (47,711)	\$ 365,956	\$ (189,428)	297.0%
Capital expenditure funding					
Grants - Gas Tax	\$ 2,030,000	\$ 890,210	\$ 890,210	\$ 743,000	-16.5%
GNWT-MACA - CPI Utility Project	664,600	2,690,512	1,261,298	2,978,620	10.7%
Transfer from Water & Sewer reserve	-	828,221	-	1,140,646	37.7%
Hidden Lake Biomass Project	620,978	263,275	263,275	150,000	-43.0%
WTP - Glycol/Heat Exchanger	243,622	-	-	-	0.0%
New Utilidor Loan	-	5,500,000	-	5,500,000	0.0%
	\$ 3,559,200	\$ 10,172,218	\$ 2,414,783	\$ 10,512,266	3.3%
Utility capital expenditures					
Utilidor Replacement	\$ 2,701,965	\$ 3,325,000	\$ 2,667,872	\$ 1,200,000	-63.9%
CWWF - 2nd Water Storage Tank	777,427	-	-	-	0.0%
WTP Beam Installation	6,270	-	-	-	0.0%
WTP Beam Installation (2023)	-	135,000	164,189	-	-100.0%
Lagoon West Dike Restoration	-	1,500,000	70,786	1,479,214	-1.4%
New Utilidor installation	-	-	-	-	0.0%
WTP - 150KW Backup Generator	-	-	-	375,000	0.0%
Water Meter MXU read Replace Progm	-	-	-	717,699	0.0%

**Town of Inuvik
Department 60 - Utilities**

	2022 Actuals	2023 Budget	2023 December 31	2024 Budget	% Variance
River Pump House 50KW Backup Generator	-	-	-	52,500	0.0%
Reservoir rehabilitation project	-	-	-	600,000	0.0%
New Utilidor installation (2023 forward)	-	7,600,000	388,795	7,211,205	-5.1%
Hidden Lake Biomass Project	620,978	263,275	374,985	269,036	2.2%
WTP - Glycol/Heat Exchanger	292,941	-	106,149		0.0%
Scada system	-	-	21,082		0.0%
Utilidor Replacement Mackenzie/Tunnunuk				1,000,000	0.0%
	\$ 4,399,582	\$ 12,823,275	\$ 3,793,857	\$ 12,904,654	-168.2%
Net Transfers to Capital Expenditures	\$ (840,382)	\$ (2,651,057)	\$ (1,379,074)	\$ (2,392,388)	-9.8%
Surplus after Transfers	\$ (649,630)	\$ (2,698,767)	\$ (1,013,118)	\$ (2,581,816)	-4.3%
Amortization	\$ 1,508,935	-	\$ 1,623,454	-	0.0%



Department 70 Parks, Recreation & Leisure

Department 70 Summary
Parks, Recreation & Leisure

The Parks, Recreation & Leisure 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.

	2022	2023	2023	2024
	Actual	Budget	Actual	Budget
<u>Revenue:</u>				
Total Revenue	\$ 327,364	\$ 491,700	\$ 500,515	\$ 424,700
<u>Expenditures:</u>				
Administrative Expenses	\$ 619,378	\$ 608,138	\$ 699,777	\$ 561,686
Midnight Sun Complex Expenses	2,260,409	2,568,270	2,305,962	2,620,732
Swimming Pool Expenses	221,495	456,959	549,533	512,898
Summer Day Camp Expenses	44,127	41,910	83,542	76,791
Total Expenditures	\$ 3,145,407	\$ 3,675,277	\$ 3,638,813	\$ 3,772,106
Net Budget Variance	\$ (2,818,044)	\$ (3,183,577)	\$ (3,138,298)	\$ (3,347,406)

**Town of Inuvik Department 70 -
Parks, Recreation & Leisure**

	2022		2023		2023		2024		%
	Actuals		Budget		December 31		Budget		Variance
<u>REVENUE</u>									
Other Revenue	\$ -		\$ -		\$ 100		\$ -		0.0%
Recreation Recoveries	18,401		5,000		1,363		8,000		60.0%
Ice Rental - Youth	23,228		35,000		32,645		25,000		-28.6%
Ice Rental - Adult	22,780		32,500		47,158		25,000		-23.1%
Skate Sharpening	2,223		2,300		2,546		2,500		8.7%
Conference Equipment	16,788		23,000		19,015		20,000		-13.0%
Facility Rental	58,949		157,000		135,256		90,000		-42.7%
Vending Machines	-		10,000		3,462		10,000		0.0%
Concession Rental	-		75,000		-		75,000		0.0%
Gym Memberships	83,719		2,700		114,031		1,000		0.0%
Recreation Special Events	3,367		1,100		(7)		3,000		11.1%
Yoga	2,998		910		-		15,000		1263.6%
Summer Day Camp Program Fees	910		6,200		5,052		5,000		-19.4%
Special Events	2,927		200		3,090		200		0.0%
Squash Rackets/Balls	51		6,300		4,029		5,000		-20.6%
Squash Court Rentals	5,912		72		188		6,500		30.0%
Swim Accessories	-		500		6,591		-		-100.0%
Locker Fees	8,513		8,000		5,768		8,000		0.0%
Play Zone Admissions	571		27,000		-		32,000		18.5%
Pool Fees - Youth	5		35,400		8,370		33,000		-6.8%
Pool Fees - Adult	584		16,500		17,908		16,500		0.0%
Pool Rentals	-		-		17,345		-		0.0%
Pool Special Events	-		-		25,747		-		0.0%
CA - Rec Community Participation	43,000		-		2,686		-		0.0%
CA - Other Contributions	32,366		-		5,209		-		-13.6%
Total Revenue	327,364		491,700		500,515		\$ 424,700		

**Town of Inuvik Department 70 -
Parks, Recreation & Leisure**

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
ADMINISTRATIVE EXPENSES					
Concession/Vending Machines	-	-	-	-	0.0%
Gym Related Expenses	\$ 14,556	\$ 5,000	\$ 4,621	\$ 15,000	200.0%
Yoga	1,493	1,400	3,597	2,500	78.6%
Salaries	312,127	309,375	372,293	224,939	-27.3%
Casual Wages	94,941	68,289	98,828	106,593	56.1%
CPP/EI	23,217	20,707	25,094	19,197	-7.3%
Group Insurance	14,676	15,091	12,064	11,946	-20.8%
Pension Plan Costs	23,207	24,624	21,020	18,525	-24.8%
Northern Allowance	55,817	56,252	57,420	58,136	3.3%
Courier, Freight, Postage	-	500	-	-	-100.0%
Professional Development	25,650	26,000	4,550	20,000	-23.1%
Publications, Memberships, Subscriptions	-	100	181	100	0.0%
Repairs & Maintenance - Equipment	742	5,000	9,176	5,000	0.0%
Special Events	94	5,150	6,612	8,000	55.3%
Supplies & Stationery	1,466	1,750	1,247	1,750	0.0%
Conference Centre Supplies	357	900	1,230	2,000	122.2%
Programming supplies	2,915	10,000	4,446	10,000	0.0%
Telephone & Fax	9,236	8,500	13,736	8,500	0.0%
Volunteer Appreciation	-	2,500	934	2,500	0.0%
Xerox	4,125	4,000	3,515	4,000	0.0%
CA - Rec Community Participation	34,758	-	-	43,000	0.0%
CA - Other Contributions	-	-	2,146	-	-7.6%
Total Administrative Expense	\$ 619,378	\$ 608,138	\$ 699,777	\$ 561,686	
MIDNIGHT SUN RECREATION COMP					
Salaries	\$ 759,252	\$ 753,045	\$ 666,407	\$ 808,310	7.3%
Casual Wages	41,350	94,069	4,541	63,590	-32.4%
CPP/EI	37,852	53,446	36,463	51,985	-2.7%
Group Insurance	37,654	36,328	30,166	35,779	-1.5%
Pension Plan Costs	53,149	56,832	43,659	59,636	4.9%
Clothing Allowance	-	1,050	1,374	1,050	0.0%
Northern Allowance	126,299	150,978	105,421	146,709	-2.8%
Courier, Freight, Postage	21	700	174	20,000	2757.1%
Repairs & Maintenance - Equipment	85,111	123,150	145,770	135,000	9.6%
Supplies	30,893	46,750	51,203	46,750	0.0%
Safety Equipment	327	1,025	858	1,025	0.0%
Health and Safety Supplies	270	500	184	500	0.0%
Telephone & Fax	8,110	7,600	8,450	7,600	0.0%
Utilities - Electricity	695,913	735,000	735,272	735,000	0.0%
Utilities - Heat	332,263	400,000	440,285	400,000	0.0%
Utilities - Water & Sewer	18,132	85,000	17,989	85,000	0.0%
Vehicle - Fuel	22,988	12,597	14,862	12,597	0.0%
Vehicle - Repairs & Maintenance	10,826	10,200	2,883	10,200	0.0%
Total MSC Expense	\$ 2,260,409	\$ 2,568,270	\$ 2,305,962	\$ 2,620,732	2.0%

**Town of Inuvik Department 70 -
Parks, Recreation & Leisure**

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
<u>SWIMMING POOL EXPENSES</u>					
Salaries	\$ 108,010	\$ 180,211	\$ 190,664	\$ 182,894	1.5%
Casual Wages	24,235	118,401	120,939	160,192	35.3%
CPP/EI	7,543	20,553	11,891	20,729	0.9%
Group Insurance	6,487	8,516	9,403	7,860	-7.7%
Pension Plan Costs	8,605	14,417	14,248	12,538	-13.0%
Northern Allowance	35,350	51,111	59,598	58,436	14.3%
Courier, Freight, Postage	6 0	200	211	200	0.0%
Publications, memberships, subscriptions	250	250	425	250	0.0%
Repairs & Maintenance - Pool	25,485	55,000	125,831	55,000	0.0%
Supplies For Resale	-	2,000	6,091	3,500	75.0%
Supplies - Programs	2,070	3,000	4,955	7,000	133.3%
Health and Safety Supplies	652	400	1,973	1,400	250.0%
Telephone & Fax	2,746	2,900	3,305	2,900	0.0%
Total Swimming Pool Expenses	\$ 221,495	\$ 456,959	\$ 549,533	\$ 512,898	12.2%
<u>SUMMER DAY CAMP EXPENSES</u>					
Casual Wages	\$ 33,939	\$ 32,772	\$ 68,229	\$ 64,972	98.3%
CPP/EI	2,996	2,722	3,611	4,048	48.7%
Northern Allowance	6,202	6,416	11,226	7,771	21.1%
Supplies - Programs	989	-	476	-	0.0%
Total Summer Day Camp Expense	\$ 44,127	\$ 41,910	\$ 83,542	\$ 76,791	83.2%
Total Expenses	\$ 3,145,407	\$ 3,675,277	\$ 3,638,813	\$ 3,772,106	2.6%
Net Budget Variance	\$ (2,818,044)	\$ (3,183,577)	\$ (3,138,298)	\$ (3,347,406)	5.1%



Department 71

Library

Department 71 Summary

Library

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

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

	2022	2023	2023	2024
	Actual	Budget	Actual	Budget
Revenue:				
Total Revenue	\$ 97,467	\$ 84,800	\$ 84,913	\$ 89,280
Expenditures:				
Total Expenditures	\$ 408,539	\$ 456,425	\$ 378,890	\$ 477,502
Net Budget Variance	\$ (311,073)	\$ (371,625)	\$ (293,977)	\$ (388,222)

**Town of Inuvik Department 71,
Library**

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
REVENUE					
Other Revenue-Library					
Library Community Room					
Library Block Funding	\$ 1,025	\$ 1,000	\$ 2,233	\$ 1,000	0.0%
Literacy Funding Other	1,301	1,300	200	1,300 -	0.0%
Contribution Agreements CA	55,000	55,000	55,000	--	N/A
Other Contribution	40,141	20,000	24,480	7,500	N/A
Agreements CA - Inuvik	-	7,500 -	3,000	55,000	N/A
Centennial Library	-	--		24,480	0.0%
CA - ICL Literacy	-			89,280	0.0%
Programming	-				0.0%
Total Revenue	\$ 97,467	\$ 84,800	\$ 84,913	\$	5.3%

EXPENSES

Salaries	\$ 182,940	\$ 206,193	\$ 179,967	\$ 198,105.60	-3.9%
Casual Wages	61,085	56,539	44,764	\$ 3 2,024.97	-43.4%
CPP/EI	17,927	20,114	14,955	\$ 1 7,515.15	-12.9%
Group Insurance	10,153	12,404	11,716	\$ 1 1,668.69	-5.9%
Pension Plan Costs	12,564	19,796	14,514	\$ 1 6,420.64	-17.0%
Northern Allowance	49,261	54,280	43,176	\$ 4 9,383.00	-9.0%
Courier, Freight, Postage	113	500	336	500	0.0%
Professional Development	433	1,000	-	1,000	0.0%
Program Supplies	2,043	7,350	2,526	2,350	-68.0%
Purchase of Books	11,435	15,000	6,679	4,004	-73.3%
Purchase of Furniture & Equipment	355	1,250	-	6,250	400.0%
Repairs & Maintenance - Equipment	307	500	89	-	-100.0%
Supplies & Stationery	2,975	4,300	3,465	3,300	-23.3%
Telephone & Fax	3,984	4,100	4,292	3,300	-19.5%
Utilities - Electricity	24,361	24,500	26,743	20,050	-18.2%

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
Utilities - Heat	23,439	23,500	18,452	19,550	-16.8%
Utilities - Water & Sewer	1,498	1,100	1,073	1,100	0.0%
Xerox	3,665	4,000	6,143	4,000	0.0%
CA - Other Contribution Agreements	-	-		7,500	0.0%
CA - Inuvik Centennial Library	-	-		55,000	0.0%
CA - ICL Literacy Programming	-	-		24,480	0.0%
Total Expenses	\$ 408,539	\$ 456,425	\$ 378,890	\$ 477,502	4.6%

Net Budget Variance	\$ (311,073)	\$ (371,625)	\$ (293,977)	\$ (388,222)	4.5%
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Department 80

Lands

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.

	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Revenue:				
Total Revenue	\$ 45,462	\$ 2,266,887	\$ 2,710,142	\$ 3,012,883
Expenditures:				
Total Expenditures	\$ 32,708	\$ 100	\$ 790,940	\$ 466,100
Net Budget Variance	\$ 12,754	\$ 2,266,787	\$ 1,919,202	\$ 2,546,783

**Town of Inuvik
Department 80 - Land**

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
REVENUE					
Land Sales	\$ 35,580	\$ 2,263,039	\$ 2,704,809	3,011,237.48	33.1%
Land Leases	9,382	3,348	500	1,146	-65.8%
Land Administration Fees	500	500	4,833	500	0.0%
Total Revenue	\$ 45,462	\$ 2,266,887	\$ 2,710,142	\$ 3,012,883	32.9%
EXPENSES					
Cost of Land Sales	\$ 3 2,580	\$ -	\$ 790,420	\$ 466,000	0.0%
Land Leases	-	-	-	-	0.0%
Land Admin Fees	128	100	520	100	0.0%
Contracted Services - Surveying	-	-	-	-	0.0%
Total Expenses	\$ 32,708	\$ 100	\$ 790,940	\$ 466,100	466000.0%
Net Budget Variance	\$ 12,754	\$ 2,266,787	\$ 1,919,202	\$ 2,546,783	12.4%



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 non-operational items are recorded.

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

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

	2022	2023	2023	2024
	Actual	Budget	Actual	Budget
Revenue:				
Total Revenue	\$ 3,463,995	\$ 3,496,000	\$ 3,504,370	\$ 3,728,000
Expenditures:				
Expenses	\$ 11,551	\$ 801,000	\$ 10,690	\$ 801,000
Total Expenditures	\$ 11,551	\$ 801,000	\$ 10,690	\$ 801,000
Net Transfers to Capital Exp.	-\$ 735,347	-\$ 91,999	-\$ 20,228	\$ 0
Surplus after Transfers	\$ 4,187,792	\$ 2,786,999	\$ 3,513,908	\$ 2,927,000
Amortization	\$ 1,991,751	\$ -	\$ 2,183,254	\$ -

**Town of Inuvik
Department 90 - Fiscal**

	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
REVENUE					
Other Revenue	-	-	-	-	0.0%
GNWT-MACA - O&M Funding	2,656,000	2,656,000	2,698,000	\$ 2,888,000	8.7%
Sale of Assets	-	-	(3,481)	-	0.0%
Gas Tax Revenue (non utility)	800,000	800,000	800,000	800,000	0.0%
Transfer from Operational surplus	-	-	-	-	-
Bingo License	(3,460)	40,000	2,955	40,000	0.0%
Casino	-	-	-	-	0.0%
Raffles	3,675	-	1,945	-	0.0%
Nevadas	7,780	-	4,950	-	0.0%
Late Application Fees/Fines	-	-	-	-	0.0%
Total Revenue	\$ 3,463,995	\$ 3,504,370	\$ 3,504,370	\$ 3,728,000	6.6%
EXPENSES					
Overdraft Interest	\$ 9,926	1,000	11,030	\$ 1,000	0.0%
Visa Suspense	1,617	-	-	-	0.0%
Cash Over/Short	8	-	(340)	-	0.0%
WTP Loan Interest	-	-	-	-	0.0%
WTP Long Term Loan Principal Payments	-	800,000	-	800,000	0.0%
Block 34/94 Utilidor construction loan payment	-	-	-	-	-
Transfer to Operation Reserves	-	-	-	-	0.0%
Total Expenses	\$ 11,551	\$ 801,000	\$ 10,690	\$ 801,000	0.0%
Net Operating Budget Variance	\$ 3,452,444	\$ 2,695,000	\$ 3,493,680	\$ 2,927,000	8.6%
Revenue - Non-Utility Capital Expenditures					
CA - CanNor Funding - Chief Jim Koe Park	191,244	-	-	-	0.0%
CA - ICIP - Pool Rehabilitation	273,052	-	-	-	0.0%
CA - ICIP - Breynat Road Upgrade	25,330	1,354,630	493,095	861,535	-36.4%
CA - ICIP - Solid Waste Site Upgrade	65,240	600,000	9,155	590,845	-1.5%
CA- ITI - Infrastructure	75,000	-	1,096	-	0.0%
Firehall Technology Upgrade (GAHR Grant)	-	-	-	25,509	0.0%
Car 2 Replacement Vehicle (GAHR Grant)	-	-	-	94,530	0.0%
CA - GICB - Solar Farm	-	-	-	5,556,556	0.0%
CA - NWTAC - Disaster Mitigation Fund	-	-	-	615,600	0.0%
GNWT-MACA - CPI Non-Utility Project	1,117,517	1,887,445	915,405	1,746,681	-7.5%
AEA Funding - Town Office Energy Upgrades	-	-	50,000	-	0.0%
Transfer from Reserves	116,588	121,799	-	120,094	-1.4%
Expenses - Non - Utility Capital Expenditures	2,599,319	4,055,873	1,488,978	9,611,350	137.0%
Net Transfer to Capital Expenditures	\$ (735,347)	\$ (91,999)	\$ (20,228)	\$ 0	-100.0%
Surplus after Transfers	\$ 2,717,097	\$ 2,603,001	\$ 3,473,452	\$ 2,927,000	12.4%
Amortization					
	2022	2023	2023	2024	%
	Actuals	Budget	December 31	Budget	Variance
	\$ 1,991,751	-	\$ 183,254	-	0.0%



2024 Final Capital Budget

**TOWN OF INUVIK
FIVE YEAR CAPITAL PLAN
2024 - 2028**

Funding Source	2024	2025	2026	2027	2028
Community Public Infrastructure	4,725,301	\$ 2,170,000	\$ 2,170,000	\$ 2,170,000	
Gas Tax	743,000	743,000	743,000	743,000	
Water and sewer capital reserves	412,063				
Garage Bin Pad (Capital Reserve)	13,295				
Water and Sewer Reserves	728,583				
Hidden Lake Biomass Project	150,000				
Debenture for Water Distribution System	5,500,000				
Breynat Road Upgrade - ICIP	861,535				
Breynat Road Upgrade - Reserve	106,799				
Firehall Technology Upgrade (GAHR Grant)	25,509				
Car 2 Replacement Vehicle (GAHR Grant)	94,530				
CA - GICB - Solar Farm	5,556,556				
NWTAC - Disaster Mitigation Fund	615,600				
Solid Waste Expansion & Fencing - ICIP	590,845				
Totals:	\$ 20,123,616	\$ 2,913,000	\$ 2,913,000	\$ 2,913,000	\$ -

Expenditure	2024	2025	2026	2027	2028
Utilidor Replacement	\$ 1,200,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Lagoon West Dike Restoration	1,479,214				
WTP - 150KW Backup Generator	375,000				
Water Meter MXU read Replace Progm	717,699				
River Pump House 50KW Backup Generator	52,500				
Reservoir Rehabilitation Project	600,000				
New Utilidor Installation (2023 forward)	7,211,205				
Hidden Lake Biomass Project	269,036				
Utilidor Replacement Mackenzie/Tunnuk	1,000,000				
Garbage Handling Equipment	95,000	95,000	95,000	95,000	95,000
Haul All Garbage Bin Pad improvement	13,295				
Fitness Centre Equipment	15,000				
MSC Conferencing Equipment	20,000				

**TOWN OF INUVIK
FIVE YEAR CAPITAL PLAN
2024 - 2028**

SCBA Replacement	65,700	65,700	65,700	65,700	65,700
New Vehicle	85,000	85,000	85,000	85,000	85,000
Pool signage	15,000				
Firehall Technology Upgrade (GAHR Grant)	25,509				
Motor control Panel Replacement	69,900				
Chief Jim Koe Park Washroom & Concessn	275,754				
Tarp sidewalls for boardwalk	10,000				
Touch screen map/information	30,000				
Curling rink/Arena Occupancy Upgrade	100,000				
Tile Pool change rooms	100,000				
Town Hall Signage	25,000				
Firehall Bay Improvements	30,000				
Dual-Axle Trailer Replacement	20,000				
Training Centre Burn Building Rehab	45,000				
Air Fill Station Expansion	15,000				
Dog Pound Improvements	15,000				
Car 2 Replacement Vehicle (GAHR Grant)	94,530				
CA - ICIP - Solid Waste Site Rehabilitation	1,037,793				
CA - ICIP - Breynat Road Rehabilitation	1,148,713				
CA - GICB - Solar Farm	5,556,556				
Community Wildfire Plan	615,600				
Cold mix for asphalt	88,000				
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	
Zamboni			100,000		
Total	\$ 22,516,004	\$ 3,985,600	\$ 4,145,700	\$ 3,325,700	\$ 4,445,700
Difference:	\$ (2,392,388)	\$ (1,072,600)	\$ (1,232,700)	\$ (412,700)	\$ (4,445,700)
Cumulative Total:	\$ (2,392,388)	\$ 3,464,988)	\$ (4,697,688)	\$ (5,110,388)	\$ (9,556,088)