




Town of Fort Smith Community Services Committee

Tuesday, September 12, 2017 at 7 pm

AGENDA

1. Call to Order
2. Declaration of Financial Interest
3. Delegations
4. Review
 - a. Agenda
 - b. Minutes
 - c. Visions, Values and Goals
 - d. Community Services Master Plan
5. Recreation
 - a. Recreation Services
 - i. Recreation Stats – August 2017
 - ii. Pool Stats – August 2017
 - iii. Arena Stats
 - b. Recreation Advisory Board
6. Library
 - a. Mary Kaeser Library
 - i. Library Stats – August 2017
 - b. Advisory Board on Culture
 - ii. ABC Minutes September 6, 2017
7. Visitor Services
8. Community Events/Liaison with Community Organizations
9. Bylaw/Policy Review and Development
10. Administration
11. Other Business
 - a. Briefing Note – Budget Expenses
 - b. Briefing Note – Budget Revenue
 - c. Briefing Note – Daycare Services
12. Excusing of Councilors
13. Date of Next Meeting
14. Adjournment

Attached Documents	
 Community Services Minutes August 8, 2	 Goals.doc
	 Community Services Master Plan
 Recreation Stats August, 2017	 Pool Stats August, 2017
 Library Stats August, 2017	 ABC Minutes September 6, 2017
 Briefing Note Budget Expenses	 Briefing Note Budget Revenues



Town of Fort Smith
Community Services Committee
Tuesday, August 8, 2017, at 7:00 pm

Chairperson: Cr. Tuckey
Members Present: Mayor Napier-Buckley, Cr. Bell, Cr. Patel, Cr. Kikoak, D/M Smith, Cr. Holtorf, Cr. McArthur
Regrets : Cr. Dumont
Staff Present: Keith Morrison, Senior Administrative Officer; Katie Reid, Executive Secretary
Guests: Patti Haaima

1. Call to Order

Cr. Tuckey called the meeting to order at 7:00 pm.

2. Review

a. Agenda – The agenda was reviewed.

RECOMMENDATION

Moved by: Cr. Patel

Seconded by: Cr. Bell

That the agenda be adopted as presented.

CARRIED UNANIMOUSLY

b. Minutes – The minutes of July 11, 2017, were reviewed and have been adopted at the Council meeting of July 18, 2017. Cr. Kikoak requested that the Fort Smith Music Society be contacted to perform at the AWGs Opening Ceremonies, even if the ceremony will be in Hay River. Cr. Holtorf requested an update on changes to the AWGs budget. Administration advised that the Host Society will have a better understanding of the budget after the M2 Meetings and that they will be delegating to Council in September. D/M Smith noted that there have been substantial improvements to Corporate Sponsorships since the last delegation. He noted that there are currently \$1.12 million in signed agreements including \$249,000 in cash contribution, and that \$1.13 million in agreements have been sent out for signing.

c. Vision, Values and Goals – The Vision, Values and Goals were reviewed.

d. Community Services Master Plan – The Master Plan was reviewed.

3. Recreation

a. Recreation Services

i. Recreation Statistics – The July, 2017 recreation statistics report was reviewed. Administration advised that he would forward any questions on the reports to the Director of Community Services. There were no questions from Council.

ii. Pool Statistics – The July, 2017 pool statistics report was reviewed.

4. Library

a. Library Services

i. Library Statistics – The July, 2017, library statistics report was reviewed.

5. Other Business
 - a. Briefing Note Dark Sky Festival Donation – The briefing note was reviewed. Administration has received a request from two individuals making a film with ties to Fort Smith and the Dark Sky Festival. They are asking for multiple donations from a \$2,000 monetary donation to multiple in-kind donations. He noted that the benefits of the film would be increased exposure of Fort Smith. He advised that there is approximately \$2,500 left in the donations budget and that approximately \$2,000 in donation requests are received around Christmas. Cr. Patel sees value in the project and thinks some contribution should be made. She requested that residents be engaged in participating with the film beyond catering. Administration noted that of the donation requests, the Town would be able to accommodate the request for tables and use of the recreation facility. He suggested that the Town purchase advertising at the end of their film for cash value rather than providing a monetary donation. Administration will provide an updated briefing note for Council.

6. Excusing of Councillors

RECOMMENDATION
Moved by: Cr. Patel
Seconded by: Cr. McArthur
That Cr. Dumont be excused from Community Services Meeting on August 8, 2017.
CARRIED UNANIMOUSLY

7. Date of Next Meeting

The next meeting of the Community Services Standing Committee will be held on September 12, 2017.

8. Adjournment

RECOMMENDATION
Moved by: Cr. McArthur
Seconded by: Cr. Bell
That the meeting be adjourned at 7:20 p.m.
CARRIED UNANIMOUSLY



Town of Fort Smith

Vision, Values and Goals

Approved: August 16, 2011

Vision The Town of Fort Smith will work with its partners to enhance our excellent quality of life by respecting values, traditions, and healthy lifestyles. We will continue to advance as a unified, active and prosperous community.

Values

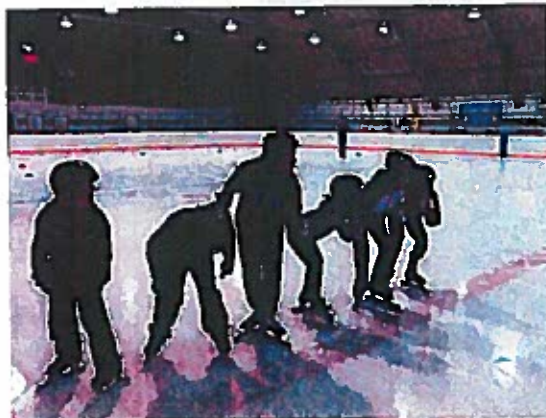
- We value an open, transparent, effective government.
- We value our natural environment.
- We value a safe and hospitable community for our residents and visitors.
- We value education.
- We value the use of sustainable energy sources.
- We value active living, health and wellness.
- We value effective communication.
- We value community unity through partnerships.
- We value the passion and commitment of our volunteers.

Goals

- Operate an open, transparent and effective government
- Operate the Town of Fort Smith in a fiscally responsible manner.
- Provide excellent municipal programs and services to the citizens.
- **Continue as a responsible employer**
- Preserve, advocate and enhance the natural environment in the Town.
- **Maintain a safe community.**
- Support all educational opportunities within the community.
- Be a leader in sustainable environmental practices in our community.
- **Foster a strong cohesive community spirit.**
- Maintain a healthy, active community
- **Grow our residential and business community**
- Promote Fort Smith as a desirable destination.

Recommended Strategies: Infrastructure

INFRASTRUCTURE	Short Term (2013–2014)	Mid Term (2015–2017)	Long Term (2018 +)
Indoor Facilities			
Centennial Arena <ul style="list-style-type: none"> • Develop energy and asset management program to prolong the life of structure and create efficiencies • Conduct assessment and feasibility study • Design new arena • Construct new arena 	<ul style="list-style-type: none"> ✓ ✓ 	<ul style="list-style-type: none"> ✓ 	<ul style="list-style-type: none"> ✓
Recreation and Community Centre <ul style="list-style-type: none"> • Develop energy and asset management program to prolong the life of structure and create efficiencies • Develop Indoor Child Play area • Repurpose program areas to include programs such as indoor walking, dance / martial arts, child minding, arts and crafts • Prepare for midlife retrofit 	<ul style="list-style-type: none"> ✓ ✓ ✓ 	<ul style="list-style-type: none"> ✓ 	
Fort Smith Swimming Pool <ul style="list-style-type: none"> • Develop energy and asset management program to prolong the life of structure and create efficiencies • Prepare for midlife retrofit 	<ul style="list-style-type: none"> ✓ 	<ul style="list-style-type: none"> ✓ 	
Mary Kaeser Library <ul style="list-style-type: none"> • Develop energy and asset management program to prolong the life of structure and create efficiencies • Include Library in same study and design process as arena to construct new library 	<ul style="list-style-type: none"> ✓ 	<ul style="list-style-type: none"> ✓ 	<ul style="list-style-type: none"> ✓
Community facilities repurposing <ul style="list-style-type: none"> • Develop option plan for repurposing of an facility that is replaced • Repurpose facilities 		<ul style="list-style-type: none"> ✓ 	<ul style="list-style-type: none"> ✓



INFRASTRUCTURE	Short Term (2013–2014)	Mid Term (2015–2017)	Long Term (2018 +)
Outdoor Facilities			
Track and Field Facility <ul style="list-style-type: none"> • Develop asset management program to prolong the life of the facility • Complete soccer facility • Complete field event sites • Complete facility i.e. bleachers, concession, washrooms, storage, sound system, lighting • Upgrade tennis courts • Develop plan for future development 	<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ 	<ul style="list-style-type: none"> ✓ 	<ul style="list-style-type: none"> ✓
Multiways / Pathways <ul style="list-style-type: none"> • Develop asset management program to prolong the life of all of the trails • Work with the Tourism and Trade Advisory Board to develop plan to expand trail system • Construct new trails 	<ul style="list-style-type: none"> ✓ ✓ ✓ 	<ul style="list-style-type: none"> ✓ 	<ul style="list-style-type: none"> ✓
Sport fields <ul style="list-style-type: none"> • Develop asset management program to prolong the life of all of the sport fields • See below for future development 	<ul style="list-style-type: none"> ✓ 		<ul style="list-style-type: none"> ✓
Festival / event site <ul style="list-style-type: none"> • Develop plan for festival / event site (not Conibear Park) for large community functions • Construct new festival / event site • Develop asset management program to prolong the life of the facility 	<ul style="list-style-type: none"> ✓ ✓ 	<ul style="list-style-type: none"> ✓ 	
Parks and Playgrounds <ul style="list-style-type: none"> • Develop asset management program to prolong the life of all of the parks and playgrounds • Develop overall parks and sport fields development plan • Construct two off-leash dog parks • Repurpose Conibear Park • Construct a mountain bike park • Construct a spray deck • Construct an outdoor ice rink 	<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ ✓ 	<ul style="list-style-type: none"> ✓ ✓ 	<ul style="list-style-type: none"> ✓
ATV / Snowmobile transportation corridor <ul style="list-style-type: none"> • Develop a plan for safe ATV / snowmobile travel through the community including at least one cross community corridor • Develop asset management program to prolong the life of the corridor 	<ul style="list-style-type: none"> ✓ ✓ 		

PROGRAMS	Short Term (2013–2014)	Mid Term (2015–2017)	Long Term (2018 +)
Enhance Community Programming <ul style="list-style-type: none"> In conjunction with the Town’s communication plan, improve communication of programs including printed material, online, and social network opportunities Evaluate programming and facilities to enhance current program and add new programs to promote active healthy living 	<ul style="list-style-type: none"> ✓ ✓ 	<ul style="list-style-type: none"> ✓ 	<ul style="list-style-type: none"> ✓
Develop Volunteer Strategy <ul style="list-style-type: none"> Create a strategy to assist volunteers and volunteer groups to recruit, train, retain and recognize volunteers Develop a list of resources and / or functions the Town can make available to support volunteer groups Identify required support between Town and volunteer groups Develop volunteer roster Organize a volunteer symposium 	<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ 	<ul style="list-style-type: none"> ✓ 	
Develop Initiatives to Create Greater Community Engagement <ul style="list-style-type: none"> Conduct a Recreation Advisory Board strategic plan and annual business plan Develop process to involve more youth in leadership roles Develop process to involve parents and other adults in leadership roles Develop evaluation process to allow for greater feedback from community 	<ul style="list-style-type: none"> ✓ ✓ ✓ ✓ 		
Develop Recreation and Sport Tourism Strategy <ul style="list-style-type: none"> Work with the Tourism and Trade Advisory Board to develop the strategy outlined in the already developed Town Marketing Strategy Implement strategy 	<ul style="list-style-type: none"> ✓ 	<ul style="list-style-type: none"> ✓ 	
Develop Initiatives to Generate Greater Revenue in the Recreation Sector <ul style="list-style-type: none"> Develop a Town user fee policy Develop a sponsorship prospectus 	<ul style="list-style-type: none"> ✓ 	<ul style="list-style-type: none"> ✓ 	



Financial Implications: Capital Costs

A summary of the capital budget implications for the recommendations herein are presented in the following table. The figures represent estimated one time capital costs for each initiative and, where applicable, an initial planning cost is also presented.

Although some funding may be available through government grants, however, it can be assumed that the majority of the capital costs identified will need to be funded from the Town and from fundraising (including sponsorships) efforts.

Infrastructure Initiatives Planning and Construction Capital Costs	Short Term (2012–2014)	Mid Term (2015–2017)	Long Term (2018+)
Initiatives for Indoor Facilities...			
• Recreation and Community Centre (including midlife retrofit)	\$100,000	\$1,500,000	
• Fort Smith Swimming Pool (including midlife retrofit)	\$20,000	\$50,000	\$2,000,000
• Indoor child play area at RCC	\$100,000		
• Centennial Arena-Feasibility study and design exploring expansion of the RCC to include new indoor ice facility		\$100,000	\$13,000,000
• Mary Kaeser Library-feasibility study and design exploring expansion of the RCC to include new library	\$10,000	\$100,000	\$2,000,000
• Community facilities repurposing (Centennial Arena, Mary Kaeser Library)			\$3,000,000
Initiatives for Outdoor Facilities...			
• Multiways / pathways enhancement	\$100,000	\$500,000	\$500,000
• Track & field site (amenities, soccer pitch, tennis courts)	\$500,000		\$100,000
• Festival / event site (upgrade Conibear Park initially, then plan and develop new civic park)	\$12,000	\$750,000	
• General parks and playgrounds upgrades	\$50,000	\$50,000	\$100,000
• Mountain bike park		\$20,000	
• Spray deck		\$200,000	
• Sports fields repairs and upgrades	\$15,000	\$15,000	
• Outdoor ice rink	\$15,000		
• Dog off-leash parks	\$20,000		
• ATV / Snowmobile transportation corridor	\$10,000		
Totals:	\$952,000	\$3,285,000	\$20,700,000

**Recreation and Community Centre
Activity Report - August 2017**



Main Venues	Total	Last Month	August, 2016	YTD	July Hours	Hours	COMMENTS
Gymnasium	150	110	151	3433	430	437	2 rentals, 1 Fun Zone, 2 day camp use
Pete's Gym	957	1196	1098	11040	430	437	
Fitness Room	10	11	0	545	430	437	bootcamp x2 sessions
Squash Court	50	58	56	932	430	437	
ASCP	0	0		1902			program days: 17 after school sessions, 1 half day, 1 full day
Theatre	64	63	98	1201			1 rental, 8 regular movies
Parent's n' Tots	365	325	237	2406	92	92	
Phoenix Room	125	71	249	1142	430	437	
PWK Use							
Youth Drop In	0	0		881			program not running July and August
Arena Summer Events							
Water Gathering	300			73			two day event
Day Camp	155	217	231	372			many of our regular users were on holidays or have aged out of the program
Paddle Fest							No stats kept
Concert							
RCC Events:							Event totals are not included in gymnasium use
Dance Camp							21 registered, 17 drops for pre-school aged
Fun Zone	131	211		342			regular attendance of more than 10 children/day
Preschool Water Day	75						Free outdoor water activity in partnership with Healthy Families - 44 children, 31 adults
MISC							
Total	2382	2262	2120	24269	2242	2277	
College Uses	0	28	0	1514			

**Recreation and Community Centre Pool
Activity Report August 2017**



Main Events	Total	Last Month	August, 2016	YTD	July Hrs	HOURS	COMMENTS
AM Lane Swim	42	49	22	369	16	18	
Parents and Tots	101	196	74	868	16	12	
ASCP/Day Camp	48	75		679	6	6	
Noon Lane Swim	16	22	10	215	16	12	
Weekend Noon Lane Swim	29	43	13	317	9	6	
Seniors Swim	42	55	7	448	16	12	
Swim Team	0	0	0	135	0	0	Completed for the season
Public	409	291	118	1628	73.25	52	
Weekend Public	77	123	66	1107	24	18	
Aquafit							not currently running program
Jr. Lifeguard Club							not currently running program
Adult/Family	160	155	120	1319	32	27	
Weekend Adult/Family	45	74	63	737	16	12	
PWK/JBT Usage	0	0	0	1442	0	0	
Sr's Aquafit				0		0	not currently running program
Swim Lessons	98	135	104	1087			1 set of 10 lessons
Rentals	37	98	22	599	4	3	3 rentals
Other Events	0	0	0	690			
Total	1104	1316	619	11640	228.25	178	

GENERAL COMMENTS

Annual shut down August 21 to Sept 11

Mary Kaeser Library
 Activitiy Report August 2017

	Aug-17	Last Month	Aug-16	YTD
Adults	699	706	899	5833
Children	535	549	762	3891
Total attendance	1234	1255	1661	9724
CAP Computer Users	774	824	1084	5730
<i>Programming:</i>				
Story Time:				
Children	0	0		69
Adults	0	0		43
Special Event - Other	0	0	76	13
S.T.E.A.M Camp	0	100		150
Family Literacy	0	0		6
Friday Story Time	0	0		5
Total program Attendance	0	100	76	286
Operational Hrs	137	134.5	137	944



Town of Fort Smith Advisory Board on Culture Minutes June 1, 2017

Regular Meeting
12 pm at the Mary Kaeser Library

Attendees:

- Rev. David Lehmann, Chair
 - Lucy Tulugarjuk
 - Helena Katz
 - Paul Bannister
 - Michael Holmberg
- Katie Reid
Chris Bird
Cr. Bell

A. Call to Order

Rev. David Lehmann called the meeting to order at 12:08 p.m.

B. Approval of Agenda

MOTION

Moved by: Michael Holmberg

Seconded by: Paul Bannister

That the agenda be adopted as presented.

CARRIED UNANIMOUSLY

C. Approval of Minutes

MOTION

Moved by: Lucy Tulugarjuk

Seconded by: Helena Katz

That the minutes of June 1, 2017, be adopted as presented.

CARRIED UNANIMOUSLY

D. Business Arising from the Minutes

David asked if there was any feedback from Council on the asset mapping. Erika advised that there was not, although she would email Council and request feedback. David requested an update on open space enhancement concept. Erika advised that Council is pushing for the next steps in the strategic planning process although she will see if there is an update.

E. Reports

- i. Library Report – Erika noted a numerical error on the June statistics. Erika requested an update on story time. Chris advised that it is on Mondays and that once staffing issues are resolved it will be twice a week. Michael suggested promoting story time during Parents `n` Tots programming at the Recreation Centre. Chris advised that steam camp was well attended over the summer, and that two other graphic novel camps were cancelled due to low enrollment. Chris advised that there would be a camp in September spread out in the different recreation facilities.
- ii. Friends of the Library Report – Helena advised that the Friends of the Library would be holding a book sale at the Anglican Church on Saturday, September 9th in conjunction with a barbeque and a bake sale.
- iii. Northern Life Museum Report – David reviewed a schedule for the museum.

Now – Oct 30 – Water is Life exhibition

Sept 18 – NACC – Café Daughter – 7:30, Roaring Rapids Hall

Sept 19 – NLMCC Membership BBQ – 5:30 PM, Museum Outdoor Gallery

NLMCC AGM – 6:30 PM, Museum Large Gallery

Oct 15 – NACC – Ko K'e Music and Spoken Word Festival – 7:30 PM, Roaring Rapids Hall

Oct 21 – NLMCC - Fall Feast – 6:30 PM, Museum Large Gallery

Nov -Dec – NLMCC – AWG Alaska Exhibit

Nov 14 – NACC – Collectif9 – 7:30 PM, Cathedral

Nov 20 – NLMCC – MAX Christmas Sale – 1-4 PM, Rec Centre gym (possibly)

Dec 9 – NLMCC - Breakfast with Santa – 9-11 AM, Museum

Dec 27, 28, 29 – NLMCC – Holiday opening hours – 1-5 PM

Feb 19 – NACC – Shane Howard and Yirmal Marika in concert – 7:30 PM, Cathedral

F. New Business

- i. TRC Calls for Action - It was noted that only three calls for action pertain to municipalities and that the Town is addressing some already. The board will review the other calls for action for future planning. Lucy noted that there often isn't a translator available for aboriginal languages within the GNWT court/justice system, particularly for the Chipewyan language. She noted that Kaeser's store is using multilingual signs, but other businesses and facilities are not. She hopes that this will improve in the future. Chris noted that the Town is working with the Metis Nation Cree Program Coordinator to provide Cree translations for the new electronic sign to be placed at the Recreation Centre. Erika noted that the Town has also purchased multilingual stop signs but doesn't have an update as to when they will be placed.

- ii. Town Interpretive Walk – Helena noted that in March, the Mayor tasked the board with trying to find ways to preserve stories in the community. As a solution, Helena discussed delivering an interpretive walk guided tour with the EDO with basic content. Helena advised that the Museum, EDO, and she had met to compile stories and noted that they were incorporated in the tour over the summer. She was pleased with the enthusiasm of Shawn Tourangeau, VIC employee, in providing the interpretive guided tour. She noted that Mr. Tourangeau had even incorporated Toni Heron's interpretive story of the landslide. They also spoke to the last hanging in the north, the conibear trap, and the Rusty Raven being the first animal shelter. Helena is hoping to continue to develop and incorporate more stories. She would like to invite the community to contribute stories they would like included in the tour. She noted that Mission Park isn't always open which can make that portion of the tour challenging. David noted that ITI would have to open the park. David suggested taking resident from Northern Lights Special Care Home on the walk and have them incorporate stories. Paul suggested the tour be self guided through an app. Helena would like to have that option available in the future. Erika noted that multilingual tours could also be made available through the app.

G. Date for Next Meeting

The next meeting will be the Annual General Meeting on October 4, 2017 at 12 pm at the Mary Kaeser Library. David will be away for the next meeting.

H. Adjournment

MOTION

Moved by: Michael Holmberg

The meeting was adjourned at 12:51 pm.

CARRIED UNANIMOUSLY



BRIEFING NOTE

To: Mayor and Council
From: Administration
Date: September 5, 2017
Subject: Budget Expenses

Purpose:

To provide Council with information regarding the annual expenses detailed in the General, Utility, and Environmental O&M Budgets.

Background:

The O&M Budgets approved by Council annually consist of many elements. First, they are divided into General, Utility, Environmental, and Lands. This is for many reasons; Utility revenues and expenses are required by Territorial legislation to be tracked separately to ensure that the Town does not profit from utility sales. Lands are tracked separately to ensure all costs associated with land development are recovered upon disposal. Environmental is tracked separately to ensure that the costs of remediation of the contaminated Landfill site are offset by environmental revenues. The General O&M Budget captures all remaining operating expenses (Works, Recreation and Community Services, Protective Services, General Administration, etc.).

Within any O&M budget there are two distinct areas; revenue and expense. Revenue will be addressed via separate Briefing Note. Expenses are further broken down into Cost Centres that compile related costs; all costs associated with Mayor and Council, all costs associated with Ambulance Services, all costs associated with Arena operation, etc.

Within each Cost Centre there are multiple General Ledgers (GLs, from the days when expenses were manually tallied in written ledger accounts). For example, the Recreation & Community Centre Cost Centre will have GLs for Wages, Northern Allowance, and Benefits. There will be GLs for Training, and Telephone. There are GLs for Heat, Water, and Power. Also, Repairs/Maintenance, Janitorial, and Materials and Supplies. Note that many different Cost Centres will have GLs for Wages, Training, Water, etc.; the GL code used is indicative of purpose:

a-b-cccc-ddd

- a**
 - 1 - General**
 - 3 - Utility**
 - 4 - Lands**
 - 7 - Environment**
 - 8 - Capital**

- b**
 - 1 - Revenue**
 - 2 - Expense**

cccc Cost Centre

ddd General Ledger

Given this approach to budgeting, any given budget document can consist of thousands of individual GLs. This can be confusing. Attached are four draft budget backer documents that detail the purpose of each GL, along with the funds allocated to that GL for 2017. Further, there is a large file (10 MB, 1342 pages) that details every expenditure against each GL in 2016; This is available to Council for review if requested (it can be emailed or individually added to the USB memory stick provided to every councilor at the start of their term; it is not recommended to print).

Recommendation:

For information.

REVENUES

Taxation

Taxable – Residential **1-1-0110-201** **1,417,309**

Taxes to be collected from residential properties

Taxable - Non-Residential **1-1-0110-204** **566,033**

Taxes to be collected from Commercial, Industrial and Institutional properties.

Federal Grant-in-Lieu **1-1-0120-205** **218,867**

Taxes to be collected from the Federal Government for all their properties (includes DIAND lands).

Crown Grants-in-Lieu **1-1-0120-206** **21,033**

Taxes to be collected from CBC and NWTPC.

GNWT Grants-in-Lieu **1-1-0120-207** **834,259**

Taxes to be collected from the GNWT.

SRFN PILT **1-1-0120-208** **106,857**

The municipal services agreement with Salt River First Nation specifies they will pay an amount for reserve lands within the municipal boundary equivalent to the property taxes paid by residents in Fort Smith.

Frontage Tax **1-1-0130-203**

Monies to be collected through taxes for Local Improvement Charges (Debentures) - includes Private, Federal & GNWT lands

Sale of Services

Ambulance Recoveries **1-1-0140-210** **253,400**

Cost recovery for ambulance calls including Medivacs

Third Party Recoveries **1-1-0140-211**

Money collected/invoiced for miscellaneous items

Cemetery Recoveries **1-1-0140-212** **2,200**

Money received and invoiced for burials. This includes the sale of the plot and the fee for burial.

<u>Fire Dept. – SLFN</u>	<u>1-1-0140-213</u>	3,300
The municipal services agreement with Smith’s Landing First Nation specifies an amount to be paid for the Town to provide firefighting services on their reserve lands in Alberta.		
<u>Interest Income</u>		
<u>Accounts Rec. Interest</u>	<u>1-1-0150-223</u>	20,000
Interest charges on overdue accounts receivable invoices.		
<u>Bank Interest Income</u>	<u>1-1-0150-224</u>	10,000
Interest earned on the general bank account and reserve bank account but not Gas Tax, CPI or trust account.		
<u>Tax Interest</u>	<u>1-1-0150-225</u>	140,000
Service charges charged to overdue property tax accounts rate is 1.8% per month on overdue accounts		
<u>Other Revenue</u>		
<u>GAHR GNWT Grant</u>	<u>1-1-0175-095</u>	21,000
Ground Ambulance and Highway Rescue funding provided by MACA shared between the Ambulance and Fire Departments. There is offsetting expense accounts under each departments coding.		
<u>Development Permits</u>	<u>1-1-0180-222</u>	16,500
Development application fees paid on each development. Does not include application to rezone fees or other fees from the zoning bylaw, these are coded to Miscellaneous Revenue.		
<u>Fines</u>	<u>1-1-0190-220</u>	0
Money received for all fines issued by the Bylaw Officer.		
<u>ATV Licenses</u>	<u>1-1-0200-217</u>	0
Money received for snowmobile licensing. ATV’s are licensed by Motor Vehicles. No budget for this as the amount in minimal and unpredictable.		

<u>Tax Certificates</u>	<u>1-1-0200-218</u>	0
Money received for the issue of Tax Certificates.		
<u>Business Licenses</u>	<u>1-1-0210-219</u>	22,000
Money received for annual business licenses.		
<u>School Tax Collection Fee</u>	<u>1-1-0215-232</u>	5,500
Money earned for the collection of School taxes for the GNWT (2% of total school taxes collected)		
<u>Miscellaneous Revenue</u>	<u>1-1-0215-233</u>	5,500
Re-Zoning Applications		
Taxi and Other Permits		
NSF Fees		
Book Sales		
Map Sales		
Miscellaneous		
<u>Tourism Funding – SEED</u>	<u>1-1-2610-257</u>	25,000
SEED Funding from ITI received on an application basis. There is an offsetting expense account under Visitor Services.		
<u>Recreation Revenue</u>		
<u>Child/Youth Resiliency</u>	<u>1-1-3010-258</u>	15,500
Special program funding received to provide youth specific programming.		
<u>Sport and Rec Funding</u>	<u>1-1-3010-262</u>	24,000
Special program funding provided by MACA.		
<u>Day Camp Revenue</u>	<u>1-1-3020-229</u>	22,000
Revenue for providing summer day camps to youth.		
<u>After Four Program Fees</u>	<u>1-1-3025-227</u>	40,000
Revenue received from parents with children attending programming after school.		
<u>After Four Program Grant</u>	<u>1-1-3025-258</u>	3,300
Revenue received from ECE to provide afterschool care for children.		

<u>Lottery Fund Revenue</u>	<u>1-1-3040-233</u>	24,000
Money obtained from lottery licensing fees used to offset the cost of providing recreation services to the community.		
<u>Arena Revenue</u>	<u>1-1-3060-226</u>	49,500
Money received/invoiced for ice time.		
<u>Ball Park Revenue</u>	<u>1-1-3080-231</u>	1,100
Money received from rental of ball diamonds, tournaments.		
<u>Parents and Tots Funding</u>	<u>1-1-3100-058</u>	7,800
Funding received from ECE to provide programming geared specifically to parents and tots.		
<u>Get Active Funding</u>	<u>1-1-3100-060</u>	2,000
Special program funding provided by NWTRPA.		
<u>Wood Buffalo Frolics</u>	<u>1-1-3100-135</u>	4,500
Funding provided to the Town to assist in putting on the Frolics.		
<u>Canada Day Funding</u>	<u>1-1-3100-254</u>	5,000
Special funding received from the Government of Canada for putting on Canada Day Celebrations.		
<u>Youth Centre Initiative</u>	<u>1-1-3100-263</u>	14,000
Special program funding received from MACA.		
<u>RCC Program Revenue</u>	<u>1-1-3140-227</u>	190,500
Money received for occasional area rental and user fees. Adjusted to be more reflective of 3-year average revenue for the facility. Includes revenue from the swimming pool.		
<u>RCC Lease Revenue</u>	<u>1-1-3140-228</u>	19,272
Money received for leases for Curling Club, Seniors Society and the concession space.		
<u>RCC VENDING REVENUE</u>	<u>1-1-3140-234</u>	14,100
Revenue from the sales from the vending machine only.		
<u>M/S Recovery – Library</u>	<u>1-1-3150-071</u>	550
Revenue from use of copier and sale of coffee at library.		

<u>Collection Devel. Recovery 1-1-3150-114</u>	550
Revenue from the recovery of collection items damaged or destroyed.	
 <u>GNWT Transfers</u>	
<u>O&M Funding - MACA 1-1-3220-235</u>	1,920,000
Annual O&M Funding from MACA in support of municipal operations	
<u>Insurance Contribution 1-1-3220-236</u>	14,000
Funding received from the insurer for completing regular inspections of buildings and other facilities.	
<u>Transfer Capital Assets 1-1-3225-250</u>	910,000
Transfer from Investment in Capital Assets to balance amortization expense amounts.	
<u>Gas Tax Revenue 1-1-3225-258</u>	863,000
Federal Government transfer of Federal Gas Tax to community governments. Amounts have been determined as follows: 2017 \$863,000 2018 \$913,000	
<u>CPI Funding 1-1-3225-265</u>	1,114,000
Community Public Infrastructure Funding received from MACA on an annual basis for capital projects.	
 <u>Collection from Other Government</u>	
<u>School Portion Taxable 1-1-3350-238</u>	290,000
Tax levied through property taxes on behalf of the GNWT for supporting schools. The mill rate is set each year by the GNWT.	
<u>School Portion Federal 1-1-3350-239</u>	30,000
Tax levied on the federal PILT for school taxes.	
<u>School Portion Crown 1-1-3350-240</u>	0
see above	

EXPENSES

GENERAL GOVERNMENT

Legislative

<u>Mayor and Council Pay</u>	<u>1-2-0510-001</u>	120,000
Pay for Mayor, Deputy Mayor and Councillors including meeting fees.		
<u>Benefits</u>	<u>1-2-0510-006</u>	6,000
This represents the Town's share of: CPP/UIC/WSCC for Mayor & Council		
<u>SRFN Planning Chair</u>	<u>1-2-0510-009</u>	3,000
Budgeted amount for the Town's portion of the Joint Planning Committee Chair as required by the Municipal Services Agreement.		
<u>Council Travel</u>	<u>1-2-0510-015</u>	10,000
Travel monies for Mayor and Council includes airfare, meals, per diem, taxis, registrations, etc.		
<u>Miscellaneous – Council</u>	<u>1-2-0510-018</u>	1,000
For miscellaneous items not covered under other budget line items in this section.		
<u>Donations</u>	<u>1-2-0510-023</u>	5,000
Amount to be spent my Council resolution for organizations requesting cash and in-kind assistance for various projects or events.		
<u>Long Service Awards</u>	<u>1-2-0510-024</u>	1,500
Funds to be used for recognition of staff having long service with the Town. Costs include awards and dinner.		
<u>NWTAM Membership</u>	<u>1-2-0510-026</u>	8,000
Annual membership fees to the NWT Association of Communities.		
<u>2018 AWG Contribution</u>	<u>1-2-0510-031</u>	20,000
The Town has agreed to provide funding to host the 2018 Arctic Winter Games to a total of \$120,000 over three years.		
<u>Public Relations</u>	<u>1-2-0510-071</u>	15,000
Money for Council to spend at their discretion.		

Downtown Development

Wages – Downtown Dev. **1-2-0520-001** **22,846**

Wages for season rec assistant to care for flowers and other downtown beautification.

Northern Allowance **1-2-0520-002** **3,241**

Part time employees are entitled to receive northern allowance where casual employees are not. The town has been supporting the use of part time and term employees over the past few years.

Benefits **1-2-0520-006** **3,427**

Materials and Supplies **1-2-0520-071** **10,000**

For the purchase of flowers and other materials for downtown beautification projects.

ADMINISTRATION

Administration Personnel

Salaries **1-2-0530-001** **576,329**

Administration salaries including the SAO, Director of Corporate Services, Receptionist, Finance Clerk, Corporate Services Officer and Executive Secretary.

Northern Allowance **1-2-0530-002** **46,295**

Benefits **1-2-0530-006** **103,729**

Training **1-2-0530-013** **10,000**

Administration training only. Training includes the cost of registration, meals, airfare, other transportation, etc. for workshops, seminars, courses, etc.

Labour Allocation **1-2-0530-090** **(368,359)**

Chargeback account for Administration to provide support to the Utility Fund and Environmental Fund.

Office Operations Costs

Travel Administration **1-2-0540-015** **3,000**

Travel expenses for staff members traveling on municipal business. Does not include travel for training, this is charged to Training.

Telephone/Fax **1-2-0540-017** **20,000**

Monthly telephone and fax charges. Increased to allow for cell phone charges.

<u>Miscellaneous</u>	<u>1-2-0540-018</u>	2,000
For administrative expenses not covered under other line items in this category.		
<u>Advertising</u>	<u>1-2-0540-021</u>	34,000
The budget for all advertising is under administration and must be approved by the SAO.		
<u>Memberships/Subscript.</u>	<u>1-2-0540-026</u>	2,000
The cost for administration staff to be members of professional organizations. Cost of annual subscriptions and publications such as News/North.		
<u>Photocopier Lease</u>	<u>1-2-0540-031</u>	22,000
For the lease of two photocopiers in the town hall.		
<u>Postage</u>	<u>1-2-0540-034</u>	6,000
Half of the postage costs for the year. The balance is charged to the Utility Fund.		
<u>Website Hosting</u>	<u>1-2-0540-042</u>	4,000
Cost for hosting the town website through Outcrop.		
<u>Legal Costs</u>	<u>1-2-0540-045</u>	15,000
Money for lawyers fees, title searches, etc.		
<u>Office Supplies</u>	<u>1-2-0540-071</u>	16,000
Office supplies for year, stationery, misc. cleaning supplies, etc.		
<u>Postal Equip. Rental</u>	<u>1-2-0540-086</u>	5,000
Meter rental, scale maintenance, lease mailing machine.		
<u>Amortization – Gen. Gov.</u>	<u>1-2-0540-400</u>	53,000
Annual amortization of assets identified as being used by administration.		

Town Hall Operations

<u>Water</u>	<u>1-2-0550-061</u>	1,500
Water/sewer costs for year.		
<u>Power</u>	<u>1-2-0550-062</u>	12,000
Estimates for 2017 based on historical consumption.		

Fuel **1-2-0550-063** **8,000**
Budget is increased due to escalating fuel costs.
Annual consumption is approx.

R/M Equipment **1-2-0550-065** **5,000**
Standard repair & maintenance to furnace and other
miscellaneous equipment repairs.

R/M Building **1-2-0550-066** **8,000**
Miscellaneous repairs to the building.

Janitorial Costs **1-2-0550-068** **4,500**
Janitorial services provided by library staff.

Vehicle Gas/Oil **1-2-0550-083** **3,000**
Gas and oil for new town hall vehicle.

Vehicle R/M **1-2-0550-084** **2,000**
Repairs and maintenance on new town hall vehicle.

Planning/Lands

Materials **1-2-0560-071** **1,000**
Misc maps, file cabinets, etc. for lands administration.

Contracted Costs **1-2-0560-074** **3,000**
Money for finding pins/replacing pins/development
advice, etc. that is not recoverable from a 3rd party
or the Land Development Fund.

Financial Management

Computer Assistance **1-2-0570-042** **47,550**
All computer related costs such as maintenance and support
agreements as well as “as-required” technical support.

Audit Fees **1-2-0570-088** **46,000**
Audit fees for 2017 fiscal year.

Taxation

Board of Revision **1-2-0580-260** **1,000**
Fees for Board members, expenses for meetings.

Insurance

General Insurance **1-2-0600-052** **110,000**
Insurance Account is \$180,000
Approximately 40% is allocated to the Utility Fund and the
Environmental Fund.

Grants

School Grants **1-2-0610-130** **500**
Contributions to the Town's achievement awards at
PWK High School and Aurora College.

Museum Grant **1-2-0610-132** **25,000**
Standard grant for assisting in Museum operations and
for providing community services programming.

PROTECTIVE SERVICES

By-Law Enforcement

Salaries **1-2-0705-001** **84,716**
Salary for By-Law Officer

Northern Allowance **1-2-0705-002** **7,716**

Benefits **1-2-0705-006** **16,943**

Training **1-2-0705-013** **1,000**
First Aid, Rabies Certification, CPR

Telephone **1-2-0705-017** **1,700**
Bylaw cell phone.

Materials/Supplies **1-2-0705-071** **7,000**
Materials and supplies for bylaw and vehicle registrations.

Unit 5 Gas/Oil **1-2-0705-083** **5,000**
Gas and oil

Unit 5 Repairs/Maint. **1-2-0705-084** **2,000**
Normal tune ups/repairs

Prevention Services

Salaries **1-2-0710-001** **77,496**
Salary for the new Prevention Services Supervisor who is Responsible for overseeing bylaw enforcement, fire department and ambulance services.

Northern Allowance **1-2-0710-002** **7,716**

Benefits **1-2-0710-006** **15,499**

Telephone **1-2-0710-017** **4,000**
Telephone expenses for cell phone and EMO standby phone

Material/Supplies **1-2-0710-071** **1,200**
EMO supplies(armbands/smocks/shells)

Ambulance Services

Wages - Ambulance **1-2-0715-001** **40,182**
Stand by and call outs for Drivers & Attendants as well as assistance coordinator pay

Benefits **1-2-0715-006** **4,418**

Car Allowance **1-2-0715-007** **4,000**
Allowance for responders for additional cost to respond in Winter months.

Training **1-2-0715-013** **5,000**
Cost to provide training to responders including travel.

Radio Communication **1-2-0715-019** **5,000**
Cost for annual radio license and radio and pager repairs

Equip. Repair/Maint. **1-2-0715-065** **3,000**
Monies for the repair and upkeep of equipment in the ambulance ie: oxygen equipment, stretcher equip., glucose test gauge, c-collars, etc.

Materials/Supplies **1-2-0715-071** **15,000**
Restocking ambulance materials (i.e. CO2, AED pads Glucose, bandages, gauze, etc.)

Ambulances Gas/Oil **1-2-0715-083** **2,000**

Gas & Oil for the year for two units.

<u>Ambulances Rep./Maint.</u>	<u>1-2-0715-084</u>	5,000
Repairs and maintenance for two units		
<u>Ambulance Bay Lease</u>	<u>1-2-0715-086</u>	33,500
The town leases space to house the second response Unit as there is only enough space at the health centre For the primary response unit. Includes heating fuel.		
<u>GAHR Initiative</u>	<u>1-2-0715-105</u>	21,000
Expenses related to funding received from MACA for Ground Ambulance and Highway Rescue related to the ambulance department.		
<u>Transfer to Reserve – Amb.</u>	<u>1-2-0715-618</u>	25,000
Expected transfer to the Mobile Equipment Reserve for Ambulance replacement as a result of new medivac rates.		

Animal Control

<u>Water</u>	<u>1-2-0730-061</u>	1,000
Estimated cost of water services at the animal control facility.		
<u>Power</u>	<u>1-2-0730-062</u>	4,000
Estimates cost for power for the animal control facility.		
<u>Fuel</u>	<u>1-2-0730-063</u>	4,000
Heating fuel for animal control facility.		
<u>Equip. Repair/Maint.</u>	<u>1-2-0730-065</u>	1,000
Monies to replace miscellaneous equipment as required.		
<u>Building Repair/Maint.</u>	<u>1-2-0730-066</u>	2,000
General repairs.		
<u>Materials/Supplies</u>	<u>1-2-0730-071</u>	3,000
Anticipated cost for dog food, euthanizing animals, traps, etc.		
<u>Contracted Costs</u>	<u>1-2-0730-074</u>	3,000
Costs to have contractor perform repairs at animal shelter.		

FIRE PROTECTION

Fire Administration

Wages – Fire Department **1-2-1110-00** **36,000**

Wages for the deputy chief and firefighters when training and on fire responses.

Benefits **1-2-1110-006** **3,600**

Town's cost for CPP, UIC, WCB Fees

Car Allowance **1-2-1110-007** **8,000**

Training **1-2-1110-013** **4,000**

Line item is used to top up expenses and provide for educational tools, manuals, instructors, etc. for in house training.

Memberships **1-2-1110-026** **1,000**

NWT Rescue Society
Canadian Association of Fire Chiefs
NWT Association of Fire Chiefs

Promotion **1-2-1110-070** **2,000**

For recruitment and to promotion such events as Fire Prevention Week and other events for the fire department.

Materials/Supplies **1-2-1110-071** **5,000**

Various items required for the fire department administration.

Amortization – Prot. Serv. **1-2-1110-400** **86,000**

Annual amortization of assets identified as belonging to the Fire department, bylaw enforcement and ambulance service.

Fire Alarm System

Telephone **1-2-1120-017** **4,500**

To pay for the expense of the emergency fire number.

R/M Communications **1-2-1120-065** **500**

Cost to repair radios and pagers.

Hydrant Maintenance

Materials/Supplies **1-2-1130-071** **2,500**

<u>Salaries</u>	<u>1-2-1505-001</u>	437,035
Salaries for Public Works Staff		
<u>Northern Allowance</u>	<u>1-2-1505-003</u>	46,295
<u>Benefits</u>	<u>1-2-1505-006</u>	109,259
Town Share of CPP, EI, Health benefits, Pension, WSCC, Boot allowance & severance.		
<u>PPE/Clothing/Uniforms</u>	<u>1-2-1505-007</u>	3,000
Funding for providing personal protective equipment and uniforms for public works staff.		
<u>Training</u>	<u>1-2-1505-013</u>	4,000
Cost of training for public works staff including travel for training.		
<u>Labour Allocated</u>	<u>1-2-1505-0090</u>	(149,259)
When any member of the public works department (casuals or staff) work for any other department the wages are charged to public works under salaries and then a credit entry is made under this code for the same amount and a charge is made under TOWN LABOUR in the department that they did the work for.		
<u>Mobile Equipment</u>		
<u>PW Veh. Gas/Oil</u>	<u>1-2-1510-083</u>	48,000
Cost of fuel for all public works vehicles and equipment.		
<u>PW Veh. R/M</u>	<u>1-2-1510-084</u>	20,000
Repairs and maintenance for all public works equipment, plus all oil and filters (oil, hydraulic, fuel and air) for those units.		
<u>Small Tools - Most Departments</u>		
<u>Small Tools</u>	<u>1-2-1520-071</u>	2,000
Annual cost to purchase and replacement hand tools.		
<u>Operation of Public Works Buildings and Yard</u>		
<u>Telephone/fax</u>	<u>1-2-1530-017</u>	6,500
Monthly cell phone, telephone and fax charges.		
<u>Office Supplies</u>	<u>1-2-1530-060</u>	1,000

<u>Water</u>	<u>1-2-1530-061</u>	2,500
Estimate based on historical consumption.		
<u>Power</u>	<u>1-2-1530-062</u>	10,000
Estimate based on historical consumption.		
<u>Fuel</u>	<u>1-2-1530-063</u>	30,000
Estimate based on historical consumption.		
<u>R/M Equipment</u>	<u>1-2-1530-065</u>	6,000
Repairs to furnaces, electrical, plumbing, etc ... Boiler License.		
<u>R/M Building/Yard</u>	<u>1-2-1530-066</u>	10,000
Painting, fencing, repairs		
<u>Materials/Supplies</u>	<u>1-2-1530-071</u>	10,000
Material and supplies required for the operation of the public works yard and buildings.		
<u>Vehicle/Equipment Lease</u>	<u>1-2-1530-086</u>	50,000
Lease on loader, bobcat additional costs for trade in.		

Roads & Sidewalks

<u>Materials & Supplies</u>	<u>1-2-1540-071</u>	30,000
Annual allowance for application of dust control		

Drains & Ditches

<u>Winter Road Contribution</u>	<u>1-2-1545-071</u>	5,000
Annual winter road contribution		
<u>Amortization – Trans/PW</u>	<u>1-2-1545-400</u>	450,000
Annual amortization of assets identified as belonging to Public Works.		

Street Sanding

<u>Materials/Supplies</u>	<u>1-2-1560-071</u>	40,000
Bulk salt and sanding material for streets.		

Street Lights

<u>Street Light Power</u>	<u>1-2-1580-062</u>	75,000
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Cost of power for street lights based on wattage of each light.

<u>Contracted Costs</u>	<u>1-21580-074</u>	1,000
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Cost to hire contractor for repairs as needed.

Street Signs

<u>Street Sign M/S</u>	<u>1-2-1590-071</u>	4,000
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Normal replacement of worn or broken signs, cement for anchoring signs, miscellaneous hardware, Replacement of Street Name signs stolen, damaged or vandalised.

Small Equipment (PW & Facility Maintenance)

<u>Small Equip. Gas & Oil</u>	<u>1-2-1600-083</u>	2,000
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Gas and oil for string trimmers, lawn mowers, chainsaws and other similar small equipment.

<u>Small Equip Repair/Maint</u>	<u>1-2-1600-084</u>	4,000
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R/M for all small equipment

<u>Utility Fund Allocation</u>		(80,000)
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Transfer the cost of public works attributable to the Utility operating fund to ensure fully burdened cost.

Annual Clean Up*

<u>Materials/Supplies</u>	<u>1-2-2520-071</u>	1,500
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Items such as garbage bags, bug spray, etc.

<u>Town Labour</u>	<u>1-2-2520-072</u>	20,000
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This code represents all labour spent in the semi-annual clean up which usually is first coded under public works then it is later credited to public works through Labour Allocated and charged to this account.

COMMUNITY SERVICES

Cemeteries

<u>Materials/Supplies</u>	<u>1-2-2550-071</u>	1,000
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Items required for the maintenance of the cemeteries.

<u>Town Labour</u>	<u>1-2-2550-072</u>	11,000
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If any work is done in the cemeteries by the public works

crew it is first charged to public works then credited out through Labour Allocated and charged to this account.

Contracted Costs **1-2550-074** **2,000**
Costs associated with hiring contractor to do work in the cemeteries including digging graves.

Senior Citizens

Tax Relief Program **1-2-2560-020** **128,400**
This program enables Senior Citizens and disabled persons living and owning their own homes to have the Town and GNWT pay their taxes half and half. The Town's share is budgeted here.

FACILITY MAINTENANCE

Wages – Facilities **1-2-2570-001** **480,051**
Wages for facility maintenance supervisor, two maintainer III, two maintainer I, two labourers and two seasonal labourers.

Northern Allowance **1-2-2570-002** **55,554**
Northern allowance for all permanent and seasonal staff.

Benefits **1-2-2570-006** **96.010**
Employer share of EI and CPP, health benefits, pension, WSCC, boot allowance and other benefits.

PPE/Clothing Allow **1-2-2570-007** **3,000**
Protective and high visibility clothing and other equipment.

Training **1-2-2570-013** **8,000**
Cost for training facility maintenance staff including travel costs.

Telephone **1-2-2570-017** **3,000**
Cost for land lines and cell phones.

Materials/Supplies **1-2-2570-071** **6,000**
Materials and supplies for facility maintenance that cannot be billed to a specific job or facility.

Fac. Vech. Gas/Oil **1-2-2570-083** **10,000**
Gas for facility maintenance vehicles including Defender.

Fac. Vech. R/M **1-2-2570-084** **6,000**
Repairs and maintenance to facility maintenance vehicles.

Labour Allocated **1-2-2570-090** **(168,018)**

When facility maintenance staff operate other facilities, they salary is coded to wages first then charged back to the specific facility. This includes the arena, landfill site.

VISITOR INFORMATION SERVICES/ECONOMIC DEVELOPMENT

Wages **1-2-2605-001** **100,451**

Salary for economic development officer and wages for VIC staff.

Northern Allowance **1-2-2605-002** **7,715**

Northern allowance for EDO and term staff at VIC.

Visitor Info. Benefits **1-2-2605-006** **18,622**

Employer share of EI and CPP, health benefits, pension, WSCC and other benefits.

PPE/UNIFORMS **1-2-2605-007** **1,000**

Uniforms for VIC staff.

Telephone **1-2-2605-017** **2,200**

Telephone for VIC tourism information line.

Tourism Marketing **1-2-2605-022** **35,000**

Funds to promote Fort Smith for tourism, population growth and economic development. This line is to record expenses related to SEED funding received from ITI plus the Town's share of those costs.

VIC Materials **1-2-2605-071** **1,000**

Materials to support the economic development officer and VIC staff.

TOURISM

Memberships **1-2-2610-026** **300**

Membership in NWT Tourism Association.

RECREATION ADMINISTRATION

Wages **1-2-3010-001** **111,138**

Salary for the Director of Community Services

<u>Northern Allowance</u>	<u>1-2-3010-002</u>	7,716
<u>Benefits</u>	<u>1-2-3010-006</u>	22,228
Employer share of EI and CPP, health benefits, pension, WSCC and other benefits.		
<u>PPE/Clothing Allow.</u>	<u>1-2-3010-007</u>	2,000
Protective equipment and uniforms for all recreation staff.		
<u>Training</u>	<u>1-2-3010-013</u>	5,000
Training for Director including travel costs for training.		
<u>Travel (Board)</u>	<u>1-2-3010-015</u>	1,000
Travel costs for RAB members to travel when requested to do so.		
<u>Membership fees</u>	<u>1-2-3010-026</u>	600
CPRA, NWTRPA, ARFMA		
<u>Materials/Supplies</u>	<u>1-2-3010-071</u>	2,000
Supplies for use where required throughout the Community Services Department.		
<u>Rec. Veh. Gas/Oil</u>	<u>1-2-3010-083</u>	1,000
Gas and oil for recreation vehicle.		
<u>Rec. Vehicle R/M</u>	<u>1-2-3010-084</u>	1,500
Maintenance of vehicle as need arises.		
<u>Sport & Rec Grant</u>	<u>1-2-3010-262</u>	24,000
Costs associated the Sort and Rec Grant received from MACA. This offsets the revenue received.		

SUMMER DAY CAMP

<u>Wages</u>	<u>1-2-3020-001</u>	16,318
Wages for Day Camp operation during July & August,		
<u>Northern Allowance</u>	<u>1-2-3020-002</u>	2,315
<u>Benefits</u>	<u>1-2-3020-006</u>	3,264
Employer share of EI and CPP, health benefits, pension, WSCC and other benefits.		

<u>Materials/Supplies</u>	<u>1-2-3020-071</u>	5,000
Program supplies/equipment		
Food for snacks		
First Aid Kit and travelling kit		

AFTER FOUR PROGRAM

<u>Wages</u>	<u>1-2-3025-001</u>	38,076
Wages required to provide programming after school for children.		

<u>Northern Allowance</u>	<u>1-2-3025-002</u>	5,401
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<u>Benefits</u>	<u>1-2-3025-006</u>	7,615
Employer share of EI and CPP, health benefits, pension, WSCC and other benefits.		

<u>Materials/Supplies</u>	<u>1-2-3025-071</u>	8,000
Program supplies/equipment		

SWIMMING POOL OPERATIONS

<u>Wages</u>	<u>1-2-3030-001</u>	304,072
Wages for pool supervisor, lifeguards/instructors and junior guards.		

<u>Northern Allowance</u>	<u>1-2-3030-002</u>	43,594
Northern allowance for all full time, part time and term employees.		

<u>Benefits</u>	<u>1-2-3030-006</u>	60,814
Employer share of EI and CPP, health benefits, pension, WSCC and other benefits.		

<u>PPE/Clothing Allow.</u>	<u>1-2-3030-007</u>	2,000
Protective equipment and uniforms for pool staff.		

<u>Training</u>	<u>1-2-3030-013</u>	10,000
Exam fees, Course Fees, First aid courses and travel required to attend training.		

<u>Telephone</u>	<u>1-2-3030-017</u>	2,000
This covers phone rental plus long distance charges.		

<u>Memberships</u>	<u>1-2-3030-026</u>	500
Royal Life Saving Society		

Miscellaneous Painting Inside, Service boiler/sump pump,
Miscellaneous repairs, Service emergency lighting

Materials/Supplies **1-2-3060-071** **7,500**
Ice paint, cleaning supplies, gravel for zamboni entrance
Miscellaneous supplies

Town Labour **1-2-3060-072** **126,013**
When other departments do work at the arena, the wages
are charged to that department first then charged back through
this account. Most of the chargeback comes from Facility
Maintenance.

Contracted Costs **1-2-3060-074** **2,000**
General Operations services for this facility are provided by
private enterprise. This line item reflects the annual fees.

Ice Resurfacer Fuel **1-2-3060-083.** **3,000**
Ice resurfacer requires propane. The cost of that propane
is recorded here.

Ice Resurfacer R/M **1-2-3060-084** **2,000**
Miscellaneous repairs and maintenance as required.

ICE PLANT

Water **1-2-3070-061** **1,000**
Water/sewer charges for the year.

Power **1-2-3070-062** **65,000**
Estimates for 2017 based on historic costs.

Repair/Maint Equip. **1-2-3070-065** **4,000**
Routine equipment repairs due to regular wear of equipment
in facility. Any major items are covered through the recreation
infrastructure reserve.

Materials/Supplies **1-2-3070-071** **6,500**
Materials and supplies for operation of the ice plant.

Contracted Costs **1-2-3070-074** **7,500**
Start up and shut down of plant by Cimco

BALL PARKS

<u>Repair/Maint Equip.</u>	<u>1-2-3080-065</u>	3,000
Fence repair, infields, etc.		
<u>Repair/Maint Building</u>	<u>1-2-3080-066</u>	1,000
Repairs and maintenance of dugouts.		
<u>Materials/Supplies</u>	<u>1-2-3080-071</u>	4,000
Lime, Line paint Marker Paint, Seed and Fertilizer, Miscellaneous Supplies		

PARKS AND PLAYGROUNDS

<u>Repair/Maint Equip.</u>	<u>1-2-3090-065</u>	3,500
Spare parts - replace missing and damaged equipment, paint Miscellaneous supplies		
<u>Materials/Supplies</u>	<u>1-2-3090-071</u>	5,000
Cleaning supplies, Seed/fertilizer Miscellaneous paint, sand and lumber		

SPECIAL PROGRAMS

<u>Materials/Supplies</u>	<u>1-2-3100-071</u>	3,000
Materials and supplies for special program events not otherwise listed below.		
<u>First Night Fireworks</u>	<u>1-2-3100-081</u>	11,000
Fireworks for New Year's Eve celebration.		
<u>Ski Club</u>	<u>1-2-3100-133</u>	5,000
Annual Contribution		
<u>Golf Club</u>	<u>1-2-3100-134</u>	5,000
Annual Contribution		
<u>Wood Buffalo Frolics</u>	<u>1-2-3100-135</u>	5,000
Annual Contribution		
<u>SSF Festival</u>	<u>1-2-3100-136</u>	2,500
Annual Contribution		
<u>Canada Day</u>	<u>1-2-3100-139</u>	10,000
Cost of food and supplies for Canada Day Celebration. These costs are partially offset by revenue recorded from		

Government of Canada.

<u>Paddle Fest</u>	<u>1-2-3100-143</u>	2,500
Annual Contribution		
<u>NACC Contribution</u>	<u>1-2-2100-265</u>	5,000
Annual Contribution		
<u>Amort. Rec. & Culture</u>	<u>1-2-3100-400</u>	321,000
Annual amortization of assets identified as belonging to community services.		

RECREATION AND COMMUNITY CENTRE

<u>Wages</u>	<u>1-2-3140-001</u>	539,594
Salaries for the RCC Staff		
<u>Northern Allowance</u>	<u>1-2-3140-002</u>	57,097
<u>Benefits</u>	<u>1-2-3140-006</u>	107,919
Employer share of EI and CPP, health benefits, pension, WSCC and other benefits.		
<u>Training</u>	<u>1-2-3140-013</u>	4,500
Cost of training courses for rec centre staff including travel for training.		
<u>Telephone/Fax</u>	<u>1-2-3140-017</u>	12,000
RCC telephone/fax/internet		
<u>Heating Costs</u>	<u>1-2-3140-027</u>	70,000
Heating is provided by the GNWT through PWK High School and Charged back to the facility.		
<u>Water</u>	<u>1-2-3140-061</u>	2,000
Estimate based on historical costs.		
<u>Power</u>	<u>1-2-3140-062</u>	125,000
Power for the year.		
<u>Repair/Maint Equip.</u>	<u>1-2-3140-065</u>	6,000
Fitness/Gym Equipment, Miscellaneous repairs and Maintenance.		
<u>Repair/Maint Building</u>	<u>1-2-3140-066</u>	25,000
Service air handler, Service emergency lighting, Service concession equipment, Service alarm system, Service fire panel, Service elevator Clean range hoods, Service sprinkler system, Service fire extinguishers		

Miscellaneous repairs

Janitorial Costs **1-2-3140-068** **14,000**

Cleaning and washroom supplies

Materials/Supplies **1-2-3140-071** **23,700**

Craft room supplies, Fitness Room – mats, stereo, music,
Gymnasium supplies, Miscellaneous supplies

Contracted Costs **1-2-3140-074** **5,000**

Costs for the use of local contractors for electrical or
plumbing work.

Vending Supplies **1-2-3140-086** **8,750**

Cost of supplies for the vending machine. Revenue for the
vending machine should exceed this line.

CURLING ICE PLANT

Ice Plant R/M Equip. **1-2-3145-061** **5,000**

Regular maintenance to the curling rink ice plant and
equipment.

Ice Plant Materials **1-2-3145-071** **1,000**

Materials for ice plant.

Contracted Costs **1-2-3145-074** **5,000**

Cost for Cimco to perform start up and shut down of plant.

LIBRARY

Wages **1-2-3150-001** **68,336**

Wages for library staff/rec assistants.

Northern Allowance **1-23150-002** **9,452**

Northern allowance for part time staff.

Benefits **1-2-3150-006** **10,250**

Employer share of EI and CPP, health benefits, pension,
WSSC and other benefits.

Author Travel **1-2-3150-015** **1,000**

Cost to support travel for authors to visit library and give
presentations.

<u>Telephone</u>	<u>1-2-3150-017</u>	2,000
Monthly telephone rental.		
<u>Water</u>	<u>1-2-3150-061</u>	2,000
Water/sewer costs for the year.		
<u>Power</u>	<u>1-2-3150-062</u>	4,000
Estimates based on consumption history		
<u>Fuel</u>	<u>1-2-3150-063</u>	5,000
Estimate based on historical consumption.		
<u>Repair/Maint Equip.</u>	<u>1-2-3150-065</u>	1,200
Routine repairs.		
<u>Repair/Maint Building</u>	<u>1-2-3150-066</u>	4,000
Routine repairs and painting		
<u>Janitorial Costs</u>	<u>1-2-3150-068</u>	4,500
Supplies, carpet cleaning, etc.		
<u>Materials/Supplies</u>	<u>1-2-3150-071</u>	8,000
Programming/display, Office supplies, Freight, Special programs Periodicals		
<u>Collection Develop.</u>	<u>1-2-3150-114</u>	15,000
Books and other materials to develop the collection.		

FISCAL SERVICES

General Fund Debenture

<u>Debenture Interest</u>	<u>1-2-3310-109</u>	342,368
Interest on arena debenture.		
<u>Debenture Principal</u>	<u>1-2-3310-110</u>	171,184
Repayment of principal of arena debenture.		
<u>Other Debt Charges</u>		
<u>Banking Service Charges</u>	<u>1-2-3320-102</u>	25,000
Bank service charges on all bank accounts.		

Bad Debt Allowances

Bad Debt - General **1-2-3330-107** **15,000**

Monies to write off Bad Debts through Bylaw
ie: Ambulance calls, various other uncollectable accounts.

School Tax Requisition

GNWT Requisition **1-2-3350-112** **320,000**

The amount of school taxes we have to collect for the
GNWT. This amount is offset by the same amount
entered as Revenue.

Transfer to Reserves

Municipal Infrast. Reserve **1-2-3370-616** **100,000**

Budgeted surplus to be used for future capital replacement.

Gas Tax Reserve **1-2-3370-617** **863,000**

Records federal Gas Tax Funding to be transferred to
deferred revenue if unspent during the year.

General Reserve **1-2-3370-619** **1,114,000**

Record CPI Funding to be transferred to deferred revenue if
unspent at year end.

UTILITY FUND 2017 Budget REVENUES

Piped Water Revenue

Water/Sewer Revenue **3-1-0305-245** **900,000**

Monthly utility bills, excess charges, cards & excess.
This amount equals the total budget for the provision of all piped water and sewer services.

Water Hookup Charges **3-1-0305-246** **5,000**

Charge for connection of water services for new customers.

Trucked Water Revenue

Water Delivery Revenue **3-1-2060-247** **54,000**

Amount invoiced for the delivery of trucked water within municipal boundaries.

Call out Charges **3-1-2060-248** **600**

Amount invoiced to customers when Water department staff are called out for repairs, water delivery or sewage pump outs.

Water Delivery SLFN **3-1-2060-259** **88,000**

Charges for delivery of water to Smith's Landing First Nation at Border Town and Fort Fitzgerald.

Sewage Pumpout Revenue

Sewage Pump out Charges **3-1-2100-249** **65,000**

Amount charged for sewage collection tank pump outs.

Water/Sewer Subsidy **3-1-2200-250** **494,000**

Annual operations contribution from MACA.

Transfer For Cap. Assets **3-1-3370-400** **550,000**

Funds transferred from Investment in Capital Assets to cover Amortization Expense.

UTILITY FUND 2017 Budget

EXPENSES

WATER SUPPLY

Water Administration

<u>Salaries</u>	<u>3-2-2005-001</u>	255,000
Salaries Water Works Supervisor and three operators.		
<u>Northern Allowance</u>	<u>3-2-2005-002</u>	30,863
<u>Benefits</u>	<u>3-2-2005-006</u>	66,753
Town's share of CPP, EI, Pension, WSCC, Boot Allowance Health benefits		
<u>Training</u>	<u>3-2-2005-013</u>	10,000
Cost of training courses in water treatment and boiler operations It includes the cost of travel to attend these courses.		
<u>Advertising</u>	<u>3-2-2005-021</u>	2,000
Cost of advertising of delivery schedules or interruptions.		
<u>Stationery/Printing</u>	<u>3-2-2005-032</u>	2,000
Utility bills and envelopes.		
<u>Postage</u>	<u>3-2-2005-034</u>	6,500
This money represents half of the years postage cost. The other half is coded under Administration "Postage".		
<u>Insurance</u>	<u>3-2-2005-052</u>	68,000
Prorated allocation of annual insurance premiums.		
<u>Licenses</u>	<u>3-2-2005-055</u>	500
Money for the licences for the boilers Money for vehicle licenses		
<u>Office/Tools/Safety</u>	<u>3-2-2005-071</u>	4,000
Office supplies, Replace Tools, Safety Supplies/Coveralls, Gloves		
<u>Allocation of Daily Admin</u>	<u>3-2-2005-072</u>	313,105
Allocation for Administration salaries charged to the Utility Fund. Administration does billing, collection and other functions for the Utility Fund.		

UTILITY FUND 2017 Budget

<u>Vehicle Gas/Oil</u>	<u>3-2-2005-083</u>	7,000
Gas and oil for two pickup trucks for the Utility Department.		
<u>Vehicle Repair/Maint</u>	<u>3-2-2005-084</u>	6,000
Repairs and maintenance for two Utility Department pickups.		
<u>Water/Sewer Amortization</u>	<u>3-2-2005-400</u>	550,000
Annual amortization of assets identified as belonging to the Utility Fund.		

Water Treatment Plant

<u>Telephone</u>	<u>3-2-2010-017</u>	8,000
Telephone and cell phone charges for the year.		
<u>Water Samples</u>	<u>3-2-2010-035</u>	6,000
The Town is required to send water samples to a recognized testing facility.		
<u>Chemicals</u>	<u>3-2-2010-037</u>	38,000
Chemicals used in the water treatment process.		
<u>Power</u>	<u>3-2-2010-062</u>	45,000
Estimates based on historical data.		
<u>Fuel</u>	<u>3-2-2010-063</u>	135,000
Estimates based on historical data.		
<u>Repair/Maint Equipment</u>	<u>3-2-2010-065</u>	15,000
Cost of repairs and maintenance to equipment used in the treatment of raw water.		
<u>Repair/Maint Building</u>	<u>3-2-2010-066</u>	6,000
Cost of minor repairs to the water plant. Major repairs are funded from reserves.		
<u>Materials/Supplies</u>	<u>3-2-2010-071</u>	8,000
Money to purchase miscellaneous items needed from time to time and cleaning supplies.		
<u>Town Labour</u>	<u>3-2-2010-072</u>	20,000
Cost for work performed by other departments for the water plant. The salaries are originally charged to the home department and charged back through this account.		

UTILITY FUND 2017 Budget

To service motor, furnace check, pump service

Repair/Maint Building **3-2-2040-066** **2,000**
Miscellaneous minor repairs to the reservoir and tower.
Major repairs are covered by reserve funds.

Water Meters

Meters **3-2-2050-071** **8,000**
Money to purchase metric meters and repairs parts.

Water Delivery

Salaries **3-2-2060-001** **58,506**
Salary allocation for Water Truck Drivers 4 days per week.

Northern Allowance **3-2-2060-002** **6,173**
Northern allowance for water delivery driver for 4 days/week.

Benefits **3-2-2060-006** **11,701**
Benefits associated with cost of water delivery.

Material and Supplies **3-2-2060-071** **1,000**
Water tickets, miscellaneous supplies.

Contracted Costs **3-2-2060-074** **1,000**
Cost for outside contractors to perform tasks not provided
by town staff.

Water Truck Gas/Oil **3-2-2060-083** **10,000**
Gas and oil for water delivery truck.

Water Truck R/M **3-2-2060-084** **8,000**
Normal minor repairs and maintenance of water delivery
truck.

SEWAGE SYSTEM

UTILITY FUND 2017 Budget

Sewer Transmission Line

<u>Materials/Supplies</u>	<u>3-2-2070-071</u>	2,000
Money for miscellaneous items for flushing and repairs		
<u>Town Labour</u>	<u>3-2-2070-072</u>	20,000
When public works does work concerning the maintenance of the sewer lines it is first coded to public works then a credit is made to public works the Labour Allocated code and a charge is made to this code.		
<u>Contracted Costs</u>	<u>3-2-2070-074</u>	3,000
Cost for outside contractors to perform tasks not provided by town staff.		

Sewage Lift Stations

<u>Power</u>	<u>3-2-2080-062</u>	25,000
Estimates based on historical data.		
<u>Repair/Maint Equipment</u>	<u>3-2-2080-065</u>	5,500
Minor repairs and maintenance to lift stations. Major repairs Are funded through reserves.		
<u>Repair/Maint Building</u>	<u>3-2-2080-066</u>	1,000
Minor repairs to lift station buildings.		
<u>Materials/Supplies</u>	<u>3-2-2080-071</u>	2,000
Miscellaneous materials and supplies for lift stations.		

Lagoon Maintenance

<u>Town Labour</u>	<u>3-2-2090-072</u>	16,353
When public works does work involving the lagoon their salary is first charged to public works and later credited out through Labour Allocated code and charged to this account		
<u>Contracted Costs</u>	<u>3-2-2090-074</u>	2,000
Cost for outside contractors to perform tasks not provided by town staff.		

UTILITY FUND 2017 Budget

Sewage Collection Tank Pump Outs

<u>Salaries</u>	<u>3-2-2100-001</u>	14,626
Salary for truck driver for one day per week.		
<u>Northern Allowances</u>	<u>3-2-2100-002</u>	1,543
Northern allowance for vacuum truck driver for one day/ week.		
<u>Benefits</u>	<u>3-2-2100-006</u>	2,925
Benefits associated with the sewer truck driver.		
<u>Sewage Truck Gas/Oil</u>	<u>3-2-2100-083</u>	5,000
Gas and oil for sewer vacuum truck.		
<u>Vacuum Truck R/M</u>	<u>3-2-2100-084</u>	6,000
Minor repairs and maintenance to vacuum truck.		
<u>Allocation from P/W</u>	<u>3-2-2200-100</u>	63,000
The amount represents the portion of the costs allocated to the Public Works Department that is associated with the water and sewer services delivery.		
<u>Transfer to Reserve</u>	<u>3-2-3370-617</u>	102,784
This item reflects the amount to be transferred for reserve. This includes things like the replacement of the water treatment plant, intake and other infrastructure.		

ENVIRONMENTAL OPERATIONS BUDGET

Revenues – Solid Waste Levies

<u>Residential Levy</u>	<u>7-1-0110-101</u>	220,000
Monthly levy for solid waste site maintenance for Residential clients.		
<u>Commercial Levy</u>	<u>7-1-0110-102</u>	48,000
Monthly levy for solid waste site maintenance for Commercial clients.		
<u>Industrial Levy</u>	<u>7-1-0110-103</u>	5,500
Monthly levy for solid waste site maintenance for Industrial clients		
<u>Institutional Levy</u>	<u>7-1-0110-104</u>	86,000
Monthly levy for solid waste site maintenance for Institutional users.		
<u>SLFN Solid Waste Levy</u>	<u>7-1-0110-105</u>	4,000
Monthly levy for solid waste site maintenance for SLFN as per MSA.		

Revenues – Garbage Collection/Disposal

<u>Tipping Fees</u>	<u>7-1-0120-105</u>	74,750
Fees collected from institutional and commercial Operators for delivery of refuse to the landfill site. Currently fees do not apply to residential users disposing of normal household waste.		
<u>Bin Rentals</u>	<u>7-1-0120-233</u>	110,000
Revenue collected for rental of commercial scale garbage bins.		
<u>Bin Rental SLFN</u>	<u>7-1-0120-234</u>	1,400
Garbage bin rental to SLFN as per MSA.		
<u>Transfer Fr. Capital Assets</u>	<u>7-1-3370-400</u>	42,000
Transfer from investment in capital assets to cover the annual amortization of Environmental Funds assets.		

Landfill Site Operations

<u>Attendant Salary</u>	<u>7-2-2005-001</u>	69,099
Salary for full time attendant during all operating hours.		
<u>Northern Allowance</u>	<u>7-2-2005-002</u>	7,716
Northern allowance for landfill attendant.		
<u>Benefits</u>	<u>7-2-2005-006</u>	13,820
Includes employer portion of EI, CPP, WSCC and other benefits,		
<u>Training</u>	<u>7-2-2005-013</u>	2,000
Cost of training for landfill attendant and supervisor including the cost of travel to attend training.		
<u>Telephone</u>	<u>7-2-2005-017</u>	1,200
Annual cost of telephone service		
<u>Advertising</u>	<u>7-2-2005-021</u>	1,000
Cost of advertising landfill hours and other information.		
<u>Stationery</u>	<u>7-2-2005-032</u>	1,000
Office supplies, tipping fee forms and data sheets.		
<u>Insurance</u>	<u>7-2-2005-034</u>	3,400
Allocation of insurance costs related to the Environmental Fund.		
<u>Water</u>	<u>7-2-2005-061</u>	1,000
Water for drinking and washing at site trailer.		
<u>Power</u>	<u>7-2-2005-062</u>	2,000
Estimate of power costs for electric fence, lights and heat.		
<u>Heavy Equipment R/M</u>	<u>7-2-2005-065</u>	7,000
Minor repairs and maintenance of equipment working at the landfill Site.		
<u>Building R/M</u>	<u>7-2-2005-066</u>	1,000
Annual cost of attendant building maintenance.		
<u>Materials and Supplies</u>	<u>7-2-2005-071</u>	5,000
General supplies for site enhancement throughout the year.		

<u>Town Labour</u>	<u>7-2-2005-072</u>	42,000
Allocation of cost for Public Works and facility maintenance personnel performing work at Landfill site.		
<u>Contracted Costs</u>	<u>7-2-2005-074</u>	40,000
Dozer rentals for pushing at site.		
<u>Ground Water Monitoring</u>	<u>7-2-2005-089</u>	10,000
Cost of having water sampled tested as a requirement of the Town's water license.		
<u>Amort. Environmental Fund</u>	<u>7-2-2005-400</u>	42,000
Annual amortization of assets identified as belonging to the Environmental Fund.		

ADMINISTRATION

<u>Allocation of Daily Admin.</u>	<u>7-2-2010-072</u>	55,254
Prorated cost of General Administration costs for office overhead to provide support to Environmental Fund operations.		
<u>Allocation Public Works</u>	<u>7-2-2010-073</u>	17,000
Cost of public works operations allocated to Environmental Fund.		

GARBAGE COLLECTION/DISPOSAL

<u>Salaries –Garbage Collection</u>	<u>7-2-2015-001</u>	48,447
Salary for two collectors for two days per week.		
<u>Northern Allowance</u>	<u>7-2-2015-002</u>	6,173
Northern allowance for a portion of two positions.		
<u>Benefits</u>	<u>7-2-2015-006</u>	9,689
Employer portion of EI, CPP, WSCC and other benefits.		
<u>Town Labour</u>	<u>7-2-2015-072</u>	40,000
When public works or facility maintenance assists with garbage collection of covers off at landfill site, their salary is charged to their home department first then charged back through this code.		

Garbage Truck Fuel and Oil 7-2-2015-084 8,000
Estimated fuel for garbage truck based on historical data.

Garbage Truck R/M 7-2-2015-084 5,000
Minor repairs and maintenance to garbage truck.

Capital Expenditures

Landfill Closure Expenses 7-2-2020-073 51,000
Estimate of the cost to close and remediate the landfill site based on expected useful life.

Transfer to Reserve 7-2-3370-617 101,848
Contribution to reserve to assist in replacing capital assets.



BRIEFING NOTE

To: Mayor and Council
From: Administration
Date: September 5, 2017
Subject: Budget Revenues

Purpose:

To provide Council with information regarding the annual revenues detailed in the General, Utility, and Environmental O&M Budgets.

Background:

As Council has been advised previously, all budgets consist of expenses and revenues. The Town's expenses are many and varied, however our revenues are few and can be sorted into three areas; GNWT block funding, user fees, and property taxes.

GNWT block funding is the most significant revenue source that the Town receives. Note that this funding does not increase on an annual basis, but rather upon occasional and intermittent review and analysis by the GNWT. A review of community funding was conducted a few years ago to determine an equitable distribution of this funding to all communities. This review determined that Fort Smith is underfunded approximately \$3.5M annually inclusive of all grants.

GNWT block funding can be broken down as follows:

Unconditional Grants

- Annual O&M funding. This is funding from the GNWT to help support core community mandated services. Accountability to the GNWT for this funding is limited to the provision of approved budgets and audited financial statements; funds are otherwise treated as is other revenue. The funding in 2016 was \$1,920,000.
- The Northern Insurance Program provides funding for communities use regularly inspect their facilities for any safety issues and take action to address those issues. In 2016 the amount \$26,391. While this

is similar to GNWT Grants listed below, this funding is certain enough to be considered an unconditional grant.

- **Water Sewer Subsidy.** The GNWT provides a subsidy to communities to help cover part of the cost of providing water to residents. In 2016 the amount was \$494,000.

Conditional Grants

- **Annual Gas Tax and CPI funding for community capital projects.** There are significantly more restrictions on this funding (what the funds can be spend on, quarterly reporting of expenditures, etc.) and funds unspent at the end of the year must be kept in a special account and deferred to future years. While these funds appear in the O&M Budget they are not O&M monies; they are offset by capital expenses or transferred to deferred revenue. In 2016 Gas Tax was \$863,000 and CPI was \$1,114,000.
- **Included in this category are transfers from investments in capital assets.** This is to offset the amortization of capital assets which are recorded as expenses. This helps recognize the annual depreciation of capital assets as they age. This is an accounting entry and not reflective of any funding received. The actual amount recorded in 2016 was \$480,500 for General, \$484,69 for Utility, and \$71,518 for Environmental. Final steps of 20-year Long Term Capital Plan development will be to rationalize the transfers from investments in capital assets against required annual investments in capital reserves, as these numbers should be equivalent.
- **School Tax is not a revenue to the town but represents the amount of school tax levied on the property tax bills on behalf of the GNWT; it must be paid to them as it is collected.** The School Tax mill rate is set by the GNWT; the amount in 2016 was \$290,000.

User fees are the most impactful on residents of our funding sources, and debate at recent budget discussions underscores the concerns surrounding aggressive increases in these fees. User fees can be broken down as follows:

Sale of Services

- **This is revenue generated from the provision of services not typically the responsibility of the municipality.**
- **Ambulance Recoveries is the largest source of revenue in this category.** Rates have increased significantly over the past few years as a change in philosophy from simply providing a service to running the ambulance at breakeven including the recovery of the cost of the two ambulance units. 2016 revenue was \$244,300.

- **Cemetery Recoveries** is from the sale of burial plots and the provision of burial services. This number can be difficult to predict and in 2016 the amount was \$2,605.
- **Fire Department SL** is for the provision of fire department services on Smith Landing First Nation (SLFN) lands. This is one of the fees agreed to in their Municipal Services Agreement (MSA) between the Town and SLFN and is based on the number of premises being protected. In 2016 the revenue from this source was \$2,520.
- **Spring Clean-up** also covers Fall Clean-up and is for the fee charged to homeowners to have the town pick up debris at the road side on their property. This is typically for items such as leaves, yard waste, and other items not picked-up during regular semi-weekly waste collection, but does not include construction waste or hazardous waste. In 2016 the revenue was \$3,920.

Bylaw Enforcement Revenue

- This is revenue generated from the enforcement of Bylaws as approved by Council.
- Includes Development Permits, Fines, Tax Certificates, ATV Licenses, Business Licenses, Dog Tags/Pound Fees, Lottery Licenses, Miscellaneous Revenue (Taxi Permits) as well as School Tax Collection Fees.
- Total revenue from these sources in 2016 was \$159,979.

Community Services Revenue

- Sources of revenue in this category include Day Camps, After School Program, Arena, Ball Parks, Recreation Special Events, Recreation and Community Centre (including Pool) and Library.
- Total revenue from these sources amounted to \$396,442.

Utility Revenue

- The Utility Operating Fund must be a self-supporting fund where revenues match expenses and there should be no profit generated from the provision of water and sewer services. Services are supplied either through the piped system or trucked services for both water and sewer.
- **Piped Water Revenue** is the charge for water supplied through the piped system and for connection fees to tie into these services. In 2016 the amount generated was \$879,360.
- **Trucked Water Revenue** is the charge for water delivered via trucked service. This service is provided four days per week serving different areas of the municipality and surrounding area including SLFN

through their MSA. Total revenue for trucked water service in 2016 was \$146,244.

- **Sewage Pump-out Revenue is the charge for vacuum truck service. There is no charge for the collection of sewer through the piped system. This service is provided one day per week to residents and surrounding areas including SLFN through their MSA. Total revenue in 2016 was \$64,415.**
- **The Water Sewer Services Interruption Insurance fee is not considered revenue until it is used to repair a service. It is recorded in a liability account to be used for making repairs.**

Environmental Revenue

- **Similar to Utility Revenue, Environmental Revenue must be self-supporting and cover the cost to replace assets, as well as meet all closure and reclamation costs.**
- **Solid Waste Levy is charged on each utility account for operating the Landfill. The Levy is based on size of premises; total revenue for 2016 was \$371,245 and includes an amount charged to SLFN.**
- **Other Revenue includes Tipping Fees (for visits to the Landfill to discard items other than household waste) and garbage bin rentals. Total revenue for 2016 was \$150,949**

Property tax revenue is a general fee based on property value that comes from several sources; revenue on taxable properties, revenue on grantable properties and revenue from Salt River First Nation (SRFN) in the form of a Payment in-lieu of Taxes (PILT) as per their MSA. This is the only revenue that the Town can predictably manipulate to meet any budget shortfalls.

- **Taxable Revenue is revenue from taxable properties that includes all properties that are privately owned. The budget further breaks it down into Residential Property and Non-Residential properties. In 2016 the revenue from these two sources was \$1.97 million.**
- **Grantable Revenue is revenue from grantable properties that includes all land and improvements owned by the Federal government, the Commissioner (GNWT) and any crown corporations such as CBC and NWT Power Corporation. 2016 revenue from these sources was \$1.01 million.**
- **SRFN PILT is revenue from the reserve lands of SRFN. Their MSA states that SRFN will pay an amount equal to what a property of similar value would pay within the Town. Note that the GNWT does not assess reserve lands, so the Town was required to retain a contractor to assess these lands (efforts still underway to recover this cost from the GNWT). The revenue in 2016 was \$35,000 but because the reserve lands were assessed in 2016 for the 2017 tax year, the**

SRFN PILT increased to \$107,248. The cost of the contractor was approximately \$20,000.

There are other sources of revenue, as listed here:

Interest revenue is from three sources; accounts receivable, bank interest and property tax interest.

- **Outstanding accounts receivable generate revenue as long as they are collectable. The issue is in determining what is collectable and what is not. Charging interest on uncollectable receivables only increases the amount of allowance for bad debts required to offset it. The revenue in 2016 was \$36,973.**
- **Bank interest income is interest earned on money on deposit with the Bank of Montreal. This includes the general operating account and the capital reserve account. Interest earned on the Gas Tax account and CPI account goes into deferred revenue for those two accounts. Bank interest income in 2016 was \$25,023.**
- **Tax interest income is the penalty applied to property tax arrears. Like accounts receivable, tax arrears generate revenue as long as the account is collectable. If it is not collectable it adds to the bad debt allowance required. In 2016 the Tax Interest Income was \$322,279.**

GNWT Grants

- **This includes all grants received from the GNWT from various funds on an application basis for a specific purpose. The availability and amount of this funding is not guaranteed on a year to year basis; more certainty from the GNWT regarding this funding would simplify municipal operations and is currently being examined.**
- **Includes GAHR, Tourism Seed Funding, Children/Youth Resiliency Program, Sport and Recreation Funding, After Four Program Grant, Parents and Tots Program, Get Active, Youth Centre Initiative.**
- **Although called GNWT Grants, these are contribution agreements where funding must be spent on program purchases as per a budget submitted with the funding application. Any unspent funds must be returned to the funder.**
- **Total contributions received from these funding sources totaled \$45,685.**

**Recommendation:
For information.**