

AGENDA
TOWN OF INUVIK ~ COMMITTEE OF THE WHOLE AND REGULAR COUNCIL MEETING
TO BE HELD ON AUGUST 9, 2023
AT 7:00 P.M. in COUNCIL CHAMBERS

Item # 1 **CALL TO ORDER**

Land Acknowledgement

Item # 2 **ADOPTION OF THE AGENDA**

Item # 3 **DECLARATION OF CONFLICT OF INTEREST OR PECUNIARY INTEREST**

Item # 4 **DELEGATIONS, PRESENTATIONS OR PETITIONS**

Item # 5 **PUBLIC QUESTION PERIOD**

Item # 6 **ADOPTION OF THE MINUTES**

6.1 Minutes of the July 24 and 26, 2023 Council Meetings

Minutes attached. Requires motion to approve.

6.2 Minutes of the July 31, 2023 Special Council Meetings

Minutes attached. Requires motion to approve.

Item # 7 **ACTION ITEMS**

7.1 Action Items List

Document attached.

Item # 8 **NEW BUSINESS**

8.1 RFCD 2023-SAO-066 ~ Audited Financial Statements

Document attached. Requires motion to approve.

8.2 RFCD 2023-SAO-067 ~ Tender Award for Landfill Access Road

Document attached. Requires motion to approve.

8.3 RFCD 2023-SAO-068 ~ Updates to Security Camera Policy

Document attached. Requires motion to approve.

8.4 RFCD 2022-SAO-069 ~ Request to host Bingo on a restricted date

Document attached. Requires motion to approve.

Item # 9 **BY-LAWS**

Item # 10 **DEPARTMENT HEAD REPORTS**

10.1 Community Services Report

Report attached. Requires motion to adopt.

10.2 Community Services Report

Report attached. Requires motion to adopt.

Item # 11 **INFORMATION ITEMS**

11.1 Strategic Priorities Chart

Document attached. For information only.

Item # 12 **COUNCIL CONCERNS**

Item #13 **IN CAMERA ITEMS**

Item # 14 **ADJOURNMENT**

MINUTES
TOWN OF INUVIK ~ COMMITTEE OF THE WHOLE AND REGULAR COUNCIL MEETING
HELD ON July 10 AND 12, 2023
AT 7:00 P.M. in COUNCIL CHAMBERS

Present:	<u>Monday</u>	<u>Wednesday</u>
Mayor:	Clarence Wood	Clarence Wood
Councillors:	Deputy Mayor Natasha Kulikowski	Deputy Mayor Natasha Kulikowski
	Whitney Alexis	Whitney Alexis
	Ned Day	Ned Day
	Grant Gowans	Grant Gowans
	Jesse Harder	Jesse Harder
	Kurt Wainman	Alana Mero

Absent: Tony Devlin (on Monday and Wednesday, with notice)
Alana Mero (on Monday, with notice)
Kurt Wainman (on Wednesday, with notice)

Staff Present: Grant Hood, Senior Administrative Officer
Michael Trabysh, Assistant Senior Administrative Officer
Jenna MacNeil, Council Administrator
Jackie Challis, Director of Economic Development and Tourism
Cyndy Hammond, Director of Protective Services
Rick Campbell, Director of Public Services (on Monday)

Item # 1 CALL TO ORDER

Mayor Wood called both meetings to order at 7:00 PM

Item # 2 ADOPTION OF THE AGENDA

Moved by Councillor Gowans, seconded by Deputy Mayor Kulikowski:

MOTION: 137/06/23 “BE IT RESOLVED THAT Inuvik Town Council hereby adopts the agenda as presented.”

Motion **CARRIED**

Item # 3 DECLARATION OF CONFLICT OF INTEREST OR PECUNIARY INTEREST

None

Item # 4 **DELEGATIONS, PRESENTATIONS, OR PETITIONS**

RCMP Report

Council noted the report.

Item # 5 **PUBLIC QUESTION PERIOD**

There were no questions from the public

Item # 6 **ADOPTION OF THE MINUTES**

6.1 Minutes of the June 26 and 28 2023, Council Meetings

Moved by Councillor Gowans, seconded by Councillor Day:

MOTION 138/06/23 BE IT RESOLVED THAT Inuvik Town Council hereby adopts the minutes of the June 26 and 28, 2023 Council meetings as presented.”

Motion **CARRIED**

6.2 Minutes of the June 28 2023, Special Council Meeting

Moved by Deputy Mayor Kulikowski, seconded by Councillor Day:

MOTION 139/06/23 BE IT RESOLVED THAT Inuvik Town Council hereby adopts the minutes of the June 28, 2023 Special Council meeting as presented.”

Motion **CARRIED**

Item # 7 **ACTION ITEMS**

7.1 Action Items List

Council noted the document

Item # 8 **NEW BUSINESS**

8.1 RFCD 2023-SAO-064 ~ Summer Council Meeting Schedule

Moved by Councillor Gowans, seconded by Councillor Day:

MOTION: 140/06/23 “BE IT RESOLVED THAT Inuvik Town Council hereby cancels the Committee of the Whole meetings scheduled for July 24 and August 21, 2023 and the Regular Council meetings scheduled for July 26 and August 23, 2023.”

Motion **CARRIED**.

Item # 9 **BY-LAWS**

9.1 RFCD 2023-SAO-065 ~ By-law 2708/LND/23 Land Administration

Moved by Deputy Mayor Kulikowski, seconded by Councillor Harder:

MOTION: 141/06/23 “BE IT RESOLVED THAT Inuvik Town Council hereby gives FIRST READING to By-law 2708/LND/23, the Land Administration by-law.”

Motion **CARRIED**.

Moved by Councillor Gowans, seconded by Deputy Mayor Kulikowski:

MOTION: 142/06/23 “BE IT RESOLVED THAT Inuvik Town Council hereby gives SECOND READING to By-law 2708/LND/23, the Land Administration by-law.”

Motion **CARRIED**.

Item # 10 **DEPARTMENT HEAD REPORTS**

10.1 Financial Report

10.2 Protective Services Report

Moved by Councillor Gowans, seconded by Councillor Day:

MOTION: 143/06/23 “BE IT RESOLVED THAT Inuvik Town Council hereby adopts the following staff reports as presented: Item 10.1 – Financial Report, and Item 10.2- Protective Services Report.”

Motion **CARRIED**.

Item # 11 **INFORMATION ITEMS**

11.1 Strategic Priorities Chart

Council noted the document.

11.2 Aurora Research Institute ~ Various Research Projects

Council noted the document(s).

Item # 12 **COUNCIL CONCERNS**

Can be viewed on the corresponding YouTube link.

Item #13 **IN CAMERA ITEMS**

13.1 Confidential and Personnel Information - CTV Act, s.23 (3)

Committee of the Whole:

Moved by Councillor Gowans, seconded by Councillor Harder:

MOTION: 144/06/23 "BE IT RESOLVED THAT Inuvik Town Council hereby moves in camera at 7:07 p.m."

Motion **CARRIED**.

Moved by Councillor Harder, seconded by Councillor Alexis:

MOTION: 145/06/23 "BE IT RESOLVED THAT Inuvik Town Council hereby moves out of camera at 8:08 p.m."

Motion **CARRIED**.

Item # 14 **ADJOURNMENT**

The Committee of the Whole meeting adjourned at 8:08 pm.

Moved by Councillor Gowans:

MOTION: 146/06/23 "BE IT RESOLVED THAT the Regular Council meeting adjourns at 7:10 pm."

Motion **CARRIED**.

MINUTES
TOWN OF INUVIK ~ SPECIAL COUNCIL MEETING
HELD ON July 31, 2023
AT 7:00 P.M. in COUNCIL CHAMBERS

Present: Monday

Mayor: Clarence Wood
Councillors: Deputy Mayor Natasha Kulikowski
Whitney Alexis
Tony Devlin
Grant Gowans
Jesse Harder
Alana Mero
Kurt Wainman

Absent: Ned Day (without Notice)

Staff Present: Michael Trabysh, Senior Administrative Officer
Jenna MacNeil, Council Administrator
Lise Saumur, Director of Community Services
Chidi Amobi, Director of Finance
Cyndi Hammond, Director of Protective Services

Item # 1 **CALL TO ORDER**

Mayor Wood called the meeting to order at 7:00 PM

Item # 2 **ADOPTION OF THE AGENDA**

Moved by Councillor Gowans, seconded by Councillor Harder:

MOTION: 147/06/23 "BE IT RESOLVED THAT Inuvik Town Council hereby adopts the agenda as presented."

Motion **CARRIED**

Item # 3 **DECLARATION OF CONFLICT OF INTEREST OR PECUNIARY INTEREST**

None

Item # 4 **DELEGATIONS, PRESENTATIONS, OR PETITIONS**

Presentation from Dillon Consulting

Dillon Consulting provided an update to Council regarding the proposed timeline for the Community Plan and Zoning By-law review.

Item # 14

ADJOURNMENT

Moved by Councillor Gowans:

MOTION: 148/06/23 “BE IT RESOLVED THAT the Special Council meeting adjourns at 9:00 pm.”

Motion **CARRIED.**

ACTION ITEMS

August 9, 2023 COUNCIL MEETING

No.	ITEM	REQUIRED ACTION	ACTION TAKEN / ANTICIPATED COMPLETION DATE
1.	Dempster Fiber Line	ROHL Global Networks has asked the Town if a development permit is required to install fiber optic lines in the Town boundaries	Lawson Lundell was consulted, and it was determined that fiber communication lines require permitting and are assessable for property taxation purposes as well. Issue permit by August 31, 2023
2.	Tri-Partite Committee	Develop relationships and working group to meet regularly and discuss community interests considering all stakeholders	First working group meeting has been set for August 23, 2023.
3.	Solar Project	Update RET Screen model and submit corrected values	Meeting has been scheduled with SolVest to update RET Screen and re-submit to NR-CAN. NR-CAN has advised that it will take up to 3 months before a contribution agreement can be finalized. Project most likely not to start until 2024.
4.	Water Main Break	Fix water leak at Tununuk and Mackenzie in the Utilidor.	Beaufort Mechanical has repaired the leak.
5.	HAF-Application Deadline	Complete grant application for up to \$51,000.00 in funding per net new unit.	Dillon Consulting is assisting with this application since they are working on the community plan, which directly ties in. Fees are recoverable as part of the grant. Due date for the grant application is August 18, 2023.
6.	Town Beautification / Blind Corners	JB Firth has been issued work orders under their as-and-when contract to clear overgrown brushes, install signs and mow ditches. Mackenzie Rd. is priority.	Work orders have been issued.

ACTION ITEMS
August 9, 2023 COUNCIL MEETING

No.	ITEM	REQUIRED ACTION	ACTION TAKEN / ANTICIPATED COMPLETION DATE
7.	Speeding	Implement deterrents to combat speeding utilizing but not limited to traffic controls, speed bumps, traffic calming etc.	A 3-way stop is being installed on Franklin and Millen. Further areas will be considered and implemented as necessary.
8.	Swimming Pool	Fix white caulking.	Pool re-opened on Aug 3 rd .

REQUEST FOR COUNCIL DECISION

Meeting Dates: August 9, 2023

RFCD #: 2023-SAO-066

TOPIC

2022 AUDITED FINANCIAL STATEMENTS

BACKGROUND

We have received the 2022 audited financial statements from our auditor, EPR Yellowknife Accounting Professional Corporation Chartered Professional Accountants.

MACA has reviewed and approved these statements prior to them being presented at this time.

FINANCIAL IMPLICATIONS

There are no financial implications.

STRATEGIC PLAN OR PRIORITIES CHART IMPLICATIONS

This item is not on the strategic priorities plan or chart.

OTHER CONSIDERATIONS OR OPERATIONAL IMPACTS

There are no other considerations or operational impacts.

OPTIONS

Council has two options:

1. Approve the document as presented via motion
2. Defeat the motion

RECOMMENDATION

Should Council wish to approve the document, the motion should be:

“BE IT RESOLVED THAT Inuvik Town Council hereby approves the 2022 audited financial statements as presented.”

Signature – Michael Trabysh



**TOWN OF INUVIK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

**TOWN OF INUVIK
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022
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Management Responsibility for the Financial Statements

Town Council, which is responsible for, among other things, the financial statements of the Town of Inuvik, delegates to Administration the responsibility of the financial statements. Town Council appoints independent auditors to examine and report directly to them on the financial statements. Administration prepared the financial statements. Accounting principles have been followed as recommended by the Department of Municipal and Community Affairs, based upon the requirements of the Cities, Towns and Villages Act of the Northwest Territories, and Canadian public sector accounting standards.

Administration maintains a system of internal accounting controls to ensure that transactions are accurately recorded on a timely basis, are properly approved and result in reliable financial statements. There are limits inherent in all systems based on the recognition that the cost of such systems should not exceed benefits to be derived. Administration believes its system provides the appropriate balance in this respect.

The Town Council carries out its responsibility for review of the financial statements primarily through the Administration Committee. This Committee meets regularly with Administration to discuss financial matters, including the results of audit examinations. The Committee reports its findings to Town Council for its consideration in approving the financial statements for issuance.

The financial statements have been reported on by EPR Yellowknife Accounting Professional Corporation, Chartered Professional Accountants. The auditor's report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

Senior Administrative Officer

Date

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Members of Council:

Opinion

We have audited the financial statements of the Town of Inuvik, which comprise the statement of financial position as at December 31, 2022 and the statements of operations, statement of changes in net financial assets (debts) and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Town's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• **INDEPENDENT AUDITOR'S REPORT (CONT.)**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

We further report, in accordance with the Cities, Towns and Villages Act of the Northwest Territories, that proper books and records of account have been kept, that the financial statements are in agreement therewith, and that the transactions that have come under our notice have been, in all material respects, within the statutory powers of the Town.

Yellowknife, NWT

EPR Yellowknife Accounting Professional Corporation
Chartered Professional Accountants

TOWN OF INUVIK
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2022

STATEMENT I

	2022	2021
Financial Assets		
Cash (Note 2)	\$ 7,781,042	\$ 7,330,695
Reserves deposits (Notes 11 and 3)	954,316	2,857,775
Taxes and grants in-lieu of taxes receivable (Note 4)	1,306,018	1,108,790
Other accounts receivable (Note 5)	1,913,759	1,605,164
Due from Children First Society - current (Note 7)	120,000	120,000
	12,075,135	13,022,424
Liabilities		
Accounts payable and accrued liabilities (Note 8)	1,789,914	2,086,254
Deferred revenue (Note 1p, 9)	3,150,991	3,700,861
Landfill restoration liability (Note 14)	180,000	160,000
Long term debt (Note 10)	11,466,664	12,266,664
Capital lease obligation (Note 11)	187,875	245,165
	16,775,444	18,458,944
Net Financial Debt	(4,700,309)	(5,436,520)
Non - Financial Assets		
Tangible capital assets (Note 12 and Schedule 1)	141,938,775	138,525,456
Land held for resale - non-current (Note 1f)	1,647,513	1,680,097
Due from Children First Society - non-current (Note 7)	83,264	216,036
Prepaid expenses (Note 6)	123,553	89,261
Inventory (Note 1f)	129,144	129,139
	143,922,249	140,639,989
Accumulated Surplus (Schedule 2)	\$ 139,221,940	\$ 135,203,469

Commitments and contingencies (Notes 14, 15 and 17)
See accompanying notes and schedules to the financial statements

Approved on behalf of the Town

Mayor

Senior Administrative Officer

TOWN OF INUVIK
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2022

STATEMENT II

	2022 Budget	2022 Actual	2021 Actual
	(Note 1n)		
Revenues (Schedule 3)			
Property taxes	\$ 4,381,570	\$ 4,334,275	\$ 4,111,029
Property taxes - education portion	710,321	710,321	692,101
Grants in lieu of property taxes - GNWT	1,551,203	1,529,352	1,491,914
Grants in lieu of property taxes - Canada	328,306	374,464	367,478
Less: Allowance for doubtful accounts	-	-	-
Education requisition	(710,321)	(710,321)	(692,101)
Net municipal property taxes	6,261,079	6,238,091	5,970,421
Government transfers (Schedule 4)	5,424,294	10,648,434	10,581,819
User fees and sales of goods	2,739,516	2,641,820	2,669,344
Fines, penalties and recoveries	150,000	181,766	182,839
Development levies, licenses and permits	495,100	498,318	570,573
Land revenue	9,500	45,462	208,252
Other	145,900	233,394	514,880
Total revenues	15,225,389	20,487,285	20,698,128
Expenses (Schedule 3)			
General government	2,142,356	2,254,172	2,457,236
Protective services	849,046	1,022,061	914,918
Public works & transportation services	1,549,582	2,357,876	2,326,451
Recreation services	3,954,718	4,247,370	4,038,541
Economic development	663,009	770,313	622,596
Environmental health services	984,200	1,060,200	987,461
Land expenditures	100	32,708	173,327
Water and sewage expenditures	3,080,506	4,724,114	4,609,708
Budgeted net capital expenditures (note 1n)	800,000	-	-
Total operating expenditures	14,023,517	16,468,814	16,130,238
Annual surplus	1,201,872	4,018,471	4,567,890
Accumulated surplus, beginning of year	135,203,469	135,203,469	130,635,579
Accumulated surplus, end of the year	\$ 136,405,341	\$ 139,221,940	\$ 135,203,469

See accompanying notes and schedules to the financial statements

TOWN OF INUVIK
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT)
FOR THE YEAR ENDED DECEMBER 31, 2022

STATEMENT III

	2022 Budget	2022 Actual	2021 Actual
	(Note 1n)		
Annual surplus	\$ 1,201,872	\$ 4,018,471	\$ 4,567,890
Loss on disposal tangible capital assets	-	-	56,651
Amortization of tangible capital assets	-	3,500,687	3,339,006
Change in inventories and prepaid expenses	-	(34,292)	87,684
Change in land held for resale - non-current	-	32,580	218,400
Change in Due from Children First Society - non-current	-	132,773	79,920
Acquisition of tangible capital assets	-	(6,914,008)	(6,998,034)
Increase in net financial assets	1,201,872	736,211	1,351,517
Net financial debt beginning of year	(5,436,520)	(5,436,520)	(6,788,037)
Net financial debt at the end of year	\$ (4,234,648)	\$ (4,700,309)	\$ (5,436,520)

See accompanying notes and schedules to the financial statements.

TOWN OF INUVIK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

STATEMENT IV

	2022	2021
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
Operating Transactions		
Annual surplus	\$ 4,018,471	\$ 4,567,890
Non-cash charges to operations:		
Loss on disposal of tangible capital assets	-	56,651
Amortization of capital assets	3,500,685	3,339,006
Decrease (increase) in accounts receivable	(505,824)	971,258
Decrease in land held for resale	32,580	218,400
Decrease in inventory	-	98,988
Decrease in Due from Children First Society	132,773	79,920
Decrease in prepaid expenses	(34,290)	(11,305)
Increase (decrease) in accounts payable and other liabilities	(276,339)	443,105
Increase (decrease) in deferred revenue	(549,870)	1,082,246
Net cash from operations	6,318,186	10,846,159
Financing Transactions		
Repayment of long-term debt	(800,000)	(800,000)
Repayment of capital lease	(57,290)	(56,300)
	(857,290)	(856,300)
Capital Transactions		
Acquisition of tangible capital assets	(6,914,008)	(6,696,569)
Increase (decrease) in cash	(1,453,112)	3,293,290
Cash at beginning of year	10,188,470	6,895,180
Cash at end of year	\$ 8,735,358	\$ 10,188,470
Comprised of:		
Cash	\$ 7,781,042	\$ 7,330,695
Restricted cash and reserves (Note below)	954,316	2,857,775
	\$ 8,735,358	\$ 10,188,470
Restricted cash and reserves is comprised as follow:		
Reserve deposits (Note 3)		
General operational reserve	\$ 225,733	\$ 2,129,192
Water & sewer reserve	728,583	728,583
	\$ 954,316	\$ 2,857,775

Interest paid during the year amounted to \$405,835 (2021 - \$349,708) including interest on long-term debt and debentures. Interest received or receivable was \$137,358 (2021 - \$31,925).

See accompanying notes and schedules to the financial statements.

TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Inuvik are the representations of management prepared in accordance with local government accounting standards established by the Public Sector Accounting Board and Chartered Professional Accountants Canada. Significant aspects of the accounting policies adopted by the Town are as follows:

a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances, changes in net debt/financial assets and change in financial position of the reporting entity. This entity is comprised of all of the operations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education that are not part of the municipal reporting entity.

Interdepartmental transactions and balances are eliminated.

b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

c) Cash

Cash consists of cash on hand and balances with banks.

d) Fund Accounting

Management funds consist of the operating, utilities, land and reserve funds. Transfers between funds are recorded as adjustments to the appropriate equity account. The purpose of the funds are:

Operating fund – to account for tax and general revenues, general expenditures and other transactions not accounted for in other funds.

Water and sewage (utilities) fund – to account for water and sewage charges and expenditures.

Land fund - to account for land sales and land development costs.

Reserve fund – to record reserves established at the discretion of Council to set aside funds for future operating and capital expenditures. Transfer to and or from reserves are reflected as an adjustment to the respective fund.

TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (cont.)

e) Government Transfers

Government transfers are the transfer of monetary assets or tangible capital assets from a government for which the government making the transfer does not:

- receive any goods or services directly in return;
- expect to be repaid in future; or
- expect a direct financial return.

Operating transfers are recognized as revenue in the period in which the events giving rise to the transaction occur, provided the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Capital transfers are initially recognized as deferred revenue and subsequently recognized as revenue when the related tangible capital assets are acquired or constructed.

f) Inventories and Land Held for Resale

Inventories (crushed rock and cold-mix for road repair) held for consumption are recorded at the lower of cost and replacement cost.

Inventories held for resale are recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provided infrastructure such as water and waste water services, roads, sidewalks and street-lighting are recorded as physical assets under the respective function. Current land held for resale is based on an estimate. There is no indication of impairment. There were no land sales for the year ended December 31, 2022 (2021 - \$198,420).

g) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>YEARS</u>
Land Improvements	15-40
Buildings	25-50
Engineered structures	
Water systems	35-65
Waste water systems	35-65
Other engineered structures	15-40
Machinery and equipment	5-20
Vehicles	3-20
Roads	10-20
Equipment under capital lease	5

Assets under construction are not amortized until the asset is available for productive use.

When conditions indicate that a tangible capital asset no longer contributes to the Town's ability to provide goods and services, management will make that determination that the asset is impaired and write-down the carrying value of the asset to zero.

TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (cont.)

h) Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

i) Equity in Tangible Capital Assets

Equity in tangible capital assets represents the Town of Inuvik's net investment in its total tangible capital assets, after deducting work in progress, the portion financed by third parties through debenture, mortgage debts, capital contributions, long term capital borrowings, capitalized leases and other capital liabilities.

j) Cultural and Historical Tangible Capital Assets

Works of art for display are not recorded as tangible capital assets but are disclosed. All intangibles and items inherited by right of the Crown, such as Crown lands, forests, water, and mineral resources, are not recognized in government financial statements.

k) Restricted Cash

Restricted cash is held for future expenditures restricted in use by the stipulations of the funder. Uses may include operational or capital expenditures. The Town maintains the following cash as restricted:

Gas tax	To fund qualifying infrastructure projects
Community Public Infrastructure	To fund or replace infrastructure related projects

l) Reserves for Future Expenditures

Reserves are established at the discretion of Council to set aside funds for future operating and capital expenditures. Transfers to and/or from reserves are reflected as an adjustment to the respective fund and not as revenue or expenditures in the statement of operations. The Town maintains the following reserves:

General reserves	To replace and repair various municipal assets, and provide a reserve for operations.
Water & sewage reserve	To replace and repair water & sewage assets.

m) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Management estimates include assumptions used in estimating provisions for allowance for doubtful accounts, inventory, useful lives of tangible capital assets, accrued liabilities, and valuation of landfill restoration liability. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

n) Budget

Budget figures are unaudited and are those approved by Council on June 22, 2022. The Town budgets for Capital Expenditures and not Amortization. The budget for Capital Expenditures is allocated to service divisions.

**TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

1. SIGNIFICANT ACCOUNTING POLICIES (cont.)

o) Financial Instruments

All significant financial assets, financial liabilities of the Town are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risk and credit risk.

For cash, taxes and grant-in-lieu receivables, accounts receivable and accounts payable, the carrying amounts of these financial instruments approximates their fair value due to their short-term maturity or capacity of prompt liquidation.

p) Deferred Revenue

Deferred revenue is comprised of government transfers for which the events giving rise to the transfer have not yet occurred. The deferred revenue will be recognized in the financial statements as revenue in the period in which the related expenses are incurred or related services are performed.

q) Employee Benefit Liabilities

Accounts payable and accrued liabilities include employee benefit liabilities which are future obligations of the Town to its employees for benefits earned but not taken as at the end of the fiscal year. The Town and its employees make contributions to a defined contribution pension plan. These contributions represent the total liability of the Town, are recognized in the accounts on a current basis, and there was no significant change during the year affecting the comparability of the costs for the current and prior year. Employees are insured through the Northern Employee Benefits Services. This program is a multi-employer contributory defined benefit program providing pension and disability benefits. Workers are currently required to make contributions of 8% of wages based on a regular work week. The Town is required to make matching contributions. Total contributions by the Town to the program were \$223,258 (2021 - \$229,549). The Town is not liable for any future liabilities of this plan.

r) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the annual surplus, provides the Change in Net Financial Assets (Debt) for the year.

TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (cont.)

s) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

t) Segmented Information

Municipal services are provided by departments and their activities are reported in the community's funds as described in Note 1d. Segmented financial information for certain departments are provided in Schedules 3a to 3h. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1. Revenues not directly attributable to a specific segment are shown in General Government. The segments include:

- General Government which provides internal support to Council and other departments who provide direct services to its citizens. These internal departments include the Senior Administrative Officer, Financial Services, Information Technology Support, and Human Resources.
- Protective Services which provides services to maintain public order, uphold municipal bylaws and emergency and prevention services related to fire fighting and medical services.
- Public Works and Transportation which provides construction and maintenance of community assets and transportation planning.
- Recreation Services provides services through recreation and cultural programs.
- Environmental which provides refuse removal services and landfill maintenance.
- Water and Sewage Services provides for operations and maintenance related to water distribution and sewage collection.

u) Liability for Landfill and Post-Closure Costs

The Town is required to fund the closure of its landfill site and sewage lagoons and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement will be provided for over the estimated remaining life of the landfill and sewage lagoon sites (currently estimate at a further 50 years) based on usage.

v) Due from Children First Society

The balance due from the Children First Society was initially measured at the amount agreed between the Town and the Society, which was the fair value of the loan extended. The balance is subsequently recorded at cost which is measured as the balance less principal payments made. Interest paid by the Society is recorded as revenue in the period in which the interest payment is received.

2. CASH

	2022	2021
Cash	\$ 7,781,042	\$ 7,330,695

The Town has arranged an overall credit limit of \$17,750,000 (Operating Line \$1,500,000, Long-term financing for Water Treatment Plant \$16,000,000, and Corporate VISA \$250,000). The amount drawn on the line of credit at year end is \$585,789.

TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

3. RESERVE DEPOSITS

	Reserve Balance 2022	Cash Balance 2022	Overage (Shortfall)	Cash Balance 2021
Reserve fund is comprised of:				
General operational reserve	\$ 227,012	\$ 225,733	\$ (1,279)	\$ 2,129,192
Water & sewer reserve	728,583	728,583	-	728,583
	\$ 955,595	\$ 954,316	\$ (1,279)	\$ 2,857,775

Sufficient funds must be deposited to separate bank accounts to correspond with the respective reserve fund balances. The appropriate reserve is to be credited for interest earned on the account.

4. TAXES AND GRANTS IN LIEU OF TAXES RECEIVABLE

	2022	2021
Current taxes and grants in lieu of taxes	\$ -	\$ -
Less: allowance for doubtful accounts	-	-
	-	-
Non-current taxes	1,975,512	1,778,284
Less: Allowance for doubtful accounts	(669,494)	(669,494)
	\$ 1,306,018	\$ 1,108,790

5. OTHER ACCOUNTS RECEIVABLE

	2022	2021
Sundry	\$ 114,729	\$ 87,517
Goods & Service Tax	83,246	64,685
Municipal and Community Affairs (GNWT) - Gas tax	725,000	-
Municipal and Community Affairs (GNWT) - ICIP - pool repairs	-	289,448
Municipal and Community Affairs (GNWT) - ICIP - Breynat road	21,113	-
Municipal and Community Affairs (GNWT) - ICIP - Solid waste site	36,055	-
Municipal and Community Affairs (GNWT) - Library block funding	55,000	-
Government of Canada - Biomass Heating	475,537	303,006
Government of Canada (CANNOR) - CJKP upgrades	-	535,000
Less: allowance for doubtful accounts	(14,056)	(14,056)
	1,496,624	1,265,600
Land sales, rentals and leases	2,875	2,595
Less: allowance for doubtful accounts	-	-
	2,875	2,595
Utility	414,260	336,969
Less: allowance for doubtful accounts	-	-
	414,260	336,969
	\$ 1,913,759	\$ 1,605,164

TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

6. PREPAID EXPENSES

	2022	2021
Prepaid insurance	\$ 71,761	\$ 65,339
Other	51,792	23,922
	\$ 123,553	\$ 89,261

7. DUE FROM CHILDREN FIRST SOCIETY

	2022	2021
Interim financing provided to Children First Society to be repaid over over ten years at a monthly rate of \$10,000, interest at prime plus 0.25% calculated monthly, unsecured. Long-term portion	\$ 83,264	\$ 216,036
Current portion	120,000	120,000
	\$ 203,264	\$ 336,036

The Town entered into an agreement with the Children First Society ("CFS") with the intention to transfer title and interest in the land and building, known as the Children First Building, to the Town on March 31, 2014. At December 31, 2017, the Town acquired the interest in the building but, as of December 31, 2022, work is still proceeding on transfer of the land title. As at December 31, 2022 CFS was current in their monthly payments under the financing plan.

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2022	2021
Trade accounts payables	\$ 771,296	\$ 809,454
Payroll liabilities	254,345	197,210
Deposits	651,864	663,768
Holdback payable	112,409	415,822
	\$ 1,789,914	\$ 2,086,254

TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

9. DEFERRED REVENUE

	2021	Externally Restricted Inflows	Funding Returned	Revenue Earned	2022
CA - Small Communities Employment Support	\$ 53,166	\$ 201,000	\$ -	\$ (53,166)	\$ 201,000
CPI Funding	2,605,640	1,914,570	-	(1,782,116)	2,738,094
CIRNAC - WTP heat exchanger	243,622	-	-	(243,622)	-
Gas Tax Funding	792,933	2,186,963	-	(2,830,000)	149,896
Other	5,500	62,000	-	(5,500)	62,000
	\$ 3,700,861	\$ 4,364,533	\$ -	\$ (4,914,404)	\$ 3,150,990

10. LONG TERM DEBT

	2022	2021
Canadian Imperial Bank of Commerce demand installment loan, with principal payments of \$12,931.04 plus variable interest at the CDOR +0.75% maturing November, 2027, secured by the Water Treatment Plant and a general assignment of property taxes receivable.	\$ 2,224,136	\$ 2,379,309
Canadian Imperial Bank of Commerce demand installment loan, with principal payments of \$53,735.63 plus fixed interest at 2.39% +0.75% , maturing November, 2027, secured by the Water Treatment Plant and a general assignment of property taxes receivable.	9,242,528	9,887,355
	\$ 11,466,664	\$ 12,266,664

The current portion of the long-term debt (principal and interest) amounts to \$1,177,947 (2021 - \$1,130,229).

Principal and interest repayments are as follows:

	Principal	Interest	Total
2023	\$ 800,000	\$ 377,947	\$ 1,177,947
2024	800,000	350,614	1,150,614
2025	800,000	323,282	1,123,282
2026	800,000	239,282	1,039,282
2027	800,000	200,135	1,000,135
Thereafter	7,466,664	1,124,486	8,591,150
	\$ 11,466,664	\$ 2,615,746	\$ 14,082,410

TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

11. CAPITAL LEASE OBLIGATION

On April 15, 2021, the Town entered into a capital lease to acquire a MSA G1 self-contained breathing apparatus. The financed amount was \$301,465. The capital lease is repayable in five annual payments of \$65,689 plus GST and bears interest at 4.39%. The lease term ends April 15, 2026. At the conclusion of the lease the Town has the option to purchase the asset for \$1. The cost of the leased asset is \$301,465. The net book value of the asset at the end of the year is \$180,879.

	2022	2021
Capital lease obligation	\$ 187,875	\$ 245,165
Current portion	(60,259)	(58,247)
	\$ 127,616	\$ 186,918

The remaining estimated principal and interest repayments are as follows:

	Principal	Interest	Total
2023	\$ 60,259	\$ 5,430	\$ 65,689
2024	62,342	3,347	65,689
2025	65,274	415	65,689
	\$ 187,875	\$ 9,192	\$ 197,067

12. TANGIBLE CAPITAL ASSETS

	2022	2021
	Net Book Value	Net Book Value
Land improvements	\$ 2,986,757	\$ 3,008,644
Buildings	16,262,287	14,192,223
Machinery and equipment	1,660,420	1,713,191
Roads, sidewalks and paving	15,432,661	16,091,886
Water and waste water	101,284,121	99,403,851
Vehicles	961,157	1,013,437
Assets under construction	3,170,496	2,861,051
	141,757,899	138,284,283
Equipment under capital lease	180,879	241,172
	\$ 141,938,775	\$ 138,525,456

TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

13. EQUITY IN TANGIBLE CAPITAL ASSETS

	2022	2021
Tangible capital assets (Schedule 1)	\$ 208,328,358	\$ 203,391,850
Accumulated amortization (Schedule 1)	(66,389,583)	(64,866,394)
	141,938,775	138,525,456
Long term debt	(11,466,664)	(12,266,664)
Capital lease	(187,875)	(245,165)
Equity in Tangible Capital Assets (Schedule 2)	\$ 130,284,238	\$ 126,013,626

14. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

The Town is required to fund the closure of its landfill site provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement will be provided for over the estimated remaining life of the landfill and sewage lagoon sites (currently estimate at a further 50 years) based on usage.

Estimates of future landfill closure costs are subject to significant measurement uncertainty. Northwest Territories landfill closure standards have not been established. The accuracy of the estimated closure costs is expected to improve when engineers determine standards for closing a section of the landfill. Technology related to landfill sites and reclamation is also expected to improve. The main components of the landfill closure plan are final capping and using selected specific layers of earthen and synthetic materials based on engineered cap design and implementation of a drainage management plan. The post-closure care requirements will involve cap maintenance, installation of monitoring wells, groundwater monitoring, and inspections.

The accrued liability for closure and post-closure care of the Town's landfill has been analysed by management, and is estimated to not be significant as at December 31, 2022. A provision for the landfill restoration liability of \$180,000 (2021 - \$160,000) has been made as at December 31, 2022, with the intention to increase the provision by \$20,000 annually during the life of the site (subject to annual review; 50 years of annual provisions would total \$1,140,000 by year 2070). Any liability in excess of the amount provided would be accounted for as a current transaction in the year determined.

15. CONTINGENCIES

a) Insurance

The Town participates in the NWT Association of Communities insurance programs. Under these programs the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

b) Lawsuit

In the previous fiscal year, a claim was brought against the Town. The outcome of the claim is not known at this time. Management is of the opinion that any possible judgment is not material to these financial statements.

TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

16. COMPARATIVE AMOUNTS

The financial statements have been reclassified, where applicable to conform to the presentation used in the current year. The changes do not affect prior year earnings.

17. COMMITMENTS

a) Service Contracts

In the course of normal operations the Town has entered into various multi-year contracts, as follows:

	Total
2023	279,000
2024	279,000
2025	279,000
2026	279,000
	\$ 1,116,000

b) Capital Contracts

The Town regularly enters into contracts related to capital projects. As at December 31, 2022, the amounts below represent uncompleted portions of contracts for the: Breynat Road Additional Rehabilitation, Solid Waste Site Expansion, the MSC Additional Dressing Room, WTP Beam Installation, Hiddent Lake Biomass Project, Firehall Bathroom Upgrade and Discover Inuvik Signage.

The expected minimum payments for these contracts are:

	Total
2023	\$ 3,657,936

TOWN OF INUVIK
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

18. ECONOMIC DEPENDENCE

The Town receives significant funding from the Government of the Northwest Territories, in the form of operating and capital grants. Administration is of the opinion that discontinuance of funding would significantly disrupt operations.

19. FINANCIAL INSTRUMENTS

The significant financial risks to which the City is exposed are credit risk and interest rate risk.

a) Credit risk

Credit risk is the risk that one party to the financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Town is exposed to credit risk in the event of non-performance by counterparties in connection with its accounts, utilities and taxes receivable. The Town does not obtain collateral or other security to support general accounts receivable subject to credit risk. However, credit risk is mitigated in that taxes and utilities receivable are ultimately collectable upon sale of the property.

b) Concentration of credit risk

Excluding grants-in-lieu of taxes, approximately 32% or \$1,572,196 (2021 - 30% or \$1,445,008) of the Town's annual tax revenue is from 6 major property owners. The concentration of credit risk is mitigated, in that these largest property owners are in stable industries which serve basic community needs.

c) Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The long term debt bears interest at the variable CDOR. Changes in the CDOR rate can cause fluctuations in interest payments and cash flows. Management estimates that changes to CDOR will not cause material fluctuations to interest payments and cash flows. Other loans are taken at fixed rates to mitigate exposure to interest rate risk.

TOWN OF INUVIK
SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 1)

	Land and Improvements	Buildings	Vehicles	Machinery & Equipment	Sewage Lagoon & Landfill	Roads	Water and Waste Water	Assets Under Construction	Equipment Under Capital lease	2022 Total	2021 Total
Cost											
Balance, beginning of year	\$ 3,298,977	\$ 33,166,201	\$ 3,624,594	\$ 4,467,442	\$ 1,500,000	\$ 27,425,034	\$ 126,747,086	\$ 2,861,051	\$ 301,465	\$ 203,391,850	\$ 202,833,842
Additions during year	-	1,510,601	76,458	131,511	-	-	3,313,789	1,881,649	-	6,914,008	6,998,034
Disposals during year	-	-	-	-	-	-	(1,977,500)	-	-	(1,977,500)	(6,440,024)
Transfer from assets under construction	-	1,427,106	-	69,683	-	-	75,415	(1,572,204)	-	-	-
Balance, end of year	3,298,977	36,103,908	3,701,052	4,668,636	1,500,000	27,425,034	128,158,790	3,170,496	301,465	208,328,358	203,391,850
Accumulated Amortization											
Balance, beginning of year	290,333	18,973,977	2,611,157	2,754,251	1,500,000	11,333,148	27,343,235	-	60,293	64,866,395	67,910,761
Additions during year	21,887	867,644	128,738	296,311	-	659,225	1,508,935	-	17,947	3,500,687	3,339,006
Disposals during year	-	-	-	-	-	-	(1,977,500)	-	-	(1,977,500)	(6,383,373)
Adjustments	-	-	-	-	-	-	-	-	-	-	-
Balance, end of year	312,220	19,841,621	2,739,895	3,050,562	1,500,000	11,992,373	26,874,670	-	78,240	66,389,583	64,866,394
Net Book Value	\$ 2,986,757	\$ 16,262,287	\$ 961,157	\$ 1,618,074	\$ -	\$ 15,432,661	\$ 101,284,120	\$ 3,170,496	\$ 223,225	\$ 141,938,775	\$ 138,525,456

TOWN OF INUVIK
SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 2)

	Operating Fund	Water and Sewer Fund	Land Fund	Operating Reserve Fund	Water and Sewer Reserve Fund	Equity in Tangible Capital Assets	2022 Total	2021 Total
Annual surplus	\$ 964,698	\$ 3,041,018	\$ 12,754	\$ -	\$ -	\$ -	\$ 4,018,470	\$ 4,567,890
Net interfund transfers:								
Amortization	1,991,752	1,508,935	-	-	-	(3,500,687)	-	-
Other transfer	776,007	18,045	(18,045)	(776,007)	-	-	-	-
Capital additions	(2,402,499)	(4,399,582)	-	(111,928)	-	6,914,009	-	-
Loss on asset disposal	-	-	-	-	-	-	-	-
Capital lease repayment	(57,290)	-	-	-	-	57,290	-	-
Long-term debt repayment	-	(800,000)	-	-	-	800,000	-	-
	1,272,668	(631,584)	(5,291)	(887,935)	-	4,270,612	4,018,470	4,567,890
Balance, beginning of year	1,043,636	3,834,867	2,467,810	1,114,947	728,583	126,013,626	135,203,469	130,635,579
Balance, end of year	\$ 2,316,304	\$ 3,203,283	\$ 2,462,519	\$ 227,012	\$ 728,583	\$ 130,284,238	\$ 139,221,940	\$ 135,203,469

TOWN OF INUVIK
STATEMENT OF REVENUE AND EXPENSES, BY SERVICE DIVISION
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 3)

	General Government Services	Public Safety and Protective Services	Public Works and Transportation	Recreation and Culture	Economic Development	Environmental Health Services	Total Operating Fund	Land Development Fund	Water and Sewer Services Fund	Total 2022	Total 2021
Revenue	(Schedule 3a)	(Schedule 3b)	(Schedule 3c)	(Schedule 3d)	(Schedule 3e)	(Schedule 3f)		(Schedule 3g)	(Schedule 3h)		
Property taxes	\$ 6,238,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,238,091	\$ -	\$ -	\$ 6,238,091	\$ 5,970,422
User fees and sales of goods	9,120	-	25,000	262,318	51,774	272,675	620,887	-	2,020,932	2,641,820	2,669,344
Government transfers - ops	3,856,564	37,000	-	170,507	215,976	84,892	4,364,939	-	2,249,600	6,614,539	4,805,236
Government transfers - LTD	-	-	-	-	-	-	-	-	800,000	800,000	800,000
Fines, penalties & interest	181,766	-	-	-	-	-	181,766	-	-	181,766	182,839
Development levies, licenses & permits	79,924	23,837	-	-	-	394,557	498,318	-	-	498,318	570,573
Land sales/development	-	-	-	-	-	-	-	45,462	-	45,462	208,252
Other revenue	139,858	-	-	-	93,535	-	233,393	-	-	233,394	514,880
	10,505,323	60,837	25,000	432,825	361,285	752,124	12,137,394	45,462	5,070,532	17,253,390	15,721,546
Expense											
Wages and benefits	1,001,535	524,026	399,417	2,146,840	278,264	-	4,350,082	-	595,224	4,945,306	4,776,450
Mayor and Council	158,808	-	-	-	-	-	158,808	-	-	158,808	161,888
Office materials and supplies	191,488	162,286	54,697	131,283	160,621	-	700,375	-	228,044	928,419	906,725
Repairs and maintenance	1,590	6,855	506,851	111,645	-	-	626,941	-	561,317	1,188,258	1,132,417
Contracted services	183,348	-	618,257	-	-	1,022,954	1,824,559	-	46,069	1,870,628	1,936,082
Management fees	(278,000)	-	-	-	-	-	(278,000)	-	250,000	(28,000)	(28,000)
Interest on long-term debt	-	-	-	-	-	-	-	-	405,835	405,835	349,708
Grants	218,334	-	-	-	-	-	218,334	-	-	218,334	226,219
Cost of sales	-	-	-	-	-	-	-	32,708	-	32,708	173,327
Prov. for allowances (recov.)	-	-	-	-	-	-	-	-	-	-	124,645
Utilities - electricity	49,088	45,749	770	720,274	6,224	-	822,105	-	724,100	1,546,205	1,455,231
Utilities - fuel	46,083	44,583	-	355,702	2,938	-	449,306	-	377,517	826,823	834,955
Utilities - water and sewer	10,136	6,828	-	19,630	-	-	36,594	-	383	36,977	22,151
Vehicle O&M	-	42,994	6,082	33,814	-	-	82,890	-	26,690	109,580	90,957
Insurance	280,620	-	-	-	-	-	280,620	-	-	280,620	259,942
Interest	45,402	8,400	-	-	-	-	53,802	-	-	53,802	53,778
Contribution agreement	36,800	-	-	34,758	146,733	-	218,291	-	-	218,291	229,323
AEET	-	-	-	-	175,533	-	175,533	-	-	175,533	28,783
	1,945,232	841,721	1,586,074	3,553,946	770,313	1,022,954	9,720,240	32,708	3,215,179	12,968,127	12,734,581
Excess (deficiency) of revenue over expenses before amortization	8,560,091	(780,884)	(1,561,074)	(3,121,121)	(409,028)	(270,830)	2,417,154	12,754	1,855,353	4,285,263	2,986,965
Gain (loss) on disposition of tangible capital assets	-	-	-	-	-	-	-	-	-	-	(56,651)
Government transfers capital	-	-	-	273,052	266,244	-	539,296	-	2,694,600	3,233,896	4,976,584
Amortization	(308,940)	(180,340)	(771,802)	(693,424)	-	(37,246)	(1,991,752)	-	(1,508,935)	(3,500,687)	(3,339,006)
Excess (deficiency) of revenue over expenses	\$ 8,251,151	\$ (961,224)	\$ (2,332,876)	\$ (3,541,493)	\$ (142,784)	\$ (308,076)	\$ 964,698	\$ 12,754	\$ 3,041,018	\$ 4,018,470	\$ 4,567,890

TOWN OF INUVIK
SCHEDULE OF REVENUE AND EXPENSES, GENERAL GOVERNMENT SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 3a)

	Budget 2022	Actual 2022	Actual 2021
Revenues			
Property taxes	\$ 6,261,079	\$ 6,238,091	\$ 5,970,422
User fees and sales of goods	34,400	9,120	155,824
Government transfers	2,958,794	3,856,564	2,977,316
Fines, penalties and interest	150,000	181,766	182,839
Development levies, licenses and permits	64,600	79,924	162,490
Other revenue	40,000	139,858	431,925
	9,508,873	10,505,323	9,880,816
Expenses			
Wages and benefits	990,389	1,001,535	1,021,297
Mayor and council	170,560	158,808	161,888
Office materials and supplies	241,200	191,488	202,908
Repairs and maintenance	2,000	1,590	1,349
Contracted services	246,800	183,348	254,437
Management Fees	(278,000)	(278,000)	(278,000)
Grants	212,087	218,334	226,219
Provision for allowances	2,000	-	124,645
Utilities - electricity	119,000	49,088	53,668
Utilities - fuel	-	46,083	62,591
Utilities - water and sewage	-	10,136	2,390
Insurance	280,620	280,620	259,942
Interest	34,700	45,402	44,389
Contribution agreement and other expense	121,000	36,800	132,365
	2,142,356	1,945,232	2,270,088
Excess (deficiency) of revenue over expenses before amortization	7,366,517	8,560,091	7,610,728
Amortization	-	(308,940)	(187,148)
Excess of revenue over expenses	\$ 7,366,517	\$ 8,251,151	\$ 7,423,580

TOWN OF INUVIK
SCHEDULE OF REVENUE AND EXPENSES, PROTECTIVE SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 3b)

	Budget 2022	Actual 2022	Actual 2021
Revenues			
Government transfers	\$ 37,000	\$ 37,000	\$ 102,689
Development levies and permits	35,500	23,837	31,575
	72,500	60,837	134,264
Expenses			
Wages and benefits	521,132	524,026	446,112
Office materials and supplies	183,000	162,286	153,303
Repairs and maintenance	13,500	6,855	12,874
Utilities - electricity	47,100	45,749	44,357
Utilities - fuel	46,500	44,583	47,134
Utilities - water & sewage	4,500	6,828	4,200
Vehicle O & M	33,314	42,994	32,802
Interest	-	8,400	9,389
	849,046	841,721	750,171
Deficiency of revenue over expenses before amortization	(776,546)	(780,884)	(615,907)
Amortization	-	(180,340)	(164,747)
Government transfers - capital	-	-	19,683
Deficiency of revenue over expenses	\$ (776,546)	\$ (961,224)	\$ (760,971)

TOWN OF INUVIK**SCHEDULE OF REVENUE AND EXPENSES, PUBLIC WORKS & TRANSPORTATION
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 3c)**

	Budget 2022	Actual 2022	Actual 2021
Revenues			
User fees and sales of goods	\$ 25,000	\$ 25,000	\$ 20,000
Expenses			
Wages and benefits	345,032	399,417	367,207
Office materials and supplies	36,450	54,697	31,610
Repairs and maintenance	245,000	506,851	479,781
Contracted services	909,000	618,257	672,751
Utilities - electricity	1,500	770	671
Vehicle O & M	12,600	6,082	6,522
	1,549,582	1,586,074	1,558,542
Deficiency of revenue over expenses before amortization	(1,524,582)	(1,561,074)	(1,538,542)
Amortization	-	(771,802)	(767,909)
Government transfers - capital	-	-	100,890
Deficiency of revenue over expenses	\$ (1,524,582)	\$ (2,332,876)	\$ (2,205,561)

TOWN OF INUVIK
SCHEDULE OF REVENUE AND EXPENSES, RECREATION SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 3d)

	Budget 2022	Actual 2022	Actual 2021
Revenues			
User fees and sales of goods	\$ 288,750	\$ 262,318	\$ 234,952
Government transfers	193,500	170,507	155,610
	482,250	432,825	390,562
Expenses			
Wages and benefits	2,277,626	2,146,840	2,067,229
Office materials and supplies	216,545	131,283	106,070
Repairs and maintenance	127,650	111,645	85,512
Utilities - electricity	759,000	720,274	642,287
Utilities - fuel	421,000	355,702	309,102
Utilities - water and sewage	87,100	19,630	15,304
Vehicle O & M	22,797	33,814	26,487
Contribution expense	43,000	34,758	34,158
	3,954,718	3,553,946	3,286,149
Deficiency of revenue over expenses before amortization	(3,472,468)	(3,121,121)	(2,895,587)
Amortization	-	(693,424)	(713,786)
Capital transfer - capital	-	273,052	569,954
Loss on disposal of assets	-	-	(38,606)
Deficiency of revenue over expenses	\$ (3,472,468)	\$ (3,541,493)	\$ (3,078,025)

TOWN OF INUVIK
SCHEDULE OF REVENUE AND EXPENSES, ECONOMIC DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 3e)

	Budget 2022	Actual 2022	Actual 2021
Revenues			
User fees and sales of goods	\$ 47,500	\$ 51,774	\$ 56,157
Government transfers	50,000	215,976	99,729
Other revenue	105,900	93,535	82,954
	203,400	361,285	238,840
Expenses			
Wages and benefits	282,109	278,264	332,203
Office materials and supplies	175,300	160,621	198,810
Utilities - electricity	8,000	6,224	-
Utilities - fuel	8,100	2,938	-
Contribution agreements	25,000	146,733	62,800
Arctic Energy & Emerging Technologies Conference	164,500	175,533	28,783
	663,009	770,313	622,596
Excess (deficiency) of revenue over expenses before amortization	(459,609)	(409,028)	(383,756)
Amortization	-	-	-
Government transfers - capital	-	266,244	877,324
Excess (deficiency) of revenue over expenses	\$ (459,609)	\$ (142,784)	\$ 493,568

TOWN OF INUVIK
SCHEDULE OF REVENUE AND EXPENSES, ENVIRONMENTAL SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 3f)

	Budget 2022	Actual 2022	Actual 2021
Revenues			
User fees and sales of goods	\$ 260,000	\$ 272,675	\$ 168,506
Government transfers	-	84,892	84,892
Development levies, licenses and fees	395,000	394,557	376,508
	655,000	752,124	629,906
Expenses			
Repairs and maintenance	4,000	-	1,170
Contracted services	980,200	1,022,954	949,045
	984,200	1,022,954	950,215
Deficiency of revenue over expenses before amortization	(329,200)	(270,830)	(320,309)
Amortization	-	(37,246)	(37,246)
Deficiency of revenue over expenses	\$ (329,200)	\$ (308,076)	\$ (357,555)

TOWN OF INUVIK
SCHEDULE OF REVENUE AND EXPENSES, LAND DEVELOPMENT
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 3g)

		Budget 2022		Actual 2022		Actual 2021
Revenues						
Land sales and leases	\$	9,500	\$	45,462	\$	208,252
Expenses						
Cost of sales		100		32,708		173,327
Excess of revenue over expenses before amortization		9,400		12,754		34,925
Amortization		-		-		-
Excess of revenue over expenses	\$	9,400	\$	12,754	\$	34,925

TOWN OF INUVIK
SCHEDULE OF REVENUE AND EXPENSES, WATER & SEWAGE SERVICES
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 3h)

	Budget 2022	Actual 2022	Actual 2021
Revenues			
User fees and sales of goods	\$ 2,083,866	\$ 2,020,932	\$ 2,033,904
Government transfers - operations & maintenance	2,185,000	2,249,600	1,385,000
Government transfers - long term debt funding	-	800,000	800,000
	4,268,866	5,070,532	4,218,904
Expenses			
Wages and benefits	586,706	595,224	542,402
Office materials and supplies	232,000	228,044	214,024
Repairs and maintenance	403,500	561,317	551,731
Contracted services	125,000	46,069	59,849
Management fees	250,000	250,000	250,000
Interest on long-term debt	328,000	405,835	349,708
Utilities - electricity	725,000	724,100	714,248
Utilities - fuel	405,000	377,517	416,129
Utilities - water and sewer	300	383	257
Vehicle O & M	25,000	26,690	25,145
	3,080,506	3,215,179	3,123,493
Excess (deficiency) of revenue over expenses before amortization	1,188,360	1,855,353	1,095,411
Amortization	-	(1,508,935)	(1,468,170)
Government transfers - capital	-	2,694,600	3,408,733
Loss on disposal of assets	-	-	(18,045)
Excess of revenue over expenses	\$ 1,188,360	\$ 3,041,018	\$ 3,017,929

TOWN OF INUVIK
SCHEDULE OF GOVERNMENT TRANSFERS
FOR THE YEAR ENDED DECEMBER 31, 2022
(SCHEDULE 4)

	Budget 2022	Actual 2022	Actual 2021
Territorial transfers			
Municipal & Community Affairs			
Formula based funding	\$ 2,656,000	\$ 2,656,000	\$ 2,627,000
Water sewer subsidy program	1,385,000	1,385,000	1,385,000
Infrastructure (Capital Block Funding)	-	1,854,000	2,554,000
Canada-NWT Gas Tax Funding	800,000	2,176,500	2,084,500
Small Communities program	-	-	401,334
Senior Citizens Tax Grant	101,794	114,774	109,360
Recreation funding	43,000	43,000	43,000
Highway Rescue funding	37,000	37,000	37,000
Small Communities Employment program	201,000	201,000	210,693
	5,223,794	8,467,274	9,451,887
Transfer from (to) deferred revenue	-	433,781	(882,135)
ECE Library contribution	55,000	55,000	55,000
Literacy Funding	20,000	40,141	11,740
Canadian Heritage - Fiddle & Flow	-	81,586	-
Other agreements and grants	125,500	76,186	99,182
Government of Canada - CERRC Bioheat	-	620,978	689,759
CanNor - Chief Jim Koe Park Enhancement	-	191,244	535,500
Heritage Canada - Chief Jim Koe Park Enhancement	-	-	163,430
Arctic Market/Visitor Centre supplies	-	-	48,908
Government of Canada - glycol heat exchanger	-	243,622	39,100
ICIP - Pool rehabilitation	-	273,052	289,448
ITI - Tourism Building Infrastructure	-	75,000	80,000
ICIP - Breynat Road Upgrade	-	25,330	-
ICIP - Solid Waste Site Improvement	-	65,240	-
	200,500	2,181,160	1,129,932
Total government transfers	\$ 5,424,294	\$ 10,648,434	\$ 10,581,819

TOWN OF INUVIK
SCHEDULE OF GAS TAX PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2022
(SCHEDULE 5)

	2005 to 2014	2015	2016	2017	2018	2019	2020	2021	2022	Cumulative Total
Funding										
Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,514	\$ 1,395,640	\$ 1,752,113	\$ 792,933	\$ -
Annual Allocation	7,237,406	965,000	1,264,000	1,264,000	1,359,000	2,718,000	1,359,000	2,084,500	2,176,500	20,427,406
Interest earned	-	-	-	-	-	-	12,321	7,325	10,463	30,109
	7,237,406	965,000	1,264,000	1,264,000	1,359,000	2,775,514	2,766,961	3,843,938	2,979,896	34,992,327
Eligible project expenses										
Rec centre energy upgrade project	60,000	-	-	-	-	-	-	-	-	60,000
Water treatment plant (inc. debt repayment)	-	884,151	1,264,000	1,264,000	1,100,981	1,233,696	800,000	800,000	800,000	8,146,828
Utilidor replacements	7,177,406	80,849	-	-	-	-	178,251	2,251,005	2,030,000	11,717,511
MSC front entrance upgrade	-	-	-	-	190,286	57,514	-	-	-	247,800
MSC ice plant condenser	-	-	-	-	10,219	-	-	-	-	10,219
Waste water mixer motors	-	-	-	-	-	46,490	-	-	-	46,490
Beynat road upgrade	-	-	-	-	-	42,174	-	-	-	42,174
SCADA system	-	-	-	-	-	-	36,597	-	-	36,597
	7,237,406	965,000	1,264,000	1,264,000	1,301,486	1,379,874	1,014,848	3,051,005	2,830,000	20,307,619
Deferred Revenue	\$ -	\$ -	\$ -	\$ -	\$ 57,514	\$ 1,395,640	\$ 1,752,113	\$ 792,933	\$ 149,896	\$14,684,708

TOWN OF INUVIK
SCHEDULE OF COMMUNITY PUBLIC INFRASTRUCTURE
FOR THE YEAR ENDED DECEMBER 31, 2022
(SCHEDULE 6)

For the year ended December 31

	2005 to 2014	2015	2016	2017	2018	2019	2020	2021	2022	Cumulative Total
Funding										
Opening balance	\$ -	\$ -	\$ -	\$ -	\$ 787,785	\$ 239,286	\$ 215,434	\$ 749,838	\$ 2,605,640	-
Annual allocation	7,385,790	1,231,000	1,231,000	1,231,000	1,231,000	1,491,000	1,491,000	2,554,000	1,854,000	\$18,453,580
Interest earned	-	-	-	-	-	-	2,997	7,163	60,570	70,730
	7,385,790	1,231,000	1,231,000	1,231,000	2,018,785	1,730,286	1,709,431	3,311,001	4,520,210	18,524,310
Eligible project expenses										
Water and waste water utilidor	3,682,000	176,667	-	-	-	22,721	-	-	385,830	4,267,218
New water treatment plant/beam install	-	-	635,472	-	-	-	-	-	6,270	641,742
CWWF sewer outfall	-	-	-	203,626	633,497	808,827	-	-	-	1,645,950
CWWF 2nd water tank	-	-	-	23,438	277,288	162,712	8,780	27,535	272,500	772,253
Roads	2,593,790	352,139	30,000	119,785	-	-	-	-	4,660	3,100,374
Sidewalks	-	-	247,596	-	-	-	11,984	80,000	-	339,580
Fire Dept. pumper truck	-	424,795	-	-	-	-	-	-	-	424,795
Fire Dept. vehicle & equipment	-	44,334	12,993	-	-	-	-	-	76,465	133,792
Fire Dept. special ops. trailer	-	-	-	19,645	-	-	-	-	-	19,645
Public Works Dept vehicle	-	-	47,198	-	-	-	-	-	-	47,198
Street sweeper	236,445	-	-	-	-	-	-	-	-	236,445
MSC LED lighting	190,803	-	-	-	-	-	-	-	-	190,803
MSC equipment	-	118,840	34,528	68,160	-	-	-	-	-	221,528
MSC card system	-	-	73,755	-	-	-	-	-	-	73,755
MSC microturbines	-	-	63,339	-	-	-	-	-	-	63,339
MSC electrical upgrades	-	-	-	6,437	534,133	5,028	-	-	-	545,598
MSC entrance upgrades	-	-	-	2,124	-	124,145	-	-	-	126,269
Ice plant compressor	-	-	57,909	-	-	-	-	-	-	57,909
Playground improvements	-	61,231	-	-	-	-	-	-	-	61,231
Town Hall upgrades	152,752	52,994	16,425	-	-	-	-	-	625,025	847,196
Library roof & improvements	150,000	-	11,785	-	-	-	-	-	-	161,785
Garbage bins	-	-	-	-	142,103	94,606	102,152	84,892	84,892	508,645
Youth Centre sewage tank	-	-	-	-	46,306	-	-	-	-	46,306
Tourism Gateway/welcome sign	-	-	-	-	101,069	19,480	-	-	-	120,549
MSC Ice plant condenser	-	-	-	-	38,000	-	-	-	-	38,000
Public works steamer	-	-	-	-	-	62,930	-	-	-	62,930
Conference equipment	-	-	-	-	-	37,124	30,337	-	-	67,461
Inspection cameras/monitor	-	-	-	-	-	17,797	-	-	-	17,797
MSC forklifts	-	-	-	-	-	48,920	-	-	-	48,920
Subtotal	7,005,790	1,231,000	1,231,000	443,215	1,772,396	1,404,290	153,253	192,427	1,455,642	14,889,013

TOWN OF INUVIK
SCHEDULE OF COMMUNITY PUBLIC INFRASTRUCTURE (CONT.)
FOR THE YEAR ENDED DECEMBER 31, 2022
(SCHEDULE 6)

For the year ended December 31

	2005 to 2014	2015	2016	2017	2018	2019	2020	2021	2022	Cumulative Total
Eligible project expenses, carry forward	7,005,790	1,231,000	1,231,000	443,215	1,772,396	1,404,290	153,253	192,427	1,455,642	14,889,013
Cargo/utility trailer	-	-	-	-	-	19,544	9,939	-	-	29,483
Firehall engineering project	-	-	-	-	-	2,819	-	-	-	2,819
Tent	-	-	-	-	-	7,634	-	-	-	7,634
MSC wireless upgrades	-	-	-	-	-	19,370	-	-	-	19,370
Pound outdoor fencing	-	-	-	-	-	29,009	-	-	-	29,009
MSC pool repairs	-	-	-	-	-	-	63,963	-	-	63,963
Homeless shelter roof	-	-	-	-	-	-	27,900	20,890	-	48,790
Chief Jim Koe Park upgrades	-	-	-	-	-	-	657,445	98,394	106,750	862,589
Network server	-	-	-	-	-	-	33,770	-	-	33,770
Firehall kitchen	-	-	-	-	-	-	4,617	-	-	4,617
Phone system upgrade	-	-	-	-	-	-	6,571	-	-	6,571
Firehouse exhaust system	-	-	-	-	-	-	-	19,683	20,000	39,683
SCBA replacements	-	-	-	-	-	-	-	65,689	65,000	130,689
Tourism office furniture	-	-	-	-	-	-	-	10,281	-	10,281
Brine piping & pump replacement	-	-	-	-	-	-	-	221,578	-	221,578
Frick controls panel	-	-	-	-	-	-	-	58,928	-	58,928
Arctic Market Visitors Centre	-	-	-	-	-	-	-	17,491	-	17,491
Tractor	-	-	-	-	-	-	-	-	46,717	46,717
MSC dressing room	-	-	-	-	-	-	-	-	9,350	9,350
Pavilion zip-up siding	-	-	-	-	-	-	-	-	5,000	5,000
Pavilion dance floor	-	-	-	-	-	-	-	-	15,000	15,000
Municipal enforcement radar signs	-	-	-	-	-	-	-	-	10,500	10,500
Smart boards	-	-	-	-	-	-	-	-	20,000	20,000
Signage - Discovery Inuvik	-	-	-	-	-	-	-	-	5,350	5,350
Solid waste site	-	-	-	-	-	-	-	-	21,747	21,747
Fire hall bathroom renovation	-	-	-	-	-	-	-	-	1,062	1,062
Capital expenditures & other	380,000	-	-	-	7,103	32,186	2,135	-	-	421,424
	7,385,790	1,231,000	1,231,000	443,215	1,779,499	1,514,852	959,593	705,361	1,782,116	17,032,426
Deferred Revenue	\$ -	\$ -	\$ -	\$ 787,785	\$ 239,286	\$ 215,434	\$ 749,838	\$ 2,605,640	\$ 2,738,094	\$ 2,738,094

TOWN OF INUVIK
SCHEDULE OF SMALL COMMUNITIES FUND PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2022
(SCHEDULE 7)

Funding	2016	2017	2018	2019	2020	2021	2022	Cumulative Total
Opening balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual allocation	3,531,261	364,405	-	-	-	401,334	-	4,297,000
Interest earned	-	-	-	-	-	-	-	-
	3,531,261	364,405	-	-	-	401,334	-	4,297,000
Eligible project expenditures								
Water and waste water - utilidor	3,531,261	364,405	-	-	-	401,334	-	4,297,000
	3,531,261	364,405	-	-	-	401,334	-	4,297,000
Excess (deficiency) of revenue over expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF INUVIK
SCHEDULE OF SALARIES, HONORARIA & TRAVEL
FOR THE YEAR ENDED DECEMBER 31, 2022
(SCHEDULE 8)

Position	Salary	Honoraria	Travel Expenses
Mayor			
Clarence Wood	\$ 107,045	\$ -	\$ 1,504
Councillors			
Natasha Kulikowski	-	7,270	-
Kurt Wainman	-	4,200	-
Alana Mero	-	5,325	-
Whitney Alexis	-	2,325	-
Dez Loreen	-	150	-
Nathanial Day	-	2,100	-
Tony Devlin	-	8,175	877
Donavon Arey	-	1,800	-
Grant Gowan	-	10,200	1,385
Jesse Harder	-	5,400	-
	\$ 107,045	\$ 46,945	\$ 3,766

TOWN OF INUVIK
SCHEDULE OF CLEAN WATER AND WASTE WATER PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 9)

	2017	2018	2019	2020	2021	2022	Cumulative
Funding							
Opening balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Allocation	681,196	6,207,184	2,029,647	82,025	-	-	9,000,052
Interest earned	-	-	-	-	-	-	-
	681,196	6,207,184	2,029,647	82,025	-	-	9,000,052
Sewage outfall replacement	610,882	5,265,635	1,541,510	82,025	-	-	7,500,052
Second water tank	70,314	941,549	488,137	-	-	-	1,500,000
	-	-	-	-	-	-	-
	681,196	6,207,184	2,029,647	82,025	-	-	9,000,052
Excess (deficiency) of revenue over expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOWN OF INUVIK
SCHEDULE OF GOVERNMENT OF CANADA - CANNOR
IDEANorth - Canadian Experience Fund - Chief Jim Koe Park
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 10)

	2019	2020	2021	2022	Cumulative
Funding					
Opening balance	\$ -	\$ 157,144	\$ -	\$ -	\$ -
Annual Allocation	157,144	194,106	535,500	-	886,750
Interest earned	-	-	-	-	-
	157,144	351,250	535,500	-	886,750
Chief Jim Koe Park upgrades	-	-	-	-	-
	-	351,250	535,500	-	886,750
	-	-	-	-	-
	-	351,250	535,500	-	886,750
Deferred revenue	\$ 157,144	\$ -	\$ -	\$ -	\$ -

TOWN OF INUVIK**SCHEDULE OF GOVERNMENT OF CANADA - MINISTER FOR CANADIAN HERITAGE****Chief Jim Koe Park - Special Events Pavilion****FOR THE YEAR ENDED DECEMBER 31, 2022****(Schedule 11)**

	2020	2021	2022	Cumulative
Funding				
Opening balance	\$ -	\$ -	\$ -	\$ -
Annual Allocation	549,533	163,430	-	712,963
Interest earned	-	-	-	-
	549,533	163,430	-	712,963
Chief Jim Koe Park pavilion	-	-	-	-
	549,533	163,430	-	712,963
	-	-	-	-
	549,533	163,430	-	712,963
Deferred revenue	\$ -	\$ -	\$ -	\$ -

TOWN OF INUVIK
SCHEDULE OF WATER AND SEWAGE DATA
FOR THE YEAR ENDED DECEMBER 31, 2022
(Schedule 12)

Water and Sewage Rates:

Economic Rate	\$0.00810/L
Residential Rate	\$0.00610/L
Commercial Rate	\$0.00810/L
Public Sector (including local government) Rate	\$0.01127/L

By-Law #2678/UTIL/21

Water and Sewage Costs (dollars)

Total Water & Sewage Costs
for 2022 per Financial statements
\$ 3,215,179

Total Budgeted Costs Used
For Calculating Economic Rate (Note 1)
\$ 3,080,506

Water and Sewage Revenue:

Total Water & Sewage Revenue
\$ 2,020,932

Revenue -Residential
\$ 1,048,865

Revenue - Public Sector
\$ 770,852

Revenue - Commercial
\$ 199,164

Water and Sewage Consumption (in litres)

Actual Volume of Water Consumed
in 2022 (billed in litres)
242,729,000

Actual Consumption - Residential
(in litres)
159,551,000

Total Budgeted Consumption
for Calculating Economic Rate(in litres)
380,309,383

Actual Consumption -Commercial
(in litres)
25,455,000

Actual Consumption - Public Sector
(in litres)
57,723,000

Note:

1. Budgets are the projections used for calculating Economic Rate and are unaudited. Consumption amounts are unaudited.
2. Town internal water and sewer charges (revenue) have been eliminated for consolidation purposes.

Town of Inuvik
Box 1160
#2 Firth Street
Inuvik, NT
X0E 0T0

Re: Audit of 2022 Financial Statements

Dear Mr. Hood,

The objective of our audit was to express an opinion on the financial statements. Included in our audit was the consideration of internal control relevant to the preparation and fair presentation of the financial statements. This consideration of internal control was for the purpose of designing audit procedures that were appropriate in the circumstances. It was not for the purpose of expressing an opinion on the effectiveness of internal control or for identifying all significant control deficiencies that might exist.

During the course of our audit, we identified a number of deficiencies that met the definition of a significant deficiency. A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance. Communicating significant deficiencies assists those charged with governance in fulfilling their oversight responsibilities.

The significant deficiencies identified are outlined below. Please note that this list includes all the significant deficiencies we have identified

Audit Findings:**1) Observation**

We observed that tangible capital assets was not fully reconciled at the start of the audit.

Implication

While adding time to the file, this also raises the risk of incorrectly reporting tangible capital assets

Recommendation

We recommend that capital asset additions and disposals (including any transfers to/from work-in-progress, are fully reconciled before the commencement of the audit.

2) Observation

It was noted that some postings to the funds and reserves were not completed during the year.

Implication

Incorrect fund and reserve balances can provide inaccurate information such as suggesting there are funding deficiencies where there are not any and can lead to incorrect corrective action. In addition, additional audit work is required when auditing the year-end figures and preparing the financial statements themselves.

Recommendation

We recommend that at the conclusion of posting and reconciling all operating and capital transactions, a final schedule of fund adjustments is prepared, reviewed and then posted to ensure the final trial balance is correct.

3) Observation

Certain funding agreements and their reports were not reconciled at year end.

Implication

The implications are several: 1) funding received may not go fully utilized; 2) reports to funders may be inaccurate possibly leading to loss of future funding; and 3) the year end reporting financial figures may be incorrect.

Recommendation

It is recommended that a comprehensive review of funding agreements is performed at year end. This includes a reconciliation of funding amounts received vs. eligible, ensuring that capital items and expenses are correctly recorded and reflected in the year end figures.

REQUEST FOR COUNCIL DECISION

Meeting Dates: August 9, 2023

RFCD #: 2023-SAO-067

TOPIC

Landfill Access Road (Bear Fence)

BACKGROUND

The landfill access road tender closed at 2:00 p.m. on July 29, 2022.

The tender opening was done in the Town Office.

One bid was received as follows:

Northwind Industries – \$436,924

Last summer, the Town of Inuvik tendered the complete project (Access Road, Culverts, Fence and Solar System), and received two bids on July 8th, 2022, Northwind Industries (\$1,781,232.00) and Allen Services (\$1,709,296.56). Both bids were well over budget and therefore the Town did not proceed with award to either contractor.

Following this, AECOM and the Town decided to slightly redesign the access road and retender the project with just the earthworks (access road and drainage). That tender was closed on July 29, 2022, and we received one bid from Northwind Industries for a price of \$436,924.00.

This earthworks portion of the project is the first stage of the project and fits within a reduced project budget of \$800,000.00. The administering of the remaining scope will be conducted on our behalf by Aecom.

FINANCIAL IMPLICATIONS

The 2023 Council-approved capital budget contains a \$800,000 capital project which covers both the access road and site fencing, so there are no financial implications at this time.

STRATEGIC PLAN OR PRIORITIES CHART IMPLICATIONS

This item is on the strategic priorities chart, and supports the first phase of completion on the Waste Site Fencing project listed under the Capital section of the chart.

OTHER CONSIDERATIONS OR OPERATIONAL IMPACTS

Once the site is fully fenced, the Town will be working closely with GRRB on public education, monitoring bears and we will invite GRRB to brief Council on results and expected outcomes.

OPTIONS

Due to the nature of this project and the fact it has a funded element there is really only one option available in this situation and that is to award the tender.

RECOMMENDATION

“BE IT RESOLVED THAT Inuvik Town Council hereby awards the Landfill Access Road (Bear Fencing) Tender Contract to Northwind Industries Ltd. for the tendered price of \$463,924.00.”

Signature – Michael Trabysh, SAO

A handwritten signature in blue ink, appearing to read 'mtrabysh', is written over a light blue grid background.

June 14, 2023

Michael Trabysh, CPA, CMA
Town of Inuvik
PO Box 1160
Inuvik, NT X0E 0T0

Dear Mr. Trabysh:

AECOM File: 60676442

**Regarding: Town of Inuvik Landfill Access Road
Letter of Award Recommendation**

The Tender period for the above referenced project closed on July 29, 2022. One single submission was received at the Town's office in Inuvik prior to the Tender close. The submission provided a bid bond and Consent of Surety.

The bid received, was as follows:

Contractor Bid Price

Northwind Industries Ltd. \$463,924.00

Northwind Industries are established contractors operating in Inuvik. Northwind Industries has completed several projects for the Town of Inuvik and current provides maintenance services to the Town. Provided the Town has sufficient budget, including a reasonable amount for contingency (generally 12% to 15% for a project of this nature), AECOM recommends acceptance of Northwind Industries bid.

Please call me at 587-335-0050 should you have any questions.

Sincerely,

AECOM Canada Ltd.



Nick Bevington, P.Eng.
Project Manager
Nick.Bevington@aecom.com

Attachments
cc: Rick Campbell

REQUEST FOR COUNCIL DECISION

Meeting Date: August 9, 2023

RFCD #: 2023-SAO-068

TOPIC

Security Camera Policy – FP.007

BACKGROUND

The Town currently has 4 locations where the security camera systems are in place. They are as follows:

- 1. Boat launch
- 2. Town Hall
- 3. MSC
- 4. Welcome Centre

To further enhance the tools and capabilities of the Municipal Enforcement Officers, the administration of the Town is updating the security policy camera to add the officers as viewers of the recorded video. This will streamline their workflow with the RCMP and other requests to give them real-time access versus waiting for Administration to review given events.

FINANCIAL IMPLICATIONS

There will be minimal set-up costs which are absorbed in the annual computer services budget.

STRATEGIC PLAN OR PRIORITIES CHART IMPLICATIONS

This item is not on the strategic priorities chart, but the administration does consider this an excellent cross-training initiative and a streamlining of internal processes.

OTHER CONSIDERATIONS OR OPERATIONAL IMPACTS

Adding access to the video monitoring tools for the officers is an efficient use of administrative time, will result in regular use of the system to ensure it is always functioning, and will enhance the teamwork and communication between our officers and the RCMP. It will also allow our officers to make improvements where they see a need in the community for additional camera coverage.

RECOMMENDATION – SAO

“THAT Inuvik Town Council hereby adopts the Town of Inuvik Security Camera Policy FP.007 as revised.”

Signature – Michael Trabysh, SAO



POLICIES AND PROCEDURES MANUAL	Category Facilities and Properties	Policy Number FP.007
	Date	Resolution Number

SECURITY CAMERA POLICY

1.0 INTRODUCTION

- 1.1 The Town of Inuvik recognizes the delicate balance between the need to protect the safety and security of the public, Town employees, and Town property and an individual's right to be free from the invasion of privacy. The Town is committed to ensuring and enhancing the safety and security of the public, its employees, and property by integrating security best practices with the responsible use of technology.

2.0 PURPOSE

- 2.1 The purpose of this policy is to set guidelines for the establishment and use of security camera systems on Town property. This policy addresses:
- a) the establishment of security camera systems;
 - b) the operation of security camera systems;
 - c) the protection and use of information obtained through security camera systems; and,
 - d) custody, control, and access to records created through security camera systems.

3.0 DEFINITIONS

- 3.1 In this policy:
- a) **"Authorized Employee"** means an individual authorized and approved by the security camera plan to have access to a particular security camera system.
 - b) **"Camera"** means video technology of any kind that enables continuous or periodic observation, monitoring, or recording of individuals and includes any related audio information.
 - c) **"Employee"** means an employee of the Town of Inuvik and any person who volunteers for the Town on an ongoing basis. This includes full-time, part-time, and casual employees.
 - d) **"SAO"** means the Senior Administrative Officer of the Town of Inuvik or designate.
 - e) **"Security Camera Plan"** means a written plan governing the use of a particular security camera system that sets out why it is necessary and how its use will conform to this policy. Security

camera plans for Town of Inuvik buildings and properties that have security cameras installed are attached to this policy as Appendices A through D.

- f) **“Security Camera System”** means a camera, or set of cameras, that are used to monitor a particular area.
- g) **“Security Information”** means any information including, without limitation, video, audio and still images produced or captured by a security camera system.
- h) **“Specific Issue”** means the issue giving rise to the need for a security camera system as set out in the relevant security camera plan.
- i) **“Town”** means the Town of Inuvik.

4.0 **POLICY**

4.1 **Purpose of Security Camera Systems**

Security camera systems will only be installed and used for the following purposes:

- a) safety of the public;
- b) safety of employees;
- c) protection of Town property; and,
- d) preventing unauthorized use of Town facilities.

4.2 **SAO Approval**

Prior to establishment and use, all security camera systems must be approved by the SAO by way of a security camera plan.

4.3 **Requirements**

A security system must:

- a) only be established and used when:
 - i. it is demonstrably necessary to address a specific issue;
 - ii. it is likely to be effective in addressing a specific issue;
 - iii. the loss of privacy is proportional to the need to address the specific issue; and,
 - iv. There are no feasible less privacy-invasive ways of addressing the specific issue.

- b) be accessible to as few employees as necessary to address the specific issue;
- c) only be accessible by authorized employees, the SAO or designate, the Town's legal counsel, the individual or company responsible for the Town's IT needs, and other individuals whose access is deemed necessary by the SAO;
- d) only be used to monitor the areas set out in the relevant security camera plan;
- e) where possible, restrict the periods when observing, monitoring, or recording will occur to times when there is a demonstrably higher likelihood of the specific incident occurring; and,
- f) Not to be used in areas where the public and employees have a higher expectation of privacy (e.g., changing rooms and washrooms).

4.4 Notice

Individuals whose images may be captured by a security camera system must be personally notified of their use or notified by way of signs posted in accordance with section 4.5 of this policy.

4.5 Signage

Signs must be posted at all public entrances to a facility where security camera systems are used and in prominent places where surveillance is occurring. At a minimum, signs must contain the following information:

- a) a statement that images are being monitored and/or recorded;
- b) the purpose of a security camera system;
- c) the Town's responsibility for the security camera system; and,
- d) the title and contact information (including the phone number) of the person within the Town responsible for overseeing the security camera system.

4.6 Use of Security Information

Security information must only be used for the purpose for which the security camera system was established.

4.7 Custody of Security Information

Except as set out in section 4.8 of this policy, all security information will remain in the custody and control of the Town.

4.8 Disclosure to Third Parties

Security information must only be disclosed to third parties including without limitation members of the public and the RCMP in accordance with applicable legislation.

5.0 **APPLICATION**

5.1 This policy applies to:

- a) All employees; and,
- b) All contractors who may have access to a security camera system.



APPENDIX A

Security Camera Plan: Town of Inuvik Office

Purpose

This security plan outlines the use of the security cameras located at the Town Office. This plan is required as part of the Town of Inuvik Security Camera Policy. Personnel authorized to access the camera system must be aware of the Town Security Camera Policy and adhere to its requirements.

Prerequisite

The installation of cameras at the Town Office is required for the following reasons:

1. Security of employees and patrons of the facility
2. Use for legal and insurance claims
3. Investigation of damage to the building

Authorized Viewing Personnel

The following personnel may have access to view the security camera live feed:

1. Senior Administrative Officer or designate
2. Director of Protective Services
3. Municipal Enforcement Officers

Authorized Access to Camera Recordings

There may be a requirement for the making of copies of the digital recordings captured by the security camera system. Copies shall only be made for legal damage investigations and insurance claims. Members of the public are not to be given any digital recordings. Except for the RCMP, all requests to make digital recordings outside of internal investigations shall be made in writing.

The following personnel are authorized to make digital copies of the security cameras:

1. Senior Administrative Officer or designate
2. Director of Protective Services



APPENDIX B

Security Camera Plan: Midnight Sun Complex

Purpose

This security plan outlines the use of security cameras located at the Midnight Sun Complex. This plan is required as part of the Town of Inuvik Security Camera Policy. Personnel authorized to access the camera system must be aware of the Town Security Camera Policy and adhere to its requirements.

Prerequisite

The installation of cameras at the Midnight Sun Complex is required for the following reasons:

1. Security of employees and patrons of the facility
2. Use for legal and insurance claims
3. Investigation of damage to the building
4. Monitoring of activities within the Complex from a single point

Authorized Viewing Personnel

The following personnel may have access to view the security camera live feed:

1. Senior Administrative Officer or designate
2. Director of Community Services
3. Midnight Sun Complex staff who are on shift for monitoring of activities throughout the facility
4. Director of Protective Services
5. Municipal Enforcement Officers

It should be noted that due to the location of the live feed at the front desk, members of the public may see the live feed. Staff shall not purposely show members of the public the live feed unless specifically approved by the Director of Community Services or Senior Administrative Officer.

Authorized Access to Camera Recordings

There may be a requirement for the making of copies of the digital recordings captured by the security camera system. Copies shall only be made for legal damage investigations and insurance claims. Members of the public are not to be given any digital recordings. Except for the RCMP, all requests to make digital recordings outside of internal investigations shall be made in writing.

The following personnel are authorized to make digital copies of the security cameras:

1. Senior Administrative Officer or designate
2. Director of Community Services
3. Director of Public Services

Authorized Computers with Live Security Camera Feed

1. Senior Administrative Officer or designate
2. Director of Community Services
3. Midnight Sun Complex Front Desk
4. MSC Foreman
5. MSC staff break room
6. Director of Protective Services
7. Municipal Enforcement Officers



TOWN OF INUVIK

APPENDIX C

Security Camera Plan: Centennial Library

Purpose

This security plan outlines the use of the security cameras located at the Centennial Library. This plan is required as part of the Town of Inuvik Security Camera Policy. Personnel authorized to access the camera system must be aware of the Town Security Camera Policy and adhere to its requirements.

Prerequisite

The installation of cameras at the Centennial Library is required for the following reasons:

1. Security of employees and patrons of the facility
2. Use for legal and insurance claims
3. Investigation of damage to the building

Authorized Viewing Personnel

The following personnel may have access to view the security camera live feed:

1. Senior Administrative Officer or designate
2. Director of Community Services
3. Library Staff who are on shift for monitoring activities throughout the facility
4. Director of Protective Services
5. Municipal Enforcement

Authorized Access to Camera Recordings

There may be a requirement for the making of copies of the digital recordings captured by the security camera system. Copies shall only be made for legal, damage investigations, and insurance claims. Members of the public are not to be given any digital recordings. Except for the RCMP, all requests to make digital recordings outside of internal investigations shall be made in writing.

The following personnel are authorized to make digital copies of the security cameras:

1. Senior Administrative Officer or designate
2. Director of Community Services
3. Director of Protective Services



TOWN OF INUVIK

APPENDIX D Security Camera Plan: Boat Launch

Purpose

This security plan outlines the use of the security cameras located at the Boat Launch. This plan is required as part of the Town of Inuvik Security Camera Policy. Personnel authorized to access the camera system must be aware of the Town Security Camera Policy and adhere to its requirements.

Prerequisite

The installation of cameras at the Boat Launch is required for the following reasons:

1. Security of employees and patrons of the facility
2. Use for legal and insurance claims

Authorized viewing personnel

The following personnel may have access to view the security camera live feed:

1. Senior Administrative Officer or designate
2. Director of Protective Services
3. Municipal Enforcement Officers

Authorized Access to Camera Recordings

There may be a requirement for the making of copies of the digital recordings captured by the security camera system. Copies shall only be made for legal damage investigations and insurance claims. Members of the public are not to be given any digital recordings. Except for the RCMP, all requests to make digital recordings outside of internal investigations shall be made in writing.

The following personnel are authorized to make digital copies of the security cameras:

1. Senior Administrative Officer or designate
2. Director of Protective Services

Authorized Computers with Live Security Camera Feed

1. Senior Administrative Officer or designate
2. Director of Protective Services
3. Municipal Enforcement Officers

REQUEST FOR COUNCIL DECISION

Meeting Dates: August 9, 2023

RFCD #: 2023-SAO-069

TOPIC

Inuvik Marine Rescue 292 Request to host Bingo on exempted date

BACKGROUND

The Inuvik Marine Rescue 292 has requested to hold a Mega Bingo on December 16th, 2023.

Under the current bingo regulations Section 13.2 reads as follows:

“No License will be issued for a Bingo to be conducted from the first Sunday following December 10th to January 1st inclusive, or on any “Easter Good Friday” in any given year, without the express permission of Council by motion. “

FINANCIAL IMPLICATIONS

None

STRATEGIC PLAN OR PRIORITIES CHART IMPLICATIONS

None

OTHER CONSIDERATIONS OR OPERATIONAL IMPACTS

Other Organizations may request to hold bingos on exempt dates

OPTIONS

Council has three options:

- 1. Approve the request as presented via motion
- 2. Defeat the motion
- 3. Refer the item back to Administration with suggested changes or areas that require further investigation

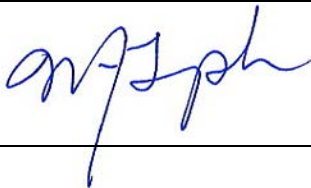
RECOMMENDATION – SAO

Option 1:
BE IT RESOLVED THAT Inuvik Town Council hereby approves amending the Lottery Regulations to allow the Inuvik Marine Rescue 292 to hold one Mega Bingo on December 16th, 2023

Option 2:
BE IT RESOLVED THAT Inuvik Town Council denies amending the Lottery Regulations to allow the Inuvik Marine Rescue 292 to hold one Mega Bingo on December 16th, 2023

Option 3:
BE IT RESOLVED THAT Inuvik Town Council defers the item back to Administration with suggested changes or areas that require more information.

Signature – SAO





**COMMUNITY SERVICES DEPARTMENT
REPORT TO COMMITTEE OF THE WHOLE
JUNE / JULY 2023**

COMMUNITY SERVICES – Lise Saumur – Director of Community Services

The last two months have been an extremely busy and trying time for the Department. June was a packed month with a number of major events such as: Inuvialuit Day, Kiddie Carnival, National Indigenous Peoples Day, Arctic Development Expo, Global Affairs – Ambassador's Tour and the Aurora College Convocation. We rounded out June with Canada Day on July 1, in Chief Jim Koe Park. The Department had direct involvement and indirect involvement for these events through facility set-ups, cleaning, and assisting with event logistics.

Through June and July, Aquatic Staff (with some assistance from MSC staff) were busy moving forward on required repairs to the pool facility. KSB Concrete Services were contracted to effect the repairs to the pool panels. A report is expected from the company with respect to anticipated future repairs which may be required during the next anticipated shut down in September of 2024. A shout out to Plumb Crazy Mechanical for their work and assistance with a number of pool repairs as well as a number of repairs throughout the Midnight Sun Complex.

AQUATIC REPORT – Shandy Onishenko – Aquatic Supervisor

June

- Much work has been completed on the pool in regards to repairs, deep cleaning, and preventative maintenance
- We are still sorting out a timeframe with Myrtha to re-seal the pool.
- Seven new assistant lifeguards have been conditionally hired following successful completion of their certifications
- The department partnered with E3E to provide Water Smart and Safe Boating programs to elementary students at the beginning of June for Safe Boating Awareness Week
- Current staff are undergoing certification as Swim & Lifesaving Instructors
- The aquatic supervisor will be on vacation from June 30th – July 11th. Work on the pool will continue in her absence.

July

- Much work and cleaning was completed in early July during the aquatic supervisors vacation.
- Work to re-seal the basin was completed
- Changeroom floors were re-painted
- All drains and gutters were flushed and thoroughly cleaned. Broken covers were replaced.
- All pool filters underwent a full sand replacement
- The pool was filled, balanced and brought up to temp
- Three of the four new hires successfully completed their National Lifeguard certification (one away on vacation)
- We passed our health inspection on Monday July 24th and will open August 2nd

RENTAL ACTIVITIES REPORT - JUNE**Community Hall**

- Brownies/Girl Guides – 2 days
- Elders in Motion – 1 day
- Legislative Assembly – 1 day
- Bereavement Service/Feast – 2 days

- Tourism/Pride Movie Night – 1 day
- Inuvik Native Band – 1 day
- Aurora College – 2 days
- Arctic Development Expo – 7 days

Community Lounge

- Executive & Indigenous Affairs – 2 days
- Summer Staff Interviews – 3 days

- GNWT Health & Social Services – 3 days
- Parks Canada – 2 days

Sundog Room

- Aquatic Training – 6 days
- Indigenous Peoples Day meeting – 1 day

- Fisheries and Oceans – 2 days
- Arctic Development Expo – 7 days

Arena Pad

- Arctic Development Expo – 7 days

Curling Pad

- Arctic Development Expo – 7 days

Play Zone

- Birthday Parties – 2

Drop Zone

- Birthday Parties – 2

Equipment Rental

- Health & Social Services – 20 x 20 Tent – 1 day

Equipment Donation

- East Three High School - Trailer BBQ – 2 days

Chief Jim Koe Park

- Global Affairs – Ambassador's Tour – 1 day
- National Indigenous Peoples Day – 1 day
- Inuvialuit Day – 1 day

- Midnight Madness – 1 day
- Kiddie Carnival – 2 days
- Midnight Sun Fun Run – 1 day

Pool Lobby

- Inuvik Golf Club – 1 day

Ball Diamonds

- Inuvik Slo-Pitch – Gary Harley Memorial – 3 days

Cancellations

- NWT Courts – Community Hall – 2 days
- NWT Courts – Curling Lounge – 2 days
- Adult Dance – Community Hall – 1 day

RENTAL ACTIVITIES REPORT - JULY**Community Hall**

- Wedding – 2 days
- Elders in Motion – 4 days

- Bereavement Service/Feast – 1 day
- MSC Staff meeting – 1 day

Community Lounge

- GNWT – Northern Most Host Training – 2 days

- Parks Canada – 3 days

Sundog Room

- Aquatic Training – 3 days

- Massage Therapist – 4 days

Chief Jim Koe Park

- Canada Day – 1 day

Play Zone

- Birthday Parties - 5

Ball Diamond

- Inuvik Slo-Pitch – Women's Territorials - 3 days

- Inuvik Youth Minor Ball Wind-up – 2 days

Equipment Rental

- Health & Social Services – 2-20 x 20 Tents & Portable Speaker – 1 day
- Inuvik Golf Club – 20 x 20 tent, tables/chairs, pipe and drape – 2 days

**CAPITAL PROJECTS REPORT FOR COUNCIL
As Of July 31, 2023**

Note: All dates/times and costs are based on information available at the time of report compilation and are subject to change due to year adjustments and late invoices

Project	Budget (\$)	% of Work Complete	Expenditure to Date	Comments
Utilidor Replacement	3,325,000	30%	196,204	Completed demolition; temporaries and pilings are being installed.
WTP - Beam installation	135,000	30%	5,121	Parts ordered and contractor will start installation in August
Biomass Project Hidden Lake	263,275	65%	188,433	Installation is in the progress with an expected completion date in mid-October
Water Distribution System	7,600,000	0%		Engineering plan is ongoing
Sewage Lagoon	1,500,000	1%	55,755	Tender being prepared
Haul All Garbage Bins	84,895	0%	910	Place ordered and awaiting shipment due to shipping strike. Expected delivery will be next February or March.
Expand Solid Waste Site and Install Fencing	800,000	0%	3,858	Waiting on contractor to commence project
Garbage Bin Pad Improvement	25,000	0%		Waiting on contractor to commence project
Breynat Road Rehabilitation	1,806,173	5%	758	Project is ongoing
Fitness Equipment	15,000	0%	1,438	Items will be ordered as needed
Conference Equipment	20,000	0%		Items will be ordered as needed
Vehicle	85,000	100%	84,936	Project completed
Firehall bathroom renovation	30,000	100%	33,370	Project completed
Fire Training Site refurbishment	30,000	50%	8,892	Major cleanup and replacement have commenced
MSC Flooring replacement	70,000	0%		Waiting on building assessment and possible repair due to building shift before replacing floors.
SCBA Replacement	65,700	100%	65,689	Annual payment year 2 of 5
MSC Concession equipment	100,000	5%		Waiting on assessment report from contractor to identify equipment that need to either be replaced/repared.
Additional dressing room	750,000	1%	17,250	Waiting on architectural design and drawings.
Flooring replacement for Firehall	10,000	0%		To be completed in conjunction with MSC flooring replacement
Signage for Chief Jim Koe Park	20,000	1%		Consultation outstanding; will request a revised quote afterwards.

Discovery Inuvik signage	20,000	40%		Consultation, design work and installation still outstanding
Pool repair	92,000	100%	2,289	Complete
Pool filter sand	22,000	100%		Complete

STRATEGIC PRIORITIES CHART

May 2023

COUNCIL PRIORITIES (Council & SAO)

NOW	TIMELINE
1. TRIPARTITE LEADERSHIP TABLE: Meeting	October
2. ABANDONED/UNSIGHTLY PROPERTY – By-law review and enforcement	September
3. COLD TESTING OPPORTUNITIES: Working Group	September
4. BOAT LAUNCH ENHANCEMENT PLAN INITIALIZATION	October
5. VOLUNTEER STRATEGY	July

NEXT	ADVOCACY/PARTNERSHIP
<ul style="list-style-type: none"> TRAIL PLAN: Draft ROAD MAINTENANCE: Priorities RECREATION FACILITY: Future Needs Waste management strategy Enhanced Cultural training Flag Policy Community beautification 	<ul style="list-style-type: none"> <i>Department Service Decentralization (GNWT)</i> <i>College Programs: Local Needs Alignment</i> <i>NTPC: Net Metering Cap Removal</i> <i>MLA & MP Meetings</i> <i>Homelessness strategy support</i> <i>Empty property options</i> <i>Inuvik Works: Support</i> <i>MMIWG support</i>

ORGANIZATIONAL INITIATIVE (Directors/Managers)

1. Facility Inspection Checklist (MSC Pilot) - July
2. Health & Safety Program: Review - October
3. Cross Training Program: Needs & Design - September
4. External Funding Chart: Create - September

OPERATIONAL INITIATIVES

SENIOR ADMINISTRATIVE OFFICER	FINANCE & ADMINISTRATION
<ol style="list-style-type: none"> 1. TRIPARTITE LEADERS: Meeting – September 2. Human Resources Policy: Roll-out – June 3. Water Treatment Plant Land <ul style="list-style-type: none"> Council Proceedings Bylaw: Revisions Council Indemnity Review Lottery Regulations: Update 	<ol style="list-style-type: none"> 1. New payroll and HR system review of options – June 2. Cloud-based record storage (financial) – July 3. Cross-Training Program <ul style="list-style-type: none"> E-Service Portal: Launch

ECONOMIC DEVELOPMENT & TOURISM	PROTECTIVE SERVICES
<ol style="list-style-type: none"> 1. COLD TESTING: Working Group – Sept 2. Sector working groups – December 3. Small business survey – December <ul style="list-style-type: none"> Climate change positioning strategy MCIT 2023-24 	<ol style="list-style-type: none"> 1. Municipal Enforcement Public Education Evaluation - September 2. ABANDONED/UNSIGHTLY PROPERTY – By-law review and enforcement 3. Emergency Response Plan: Update – August <ul style="list-style-type: none"> Passenger Transportation Bylaw

COMMUNITY SERVICES & RECREATION	CAPITAL
<ol style="list-style-type: none"> 1. MSC Inspection Schedule Implementation - August 2. Online Booking: Software Selection – October 3. Volunteer Strategy – July <ul style="list-style-type: none"> Community Activity Guide/Calendar Nordic Walking Group Elders Engagement Initiative Book Club Launch Community Group Partnerships MSC Inspection Schedule Online Booking: Software Selection 	<ul style="list-style-type: none"> Waste Site Fencing: Construction – October Breynat Road Upgrade: Phase 1 Construction - October Lagoon Dike Rehabilitation: Tender – June New Sub-division Development - December
	PUBLIC WORKS/MS
	<ol style="list-style-type: none"> 1. TRAIL PLAN: Draft – October 2. Sports Field Maintenance: Training – June 3. Boat Launch Enhancement Plan Initialization - October <ul style="list-style-type: none"> Water Intake Inspection - Winter 2024 Drainage Plan: Update

CODES: **BOLD CAPITALS** = NOW Priorities; **CAPITALS** = NEXT Priorities; *Italics* = Advocacy; Regular Title Case = Operational Strategies