



Town of Fort Smith Corporate Services Committee

Tuesday, May 7, 2019, at 7:00 pm.

AGENDA

1. Call to Order
2. Delegation
3. Declaration of Financial Interest
 - a. Statement of Disclosure of Interest
4. Review
 - a. Agenda
 - b. Minutes
 - c. Vision and Values
 - d. Strategic Plan
5. Governance
 - a. Council Priorities
6. Directors Report
 - a. Accounts Paid List
 - b. Correspondence
 - c. License Report
7. Bylaw/Policy Review and Development
8. Administration
 - a. A/SAO Cynthia White
May 24, 2019 at 5:00 pm to
June 4, 2019 at 8:30 am
 - b. Appointment of A/Mayor
May 26, 2019 at 10:00 am to
June 5, 2019 at 4:00 pm
9. Other Business
 - a. Briefing Note 2019 First Quarter
Variance and Variance Report
 - b. Briefing Note Seniors Tax Relief
Program Analysis
 - c. Briefing Note Property Tax
10. Excusing of Councillors
11. Date of Next Meeting
12. Adjournment

Attached Documents
<p style="text-align: center;"> Statement of Disclosure of Interest</p> <p style="text-align: center;">   Corporate Services Minutes April 2, 2019 Vision and Values Strategic Plan</p>
<p style="text-align: center;"> Council Priorities</p>
<p style="text-align: center;">   Accounts Paid List April 2019 Correspondence April 2019 License Report April 2019</p>
<p style="text-align: center;">  BN 2019 1st Quarter Variance Re 2019 1st Quarter Variance Report</p> <p style="text-align: center;">  BN Seniors Tax Relief Program BN Property Tax</p>



Town of Fort Smith
Code of Conduct for Council Members

ATTACHMENT A

STATEMENT OF DISCLOSURE OF INTEREST

Name of Council Member: _____

Date of Disclosure: _____

Council Meeting or

Committee Name: _____

Meeting Date: _____

Agenda Item: _____

Agenda Item Description: _____

Description of type and nature of Interest (i.e., Interest or Conflict of Interest)

Interest: Personal

 Pecuniary

Conflict of Interest:

Signature: _____ Date: _____

Councillor: _____

Office Use Only:

Recorded by _____ at: _____

Initials: _____

Date: _____



Town of Fort Smith
Corporate Services Committee
Tuesday, April 2nd, 2019, at 7:00 pm

Chairperson: D/M Smith
Members: Mayor Napier-Buckley, Cr. Westwell, Cr. Pischinger, Cr. Beaulieu, Cr. Cox, Cr. McArthur, Cr. Couvrette, Cr. Campbell
Staff Present: Keith Morrison, Senior Administrative Officer; Jim Hood, Director of Corporate Services; Cynthia White, Director of Community Services; Katie Reid, Executive Secretary

1. Call to Order

D/M Smith called the meeting to order at 7:02 pm.

2. Declarations of Financial Interest

- a. Statement of Disclosure of Interest – There were no declarations of financial interest.

3. Review

- a. Agenda – The agenda was reviewed. Cr. Couvrette requested the agenda be amended to include discussion on law passed in Quebec restricting the wearing of religious symbols by public servants.

RECOMMENDATION

Moved by: Cr. Couvrette

Seconded by: Cr. Cox

That the agenda be adopted as amended.

CARRIED UNANIMOUSLY

- b. Minutes – The minutes of March 5th, 2019, were reviewed and have been adopted at the Council meeting of March 19th, 2019.

- c. Vision and Values – The Vision and Values were reviewed.

- d. Strategic Plan – The Strategic Plan was reviewed. Administration advised that a final printed version of the document has been provided in the package outlining Council and Administrative responsibilities. He noted that a partial version of the document is included for Council Priorities consolidating governance priorities. Cr. Westwell noted that the list is not small and that many of the priorities are ongoing or have been completed. He suggested examining the list and determining objective-based priorities or keep the list as is to display Council's values. Administration indicated that it is good practice to do a public release of the Strategic Plan since there is a final, approved document and indicated that the intent is to present the Strategic Plan at the Trade Show. Administration will have a more conclusive plan for the roll-out at next week's Community Services meeting. He indicated that Administration is in the process of determining summarized presentation material of the Strategic Plan to present to the public and that Mayor and Council run the Trade Show booth. He advised that an administrative deliverable outlined in the Strategic Plan is to prepare an annual satisfaction survey for residents and that the survey will be distributed at the Trade Show as well. Administration also indicated that there would be a business appreciation dinner on Friday, April 26th, before the Trade Show and asked the Director of Community Services to provide more details. The Director confirmed that there would be an informal meet and greet in the Arena Mezzanine the Friday prior to the Trade Show and that there would be finger foods and cocktails available.

Cr. Westwell suggested that an index be included with the Strategic Plan that identified goals marked “A” as administrative and goals marked “G” as governance for public knowledge. D/M Smith clarified that the Trade Show is on Saturday, April 27th in the Arena.

4. Governance

- a. Council Priorities – Mayor Napier-Buckley apologized for being late and indicated that her Council priority updates will be addressed under Administration.

5. Director’s Report

Administration advised that the Corporate Services Department has been busy preparing with the audit and indicated that the Auditors are in town working to prepare the Town’s audited financial statements. He noted that the audited financial statements would be complete and presented during a Special Meeting to follow the Council Meeting on a different date. He also indicated that the finalized GNWT Assessment Roll, with amendments from the Board of Revision meeting, has not yet been received and therefore the Mill Rate Bylaw would likely not be ready for reading at the April 16th Council meeting and that it would be included in the Special Meeting as well. Administration advised that the Auditors have been working to resolve a number of issues including water billing issues. Additionally, he indicated that there are a few positions out for competition.

- a. Accounts Paid List Part I– The Accounts Paid List was reviewed. Cr. McArthur asked if property tax refunds are due to residents turning sixty-five. Administration confirmed that some residents have become eligible for the tax rebate. D/M Smith asked how the NT Power Corporation determines their rate to remove Christmas lights. Administration advised that historically, they estimate hours and invoice the cost.
- b. Accounts Paid List Part II – The Accounts Paid List Part II was reviewed.
- c. Correspondence – The Correspondence for March 2019 was reviewed.
- d. Licensing Report – The March 2019 Licensing Report was reviewed.

6. Administration

- a. FCM Conference – Administration advised that Council historically makes a motion approving the attendance of Council delegates. Mayor Napier-Buckley indicated that she would be attending the conference as President of the NWTAC. She also noted that Councillors interested in attending were requested to express interest, and that D/M Smith and Cr. Cox have expressed interest in attending. She noted that it is good practice for Council to select their delegates. Additionally, a motion approving the delegates needs to be made in order for them to receive their Council honourarium as per the Council Honourarium Bylaw and that Councillors are not in conflict by voting on honouraria. Cr. Westwell asked if two delegates have been funded to attend in the past. Mayor Napier-Buckley confirmed and advised that there is a Council Travel Budget. She indicated that Councillors had accessed the budget to attend the NWTAC AGM and she believes there will still be additional funds in the budget after sending two Councillors to the FCM Conference. D/M Smith clarified that two delegates were sent each year for the past two years and that the early bird registration deadline is April 12th.

RECOMMENDATION

Moved by: Mayor Napier-Buckley

Seconded by: Cr. Westwell

That D/M Smith and Cr. Cox attend the Federation of Canadian Municipalities Annual Conference from May 29 to June 2, 2019 in Quebec City, Quebec.

CARRIED UNANIMOUSLY

- b. Aurora College Duncan MacPherson Citizenship Award – Administration advised that the award is sponsored by the Town and that historically a subcommittee of Council is formed to select the successful student. He indicated that there was only one nominee this year. He noted that Council may wish to endorse the nominee although Council may wish to review the application regardless. Councillors Cox, Campbell and Pischinger expressed interest in sitting on the selection committee.

RECOMMENDATION

Moved by: Cr. Couvrette

Seconded by: Cr. Westwell

That Council form a subcommittee consisting of Cr. Cox, Cr. Campbell and Cr. Pischinger to select the Aurora College student recipient of the Duncan MacPherson Citizenship Award.

CARRIED UNANIMOUSLY

- c. Premier's Visit – Mayor Napier-Buckley indicated that the Premier would be in town on April 8th and has requested an informal meeting with her. She requested Council bring forward any topics they would like discussed.
- d. Board Reporting – Administration noted interest expressed by Councillors to receive updates from various boards. He advised that minutes were previously included in public meeting packages but found to be contentious and too detailed. He requested that Councillor board representatives provide updates during Mayor and Council at Council meetings. He indicated that the FSDEA does not have an official Council representative. Administration advised that the Chair of the FSDEA would be asked to delegate during next month's meeting cycle. Cr. Westwell asked if there would be a conflict of interest being an executive board member. Administration indicated that his interpretation from the roles and responsibilities training, is that Councillors represent various special interest groups and have a constituency at Council but not necessarily a conflict of interest. He indicated that if Councillors are willing to listen to conflicting ideas and change their opinion based on information received a conflict would not be perceived. He suggested that Council is allowed to listen and join the conversation and to assist with dialogue if it represents the community.

7. Other Business

- a. Briefing Note MACA O&M Funding Contribution Agreement 2019-2020 – The briefing note and contribution agreement were reviewed. Administration indicated that when the O&M Budget was presented in December, the Town had not yet been advised by MACA of the funding contribution amounts and that the budget reflects the previous year's contribution amounts. Administration advised that there are three contribution agreements before Council; O&M, Water and Sewer and CPI. He indicated that a motion of Council is required to receive the funding and provides the opportunity to advise Council of funding changes. Administration advised that the O&M contribution agreement for the fiscal year 2019-2020 is \$2,123,000 and that the funding has increased by \$55,000 from the 2018-2019 fiscal year. He noted that the amount is slightly higher than the cost of living. Cr. McArthur asked what the Town intends to do with the excess funds. Administration advised that there is opportunity to expend the money but if the funds remain unallocated to the budget they will be contributed to reserves. He indicated that if there is a requirement for a change in the level of services the Town provides, extra funds will be available.

RECOMMENDATION

Moved by: Cr. Westwell

Seconded by: Cr. Campbell

That Council approves the Operations and Maintenance Funding Contribution Agreement with MACA for the fiscal year 2019-2020 in amount of \$2,123,000.

CARRIED UNANIMOUSLY

- b. Briefing Note MACA W&SS Funding Contribution Agreement 2019-2020 – The briefing note and contribution agreement were reviewed. Administration advised that Water and Sewer Services funding is tied to the Utility budget. He added that the Town is not allowed to profit from utility services and noted that expenditures and revenues are tracked separately. He advised that the contribution agreement for the fiscal year 2019-2020 is \$576,000, which is a \$30,000 increase from the 2018-2019 fiscal year.

RECOMMENDATION

Moved by: Cr. Cox

Seconded by: Cr. Couvrette

That Council approves the Water and Sewer Subsidy Funding Contribution Agreement with MACA for the fiscal year 2019-2020 in the amount of \$576,000.

CARRIED UNANIMOUSLY

- c. Briefing Note MACA CPI Funding Contribution Agreement 2019-2020 – the briefing note and contribution agreement were reviewed. Administration advised that CPI funding is specifically for Capital use. He noted that the contribution agreement for 2019-2020 fiscal year is \$1,251,000, which is an additional \$137,000 from the 2018-2019 fiscal year. He noted that the O&M and W&SS funding are received in nine installments due to overlapping fiscal years and that CPI funding is provided in one lump sum. Mayor Napier-Buckley added that the Federal Government is providing a one-time doubling-up of Gas Tax funding. Administration indicated that Gas Tax funding is limited to linear infrastructure or landfill use. He indicated that the Town will receive an additional sum of \$900,000 in Gas Tax one time only.

RECOMMENDATION

Moved by: Cr. Couvrette

Seconded by: Cr. McArthur

That Council approves the Community Public Infrastructure Funding Contribution Agreement with MACA for the fiscal year 2019-2020 in the amount of \$1,251,000.

CARRIED UNANIMOUSLY

- d. Religious symbols – Cr. Couvrette has heard on the news and Facebook about a new law passed in Quebec that restrict the wearing religious symbols by public servants. He advised that he would bring a motion forward to a future meeting to make proclamation on the condemning of personal freedoms and opinions. Cr. Westwell noted that the Legislative Assembly still conducts opening prayers at all meetings but appreciates and looks forward to the debate. Administration requested the proclamation be submitted prior to the Community Services meeting to have discussion, and if approved, it be proclaimed at the Council meeting to follow. D/M Smith requested further information be circulated to Council. Mike noted that the intent of the agenda addition was to notify Council that he would bring information and a proclamation to a future meeting for debate.

- e. In-Camera Session – *CTV Act S.23(3)(c) Personnel Issue*

RECOMMENDATION

Moved by: Cr. Cox

Seconded by: Cr. McArthur

That Council move in-camera to discuss a personnel issue in accordance with Section 23(3)(c) of the Cities, Towns and Villages Act.

CARRIED UNANIMOUSLY

RECOMMENDATION

Moved by: Cr. Couvrette

Seconded by: Cr. Cox

That Council move out of in-camera.

CARRIED UNANIMOUSLY

8. Date of Next Meeting

The next Corporate Services Standing Committee meeting will be held on May 7th, 2019.

9. Adjournment

RECOMMENDATION

Moved by: Cr. Couvrette

Seconded by: Cr. Cox

That the meeting be adjourned at 8:55 pm.

CARRIED UNANIMOUSLY

Vision

The vision statement outlines what our community wants to be. Our vision statement provides a basis for future decision-making and activities.

The Town of Fort Smith will work with our 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

The mission defines how the Town will operate; it represents what is fundamentally important to us in how we work with each other and represent the citizens of Fort Smith.

- **Welcoming** – we are a friendly community which embraces our visitors, students and residents alike.
- **Innovative** – we take on new challenges in the pursuit of excellence.
- **Sustainable** – we are committed to sustainability in our Town’s operations and development.
- **Unified** – we work with Indigenous governments and our partners to implement our plans and achieve our goals.
- **Committed** – we operate professionally and to the highest ethical standards.



Fort Smith
Northwest Territories
UNEXPECTED. UNFORGETTABLE.

TOWN OF FORT SMITH

STRATEGIC PLAN - 2018



WELCOMING | INNOVATIVE | SUSTAINABLE | UNIFIED | COMMITTED

Message from the Mayor



On behalf of the Town Council for the Town of Fort Smith, I am pleased to present the new Strategic Plan. This plan provides direction for how the Town will move forward in priorities, decisions, and opportunities for the next several years.

We have been able to meet with residents, businesses, and other Governments throughout the town to talk about what is vital to our community growth, wellness, sustainability, roles, economy, values, and identity. It is through the engagement process that we identified and consolidated the goals that you see as essential for the municipality. Many are under the mandate of the Town, while many others highlight the role that we need to take as a facilitator on social and wellness issues and as an advocate for our community.

Our decision-making process connects to the vision that our community has put forward. As we resolve issues that come before Council and how we will proceed, the Strategic Plan will be an integral part of those discussions. The Strategic Plan will be brought forward to the community for continued engagement through implementation.

We look forward to bringing to life the vision that we have created together.

Mayor Lynn Napier-Buckley

Contents

Introduction	2
Background	3
Demographics	4
Process	7
Vision	8
Values	8
Priorities	9
Goals, Strategies and Actions	10
To retain existing and attract new residents.	11
To be the healthiest community in the Northwest Territories.....	13
To be a leader in sustainability.	15
To grow our role as the education leader in the NWT.	16
To create a vibrant local economy.....	18
To operate a responsive and transparent government.....	20
Next Steps	23
Appendix - Foundational Documents	24

Introduction

Building on the successful implementation of the 2010 Strategic Plan, Town Council initiated a Strategic Plan update. A community engagement process was undertaken to better understand the priorities that residents feel their local government should focus on.

This Strategic Plan is an important document for our town. It defines where we want to go as a community and provides us with the map to get there. It helps us to respond effectively and efficiently to issues facing our community and to take advantage of new opportunities that arise. It's about setting the direction that will help to maintain the kind of town we want.

We spoke with over 200 Fort Smith residents about your priorities for our town through an intensive engagement process. Whether you responded to the survey, attended a community event or participated through an advisory board, we thank you for being part of the process.

Strategic Planning is an on-going process. We will need additional input from our residents as we implement this plan. We hope that you will continue to partner with us, so we can continue to meet your needs now and in the future.

On behalf of the Town of Fort Smith Council and Staff, the Mayor and Council are pleased to present our 2018 Strategic Plan. This Plan establishes our goals and sets our direction over the next several years.

Background

The Town of Fort Smith is nestled on the banks of the Slave River¹. Once the capital of the Northwest Territories, Fort Smith has always been a hub of activity. For centuries, the Dene and Métis hunted and fished the land and tributaries flowing into the Slave River. The waterway was key to their movements, following the ancient rhythms of animals and seasons. Explorers and fur traders later used the Slave as a gateway from the Prairies when travelling north from Lake Athabasca.

Fort Smith was the site of a Hudson Bay settlement. For 200 years, all freight from the south travelled the Slave River. Due to the formidable rapids at Fort Smith, this freight would need to be portaged. This was the route to the Arctic until a highway to Hay River was built in 1949 and freight was transported to Great Slave Lake. Fort Smith was the capital of the Northwest Territories until 1967.

Today, its residents describe Fort Smith as a friendly, welcoming community. It has much to offer to residents and visitors alike. The Town has modern facilities, including a library, arena, snowboard park, track and field facility, pool, curling rink, and large gymnasium; excellent health and social services; and regular community programming for all age levels. Health and safety are ensured by the local RCMP detachment, volunteer fire and ambulance departments, the volunteer animal society, and the Fort Smith Health and Social Services Centre.

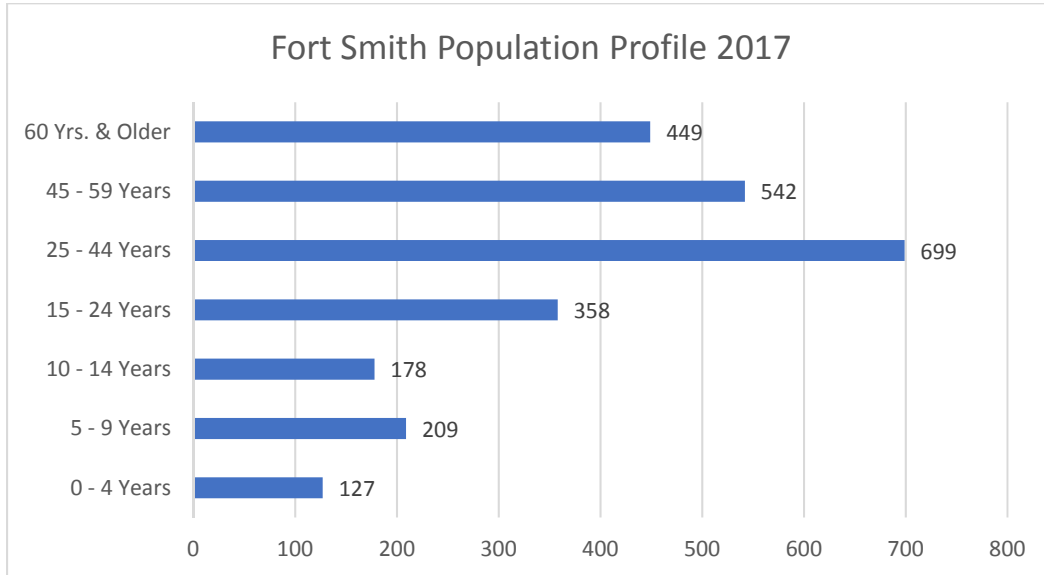
Fort Smith is the NWT education capital. All grades are available, from Nursery School, Head Start, Junior Kindergarten, Kindergarten to Grade 12, as well as French immersion and alternative education programs. The town is also home to Aurora College's headquarters and largest of three campuses.

World-class rapids, the world's largest Dark Sky Preserve, a UNESCO World Heritage Site and territorial and national parks are all nearby. The Northern Life Museum and Cultural Centre features impressive cultural and natural collections from the Thebacha region.

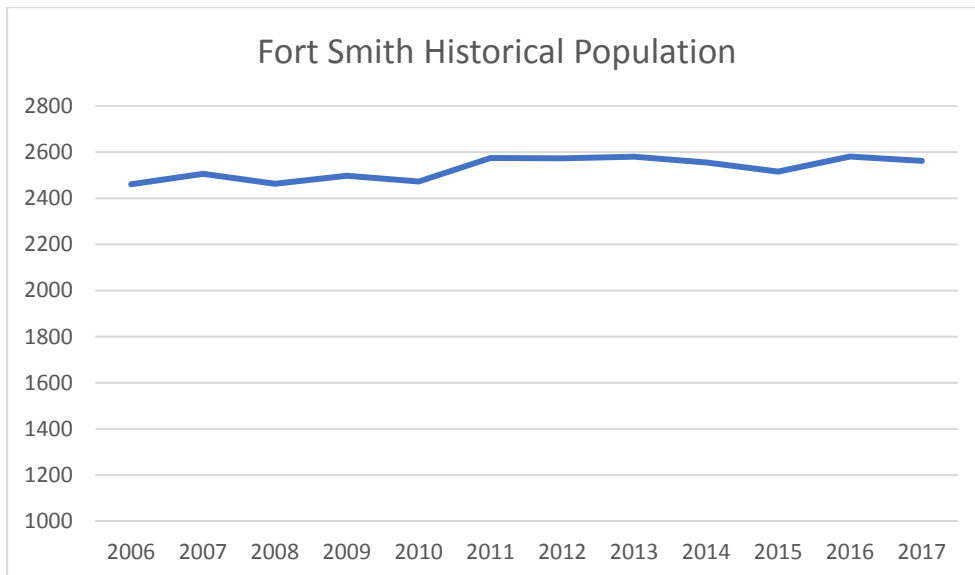
¹ From Town of Fort Smith Website

Demographics

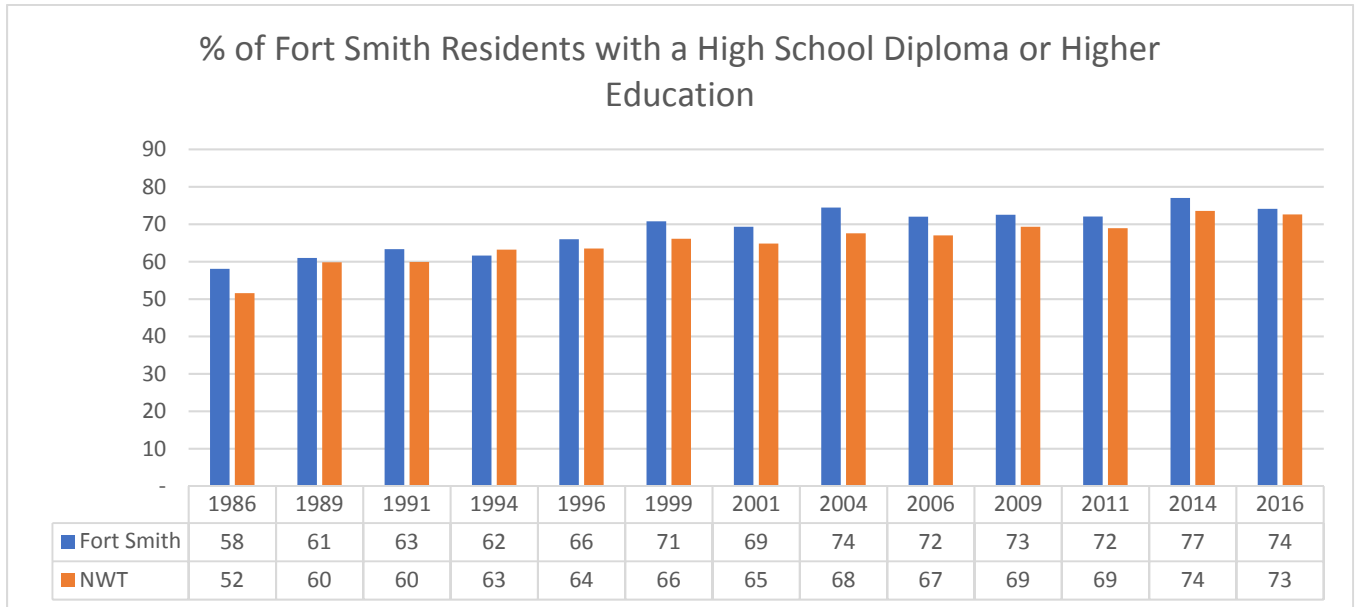
The 2017 population profile below shows that the largest age group in Fort Smith is from ages 25-44. While this is significant, it is also worth noting that 34% of the population is under the age of 24 and 39% of the population is over the age of 45.



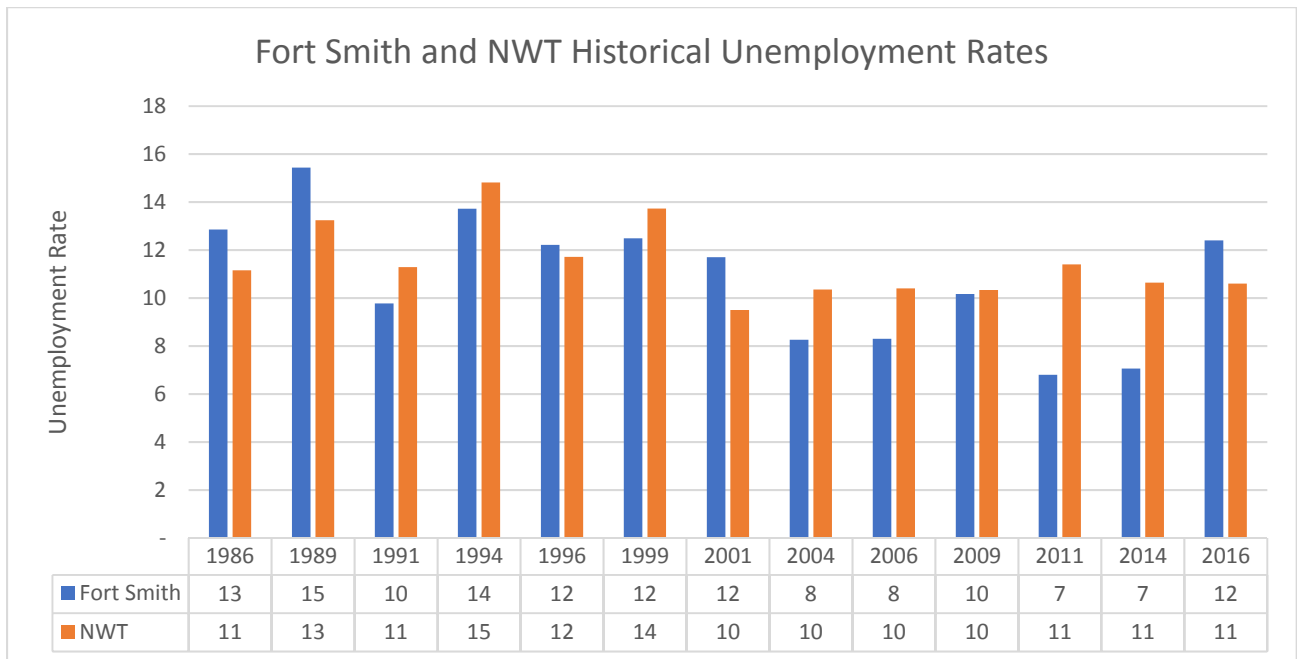
From 2007 to 2017 there was a slight increase in the population of Fort Smith. It grew by 0.2% in that time frame. However, the population of the age group 60 + rose by 4.2% over those 10 years.



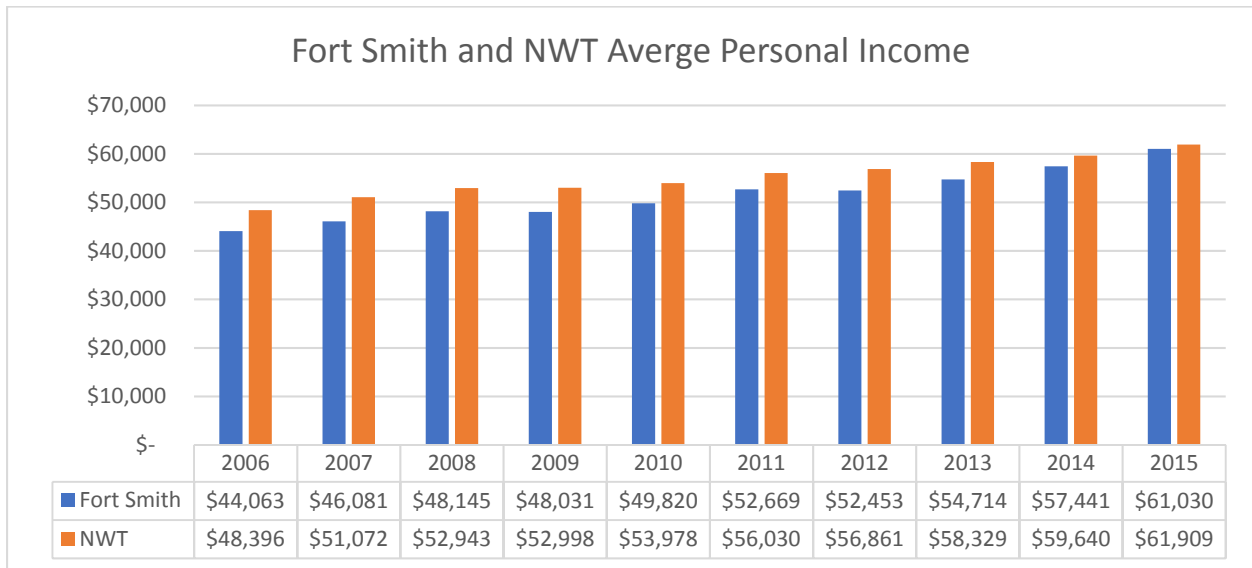
Fort Smith is a well-educated community. Those who hold a high school graduation diploma or have achieved higher education has increased in Fort Smith and throughout the NWT from 1986 to 2016. In general, the percentage of residents with a high school diploma or higher education is higher among those living in Fort Smith than the whole of the NWT.



The unemployment rate in Fort Smith is generally lower than the NWT.



Average incomes in Fort Smith continue to rise. From 2006 to 2015, the average personal income has been slightly lower in Fort Smith than in the Northwest Territories. However, the increase in income during this period has been higher in Fort Smith.



Process

The community engagement process took place over a 12-month period in 2017 and 2018. More than 200 residents participated and identified opportunities for Fort Smith's future. The perspectives gathered provide direction for the updated Strategic Plan. The process included the following opportunities for engagement:

- Community Survey
- Stakeholder workshops (7) – Northern Life Museum, Fort Smith Housing Authority, Chamber of Commerce, Fort Smith Métis Council, Fort Smith Seniors Society, Salt River First Nation, Smith's Landing First Nation, and Fort Smith Health and Social Services Society.
- Mayor and Council Workshops (3)
- Town of Fort Smith Advisory Board Workshops – Culture, Recreation, Tourism and Trade, and Sustainable Development.
- Information Booth at Aurora College
- Youth Visioning Workshop
- World Café

Vision

The vision statement outlines what our community wants to be. Our vision statement provides a basis for future decision-making and activities.

The Town of Fort Smith will work with our 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

The mission defines how the Town will operate; it represents what is fundamentally important to us in how we work with each other and represent the citizens of Fort Smith.

- **Welcoming** – we are a friendly community which embraces our visitors, students and residents alike.
- **Innovative** – we take on new challenges in the pursuit of excellence.
- **Sustainable** – we are committed to sustainability in our Town’s operations and development.
- **Unified** – we work with Indigenous governments and our partners to implement our plans and achieve our goals.
- **Committed** – we operate professionally and to the highest ethical standards.

Priorities

Key themes and priorities emerged through the community engagement process. The residents of Fort Smith have a clear perspective on our Town's priorities. They are presented in two sections. The first includes priorities within the Town's mandate to address; the second include priorities that the Town can work with other governments and agencies to achieve.

Town Mandate

- responsive government
- youth
- attraction and retention of residents
- partnerships with Indigenous governments and others
- safety and legislation
- infrastructure
- community services
- communication

Town as Facilitator

- health and wellness
- child care
- sustainability, energy and climate change
- education
- economy
- affordable housing

Goals, Strategies and Actions

Based on the priorities our goals are:

- **To retain existing and attract new residents**
- **To be the healthiest community in the Northwest Territories**
- **To be a leader in sustainability**
- **To grow our role as the education capital in the NWT**
- **To create a diversified local economy**
- **To operate a responsive and transparent government**

Each goal is supported by strategies and actions to address the priorities. We are committed to working toward achieving these goals.

To retain existing and attract new residents.

Accomplishments

- Downtown Development Plan
- Special awards program that contributes to communication with elders
- Community engagement
- Development of Westgrove III

Strategies

- Support the development of affordable housing within the town
- Support the development of high quality and affordable child care in the town
- Work with Indigenous governments to support their development plans
- Promote Fort Smith as the Best Place to Live North of 60
- Develop a road connecting Fort Smith with the south

Support the development of affordable housing within the town

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6 Yrs +
Identify tools the Town has to reduce housing costs	A		
Work with local developers to promote diversity of housing types	A		
Work with the Fort Smith Housing Authority		A	
Work with the College to explore feasibility of renovating and renting vacant student housing			G
Work with the GNWT to explore the feasibility of renovating and renting the RCMP homes being replaced			G
Lobby GNWT, Minister, and Federal Government for support to develop housing			G

Support the development of high quality and affordable child care in the town

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6 Yrs +
Work with partners to develop child care (including infant, toddler, pre-school and after school care) in the town	A		
Identify tools available to the Town to support the development of additional child care spaces	A		

Work with Indigenous governments to support their development plans

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6 Yrs +
Provide and expand municipal services to accommodate growth and development			A
Prepare for future and support settled land claims			A

Promote Fort Smith as the Best Place to Live North of 60 “Unexpected; Unforgettable”

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6 Yrs +
Develop and implement a promotional campaign stressing location, quality of life, outdoor recreation, facilities and services	A		
Partner with businesses and government agencies on a strategy to attract new residents		A	
Develop a Fort Smith fact sheet for orientation to Town services, amenities, recreation opportunities, etc.		A	

Develop a road connecting Fort Smith with the south

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6 Yrs +
Work with the GNWT, Government of Alberta, the Federal Government and Indigenous Governments in and around Wood Buffalo National Park to create the connection			G

To be the healthiest community in the Northwest Territories.

Accomplishments

- ☑ Rebuilding the arena
- ☑ Increased and stronger bylaw enforcement
- ☑ Fire smart program
- ☑ Partnership with RCMP
- ☑ Pedestrian and vehicle safety improvements
- ☑ Improvement in community services
- ☑ Track and field facility
- ☑ Thebacha Trail
- ☑ Snowboard park
- ☑ Hosting the Arctic Winter Games

Strategies

- Increase community wellness and overall health
- Maintain and improve existing community facilities
- Ensure the safety of our residents

Increase community wellness and overall health

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Work with partners to update the Community Wellness Plan	G		
Work with partners to identify funding for a Community Wellness Coordinator	G		
Offer healthy food and beverage options at all Town facilities	A		
Develop a youth-led strategy for meeting their health and recreation needs	A		
Continue to develop both indoor and outdoor active recreation opportunities	A		
Provide additional STEAM and literacy-based recreational opportunities	A		
Member of Council to attend the Seniors' lunch program to develop awareness of elder needs	G		

Maintain and improve existing community facilities

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Implement recreation facility upgrade (midlife retrofit)	A		
Implement park space assessment recommendations		A	
Replace Town Hall		A	
Replace Library		A	

WELCOMING | INNOVATIVE | SUSTAINABLE | UNIFIED | COMMITTED

Develop new Protective Services Building (firehall and ambulance)		A	
---	--	---	--

Ensure the safety of our residents

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Update and implement emergency preparedness plan	A		
Roll out and use the Mass Notification System	A		
Organise and attend monthly meetings with RCMP and quarterly meetings with Ambulance and Fire Department	G		
Increased and stronger bylaw enforcement presence (speeding, dog control, contamination and littering)		G	
Work with inter-agency to address youth crime	G		
Identify barriers among homeowners regarding implementing the FireSmart Education Program	A		
Update and implement the FireSmart program for Town lands, private lands and Commissioner lands	A		
Citizens on Patrol in Town (work with RCMP and Indigenous Governments)	G		

To be a leader in sustainability.

Accomplishments

- Contributions of the Advisory Boards
- Waste Management Strategy
- Arena has electrified boiler (back up oil boiler only used if no power)

Strategies

- Be the first carbon neutral community in the NWT
- Reduce waste

Be the first carbon neutral community in the NWT

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Update and continue to implement and monitor the Energy Plan	A		
Develop a climate change adaptation plan		A	
Explore the feasibility of replacing Town vehicles with electric vehicles			A
Develop a plan to replace fuel oil with hydro electricity for residents			A
Educate residents on energy efficiency measures			A
Work with builders to develop sustainable housing			A
Explore partnerships with the GNWT to retrofit existing buildings with energy efficient alternatives	A		
Partner with the GNWT to identify funding to support this strategy	A		

Reduce waste

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Implement recommendations of solid waste management and recycling study	A		
Explore feasibility of collection and composting of organics (food and garden waste)	A		
Identify funding opportunities to move plan implementation ahead more quickly	A		

To grow our role as the education leader in the NWT.

Accomplishments

- Enhanced partnerships with Joseph Burr Tyrell Elementary School and Paul William Kaeser High School
- Town support for school events and activities

Strategies

- Lobby the GNWT to maintain and grow Fort Smith’s educational status in the NWT
- Building strong relationships with the Aurora College Student Community
- Foster relationship with our schools – Joseph Burr Tyrell Elementary School and Paul William Kaeser High School
- Maintain the headquarters for NWT post-secondary education in Fort Smith

Lobby the GNWT to maintain and grow Fort Smith’s educational campus status in the Northwest Territories

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Work with Aurora College to initiate discussions with the GNWT about current and future plans for post-secondary education in the Northwest Territories	G		
Continue to emphasise Fort Smith’s role as a campus town with lots to offer students	A		

Build strong relationships with the Aurora College Student Community

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Ensure college students feel welcome (i.e. add student tab to Town website)	A		
Host Town-sponsored events for students	A		
Connect high school students within and outside the community with College offerings	G		
Lobby the GNWT to replace Breynat Hall and replace/upgrade student housing	G		

Maintain the headquarters for NWT post-secondary education in Fort Smith

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Communicate regularly with the Campus Director	G		
Become closer to the governance of the College; communicate with the Office of the President	G		
Appoint a Council liaison person	G		
Identify opportunities to participate in Aurora College activities such as orientation, student appreciation week and graduation	A		

Lobby the GNWT to ensure that Aurora College headquarters remain in Fort Smith, to reestablish appropriate governance of Aurora College, and to reinstate programs recently abolished (teacher education, social work)	G		
Work with other territorial governments (municipal, Indigenous) GNWT Ministers and MLAs to emphasise the benefits of having Aurora College headquarters in Fort Smith, and the dangers of GNWT centralisation	G		

Foster relationship with our schools – Joseph Burr Tyrrell Elementary School and Paul William Kaeser High School

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Transition to elected members to the District Education Authority (DEA) with regular reporting back to Council	G		
Offer student awards	G		
Support lunch and crosswalk programs	G		
Review and update joint use agreement	A		
Provide tournament support	A		
Identify other opportunities to partner with our schools	A		
Hold annual youth visioning workshop	G		
Coordinate training in municipal government for youth in grades 10,11, and 12	A		
Create a youth voice on advisory boards	G		

To create a vibrant local economy.

Accomplishments

- Economic Development Strategy
- Hired Economic Development Officer

Overall Strategies

- Support implementation of Economic Development Strategy
- Continue training of Economic Development Officer
- Build capacity of the Economic Development department
- Ensure continuing roles for the Tourism and Trade Advisory Board

Goals + Strategies (from 2017 Economic Development Strategy)

Goal #1: Foster and Encourage Business and Job Creation and Retention Strategies

- Opportunities assessment
- Develop land & business inventory
- Gather input from business community
- Identify investment objectives & strategies
- Implement investment strategy
- Strengthen government positions in Fort Smith

Goal #2: Increase Communication with and within the Business Community Strategies

- Assess local business climate
- Provide educational & networking opportunities
- Regular communication with business community
- Support Chamber of Commerce with “Shop Local” campaign

Goal #3: Diversify the Local Economy Strategies

- Create a cooperative planning strategy with community and regional partners
- Identify areas of economic “leakage” and areas to recapture spending
- Encourage youth and emerging entrepreneurs

Goal #4: Attract and Retain Residents to live in Fort Smith Strategies

- Identify the current situation
- Define key target markets, messaging & strategy
- Develop a marketing strategy
- Increase housing options
- Create a resident ambassador program

WELCOMING | INNOVATIVE | SUSTAINABLE | UNIFIED | COMMITTED

Goal #5: Enhance Livability

Strategies

- Identify areas needing improvement
- Strengthen public engagement
- Create a community improvement plan/program
- Create municipal funding program
- Identify transportation concerns
- Grow culture and arts sector

Goal #6: Attract Shoppers and Visitors from the Region into our Community

Strategies

- Direct marketing campaign
- Improve visitor experience

Goal #7: Champion and Assist with Tourism Product Development and Packaging

Strategies

- Champion new development
- Identify the barriers to tourism development
- Encourage cultural aspects of tourism products

Goal #8: Increase number of Festivals, Sporting Events and Conferences held in Fort Smith

Strategies

- Create/maintain active Volunteer Base
- Collaborate with local and territorial organisations to host and market events

Goal #9: Work with Regional Partners to Market Fort Smith (Hay River, Fort McMurray, Yellowknife, Edmonton)

Strategies

- Market Fort Smith regionally, nationally and internationally

To operate a responsive and transparent government.

Accomplishments

- ☑ Paving of roads
- ☑ More streetlights
- ☑ Improved clearing of roads and sidewalks
- ☑ Waste Management Plan
- ☑ Updating bylaws
- ☑ 20 Year Capital Plan
- ☑ Council representative on the Museum Board
- ☑ Continuing implementation of Infrastructure Plan
- ☑ Stability in management
- ☑ Invigoration of Advisory Boards
- ☑ Website
- ☑ Opportunities for citizens to be involved in governance without being on Council

Strategies

- Continue to provide high quality programs and services to our citizens
- Implement the calls to action for municipal governments from the Truth and Reconciliation Commission
- Be the employer of choice in the NWT
- Maintain and improve existing community infrastructure
- Review legislation to ensure it is up to date and relevant
- Ensure community members are well-informed
- Improve communication and dialogue with other levels of government including government agencies and boards
- Formalise orientation for new and returning Mayor and Council by Administration to ensure continuity after elections

Continue to provide high quality programs and services to our citizens

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Undertake annual community services satisfaction survey to identify improvements and solicit ideas for new programs and services	A		
Continue tax relief program for seniors and disabled persons		G	
Coordinate annual meeting of all Advisory Boards; facilitate sharing of information between Boards; quarterly Chair meetings	G		
Develop a Sponsorship Policy to increase revenue available for programs and services	A		

WELCOMING | INNOVATIVE | SUSTAINABLE | UNIFIED | COMMITTED

Recognise and support the work of volunteers	G		
--	---	--	--

Implement the calls to action for municipal government from the Truth and Reconciliation Commission

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Fully adopt and implement the <i>United Nations Declaration on the Rights of Indigenous Peoples</i> as the framework for reconciliation	G		
Reform policies and bylaws in support of decolonisation	G		
Provide education to staff on the history of Indigenous people, including the history and legacy of residential schools, the <i>United Nations Declaration on the Rights of Indigenous Peoples</i> , Treaties and Indigenous rights, and Indigenous-Crown relations	A		

Be the employer of choice in the NWT

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Organise regular staff and Council meetings and social activities	A		
Highlight staff achievements	G		
Maintain a safe and respectful workplace	GA		
Maintain stability in management	GA		

Maintain and improve existing community infrastructure

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Repair and upgrade roads as required	A		
Repair and upgrade sidewalks as required	A		
Lobby GNWT and Federal Government to stabilise the slide zone		G	
Increase streetlighting as required	A		
Ensure that costs for water and solid waste are fully covered by users through user fees	A		
Continue to implement the 20 Year Capital Plan	A		

Review legislation to ensure it is up to date and relevant

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Continue the review of all bylaws, policies and procedures to ensure effectiveness and relevance	A		
Create new bylaws as required (i.e. legalization of marijuana)	A		

Ensure residents, college students and visitors are well-informed

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Develop community communications guidelines and policies	G		
Host an annual Open House to provide an update on Town activities and provide opportunities for public input	G		
Continue monthly calendar and community news sheet advertising local businesses and community events	A		
Make more effective use of media platforms to communicate Town events	A		
Work with the College to share information on Town activities	A		
Replace and relocate electronic sign	A		

Improve communication and dialogue with other levels of government including Indigenous governments

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Work with Indigenous governments to implement Municipal Service Agreements	G		
Foster partnerships with other agencies and organisations	G		
Regular meetings with Smith's Landing First Nation, Salt River First Nation and the Fort Smith Métis Council to discuss areas of common concern and provide support where applicable	G		

Formalise orientation for new and returning Mayor and Council by administration to ensure continuity after elections

Actions (A – Administrative; G – Governance)	1-2 Yrs	3-5 Yrs	6+ Yrs
Develop a policy mandating orientation		A	
Develop procedures for when and how orientation will take place		A	

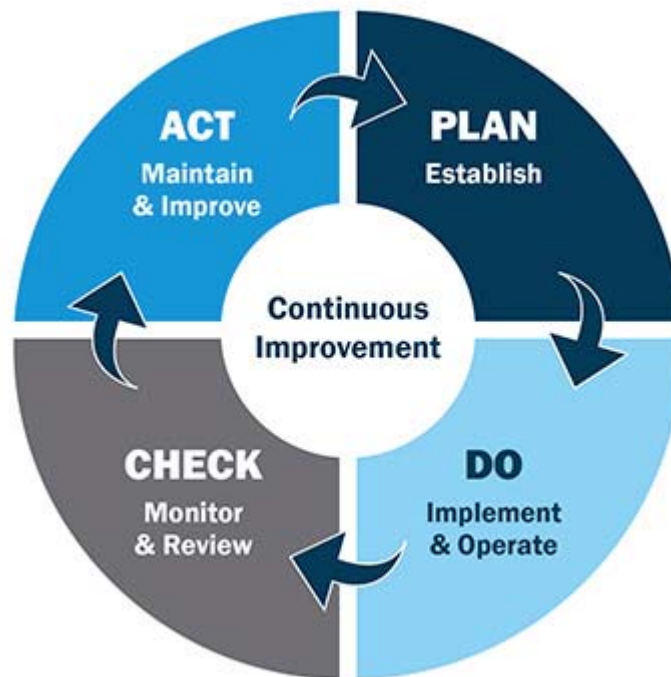
Next Steps

As a next step, we will work with staff to develop the financial plans to support the implementation of our Strategic Plan. Some of our strategies can be pursued, and action items can be accomplished, over the short-term while others might need to be pursued over the long-term.

Meeting our goals will require a coordinated effort from Mayor and Council, staff, Advisory Boards, other agencies and residents. Each Strategic Plan goal includes an implementation plan with suggested strategies and actions for addressing that goal. This is a critical starting point for the implementation of the Plan.

Evaluation and monitoring is the second key implementation tool. Evaluation and monitoring annually will enable us to:

- prioritize goals each year;
- set specific performance measures and performance targets;
- analyze progress towards meeting targets;
- reconsider goals and timing considering progress;
- involve residents in evaluating success; and
- communicate successes and challenges to residents as well as plans for the upcoming year.



WELCOMING | INNOVATIVE | SUSTAINABLE | UNIFIED | COMMITTED

This approach provides a continual loop of planning, implementation and evaluation. It includes all stakeholders and involves residents in proactively planning community services as well as evaluating how community programs and services are meeting their needs.

Through this process we have identified our community values and priorities, and these will be our guide as we move forward. Our progress toward addressing these priorities and achieving our goals will be formally reported on through the Town's Annual Report.

Strategic Planning is an on-going process and your feedback is an important part of moving forward.

Appendix - Foundational Documents

Foundational documents

Below is a list of the documents reviewed as part of the process of developing the 2018 Town of Fort Smith Strategic Plan.

GNWT, **Cities, Towns and Villages Act** (2014)
GNWT, **Summary of Community Statistics** (2018)
Salt River First Nation, **Municipal Services Agreement** (2001)
Smith Landing First Nation, **Municipal Services Agreement** (nd)
Town of Fort Smith, **5 Year Capital Plan** (2010)
Town of Fort Smith, **20 Year Capital Plan** (2014)
Town of Fort Smith, **Capital Plan** (2016)
Town of Fort Smith, **Community Energy Plan** (2010)
Town of Fort Smith, **Community FireSmart Protection Plan** (2010)
Town of Fort Smith, **Community Services Master Plan** (2012)
Town of Fort Smith, **Drainage Assessment** (2010)
Town of Fort Smith, **Economic Development Strategy** (2017)
Town of Fort Smith, **Integrated Community Sustainability Plan** (2010)
Town of Fort Smith, **Parks and Open Space Plan** (2017)
Town of Fort Smith, **Tourism/Visitor Services Branding and Marketing Strategy** (2011)

To retain existing and attract new residents.

Support the development of affordable housing within the town

Actions	1-2 Yrs	3-5 Yrs	6 Yrs +
Work with the College to explore feasibility of renovating and renting vacant student housing			G
Work with the GNWT to explore the feasibility of renovating and renting the RCMP homes being replaced			G
Lobby GNWT, Minister, and Federal Government for support to develop housing			G

Develop a road connecting Fort Smith with the south

Actions	1-2 Yrs	3-5 Yrs	6 Yrs +
Work with the GNWT, Government of Alberta, the Federal Government and Indigenous Governments in and around Wood Buffalo National Park to create the connection			G

To be the healthiest community in the Northwest Territories.

Increase community wellness and overall health

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Work with partners to update the Community Wellness Plan	G		
Work with partners to identify funding for a Community Wellness Coordinator	G		
Member of Council to attend the Seniors' lunch program to develop awareness of elder needs	G		

Ensure the safety of our residents

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Organise and attend monthly meetings with RCMP and quarterly meetings with Ambulance and Fire Department	G		
Increased and stronger bylaw enforcement presence (speeding, dog control, contamination and littering)		G	
Work with inter-agency to address youth crime	G		
Citizens on Patrol in Town (work with RCMP and Indigenous Governments)	G		

To grow our role as the education leader in the NWT.

Lobby the GNWT to maintain and grow Fort Smith's educational campus status in the Northwest Territories

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Work with Aurora College to initiate discussions with the GNWT about current and future plans for post-secondary education in the Northwest Territories	G		

Build strong relationships with the Aurora College Student Community

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Connect high school students within and outside the community with College offerings	G		
Lobby the GNWT to replace Breynat Hall and replace/upgrade student housing	G		

Maintain the headquarters for NWT post-secondary education in Fort Smith

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Communicate regularly with the Campus Director	G		
Become closer to the governance of the College; communicate with the Office of the President	G		
Appoint a Council liaison person	G		
Lobby the GNWT to ensure that Aurora College headquarters remain in Fort Smith, to reestablish appropriate governance of Aurora College, and to reinstate programs recently abolished (teacher education, social work)	G		
Work with other territorial governments (municipal, Indigenous) GNWT Ministers and MLAs to emphasise the benefits of having Aurora College headquarters in Fort Smith, and the dangers of GNWT centralisation	G		

Foster relationship with our schools – Joseph Burr Tyrrell Elementary School and Paul William Kaeser High School

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Transition to elected members to the District Education Authority (DEA) with regular reporting back to Council	G		
Offer student awards	G		
Support lunch and crosswalk programs	G		
Hold annual youth visioning workshop	G		
Create a youth voice on advisory boards	G		

To operate a responsive and transparent government.

Continue to provide high quality programs and services to our citizens

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Continue tax relief program for seniors and disabled persons		G	
Coordinate annual meeting of all Advisory Boards; facilitate sharing of information between Boards; quarterly Chair meetings	G		
Recognise and support the work of volunteers	G		

Implement the calls to action for municipal government from the Truth and Reconciliation Commission

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Fully adopt and implement the <i>United Nations Declaration on the Rights of Indigenous Peoples</i> as the framework for reconciliation	G		
Reform policies and bylaws in support of decolonisation	G		

Be the employer of choice in the NWT

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Highlight staff achievements	G		
Maintain a safe and respectful workplace	GA		
Maintain stability in management	GA		

Maintain and improve existing community infrastructure

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Lobby GNWT and Federal Government to stabilise the slide zone		G	

Ensure residents, college students and visitors are well-informed

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Develop community communications guidelines and policies	G		
Host an annual Open House to provide an update on Town activities and provide opportunities for public input	G		

Improve communication and dialogue with other levels of government including Indigenous governments

Actions	1-2 Yrs	3-5 Yrs	6+ Yrs
Work with Indigenous governments to implement Municipal Service Agreements	G		
Foster partnerships with other agencies and organisations	G		
Regular meetings with Smith's Landing First Nation, Salt River First Nation and the Fort Smith Métis Council to discuss areas of common concern and provide support where applicable	G		



TOWN OF FORT SMITH
ACCOUNTS PAID LIST PART 1
FOR THE PERIOD ENDING APRIL 30, 2019

CHQ #	SUPPLIER	DESCRIPTION	AMOUNT	DEPT.
34885	Dewolf, Christine	Cozy Craft Program	\$ 150.00	RCC
34886	Investors Group	March Contributions	\$ 300.00	AD
34887	Link Hardware	Supplies	\$ 230.24	RCC
34888	Cancelled			
34889	Xerox Canada	Materials/Supplies	\$ 168.89	AD
34890	Receiver General	Payroll Deductions [R]	\$ 49,428.01	AD
34891	PSAC	Union Dues [R]	\$ 4,320.61	AD
34892	Thyssenkrupp Elevator	Elevator Maintenance	\$ 1,253.20	RCC
34893	Receiver General	Requirement to Pay-Fort Smith Construction	\$ 291.90	AD
34894	GNWT - Taxation Division	March Payroll Deductions [R]	\$ 9,645.54	AD
34895	CAB Construction	Supplies	\$ 1,418.82	FM
34896	Fire Prevention Services	Inspection and Services	\$ 1,300.06	RCC/FM
34897	Employee	Travel Expense Claim	\$ 397.78	FM
34898	GNWT - Taxation Division	March School Tax	\$ 167.65	AD
34899	Globalstar	Sat Phone Bill	\$ 283.20	FD
34900	Terry's Carpentry Service	Rent Ambulance Bay	\$ 2,520.00	AMB
34901	Municipal World	Advertising	\$ 450.45	AD
34902	TDC Contracting LTD	Heating Oil and Gas	\$ 9,413.90	Multiple
34903	Employee	Travel Expense Claim	\$ 191.70	PW
34904	RDV Mechanical	Equipment Repairs and Maintenance	\$ 1,650.29	PW
34905	Employee Association	Payroll Deductions	\$ 532.00	AD
34906	Arctic Alarm/Diamondtel	Alarm Monitoring	\$ 119.60	RCC
34907	Rusty Raven Gallery	Supplies	\$ 63.00	AD
34908	Canada Municipal Jobs Inc	Advertising	\$ 441.00	AD
34909	Ecology North	Waste Reduction Initiative	\$ 16,083.13	FM
34910	Taylor Architechture Group	Space Use Analysis	\$ 8,505.00	RCC
34911	Arctic Energy Alliance	Energy Audit	\$ 11,397.75	AD
34912	Paul Kaeser's Stores Ltd.	Supplies	\$ 121.58	RCC
34913	Lou's Small Engine	Propane	\$ 682.50	FM
34914	Northwestel	Phone	\$ 4,115.08	Multiple
34915	Greenway Cambridge Suites	Accomodations	\$ 626.85	PW
34916	Pitney Bowes	Postage Meter Lease	\$ 899.48	AD
34917	Town of Fort Smith	Reissue Cheque Number 34888 Payroll Deductions	\$ 1,291.95	AD
34918	Bank of Montreal	Jim Hood Statement	\$ 1,330.26	
		Cell Bill \$1330.26		Multiple
34919	TDC Contracting LTD	Gas and Oil	\$ 1,509.62	Multiple
34920	Office Solutions	Supplies	\$ 212.70	AMB
34921	IDEXX Laboratories Canada	Supplies	\$ 656.59	WTP
34922	Millennium Technologies	Radios	\$ 2,572.50	AMB
34923	Cleanflow Utility Supply	Supplies	\$ 1,774.20	WTP
34924	Employee	Reimbursement Drivers Medical	\$ 290.00	AMB
34925	Grimshaw Trucking	Frieght	\$ 1,057.97	WTP
34926	Territorial Beverages	Vending Machine Supplies	\$ 742.09	RCC
34927	Kaeser, Paul W. III	Travel Expense Claim	\$ 191.70	AD
34928	Freund Building Supplies	Supplies	\$ 88.17	RCC
34929	Xerox Canada	Copier Usage	\$ 684.53	AD
34930	Bank of Montreal	Cynthia White Statement	\$ 358.31	
		Mail Drop Calendar \$106.76		RCC
		Program Supplies \$251.55		RCC
34931	TDC Contracting LTD	Gas	\$ 964.36	Multiple
34932	Wesclean Northern Sales	Frieght and Supplies	\$ 1,169.61	RCC
34933	Office Solutions	Supplies	\$ 237.38	AD

34934	Hay River Truck Sales	Ambulance Material		\$	201.60	AMB
34935	Armoogan, Hailey	Materials/Supplies		\$	504.47	RCC
34936	Almetal Extendible Co. Ltd	Program Supplies		\$	103.95	RCC
34937	CAMA	Registration		\$	551.25	AD
34938	Basketball NWT	Registration		\$	340.00	RCC
34939	Central Square Technologies	Vadim Project Management		\$	225.75	AD
34940	Cimco Refridgeration	Maintenance		\$	386.37	FM
34941	Grimshaw Trucking	Freight		\$	2,998.64	WTP
34942	Paul Kaeser's Stores Ltd.	Supplies		\$	278.06	Multiple
34943	Lou's Small Engine	Arena Propane		\$	179.91	FM
34944	Link Hardware	Supplies		\$	582.57	Multiple
34945	Northwestel	Internet		\$	682.30	Multiple
34946	Freund Building Supplies	Supplies		\$	181.88	FM
34947	Receiver General	Payroll Deductions		\$	44,232.04	AD
34948	Lifesaving Society	Pool Recert		\$	15.00	RCC
34949	Northwestern Airlease Ltd.	Freight		\$	48.48	WTP
34950	Cancelled					
34951	Bank of Montreal	Keith's Statement		\$	443.70	
		ABC Lunch Mar 4, 2019	\$60.85			Council
		SDAB Lunch Mar 7, 2019	\$60.85			Council
		Workshop Lunch Mar 19, 2019	\$60.85			Council
		Review Com Lunch Mar 20, 2019	\$28.35			Council
		Workshop Lunch ECE Minster	\$69.20			Council
		TTAB Lunch Berros Mar 25, 2019	\$69.20			Council
		ABC Lunch Mar 25, 2019	\$69.20			Council
		Review Com Lunch Mar 26, 2019	\$25.20			Council
34952	Esri Canada	Annual Maintenance		\$	3,066.00	AD
34953	Taiga Environmental Lab	Water Samples		\$	803.25	WTP
34954	Cancelled					
34955	TDC Contracting LTD	Heating Oil and Supplies		\$	3,224.56	Multiple
34956	Employee	SRDP Workshop Mar 28, 2019		\$	250.00	AD
34957	Bobcat of the Peace	Sweeper Bristles		\$	2,387.70	PW
34958	Cancelled					
34959	RDV Mechanical	Maintenance and Tires		\$	2,008.30	FM/WTP
34960	Power Surge Technologies	Office Supplies		\$	577.47	RCC
34961	Cancelled					
34962	Cam's Husqvarna	Trimmers		\$	1,047.90	DM
34963	Cancelled					
34964	Archtech Computers	License and Service		\$	904.26	AD
34965	Hayze Electric	Maintenance and Repairs		\$	581.87	WTP
34966	Antoniak, Kevin	SRDP Workshop Mar 28, 2019		\$	500.00	AD
34967	Artech Engrave	Donation Gift		\$	63.08	Council
34968	McPherson, Cheryl	Recipient Duncan Macpherson Award		\$	250.00	Council
34969	Cancelled					
34970	Cancelled					
34971	Cancelled					
34972	Cancelled					
34973	Cancelled					
34974	Cancelled					
34975	Cancelled					
34976	Customer	Reimbursement Basketball Program		\$	151.82	RCC
34977	Grimshaw Trucking	Freight		\$	863.71	WTP
34978	Paul Kaeser's Stores Ltd.	ASCP Supplies		\$	201.35	RCC
34979	Northwestel INC	Internet and Phone		\$	4,348.25	Multiple
34980	Town of Fort Smith	Water Bills		\$	1,017.06	Multiple
34981	Employee	Reimbursement Medical		\$	50.00	WTP
34982	TDC Contracting LTD	Heating Oil		\$	4,650.33	Multiple
34983	Wintergreen Learning	ASCP Supplies		\$	1,255.09	RCC
34984	Athletica Sports Systems	Program Supplies		\$	6,284.25	RCC

34985	Cancelled			
34986	Investors Group	April Contributions	\$	200.00 AD
34987	Paul Kaeser's Stores Ltd.	Supplies	\$	158.62 Multiple
34988	NWT Power Corporation	Power Bill	\$	48,695.36 Multiple
34989	Petty Cash	Town Hall Reception	\$	163.30 AD
34990	Town of Fort Smith	April Payroll Contributions [R]	\$	861.30 AD
34991	Freund Building Supplies	Replacement door lock and install	\$	1,316.37 PW
34992	Receiver General	Payroll Deductions [R]	\$	44,998.95 AD
34993	PSAC	Union Dues [R]	\$	4,132.17 AD
34994	Northern News Service	Advertising	\$	2,633.40 AD
34995	Receiver General	Pier and 2018 T4 Deficiencies	\$	1,218.54 AD
34996	GNWT - Taxation Division	April Payroll Tax [R]	\$	6,018.64 AD
34997	Northwestern Airlease Ltd.	Freight	\$	109.56 PW
34998	LGANT	Membership Fees	\$	750.00 AD
34999	Nebs Pension	May Premiums [R]	\$	36,830.06 AD
35000	Northern Com Insurance	Insurance	\$	193,640.00 AD
35001	Stokes International	Uniforms	\$	964.01 FD
35002	TDC Contracting LTD	Heating Oil and Gas	\$	17,831.91 Multiple
35003	Aurora TPI Travel	FCM Travel SAO and Council	\$	11,452.30 Council
35004	Nebs Group Insurance	May Premiums [R]	\$	11,554.97 AD
35005	Dynamic Online Marketing	Training Incentive Gear	\$	556.50 FD
35006	Infosat	Sat Phone Bill	\$	169.22 FD
35007	Employee Association	April Staff Contributions	\$	348.00 AD
35008	Custmer	Refund Property Tax	\$	92.61 AD
35009	Mclennan Ross	Legal Fees	\$	1,401.75 AD
35010	Advance Medical Solutions	Supplies	\$	1,026.65 FD
35011	Customer	Reimbursement Medical for Class 4	\$	100.00 FD
35012	Customer	Reimbursement Class 4 Drivers	\$	133.00 FD
35013	Cutting Edge Contracting	Repairs and Maintenance Pool	\$	4,725.00 FM
	Payroll	Pay period April 12, 2019	\$	104,209.01
	Payroll	Pay period April 26, 2019	\$	106,974.60
		Total	\$	<u>832,009.17</u>

Correspondence List – April 2019

March 29, 2019	St. Joseph's Council/Town	Thank you card for promotional items	1020	
March 29, 2019	Mayor/ECE	Support letter for NLMCC funding	3615	Emailed
March 31, 2019	FS Tennis Club/SAO	Tennis Court Upgrading and Repair	3600	SAO replied
April 5, 2019	Shari Olsen/Mayor	Relay for Life: Request for donations and to host BBQ for event	1131	Mayor
April 5, 2019	Shari Olsen/SAO	Request for in-kind donations	1131	SAO/Comm Serv.
April 8, 2019	GNWT/Town	School of Community Government Training Information – brochures	1820	Directors
April 8, 2019	LGANT/Town	2019-2020 Membership Renewal	1952	Accounts Payable
April 10, 2019	Tiffany Campbell/Mayor and Council	Request for 4-way STOP at Calder Avenue and Field Street	2313	Mayor and Council - replied
April 11, 2019	Aurora Research Institute/Mayor	Proposal for single year research – application no. 4455	1841	Approved & faxed
April 16, 2019	MACA/Town	School of Community Government: Water and Waste Management Program Schedule	1820	Municipal Serv.
April 16, 2019	Environment Canada/Mayor;SAO	Conservation of migratory birds	1740	Mayor, SAO
April 17, 2019	Aurora Research Institute/Town	Proposal for multiyear research – application no. 4501	1841	Approved & faxed
April 29, 2019	Aurora Research Institute/Town	Proposal for multiyear research – application no. 4487	1841	Approved & faxed



**Town of Fort Smith
Licensing Report
April 2019**

Business License Holder	Number	Details
Hazem Kobaisy	163	Dental Clinic
Kelly Evans	164	Rental Properties
Blaine Walterhouse	165	BRP Dealer, Small Engine Repair & Courier Service
Blaine Walterhouse	166	Office Supply
Blaine Walterhouse	167	Golf & Country Club
John David McKinnon	168	Mapping & Photography Services
Bozena Robertson	169	Holistic Therapy, Massage & Healing
Development Permit Holder	Number	Details
Krytal Brown	DPA005-19	HO-Natural Health Products, Jewelry, Wellness
Tracey Freund	DPA006-19	HO-General Contracting
Lottery License Holder	Number	Details
None		
Dog Tag Holder	Number	Details
Brenda & Lewis Mercredi	31	Luna - Female Brown/black Yorkie
Linda Germo	32	Boots - Female Black/white Border Collie
Kelsie Taylor	33	Chief - Male Black Shepherd
Linda Foster	34	Jack - Male Black Lab X
Lynn & Bruce Buckley	35	Rosie - Female Black Shitzu/mini Doberman X
Kaitlyn Belanger	36	Geo -Male Black tricolour Australian Shepherd
Ski-Doo Licenses	Number	Details
None		



BRIEFING NOTE

To: Mayor and Council
From: Administration
Date: May 09, 2019
Subject: 2019 First Quarter Variance

Purpose:

To discuss the 2019 First Quarter Variance.

Background:

The preliminary 2019 First Quarter Variance is complete and presented to Council for review. This document outlines the Town spending for the first three months of 2019.

Initial review shows that all budgets (General, Utility, Land Development and Environmental) are within budget, however the Town is still early in the fiscal year and substantial invoicing is still underway. Specifically, most revenues are currently below that of previous years; these are being reviewed to determine where the shortfalls are. Note that Recreation revenues are up from previous years.

Salaries and Wages are within budget, as are Legislative expenses and Utility costs. Municipal Services vehicle, equipment, and facility R&M are up, and efforts to address aging infrastructure are noted in the 2019 Capital Plan. Protective Services costs are within budget but overspent YTD; this is being monitored. Note that Firehall heating costs are high given increased use of the facility as we continue to work towards a combined service. Arena heat (electricity) is slightly high, however heating oil costs are significantly lower; representative adjustments to the budget can be made in 2020. Cost of water for Town facilities (Pool, RCC, Arena) are being examined as part of our reconciliation of municipal water usage.

Recommendation:

For Council review and approval.

TOWN OF FORT SMITH
VARIANCE WITH COMMITMENTS



For Period Ending 31-Mar-2019

	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
TAXATION								
1-1-0110-201 RESIDENTIAL PROPERTY	0	0	0	0	(1,535,284)	(1,535,284)	0	(1,476,248)
1-1-0110-202 NON-RESIDENTIAL PROPERTY	0	0	0	0	(609,440)	(609,440)	0	(588,938)
Total TAXATION	0	0	0	0	(2,144,724)	(2,144,724)	0	(2,065,186)
GRANTS IN LIEU OF TAXES								
1-1-0120-205 FEDERAL GIL	0	0	0	0	(235,606)	(235,606)	0	(196,115)
1-1-0120-206 CROWN CORP GIL	0	0	0	0	(22,276)	(22,276)	0	(16,530)
1-1-0120-207 GOVT. NWT GIL	0	0	0	0	(898,824)	(898,824)	0	(961,332)
1-1-0120-208 SRFN PILT	0	0	0	0	(115,496)	(115,496)	0	(70,023)
Total GRANTS IN LIEU OF TAXES	0	0	0	0	(1,272,202)	(1,272,202)	0	(1,244,000)
SALE OF SERVICES								
1-1-0140-210 AMBULANCE RECOVERIES	(40,055)	0	(40,055)	(63,348)	(253,400)	(213,345)	(68,530)	(251,400)
1-1-0140-212 CEMETERY RECOVERIES	(1,510)	0	(1,510)	(549)	(2,200)	(690)	0	(3,085)
1-1-0140-213 FIRE DEPARTMENT SL	(1,030)	0	(1,030)	(825)	(3,300)	(2,270)	(750)	(3,368)
1-1-0140-215 SPRING CLEANUP & RECOVERIES	0	0	0	0	0	0	0	(4,280)
Total SALE OF SERVICES	(42,595)	0	(42,595)	(64,722)	(258,900)	(216,305)	(69,280)	(262,133)
INTEREST INCOME								
1-1-0150-223 A/R INTEREST INCOME	(18,933)	0	(18,933)	(4,998)	(20,000)	(1,067)	(14,996)	(59,687)
1-1-0150-224 BANK INTEREST INCOME	(18,637)	0	(18,637)	(2,499)	(10,000)	8,637	(11,472)	(64,815)
1-1-0150-225 TAX INTEREST INCOME	(141,656)	0	(141,656)	(34,998)	(140,000)	1,656	(119,646)	(510,696)
Total INTEREST INCOME	(179,227)	0	(179,227)	(42,495)	(170,000)	9,227	(146,113)	(635,198)
GNWT GRANTS								
1-1-0175-095 GAHR INITIATIVE - GNWT GRANT	0	0	0	0	(21,000)	(21,000)	0	(31,000)
Total GNWT GRANTS	0	0	0	0	(21,000)	(21,000)	0	(31,000)
DEVELOPMENT PERMITS								
1-1-0180-222 DEVELOPMENT PERMITS	(750)	0	(750)	(4,125)	(16,500)	(15,750)	(1,816)	(9,104)
Total DEVELOPMENT PERMITS	(750)	0	(750)	(4,125)	(16,500)	(15,750)	(1,816)	(9,104)
FINES								
1-1-0190-220 FINES	(290)	0	(290)	0	0	290	(633)	(2,158)
Total FINES	(290)	0	(290)	0	0	290	(633)	(2,158)
TAX CERTIFICATES								
1-1-0200-218 TAX CERTIFICATES	(300)	0	(300)	0	0	300	(525)	(1,800)
Total TAX CERTIFICATES	(300)	0	(300)	0	0	300	(525)	(1,800)
LICENCES								
1-1-0210-217 ATV LICENCES	(560)	0	(560)	0	0	560	(680)	(760)
1-1-0210-219 BUSINESS LICENCES	(15,795)	0	(15,795)	(16,500)	(22,000)	(6,205)	(17,090)	(22,770)

TOWN OF FORT SMITH
VARIANCE WITH COMMITMENTS



For Period Ending 31-Mar-2019

	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
Total LICENCES	(16,355)	0	(16,355)	(16,500)	(22,000)	(5,645)	(17,770)	(23,530)
MISC. REVENUE								
1-1-0215-216 BIKE SALES - MISC. REVENUE	0	0	0	0	0	0	0	(635)
1-1-0215-232 SCHOOL TAX COLLECTION FEE	0	0	0	(2,499)	(5,000)	(5,000)	(156)	(5,606)
1-1-0215-233 REVENUE - MISC.	(2,476)	0	(2,476)	(1,500)	(6,000)	(3,524)	(2,554)	(4,966)
1-1-0215-234 AWG MERCHANDISE	(179)	0	(179)	0	0	179	0	(2,259)
Total MISC. REVENUE	(2,655)	0	(2,655)	(3,999)	(11,000)	(8,345)	(2,710)	(13,466)
ANIMAL CONTROL								
1-1-0730-221 DOG TAGS/POUND FEES	(380)	0	(380)	0	0	380	(295)	(733)
Total ANIMAL CONTROL	(380)	0	(380)	0	0	380	(295)	(733)
TOURISM REVENUE								
1-1-2610-257 TOURISM FUNDING - SEED	0	0	0	0	(25,000)	(25,000)	(19,202)	(30,913)
Total TOURISM REVENUE	0	0	0	0	(25,000)	(25,000)	(19,202)	(30,913)
RECREATION ADMINISTRATION								
1-1-3010-258 CHILDREN/YOUTH RESILIENCY PROGRAM	0	0	0	0	(15,000)	(15,000)	0	(13,636)
1-1-3010-262 SPORT AND RECREATION FUNDING	0	0	0	0	(24,000)	(24,000)	0	(24,000)
Total RECREATION ADMINISTRATION	0	0	0	0	(39,000)	(39,000)	0	(37,636)
DAY CAMP								
1-1-3020-229 RECREATION - DAY CAMP REVENUE	(2)	0	(2)	0	(22,000)	(21,998)	0	(24,401)
Total DAY CAMP	(2)	0	(2)	0	(22,000)	(21,998)	0	(24,401)
AFTER SCHOOL PROGRAM								
1-1-3025-227 AFTER FOUR PROGRAM FEES	(15,719)	0	(15,719)	(15,317)	(40,000)	(24,281)	(16,354)	(42,710)
1-1-3025-258 AFTER FOUR PROGRAM GRANTS	(19,352)	0	(19,352)	0	(13,300)	6,052	(3,696)	(38,652)
Total AFTER SCHOOL PROGRAM	(35,071)	0	(35,071)	(15,317)	(53,300)	(18,229)	(20,050)	(81,362)
POOL								
1-1-3030-258 GRANT REVENUE - POOL	0	0	0	0	0	0	(1,940)	(1,940)
Total POOL	0	0	0	0	0	0	(1,940)	(1,940)
LOTTERY LICENSING								
1-1-3040-233 LOTTERY LICENSING	(9,570)	0	(9,570)	(12,000)	(24,000)	(14,430)	(5,756)	(35,825)
Total LOTTERY LICENSING	(9,570)	0	(9,570)	(12,000)	(24,000)	(14,430)	(5,756)	(35,825)
ARENA								
1-1-3060-226 REVENUE - ARENA	(31,915)	0	(31,915)	(24,750)	(49,500)	(17,585)	(27,458)	(65,541)
Total ARENA	(31,915)	0	(31,915)	(24,750)	(49,500)	(17,585)	(27,458)	(65,541)
BALL PARK								
1-1-3080-231 REVENUE - BALL PARK	0	0	0	0	(1,100)	(1,100)	0	(800)

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
TRANSFER FROM RESERVES - OPERATIONS								
1-1-3380-241 TRANSFER FROM RESERVE	0	0	0	0	0	0	0	125,000
Total TRANSFER FROM RESERVES - OPERATIONS	0	0	0	0	0	0	0	125,000
LEGISLATIVE								
1-2-0510-001 WAGES - MAYOR & COUNCIL	27,452	0	27,452	30,000	120,000	92,548	28,038	107,048
1-2-0510-006 BENEFITS - MAYOR & COUNCIL	4,322	0	4,322	1,500	6,000	1,678	1,262	7,993
1-2-0510-009 SRFN PLANNING CHAIR FEES - LEGISLATIVE	0	0	0	0	3,000	3,000	0	0
1-2-0510-015 TRAVEL - COUNCIL	7,326	13	7,338	3,526	16,500	9,162	4,120	19,275
1-2-0510-018 MISCELLANEOUS- COUNCIL	0	0	0	1,000	1,000	1,000	14	514
1-2-0510-023 DONATIONS	2,500	0	2,500	4,340	6,500	4,000	1,250	1,872
1-2-0510-024 LONG SERVICE AWARDS	0	0	0	0	1,500	1,500	0	2,641
1-2-0510-026 NWTAM MEMBERSHIP FEES	8,222	0	8,222	8,000	8,000	(222)	9,414	9,414
1-2-0510-071 PUBLIC RELATIONS	791	58	849	5,319	30,000	29,151	9,813	53,829
Total LEGISLATIVE	50,613	71	50,684	53,685	192,500	141,816	53,912	202,586
DOWN TOWN DEVELOPMENT								
1-2-0520-001 WAGES - DOWNTOWN DEVELOPMENT	0	0	0	0	24,316	24,316	0	14,797
1-2-0520-002 NORTHERN ALLOWANCE - DTD	0	0	0	0	3,241	3,241	0	1,497
1-2-0520-006 BENEFITS - DOWNTOWN DEVELOPMENT	678	0	678	0	3,647	2,969	0	1,503
1-2-0520-071 MATERIALS/SUPPLIES - DOWNTOWN DEV	0	0	0	0	10,000	10,000	5,169	22,458
Total DOWN TOWN DEVELOPMENT	678	0	678	0	41,204	40,526	5,169	40,254
ADMINISTRATION PERSONNEL								
1-2-0530-001 WAGES - ADMINISTRATION	165,346	0	165,346	149,970	599,880	434,534	169,253	620,264
1-2-0530-002 NORTHERN ALLOWANCE - ADMIN	11,002	0	11,002	11,571	46,295	35,293	13,540	46,634
1-2-0530-006 BENEFITS - ADMINISTRATION	18,498	0	18,498	26,994	107,978	89,480	26,779	135,395
1-2-0530-013 TRAINING - ADMINISTRATION	1,793	0	1,793	2,499	10,000	8,207	471	3,033
1-2-0530-090 ADMINISTRATION LABOUR ALLOCATION	0	0	0	(95,568)	(382,272)	(382,272)	0	(371,368)
Total ADMINISTRATION PERSONNEL	196,638	0	196,638	95,466	381,881	185,243	210,043	433,957
ADMINISTRATION OFFICE COSTS								
1-2-0540-015 TRAVEL - ADMINISTRATION	2,799	0	2,799	954	3,000	201	0	1,031
1-2-0540-017 TELEPHONE/FAX	3,454	0	3,454	4,998	20,000	16,546	6,159	21,824
1-2-0540-018 MISCELLANEOUS	0	0	0	498	2,000	2,000	0	0
1-2-0540-021 ADVERTISING	196	0	196	2,228	10,000	9,804	2,287	16,385
1-2-0540-026 PUB/SUBSCRIPT/MEMBERSHIPS	97	0	97	2,000	2,000	1,903	67	3,238
1-2-0540-031 PHOTOCOPIER LEASE	3,293	0	3,293	5,500	22,000	18,707	1,510	15,618
1-2-0540-034 POSTAGE	750	0	750	1,500	6,000	5,250	22	4,544
1-2-0540-042 WEBSITE HOSTING/SUPPORT	0	0	0	0	4,000	4,000	(1,123)	829
1-2-0540-045 LEGAL COSTS	1,668	0	1,668	3,750	15,000	13,332	2,401	6,855
1-2-0540-050 ICS PLAN	0	0	0	0	0	0	0	38,525
1-2-0540-071 OFFICE SUPPLIES	3,023	96	3,120	3,999	16,000	12,880	4,830	11,911
1-2-0540-074 CONTRACTED COSTS	0	0	0	0	0	0	0	26,358
1-2-0540-086 POSTAL EQUIPMENT LEASE	822	0	822	1,250	5,000	4,178	0	1,424
1-2-0540-092 NEGOTIATION COSTS - ADMINISTRATION	0	0	0	0	15,000	15,000	0	0

TOWN OF FORT SMITH
VARIANCE WITH COMMITMENTS

GL5410

Date : May 03, 2019

Page : 5

Time : 11:55 am



For Period Ending 31-Mar-2019

	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
1-2-0540-400 AMORTIZATION - GENERAL GOVERNMENT	0	0	0	0	53,000	53,000	0	35,945
Total ADMINISTRATION OFFICE COSTS	16,104	96	16,200	26,677	173,000	156,800	16,152	184,487
TOWN HALL OPERATIONS								
1-2-0550-061 WATER	307	0	307	375	1,500	1,193	307	1,840
1-2-0550-062 POWER	3,145	0	3,145	3,000	12,000	8,855	1,010	11,949
1-2-0550-063 HEATING FUEL - TOWN HALL	2,147	0	2,147	3,000	8,000	5,853	4,634	12,301
1-2-0550-065 R/M EQUIPMENT	31	0	31	1,248	5,000	4,969	0	2,865
1-2-0550-066 R/M BUILDING	125	1,050	1,175	1,998	8,000	6,825	427	5,405
1-2-0550-068 JANITORIAL COSTS	0	0	0	1,125	4,500	4,500	0	2,299
1-2-0550-083 VEHICLE GAS/OIL	0	0	0	750	3,000	3,000	0	91
1-2-0550-084 VEHICLE R/M	765	23	788	498	2,000	1,212	0	150
Total TOWN HALL OPERATIONS	6,520	1,073	7,593	11,994	44,000	36,407	6,378	36,901
PLANNING /LANDS								
1-2-0560-071 MATERIALS	0	0	0	249	1,000	1,000	0	0
1-2-0560-074 CONTRACTED COSTS	0	0	0	0	8,000	8,000	0	3,536
1-2-0560-141 LAND LEASE FOR TOWN USE	0	0	0	0	5,500	5,500	0	4,339
Total PLANNING /LANDS	0	0	0	249	14,500	14,500	0	7,875
FINANCIAL MANAGEMENT								
1-2-0570-042 COMPUTER ASSISTANCE	22,588	860	23,448	11,886	47,550	24,102	1,327	48,467
1-2-0570-088 AUDIT FEES	0	0	0	0	46,000	46,000	0	49,195
Total FINANCIAL MANAGEMENT	22,588	860	23,448	11,886	93,550	70,102	1,327	97,661
TAXATION COSTS								
1-2-0580-260 BOARD OF REVISION	400	0	400	1,000	1,000	600	0	1,100
Total TAXATION COSTS	400	0	400	1,000	1,000	600	0	1,100
ELECTION/PLEBESCITE COSTS								
1-2-0590-075 ELECTION COSTS	0	0	0	0	0	0	0	10,256
Total ELECTION/PLEBESCITE COSTS	0	0	0	0	0	0	0	10,256
INSURANCE								
1-2-0600-052 GENERAL INSURANCE	0	0	0	0	110,000	110,000	0	4,131
Total INSURANCE	0	0	0	0	110,000	110,000	0	4,131
GRANTS-COMMUNITY								
1-2-0610-130 SCHOOL GRANTS	0	0	0	0	500	500	0	100
1-2-0610-132 MUSEUM GRANTS	0	0	0	0	25,000	25,000	25,000	25,000
Total GRANTS-COMMUNITY	0	0	0	0	25,500	25,500	25,000	25,100
BYLAW ENFORCEMENT								
1-2-0705-001 WAGES - BYLAW ENFORCEMENT	23,843	0	23,843	21,978	87,921	64,078	23,324	78,157
1-2-0705-002 NORTHERN ALLOWANCE - BYLAW	2,278	0	2,278	1,929	7,716	5,438	2,077	8,102
1-2-0705-006 BENEFITS - BYLAW ENFORCEMENT	3,399	0	3,399	4,395	17,584	14,185	1,817	17,442

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
1-2-0705-013 TRAINING - BYLAW ENFORCEMENT	64	0	64	386	1,000	936	0	3,349
1-2-0705-017 TELEPHONE	115	0	115	423	1,700	1,585	210	959
1-2-0705-070 BYLAW PROMOTION	0	0	0	0	0	0	0	1,033
1-2-0705-071 MATERIAL/SUPPLIES	2,079	2,100	4,179	1,609	7,000	2,821	0	7,325
1-2-0705-083 UNIT 5 GAS/OIL	1,522	0	1,522	1,248	5,000	3,478	729	3,624
1-2-0705-084 UNIT 5 REPAIRS AND MAINTENANCE	238	18	256	498	2,000	1,744	381	4,481
Total BYLAW ENFORCEMENT	33,537	2,118	35,655	32,466	129,921	94,266	28,538	124,471
EMERGENCY SERVICES								
1-2-0710-001 WAGES - PREVENTION SERVICES	23,008	0	23,008	22,653	90,623	67,615	0	32,668
1-2-0710-002 NORTHERN ALLOWANCE - PSS	1,781	0	1,781	1,929	7,716	5,935	0	1,781
1-2-0710-006 BENEFITS-PREVENTION SERVICES	10,359	0	10,359	4,530	18,125	7,766	0	6,446
1-2-0710-017 TELEPHONE	1,104	0	1,104	999	4,000	2,896	1,604	6,544
1-2-0710-052 PROTECTIVE SERVICES INSURANCE	0	0	0	0	0	0	0	13,235
1-2-0710-071 MATERIALS/SUPPLIES	172	0	172	300	1,200	1,028	0	5,095
Total EMERGENCY SERVICES	36,424	0	36,424	30,411	121,664	85,240	1,604	65,769
AMBULANCE SERVICES								
1-2-0715-001 WAGES - AMBULANCE	24,162	0	24,162	11,211	44,845	20,683	16,692	57,580
1-2-0715-006 BENEFITS	907	0	907	1,119	4,484	3,577	523	2,700
1-2-0715-007 CAR ALLOWANCES - AMBULANCE	2,540	0	2,540	2,000	4,000	1,460	0	820
1-2-0715-013 TRAINING - AMBULANCE	1,177	1,100	2,277	1,746	5,000	2,723	643	2,333
1-2-0715-017 AMBULANCE TELEPHONE	210	0	210	0	0	(210)	40	665
1-2-0715-019 RADIO COMMUNICATION	2,653	0	2,653	1,248	5,000	2,347	4,140	4,426
1-2-0715-065 EQUIPMENT R/M	2,048	58	2,106	750	3,000	894	284	1,183
1-2-0715-071 MATERIALS/SUPPLIES	1,450	0	1,450	3,750	15,000	13,550	4,084	12,929
1-2-0715-083 AMBULANCE GAS/OIL	878	0	878	498	2,000	1,122	362	1,389
1-2-0715-084 AMBULANCE R/M	0	0	0	1,248	5,000	5,000	0	3,352
1-2-0715-086 AMBULANCE BAY LEASE	8,504	0	8,504	8,373	33,500	24,996	11,262	38,392
1-2-0715-105 GAHR INITIATIVE - AMBULANCE	330	0	330	0	0	(330)	0	0
1-2-0715-618 TRANSFER TO RESERVE - AMBULANCE	0	0	0	0	25,000	25,000	0	0
Total AMBULANCE SERVICES	44,860	1,158	46,018	31,943	146,829	100,811	38,031	125,769
ANIMAL CONTROL								
1-2-0730-061 WATER	219	0	219	249	1,000	781	219	987
1-2-0730-062 POWER	1,494	0	1,494	999	4,000	2,506	435	4,338
1-2-0730-063 HEATING FUEL	1,815	0	1,815	1,500	4,000	2,186	1,326	2,760
1-2-0730-065 EQUIPMENT R/M	0	0	0	249	1,000	1,000	0	0
1-2-0730-066 BUILDING R/M	0	0	0	498	2,000	2,000	0	1,842
1-2-0730-071 MATERIALS/SUPPLIES	1,382	0	1,382	750	3,000	1,618	0	1,555
1-2-0730-074 CONTRACTED COSTS	0	0	0	140	3,000	3,000	0	2,896
Total ANIMAL CONTROL	4,909	0	4,909	4,385	18,000	13,091	1,980	14,378
FIRE DEPT ADMINISTRATION								
1-2-1110-001 WAGES - FIRE DEPARTMENT	3,338	0	3,338	36,540	36,540	33,202	13,349	39,412
1-2-1110-006 BENEFITS - FIRE DEPARTMENT	37	0	37	912	3,654	3,617	764	2,740

TOWN OF FORT SMITH
VARIANCE WITH COMMITMENTS



For Period Ending 31-Mar-2019

	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
1-2-1505-052 INSURANCE - PUBLIC WORKS	0	0	0	0	0	0	0	22,582
1-2-1505-071 PW SAFETY EQUIPMENT	25	0	25	0	0	(25)	0	513
1-2-1505-090 LABOUR ALLOCATED	(18,617)	0	(18,617)	(45,978)	(183,913)	(165,296)	(9,800)	(76,696)
Total PUBLIC WORKS ADMINISTRATION	140,173	0	140,173	116,718	462,702	322,529	157,354	593,117
PW MOBILE EQUIPMENT								
1-2-1510-083 PW VECH. GAS/OIL	15,556	0	15,556	12,000	48,000	32,444	16,556	48,638
1-2-1510-084 PW VECH. R/M	9,988	2,168	12,156	4,998	20,000	7,844	8,050	33,445
Total PW MOBILE EQUIPMENT	25,544	2,168	27,712	16,998	68,000	40,288	24,606	82,083
SMALL TOOLS								
1-2-1520-071 SMALL TOOLS	0	0	0	162	2,000	2,000	38	1,512
Total SMALL TOOLS	0	0	0	162	2,000	2,000	38	1,512
7 BAY GARAGE OPERATIONS								
1-2-1530-017 TELEPHONE	1,171	0	1,171	1,623	6,500	5,329	1,593	6,290
1-2-1530-060 OFFICE SUPPLIES	37	13	50	0	1,000	950	0	584
1-2-1530-061 WATER	516	0	516	624	2,500	1,984	516	2,680
1-2-1530-062 POWER	3,867	0	3,867	2,499	10,000	6,133	1,215	10,929
1-2-1530-063 HEATING FUEL	13,550	0	13,550	12,607	30,000	16,450	12,254	34,004
1-2-1530-065 EQUIPMENT R/M	2,620	613	3,234	2,753	6,000	2,766	4,468	6,648
1-2-1530-066 BUILDING R/M	5,786	0	5,786	2,499	10,000	4,214	0	8,880
1-2-1530-071 MATERIALS/SUPPLIES	883	0	883	1,032	10,000	9,117	1,584	10,115
1-2-1530-086 VEHICLE/EQUIPMENT LEASE	3,437	0	3,437	6,720	50,000	46,563	0	54,529
Total 7 BAY GARAGE OPERATIONS	31,867	627	32,493	30,357	126,000	93,507	21,629	134,659
ROADS & SIDEWALKS								
1-2-1540-071 RD/SIDEWALKS MATERIALS/SUPPLIES	144	226	370	0	50,000	49,630	0	17,984
Total ROADS & SIDEWALKS	144	226	370	0	50,000	49,630	0	17,984
DRAINS & DITCHES								
1-2-1545-071 DRAINS/DITCHES MATERIALS/SUPPLIES	0	0	0	0	0	0	0	946
1-2-1545-074 WINTER ROAD CONTRIBUTION	0	0	0	5,000	5,000	5,000	0	0
1-2-1545-400 AMORTIZATION - TRANSP & PUBLIC WORKS	0	0	0	0	450,000	450,000	0	433,045
Total DRAINS & DITCHES	0	0	0	5,000	455,000	455,000	0	433,991
STREET SANDING								
1-2-1560-071 MATERIALS/SUPPLIES	0	0	0	0	50,000	50,000	0	47,187
Total STREET SANDING	0	0	0	0	50,000	50,000	0	47,187
SNOW REMOVAL								
1-2-1570-074 CONTRACTED COSTS	0	0	0	0	0	0	0	5,570
Total SNOW REMOVAL	0	0	0	0	0	0	0	5,570
STREET LIGHTING								
1-2-1580-062 POWER (STREET LIGHTS)	13,739	0	13,739	18,750	75,000	61,261	4,184	45,062

TOWN OF FORT SMITH
VARIANCE WITH COMMITMENTS



For Period Ending 31-Mar-2019

	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
1-2-1580-074 STREET LIGHTING CONTRACTED COSTS	0	0	0	0	8,500	8,500	0	3,771
Total STREET LIGHTING	13,739	0	13,739	18,750	83,500	69,761	4,184	48,833
STREET SIGNS								
1-2-1590-071 STREET SIGN MATERIALS/SUPPLIES	0	0	0	0	4,000	4,000	0	2,012
Total STREET SIGNS	0	0	0	0	4,000	4,000	0	2,012
SMALL EQUIPMENT								
1-2-1600-083 SMALL EQUIPMENT GAS/OIL	0	0	0	0	2,000	2,000	0	40
1-2-1600-084 SMALL EQUIPMENT R/M	0	0	0	222	4,000	4,000	344	8,604
Total SMALL EQUIPMENT	0	0	0	222	6,000	6,000	344	8,644
UTILITY FUND ALLOCATION								
1-2-1700-090 UTILITY FUND ALLOCATION	0	0	0	0	(80,000)	(80,000)	0	(80,000)
Total UTILITY FUND ALLOCATION	0	0	0	0	(80,000)	(80,000)	0	(80,000)
ANNUAL CLEAN UP								
1-2-2520-071 MATERIALS SUPPLIES	0	0	0	0	1,500	1,500	0	1,500
1-2-2520-072 TOWN LABOUR - ANNUAL CLEAN UP	0	0	0	0	9,996	9,996	0	7,960
Total ANNUAL CLEAN UP	0	0	0	0	11,496	11,496	0	9,460
CEMETARIES								
1-2-2550-071 MATERIALS/SUPPLIES	196	0	196	0	1,000	804	0	0
1-2-2550-072 TOWN LABOUR - CEMETARIES	4,195	0	4,195	2,859	9,996	5,801	269	3,521
1-2-2550-074 CONTRACTED COSTS	0	0	0	0	2,000	2,000	0	16,417
Total CEMETARIES	4,391	0	4,391	2,859	12,996	8,605	269	19,938
SENIORS CITIZENS								
1-2-2560-020 TAX RELIEF PROGRAM	0	0	0	0	153,400	153,400	0	165,214
Total SENIORS CITIZENS	0	0	0	0	153,400	153,400	0	165,214
FACILITY MAINTENANCE								
1-2-2570-001 WAGES - FACILITIES	114,457	0	114,457	121,248	485,003	370,546	131,804	527,499
1-2-2570-002 NORTHERN ALLOWANCE - FACILITIES	13,610	0	13,610	13,308	53,239	39,629	14,149	57,896
1-2-2570-006 BENEFITS - FACILITIES	38,999	0	38,999	24,249	97,001	58,002	23,893	88,543
1-2-2570-007 PPE/CLOTHING - FACILITIES	136	0	136	561	3,000	2,864	370	3,147
1-2-2570-013 TRAINING	2,793	0	2,793	4,361	8,000	5,207	0	2,795
1-2-2570-017 TELEPHONE	390	0	390	750	3,000	2,610	770	2,844
1-2-2570-071 MATERIALS/SUPPLIES	1,423	1,000	2,423	547	6,000	3,577	543	6,843
1-2-2570-083 FAC. MAINT. VEHICLE GAS/OIL	1,700	0	1,700	1,153	10,000	8,300	1,044	14,173
1-2-2570-084 FAC MAINT VEHICLE R/M	595	6,807	7,402	270	6,000	(1,402)	486	12,859
1-2-2570-090 LABOUR ALLOCATED	(63,265)	0	(63,265)	(42,435)	(169,751)	(106,486)	(22,634)	(86,802)
Total FACILITY MAINTENANCE	110,838	7,807	118,646	124,012	501,492	382,846	150,425	629,796
ECONOMIC DEVELOPMENT/VIC								
1-2-2605-001 WAGES- ECONOMIC DEV/VIC	17,560	0	17,560	14,891	108,604	91,044	19,567	107,487

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
1-2-2605-002 NORTHERN ALLOWANCE - EDO/VIC	1,781	0	1,781	1,677	11,882	10,101	2,077	11,550
1-2-2605-006 ECONOMIC DEV/VIC BENEFITS	6,310	0	6,310	2,373	16,030	9,720	3,898	20,379
1-2-2605-007 VISITOR CENTRE CLOTHING/UNIFORM	0	0	0	0	1,000	1,000	0	326
1-2-2605-015 ECONOMIC DEVELOPMENT TRAVEL	395	0	395	0	5,000	4,605	0	5,587
1-2-2605-017 VISITOR INFORMATION TELEPHONE	361	0	361	549	2,200	1,839	540	2,193
1-2-2605-021 ECONOMIC DEVELOPMENT ADVERTISING	995	0	995	0	0	(995)	0	0
1-2-2605-022 TOURISM MARKETING	0	1,198	1,198	7,868	36,000	34,802	343	43,180
1-2-2605-071 EDO/VIC MATERIALS/SUPPLIES	0	0	0	0	1,000	1,000	0	0
Total ECONOMIC DEVELOPMENT/VIC	27,401	1,198	28,599	27,358	181,716	153,117	26,425	190,702
TOURISM								
1-2-2610-022 MARKETING	0	0	0	0	0	0	167	167
1-2-2610-026 ECONOMIC DEVELOPMENT MEMBERSHIPS	175	0	175	300	300	125	0	0
Total TOURISM	175	0	175	300	300	125	167	167
RECREATION ADMINISTRATION								
1-2-3010-001 WAGES - RECREATION ADMINISTRATION	28,506	0	28,506	30,084	120,347	91,841	17,658	122,266
1-2-3010-002 NORTHERN ALLOWANCE - REC ADMIN	1,781	0	1,781	1,929	7,716	5,935	0	7,122
1-2-3010-006 BENEFITS - RECREATION ADMIN	8,273	0	8,273	6,015	24,069	15,796	3,105	35,169
1-2-3010-007 PPE/CLOTHING/UNIFORM - RECREATION ADM	0	0	0	0	2,000	2,000	0	1,756
1-2-3010-013 TRAINING - REC ADMIN	1,143	0	1,143	1,213	5,000	3,857	0	2,953
1-2-3010-015 TRAVEL - REC ADMIN/BOARD	0	0	0	0	1,000	1,000	0	468
1-2-3010-021 ADVERTISING	0	85	85	0	0	(85)	0	0
1-2-3010-026 MEMBERSHIP FEES	0	0	0	600	600	600	0	180
1-2-3010-052 INSURANCE - RECREATION	0	0	0	0	0	0	0	83,637
1-2-3010-071 MATERIALS SUPPLIES	(551)	0	(551)	76	2,000	2,551	116	527
1-2-3010-080 SAFETY SUPPLIES	0	0	0	0	0	0	0	531
1-2-3010-083 REC. VECH. GAS/OIL	203	0	203	162	1,000	797	114	433
1-2-3010-084 REC. VECH. R/M	27	0	27	951	1,500	1,473	0	0
1-2-3010-258 CHILDREN/YOUTH RESILIENCY PROGRAM	0	0	0	2,222	15,000	15,000	0	7,817
1-2-3010-262 SPORT & RECREATION GRANT - RECREATIO	8,939	4,527	13,467	7,599	24,000	10,534	5,897	18,755
Total RECREATION ADMINISTRATION	48,320	4,612	52,933	50,851	204,232	151,299	26,891	281,615
SUMMER CAMP PROGRAM								
1-2-3020-001 WAGES - SUMMER CAMP	0	0	0	0	22,581	22,581	0	17,478
1-2-3020-002 NORTHERN ALLOWANCE - SUMMER CAMP	0	0	0	0	3,086	3,086	0	475
1-2-3020-006 BENEFITS - SUMMER CAMP	631	0	631	0	4,516	3,885	0	1,673
1-2-3020-071 MATERIALS/SUPPLIES	0	0	0	475	5,000	5,000	0	3,065
Total SUMMER CAMP PROGRAM	631	0	631	475	35,183	34,552	0	22,691
AFTER FOUR PROGRAM								
1-2-3025-001 WAGES - AFTER 4 PROGRAM	14,673	0	14,673	9,791	39,517	24,844	14,596	44,998
1-2-3025-002 NORTHERN ALLOWANCE - AFTER 4 PROG	2,321	0	2,321	1,721	5,401	3,080	2,224	5,388
1-2-3025-006 BENEFITS - AFTER 4 PROGRAM	2,506	0	2,506	1,540	7,903	5,397	2,136	5,635
1-2-3025-071 MATERIALS - AFTER 4 PROGRAM	2,751	75	2,826	1,830	8,000	5,174	1,665	4,958
Total AFTER FOUR PROGRAM	22,252	75	22,327	14,882	60,821	38,494	20,621	60,980

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
SWIMMING POOL								
1-2-3030-001 WAGES - SWIMMING POOL	55,208	0	55,208	65,365	268,306	213,098	89,202	274,468
1-2-3030-002 NORTHERN ALLOWANCE - SWIMMING POOL	7,050	0	7,050	9,164	38,039	30,989	10,674	35,291
1-2-3030-006 BENEFITS - SWIMMING POOL	11,454	0	11,454	8,629	53,661	42,207	4,625	24,608
1-2-3030-007 CLOTHING/UNIFORM - SWIMMING POOL	0	0	0	713	2,000	2,000	0	0
1-2-3030-013 STAFF TRAINING	172	0	172	2,403	10,000	9,828	0	1,040
1-2-3030-017 TELEPHONE	166	0	166	498	2,000	1,835	255	1,000
1-2-3030-026 MEMBERSHIPS	225	0	225	500	500	275	225	225
1-2-3030-027 HEATING COSTS - SWIMMING POOL	0	0	0	8,789	70,000	70,000	0	71,408
1-2-3030-037 CHEMICALS	1,576	3,224	4,800	2,599	15,000	10,200	2,484	10,244
1-2-3030-065 EQUIPMENT R/M	21	0	21	2,839	15,000	14,979	103	9,540
1-2-3030-066 BUILDING R/M	640	0	640	6	7,000	6,360	0	2,737
1-2-3030-068 CLEANING SUPPLIES	208	0	208	488	3,000	2,792	96	2,447
1-2-3030-071 MATERIALS/SUPPLIES	128	0	128	2,972	10,550	10,422	3,983	7,648
1-2-3030-077 PROGRAM SUPPLIES	130	0	130	0	0	(130)	560	1,480
Total SWIMMING POOL	76,978	3,224	80,202	104,965	495,056	414,855	112,207	442,135
NL MUSEUM								
1-2-3050-063 HEATING FUEL	5,787	0	5,787	0	0	(5,787)	4,580	12,732
1-2-3050-067 HEATING FUEL OIL RECOVERY	(13,375)	0	(13,375)	0	0	13,375	0	(5,144)
Total NL MUSEUM	(7,588)	0	(7,588)	0	0	7,588	4,580	7,588
ARENA								
1-2-3060-001 WAGES - ARENA	18,924	0	18,924	19,758	39,517	20,593	20,597	34,770
1-2-3060-002 NORTHERN ALLOWANCE - ARENA	1,829	0	1,829	2,700	5,400	3,571	445	1,832
1-2-3060-006 BENEFITS - ARENA	2,661	0	2,661	3,951	7,903	5,242	1,554	3,604
1-2-3060-017 TELEPHONE	830	0	830	1,248	5,000	4,170	1,213	4,858
1-2-3060-061 WATER	132	0	132	750	3,000	2,868	132	901
1-2-3060-063 HEATING FUEL	1,817	0	1,817	7,687	20,000	18,183	7,562	10,139
1-2-3060-064 PROPANE - CONCESSION	391	524	914	0	0	(914)	0	196
1-2-3060-065 EQUIPMENT R/M	1,101	0	1,101	974	5,000	3,899	0	4,625
1-2-3060-066 BUILDING R/M	1,936	3,232	5,168	6,249	25,000	19,832	780	21,531
1-2-3060-071 MATERIALS/SUPPLIES	467	0	467	1,256	7,500	7,033	312	8,501
1-2-3060-072 TOWN LABOUR - ARENA	53,362	0	53,362	63,096	131,355	77,993	21,477	67,286
1-2-3060-074 CONTRACTED COSTS	0	0	0	658	2,000	2,000	1,159	3,352
1-2-3060-083 OLYMPIA ICE RESURFACER FUEL	1,572	515	2,087	723	3,000	913	1,430	3,663
1-2-3060-084 OLYMPIA ICE RESURFACER R/M	0	0	0	163	2,000	2,000	93	2,890
Total ARENA	85,022	4,271	89,293	109,213	256,675	167,382	56,754	168,148
ICE PLANT								
1-2-3070-061 WATER	0	0	0	249	1,000	1,000	0	0
1-2-3070-062 POWER	61,226	0	61,226	20,634	98,000	36,774	15,153	132,366
1-2-3070-065 EQUIPMENT R/M	2,823	0	2,823	242	4,000	1,177	0	4,912
1-2-3070-071 MATERIALS/SUPPLIES	80	0	80	1,090	6,500	6,420	0	90
1-2-3070-074 CONTRACTED COSTS	4,406	0	4,406	0	7,500	3,094	0	5,796

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
Total ICE PLANT	68,535	0	68,535	22,215	117,000	48,465	15,153	143,165
BALL PARKS								
1-2-3080-061 WATER - BALL PARKS	77	0	77	0	0	(77)	0	0
1-2-3080-065 EQUIPMENT R/M	0	0	0	543	3,000	3,000	0	321
1-2-3080-066 BUILDING R/M	1,393	0	1,393	0	1,000	(393)	0	0
1-2-3080-071 MATERIALS/SUPPLIES	0	0	0	0	4,000	4,000	377	2,215
Total BALL PARKS	1,470	0	1,470	543	8,000	6,530	377	2,536
PARKS/PLAYGROUNDS								
1-2-3090-065 EQUIPMENT R/M	0	0	0	0	3,500	3,500	0	3,495
1-2-3090-071 MATERIALS / SUPPLIES	0	377	377	0	5,000	4,623	0	3,775
Total PARKS/PLAYGROUNDS	0	377	377	0	8,500	8,123	0	7,270
SPECIAL PROGRAMS								
1-2-3100-018 MISCELLANEOUS - SPECIAL PROGRAMS	0	0	0	0	0	0	1,711	1,711
1-2-3100-057 GET ACTIVE EXPENDITURES - SPECIAL PROJ	1,085	0	1,085	410	800	(285)	0	0
1-2-3100-071 MATERIALS/ SUPPLIES	0	0	0	284	3,000	3,000	0	1,431
1-2-3100-081 FIRST NIGHT FIREWORKS	2,224	0	2,224	0	11,000	8,776	0	14,351
1-2-3100-133 SKI CLUB	5,000	0	5,000	5,000	5,000	0	7,500	7,500
1-2-3100-134 GOLF CLUB	0	0	0	0	5,000	5,000	0	5,000
1-2-3100-135 WOOD BUFFALO FROLICS	5,000	0	5,000	5,000	5,000	0	5,000	5,000
1-2-3100-136 MUSIC FESTIVAL	0	0	0	0	2,500	2,500	0	1,250
1-2-3100-139 CANADA DAY	0	0	0	0	10,000	10,000	1,022	6,994
1-2-3100-143 PADDLEFEST - SPECIAL PROGRAMS	0	0	0	0	2,500	2,500	0	2,500
1-2-3100-258 SPECIAL PROGRAM GRANTS EXP	4,410	0	4,410	0	0	(4,410)	1,230	1,230
1-2-3100-263 YOUTH CENTRE INITIATIVE	887	0	887	2,873	14,000	13,113	3,140	11,532
1-2-3100-265 NACC CONTRIBUTION	0	0	0	5,000	5,000	5,000	0	5,000
1-2-3100-266 JBT SNACK PROGRAM	0	0	0	0	500	500	0	500
1-2-3100-267 CHRISTMAS TOY DRIVE	0	0	0	0	500	500	0	0
1-2-3100-400 AMORTIZATION - RECREATION & CULTURE	0	0	0	0	321,000	321,000	0	515,446
Total SPECIAL PROGRAMS	18,606	0	18,606	18,567	385,800	367,194	19,603	579,446
RECREATION & COMMUNITY CENTRE								
1-2-3140-001 WAGES - REC & COM CENTRE	144,456	0	144,456	148,986	595,954	451,498	156,371	589,450
1-2-3140-002 NORTHERN ALLOWANCE - RCC	15,043	0	15,043	16,008	64,041	48,998	13,871	58,608
1-2-3140-006 BENEFITS - REC & COM CENTRE	44,108	0	44,108	28,020	112,086	67,978	22,944	100,845
1-2-3140-013 TRAINING	0	0	0	342	4,500	4,500	0	10,363
1-2-3140-017 TELEPHONE	1,873	0	1,873	3,000	12,000	10,127	2,338	10,075
1-2-3140-027 HEATING COSTS - RECREATION & COMMUNI	0	0	0	8,789	70,000	70,000	0	71,408
1-2-3140-061 WATER	552	0	552	3,750	15,000	14,448	307	7,078
1-2-3140-062 POWER	47,436	0	47,436	40,749	163,000	115,564	16,081	172,302
1-2-3140-065 R/M EQUIPMENT	597	0	597	878	6,000	5,403	0	11,776
1-2-3140-066 R/M BUILDING	5,270	1,100	6,370	3,104	25,000	18,630	4,128	41,224
1-2-3140-068 JANITORIAL COSTS	2,878	0	2,878	3,498	14,000	11,122	3,572	8,205
1-2-3140-069 PROGRAMS	0	0	0	0	0	0	157	157

TOWN OF FORT SMITH
VARIANCE WITH COMMITMENTS



For Period Ending 31-Mar-2019

	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
1-2-3140-071 MATERIALS AND SUPPLIES	5,589	0	5,589	3,423	23,700	18,111	1,944	21,889
1-2-3140-074 CONTRACTED COSTS	0	0	0	1,660	5,000	5,000	0	654
1-2-3140-078 CONCESSION/VENDING SUPPLIES	699	0	699	2,187	8,750	8,051	2,087	7,427
Total RECREATION & COMMUNITY CENTRE	268,500	1,100	269,600	264,394	1,119,031	849,431	223,800	1,111,460
CURLING CENTRE ICE PLANT								
1-2-3145-065 ICE PLANT R/M EQUIPMENT	1,581	0	1,581	894	5,000	3,419	300	5,347
1-2-3145-071 ICE PLANT MATERIALS	0	0	0	19	1,000	1,000	0	1,035
1-2-3145-074 ICE PLANT CONTRACTED COSTS	204	0	204	3,111	5,000	4,796	0	4,453
Total CURLING CENTRE ICE PLANT	1,785	0	1,785	4,024	11,000	9,215	300	10,835
LIBRARY								
1-2-3150-001 WAGES - LIBRARY	22,620	0	22,620	18,024	72,098	49,478	20,859	79,737
1-2-3150-002 NORTHERN ALLOWANCE - LIBRARY	2,740	0	2,740	2,361	9,452	6,712	2,230	9,207
1-2-3150-006 BENEFITS- LIBRARY	6,249	0	6,249	2,703	10,815	4,566	3,093	17,403
1-2-3150-015 AUTHOR TRAVEL	0	0	0	89	1,000	1,000	0	930
1-2-3150-017 TELEPHONE	299	0	299	498	2,000	1,701	468	1,817
1-2-3150-061 WATER	176	0	176	498	2,000	1,824	176	1,054
1-2-3150-062 POWER	1,426	0	1,426	999	4,000	2,574	494	4,892
1-2-3150-063 HEATING FUEL	2,122	0	2,122	2,179	5,000	2,878	1,988	5,626
1-2-3150-065 EQUIPMENT R/M	597	0	597	300	1,200	603	0	819
1-2-3150-066 BUILDING R/M	0	0	0	999	4,000	4,000	796	5,214
1-2-3150-068 JANITORIAL COSTS	0	0	0	1,125	4,500	4,500	269	1,835
1-2-3150-071 MATERIALS/SUPPLIES	2,064	0	2,064	1,306	8,000	5,936	627	4,049
1-2-3150-114 COLLECTION DEVELOPMENT - LIBRARY	3,409	0	3,409	693	15,000	11,591	105	6,903
1-2-3150-115 CONTRIBUTION EXPENDITURES - LIBRARY	884	601	1,486	0	0	(1,486)	349	349
Total LIBRARY	42,587	601	43,188	31,774	139,065	95,877	31,454	139,834
GENERAL DEBENTURES								
1-2-3310-109 DEBENTURE INTEREST	26,992	0	26,992	29,361	117,451	90,459	30,767	116,071
1-2-3310-110 DEBENTURE PRINCIPAL	101,396	0	101,396	99,024	396,103	294,707	97,621	397,482
Total GENERAL DEBENTURES	128,388	0	128,388	128,385	513,554	385,166	128,388	513,553
OTHER DEBT CHARGES								
1-2-3320-102 BANKING SERVICE CHARGES	6,188	0	6,188	6,249	25,000	18,812	3,990	29,365
1-2-3320-103 INTEREST SEC./DEP.	0	0	0	0	0	0	0	709
Total OTHER DEBT CHARGES	6,188	0	6,188	6,249	25,000	18,812	3,990	30,074
BAD DEBT ALLOWANCES								
1-2-3330-107 BAD DEBT GENERAL	0	0	0	0	15,000	15,000	0	227,510
Total BAD DEBT ALLOWANCES	0	0	0	0	15,000	15,000	0	227,510
SCHOOL TAX REQUISITION								
1-2-3350-112 SCHOOL TAX - GNWT ASSESSMENT	0	0	0	0	320,000	320,000	0	360,975
Total SCHOOL TAX REQUISITION	0	0	0	0	320,000	320,000	0	360,975

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
GENERAL OPERATING FUND								
CASH OVER/SHORT								
1-2-3360-111 CASH OVER/SHORT	0	0	0	0	0	(0)	0	(0)
Total CASH OVER/SHORT	0	0	0	0	0	(0)	0	(0)
TRANSFER TO/FROM REVENUE								
1-2-3370-616 TRANSFER TO MUNICIPAL INFRAS	0	0	0	0	100,000	100,000	0	0
1-2-3370-617 TRANSFER TO GAS TAX DEFERRED REVENU	0	0	0	0	863,000	863,000	0	0
1-2-3370-621 TRANSFER TO CPI DEFERRED REVENUE	0	0	0	0	1,114,000	1,114,000	0	0
1-2-3370-623 Transfer to Environmental Reserve - TRAN	0	0	0	0	0	0	0	260
1-2-3370-624 TRANSFER TO EITCA	0	0	0	0	0	0	0	(647,606)
1-2-3370-625 TRANSFERS TO W & S	0	0	0	0	0	0	0	(15,965)
Total TRANSFER TO/FROM REVENUE	0	0	0	0	2,077,000	2,077,000	0	(663,311)
Total GENERAL OPERATING FUND	1,176,104	48,519	1,224,622	1,214,723	(115,536)	(1,340,158)	1,084,045	(353,937)

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
UTILITY OPERATING FUND								
3-2-2010-017 TELEPHONE	1,746	0	1,746	1,998	8,000	6,254	2,172	9,064
3-2-2010-035 WATER SAMPLES	1,968	63	2,031	1,500	6,000	3,969	288	4,336
3-2-2010-037 CHEMICALS	5,111	0	5,111	1,477	38,000	32,889	512	39,512
3-2-2010-062 POWER	12,960	0	12,960	11,250	45,000	32,040	4,345	47,740
3-2-2010-063 HEATING FUEL	50,801	0	50,801	53,195	135,000	84,199	37,130	103,153
3-2-2010-065 EQUIPMENT R/M	8,855	0	8,855	2,750	15,000	6,145	1,086	86,131
3-2-2010-066 R/M BUILDING	2,040	2,134	4,173	113	6,000	1,827	0	2,910
3-2-2010-071 MATERIAL/SUPPLIES	892	0	892	1,612	8,000	7,108	973	5,611
3-2-2010-072 TOWN LABOUR - WATER PLANT	0	0	0	4,998	19,992	19,992	0	0
3-2-2010-074 CONTRACTED COSTS	1,950	0	1,950	3,093	20,000	18,050	650	16,837
Total WATER TREATMENT PLANT OPERATIONS	86,322	2,197	88,519	81,986	300,992	212,473	47,157	317,543
WATER INTAKE								
3-2-2020-062 POWER	5,180	0	5,180	6,249	25,000	19,820	1,944	19,019
3-2-2020-065 R/M EQUIPMENT	223	0	223	0	10,000	9,777	0	1,430
3-2-2020-066 R/M BUILDING	0	0	0	0	1,000	1,000	0	2,309
Total WATER INTAKE	5,403	0	5,403	6,249	36,000	30,597	1,944	22,759
MAINT. WATER TRANSMISSION LINE								
3-2-2030-071 MATERIALS/SUPPLIES	0	0	0	375	1,500	1,500	0	2,435
3-2-2030-072 TOWN LABOUR - WATER TRANS LINE	0	0	0	5,496	21,991	21,991	74	2,775
3-2-2030-074 CONTRACTED COSTS	0	0	0	0	0	0	0	10,084
Total MAINT. WATER TRANSMISSION LINE	0	0	0	5,871	23,491	23,491	74	15,294
RESERVOIR/TOWER/PUMPS								
3-2-2040-062 POWER	6,111	0	6,111	4,500	18,000	11,889	2,286	31,196
3-2-2040-063 HEATING FUEL	610	0	610	1,841	3,500	2,890	1,093	1,730
3-2-2040-065 EQUIPMENT R/M	0	0	0	749	2,000	2,000	461	4,623
3-2-2040-066 BUILDING R/M	0	0	0	0	2,000	2,000	0	1,676
Total RESERVOIR/TOWER/PUMPS	6,721	0	6,721	7,090	25,500	18,779	3,839	39,226
WATER METERS								
3-2-2050-071 METERS	0	0	0	4,747	8,000	8,000	614	8,422
Total WATER METERS	0	0	0	4,747	8,000	8,000	614	8,422
WATER DELIVERY								
3-2-2060-001 WAGES - WATER DELIVERY	12,993	0	12,993	15,177	60,719	47,726	18,327	55,626
3-2-2060-002 NORTHERN ALLOWANCE - WATER DELIVERY	1,484	0	1,484	1,542	6,173	4,689	2,077	5,935
3-2-2060-006 BENEFITS - WATER DELIVERY	1,282	0	1,282	3,036	12,144	10,862	2,755	20,701
3-2-2060-071 MATERIAL/SUPPLIES	0	0	0	0	1,000	1,000	0	3,983
3-2-2060-074 CONTRACTED COSTS	0	0	0	0	1,000	1,000	0	23
3-2-2060-083 WATER TRUCK GAS/OIL	2,770	0	2,770	1,511	10,000	7,230	0	13,247
3-2-2060-084 WATER TRUCK R/M	2,877	0	2,877	2,270	8,000	5,123	7,228	22,438
Total WATER DELIVERY	21,405	0	21,405	23,536	99,036	77,631	30,387	121,953
SEWER TRANSMISSION LINE								

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
UTILITY OPERATING FUND								
3-2-2070-071 MATERIALS/SUPPLIES	0	0	0	13	2,000	2,000	100	100
3-2-2070-072 TOWN LABOUR - SEWER TRANS LINE	700	0	700	663	19,992	19,292	1,102	9,571
3-2-2070-074 CONTRACTED COSTS	0	0	0	0	3,000	3,000	0	10,850
Total SEWER TRANSMISSION LINE	700	0	700	676	24,992	24,292	1,202	20,521
SEWAGE LIFT STATIONS								
3-2-2080-062 POWER	6,538	0	6,538	6,249	25,000	18,463	2,235	16,995
3-2-2080-065 EQUIPMENT R/M	0	0	0	43	5,500	5,500	0	696
3-2-2080-066 BUILDING R/M	0	0	0	0	1,000	1,000	0	1,065
3-2-2080-071 MATERIALS SUPPLIES	0	0	0	35	2,000	2,000	0	1,359
Total SEWAGE LIFT STATIONS	6,538	0	6,538	6,327	33,500	26,963	2,235	20,115
LAGOON MAINTENANCE								
3-2-2090-071 MATERIALS SUPPLIES	0	0	0	0	0	0	0	423
3-2-2090-072 TOWN LABOUR - LAGOON	0	0	0	0	19,992	19,992	0	0
3-2-2090-074 CONTRACTED COSTS	0	0	0	143	2,000	2,000	2,650	2,650
Total LAGOON MAINTENANCE	0	0	0	143	21,992	21,992	2,650	3,073
SEWAGE PUMPOUTS								
3-2-2100-001 WAGES - SEWER PUMPOUTS	2,611	0	2,611	3,795	15,180	12,569	4,070	8,995
3-2-2100-002 NORTHERN ALLOWANCE SEWER PUMPOUTS	297	0	297	384	1,543	1,246	0	0
3-2-2100-006 BENEFITS - SEWER PUMPOUT	207	0	207	759	3,036	2,829	574	3,166
3-2-2100-071 MATERIALS/SUPPLIES	0	0	0	0	0	0	0	476
3-2-2100-072 TOWN LABOUR	4,104	0	4,104	1,248	4,998	894	5,310	21,603
3-2-2100-074 CONTRACTED COSTS	0	0	0	0	0	0	0	52
3-2-2100-083 SEWAGE PUMPER GAS/OIL	775	0	775	454	5,000	4,225	0	4,876
3-2-2100-084 SEWAGE PUMPER R/M	0	0	0	332	6,000	6,000	716	9,098
Total SEWAGE PUMPOUTS	7,994	0	7,994	6,972	35,757	27,763	10,669	48,266
ALLOCATION FROM PUBLIC WORKS								
3-2-2200-100 ALLOCATION FROM PUBLIC WORKS	0	0	0	0	63,000	63,000	0	63,000
Total ALLOCATION FROM PUBLIC WORKS	0	0	0	0	63,000	63,000	0	63,000
TRANSFER TO/FROM OTHER FUNDS								
3-2-3370-616 TRANSFER TO/FROM OTHER FUNDS	0	0	0	0	0	0	0	15,965
3-2-3370-617 TRANSFER TO/FROM RESERVES	0	0	0	0	100,000	100,000	0	799,443
Total TRANSFER TO/FROM OTHER FUNDS	0	0	0	0	100,000	100,000	0	815,408
Total UTILITY OPERATING FUND	(11,937)	2,357	(9,581)	(18,128)	(42,955)	(33,374)	(1,662)	1,119,718

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
ENVIRONMENTAL FUND								
Solid Waste Levy								
7-1-0110-101 RESIDENTIAL SOLID WASTE LEVY	(64,847)	0	(64,847)	(63,249)	(253,000)	(188,153)	(65,440)	(258,441)
7-1-0110-102 COMMERCIAL SOLID WASTE LEVY	(14,508)	0	(14,508)	(13,800)	(55,200)	(40,692)	(14,421)	(58,951)
7-1-0110-103 INDUSTRIAL SOLID WASTE LEVY	(1,573)	0	(1,573)	(1,581)	(6,325)	(4,752)	(1,573)	(6,293)
7-1-0110-104 INSTITUTIONAL SOLID WASTE LEVY	(25,433)	0	(25,433)	(24,723)	(98,900)	(73,467)	(24,035)	(98,653)
7-1-0110-105 SL SOLID WASTE LEVY	(1,648)	0	(1,648)	(4,600)	(4,600)	(2,952)	(1,200)	(4,640)
Total Solid Waste Levy	(108,010)	0	(108,010)	(107,953)	(418,025)	(310,015)	(106,669)	(426,978)
Other Revenue								
7-1-0120-105 TIPPING FEES	(3,789)	0	(3,789)	(7,948)	(74,750)	(70,961)	(6,627)	(44,162)
7-1-0120-233 GARBAGE BIN RENTALS	(12,570)	0	(12,570)	(28,749)	(115,000)	(102,430)	(12,342)	(103,863)
7-1-0120-234 GARBAGE BIN RENTALS SL	(360)	0	(360)	(348)	(1,400)	(1,040)	(360)	(1,560)
Total Other Revenue	(16,719)	0	(16,719)	(37,045)	(191,150)	(174,431)	(19,329)	(149,585)
TRANSFER FROM INVESTMENT IN CAPITAL								
7-1-3370-400 TRANSFER FROM INVESTMENT IN CAPITAL	0	0	0	0	(41,999)	(41,999)	0	39,520
Total TRANSFER FROM INVESTMENT IN CAPI	0	0	0	0	(41,999)	(41,999)	0	39,520
Landfill Operations								
7-2-2005-001 WAGES - LANDFILL ATTENDANT	17,800	0	17,800	17,928	71,714	53,914	19,023	71,152
7-2-2005-002 NORTHERN ALLOWANCE - LANDFILL	1,899	0	1,899	1,929	7,716	5,817	2,077	7,745
7-2-2005-006 BENEFITS - LANDFILL	3,100	0	3,100	3,585	14,343	11,243	3,005	11,680
7-2-2005-013 TRAINING	1,350	140	1,490	495	2,000	510	0	348
7-2-2005-017 TELEPHONE	186	0	186	300	1,200	1,014	279	1,123
7-2-2005-021 ADVERTISING	0	0	0	249	1,000	1,000	0	0
7-2-2005-032 STATIONERY	0	0	0	249	1,000	1,000	0	493
7-2-2005-052 INSURANCE	0	0	0	0	3,400	3,400	0	2,906
7-2-2005-055 LICENSES	0	0	0	0	0	0	0	16,395
7-2-2005-061 WATER	82	0	82	249	1,000	918	41	260
7-2-2005-062 POWER	1,626	0	1,626	498	2,000	374	391	2,553
7-2-2005-065 HEAVY EQUIPMENT REPAIRS/MAINTENANCE	1,534	0	1,534	0	7,000	5,466	0	9,275
7-2-2005-066 BUILDING REPAIRS/MAINTENANCE	0	0	0	0	1,000	1,000	0	1,206
7-2-2005-071 MATERIALS/SUPPLIES	2,593	7	2,600	264	5,000	2,400	0	3,611
7-2-2005-072 TOWN LABOUR - LANDFILL	108	0	108	19,593	78,379	78,271	1,157	12,924
7-2-2005-074 CONTRACTED COSTS	0	0	0	0	40,000	40,000	0	42,760
7-2-2005-089 GROUND WATER MONITORING	0	0	0	2,499	10,000	10,000	0	6,750
7-2-2005-400 AMORTIZATION - ENVIRONMENTAL FUND	0	0	0	0	42,000	42,000	0	41,708
Total Landfill Operations	30,279	147	30,426	47,838	288,752	258,327	25,973	232,890
Administration								
7-2-2010-072 ALLOCATION OF DAILY ADMINISTRATION	0	0	0	0	57,341	57,341	0	55,705
7-2-2010-073 ALLOCATION FROM PUBLIC WORKS	0	0	0	0	17,000	17,000	0	17,000
Total Administration	0	0	0	0	74,341	74,341	0	72,705
Garbage Collection/Disposal								
7-2-2015-001 WAGES - GARBAGE COLLECTIONS	9,903	0	9,903	16,659	66,637	56,734	21,532	36,750

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
ENVIRONMENTAL FUND								
7-2-2015-002 NORTHERN ALLOWANCE - GARBAGE COLLE	0	0	0	1,542	6,173	6,173	0	0
7-2-2015-006 BENEFITS	1,953	0	1,953	2,568	10,282	8,329	0	10,889
7-2-2015-071 GARBAGE BIN MATERIALS	0	0	0	0	0	0	0	20,550
7-2-2015-072 TOWN LABOUR GARGABE COLLECTION	9,510	0	9,510	9,204	36,822	27,312	3,046	37,858
7-2-2015-083 GARBAGE TRUCK FUEL/OIL	1,146	0	1,146	794	8,000	6,854	0	7,484
7-2-2015-084 GARBAGE TRUCK R/M	0	0	0	1,192	5,000	5,000	1,832	10,112
Total Garbage Collection/Disposal	22,513	0	22,513	31,959	132,914	110,401	26,410	123,643
Capital Expenditures								
7-2-2020-075 SITE CLOSURE/RECYCLING PROGRAM	0	0	0	0	0	0	0	39,520
7-2-2020-080 LANDFILL CLOSURE EXPENSES	0	0	0	0	51,000	51,000	0	51,000
Total Capital Expenditures	0	0	0	0	51,000	51,000	0	90,520
TRANSFER TO/FROM OTHER FUNDS								
7-2-3370-616 TRANSFER TO/FROM OTHER FUNDS	0	0	0	0	0	0	0	(260)
7-2-3370-617 TRANSFER TO/FROM RESERVES	0	0	0	0	100,000	100,000	0	100,000
Total TRANSFER TO/FROM OTHER FUNDS	0	0	0	0	100,000	100,000	0	99,740
TRANSFERS TO/FROM EQUITY IN TCA								
7-2-3380-624 TRANSFER TO/FROM EQUITY IN TCA	0	0	0	0	0	0	0	(41,708)
Total TRANSFERS TO/FROM EQUITY IN TCA	0	0	0	0	0	0	0	(41,708)
Total ENVIRONMENTAL FUND	(71,938)	147	(71,791)	(65,201)	(4,167)	67,624	(73,615)	40,747

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
Capital Projects								
DOWNTOWN DEVELOPMENT								
8-2-0520-553 DOWNTOWN DEVELOPMENT	0	0	0	100,000	100,000	100,000	23,571	0
Total DOWNTOWN DEVELOPMENT	0	0	0	100,000	100,000	100,000	23,571	0
CORPORATE SERVICES								
8-2-0545-557 PERFORMANCE REVIEW	0	0	0	25,000	25,000	25,000	0	0
8-2-0545-558 ENGINEERING STANDARDS	0	0	0	25,000	25,000	25,000	0	0
8-2-0545-559 CLIMATE CHANGE ADAPTATION PLAN	0	0	0	25,000	25,000	25,000	0	0
8-2-0545-620 IT RECOMMENDATION	0	0	0	25,000	25,000	25,000	0	0
8-2-0545-976 IT EVERGREEN	0	30,188	30,188	50,000	50,000	19,812	3,104	0
8-2-0545-978 ASST MGMT. SYSTEM	0	0	0	25,000	25,000	25,000	0	0
8-2-0545-983 SIDEWALKS	0	0	0	100,000	100,000	100,000	0	0
8-2-0545-990 ICSP CONSULTANT	0	0	0	0	0	0	19,220	0
Total CORPORATE SERVICES	0	30,188	30,188	275,000	275,000	244,812	22,324	0
MUNICIPAL SERVICES								
8-2-0546-511 BOBCATS	0	0	0	15,000	15,000	15,000	0	0
8-2-0546-560 ATTACHMENTS	0	0	0	80,000	80,000	80,000	0	0
8-2-0546-561 DUMP TRUCK	0	0	0	150,000	150,000	150,000	0	0
8-2-0546-562 FLAT DECK TRUCK	0	0	0	50,000	50,000	50,000	0	0
8-2-0546-985 STREET LIGHTING	0	0	0	75,000	75,000	75,000	0	0
8-2-0546-992 SAND SPREADER	0	0	0	20,000	20,000	20,000	0	0
Total MUNICIPAL SERVICES	0	0	0	390,000	390,000	390,000	0	0
PROTECTION								
8-2-0547-548 FIRE TRUCK	0	0	0	550,000	550,000	550,000	0	0
8-2-0547-563 EMERGENCY EQUIPMENT	0	0	0	140,000	140,000	140,000	0	0
8-2-0547-564 BYLAW VEHICLE	0	0	0	55,000	55,000	55,000	0	0
8-2-0547-626 ANIMAL SHELTER UPGRADES	0	0	0	10,000	10,000	10,000	0	0
8-2-0547-628 FIRE ABATEMENT	0	0	0	10,000	10,000	10,000	0	0
8-2-0547-651 COMMUNICATIONS EQUIPMENT	0	0	0	50,000	50,000	50,000	0	0
Total PROTECTION	0	0	0	815,000	815,000	815,000	0	0
UTILITY INFRASTRUCTURE								
8-2-0550-552 WATER/SEWER UPGRADE	9,377	0	9,377	250,000	250,000	240,623	0	0
8-2-0550-576 TOWER TRUCK FILL STATION	0	0	0	75,000	75,000	75,000	0	0
8-2-0550-577 SEWER FLUSHER	0	142,500	142,500	145,000	145,000	2,500	0	0
8-2-0550-578 CLEAR/WASTE WATER INITIATIVE	3,585	0	3,585	5,500,000	5,500,000	5,496,415	0	0
8-2-0550-639 WATER TREATMENT PLANT UPGRADE	0	0	0	200,000	200,000	200,000	27,622	0
8-2-0550-640 ENVIRONMENTAL STUDIES	0	0	0	50,000	50,000	50,000	0	0
8-2-0550-642 REPLACEMENT VEHICLE FOR WATER PLANT	34,857	0	34,857	0	0	(34,857)	0	0
Total UTILITY INFRASTRUCTURE	47,819	142,500	190,319	6,220,000	6,220,000	6,029,681	27,622	0
COMMUNITY SERVICES								
8-2-0551-565 COMMUNITY SERVICES MASTER PLAN	0	0	0	50,000	50,000	50,000	0	0
8-2-0551-580 RIVERSIDE UTILITY EXTENSION	0	0	0	200,000	200,000	200,000	0	0

VARIANCE WITH COMMITMENTS

Date : May 03, 2019

Time : 11:55 am

For Period Ending 31-Mar-2019



	2019 YEAR TO DATE	2019 YTD	2019 YTD ACTUAL	2019 YTD	2019 TOTAL	2019 BUDGET	2018 YTD	2018 TOTAL
	TOTAL	COMMITMENT	AND COMMITTED	BUDGET	BUDGET	REMAINING	ACTUAL	ACTUAL
Capital Projects								
8-2-0551-581 TRACK DEVELOPMENT	0	0	0	125,000	125,000	125,000	0	0
8-2-0551-582 TAG REPORT	0	0	0	7,500,000	7,500,000	7,500,000	0	0
8-2-0551-648 PROGRAM EQUIPMENT	0	0	0	10,000	10,000	10,000	0	0
8-2-0551-654 RCC MASTER PLANNING	16,639	12,230	28,870	0	0	(28,870)	12,230	0
Total COMMUNITY SERVICES	16,639	12,230	28,870	7,885,000	7,885,000	7,856,130	12,230	0
Fire Hydrant								
8-2-1130-507 FIRE HYDRANTS - FIRE HYDRANT	0	0	0	10,000	10,000	10,000	0	0
Total Fire Hydrant	0	0	0	10,000	10,000	10,000	0	0
MUNICIPAL SERVICES								
8-2-1505-501 DRAINAGE - PUBLIC WORKS	0	0	0	50,000	50,000	50,000	0	0
8-2-1505-544 ENGINEERING SERVICES	0	0	0	50,000	50,000	50,000	0	0
Total MUNICIPAL SERVICES	0	0	0	100,000	100,000	100,000	0	0
Water Plant								
8-2-2010-551 VACUUM TRUCK REPLACEMENT	0	0	0	180,000	180,000	180,000	0	0
Total Water Plant	0	0	0	180,000	180,000	180,000	0	0
WASTE REDUCTION INITIATIVE								
8-2-2020-546 LANDFILL MINOR CAPITAL	4,990	0	4,990	25,000	25,000	20,010	0	0
8-2-2020-548 VEHICLE - FLEET	104,571	0	104,571	70,000	70,000	(34,571)	0	0
8-2-2020-549 MOWER	237	0	237	50,000	50,000	49,763	0	0
Total WASTE REDUCTION INITIATIVE	109,798	0	109,798	145,000	145,000	35,202	0	0
Arena								
8-2-3070-554 ARENA ADDITIONS	0	0	0	100,000	100,000	100,000	12,493	0
Total Arena	0	0	0	100,000	100,000	100,000	12,493	0
Total Capital Projects	174,257	184,918	359,175	16,220,000	16,220,000	15,860,825	98,241	0
Total Surplus (-)/Deficit	1,266,486	235,940	1,502,425	17,351,394	16,057,342	14,554,917	1,107,010	806,529



BRIEFING NOTE

To: CORPORATE SERVICES COMMITTEE

From: ADMINISTRATION

Date: JANUARY 25, 2017

Subject: SENIORS/DISABLED TAX RELIEF AND HOME OCCUPATIONS

Purpose: To provide the committee with information regarding the Senior Citizen and Disabled Person Tax Relief Program (tax relief program) and home occupation business licenses.

Background: On January 10, 2017, the Corporate Services Committee requested information on the tax relief program and the home occupation business licenses as it related to claims under this program.

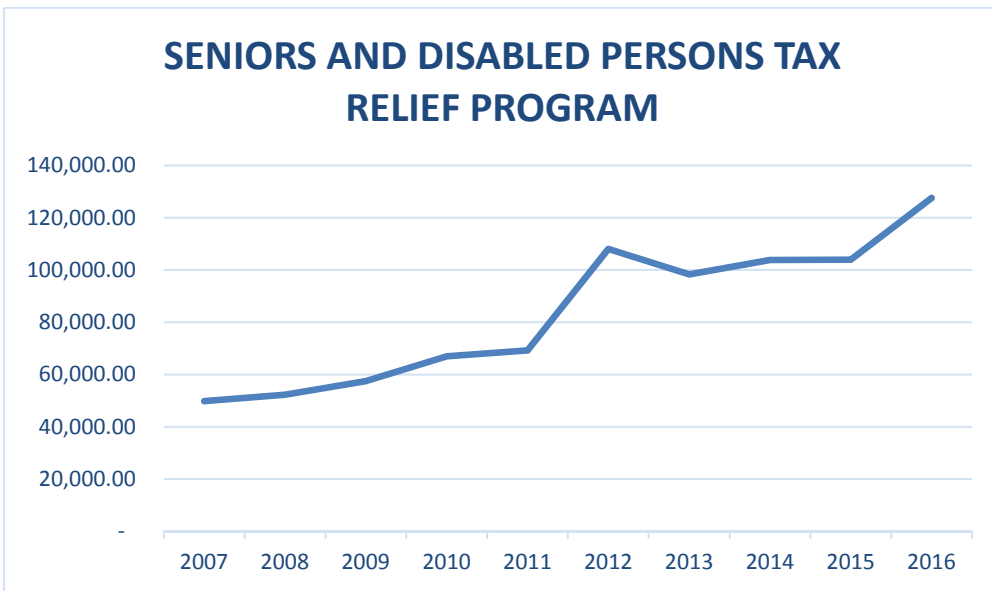
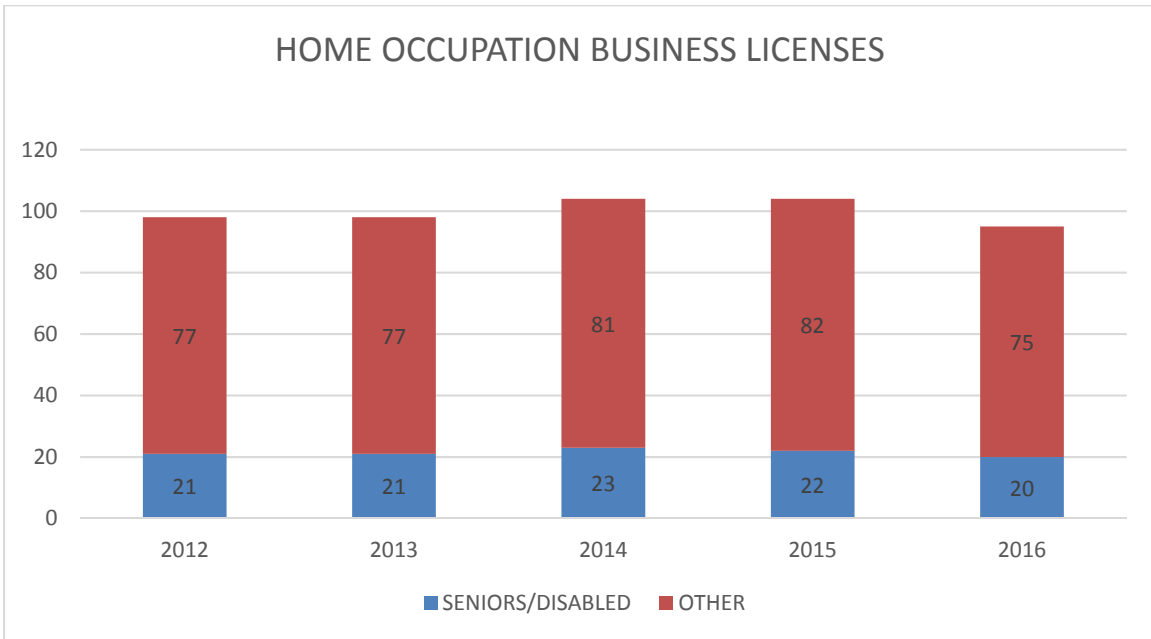
Analysis: Administration reviewed the tax relief program from 2007 to 2016 to analyze trends in the cost of the program, the assessed value of properties owned by seniors and disabled persons and the number of properties where claims have been made in relation to the total number of residential properties in town. Three charts have been provided with an analysis of this information.

Since 2007, the cost for providing tax relief under this program has gone from \$49,818.37 to \$127,553.48 per year. The trend is for this cost to continue to increase on to 2020. The average assessment value of a home under the tax relief program has increased from \$64,513.79 to \$136,389.47 which is slightly less than the average assessment for other residential properties during this same period. The average assessment for other residential properties has gone from \$74,432.37 to \$140,705.58 during this same period. The total number of residential developed properties has increased from 658 in 2007 to 736 in 2016. The number of claims under the tax relief program have also increased from 87 in 2007 to 153 in 2016. The percentage of total properties claimed under this program was 13% in 2007 and in 2016 the percentage was 21%.

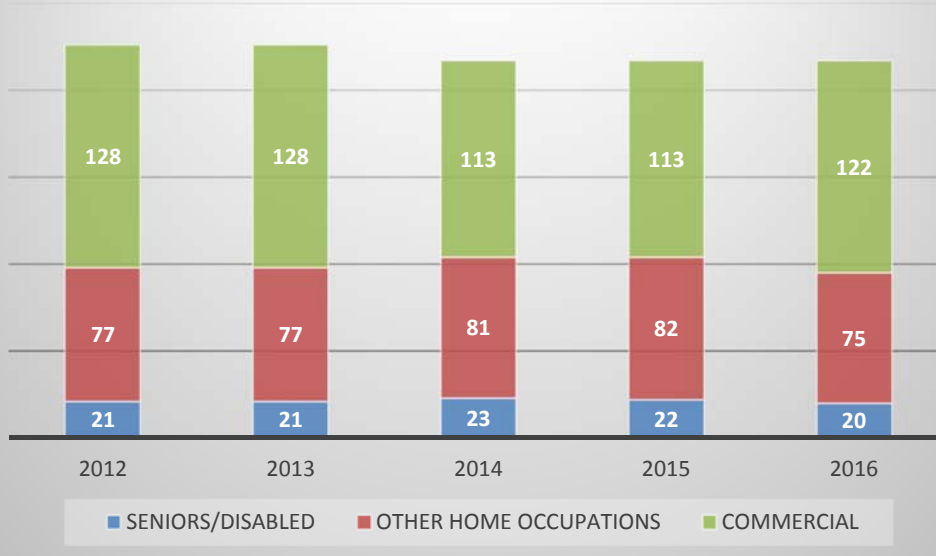
An analysis was conducted of business licenses from 2012 to 2016. The number of total business licenses issued over this period has dropped slightly from 226 in 2012 and 2013 to 217 for each of the last three years. The number of home occupation

business licenses have remained relatively constant during this period going from a low of 95 in 2016 to a high of 104 in 2014 and 2015. Approximately half of all business licenses issued are home occupation business licenses. Of the home occupation business licenses issued, 28% are to claimants under the tax relief program. The actual number of licenses range from 23 in 2014 to 20 in 2016. Charts of this information have also been provided for your review.

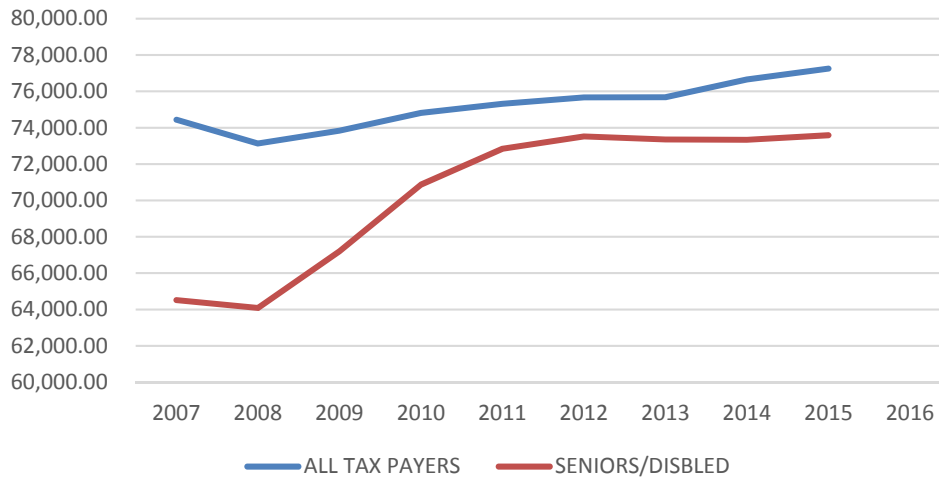
Recommendation: For information purposes.

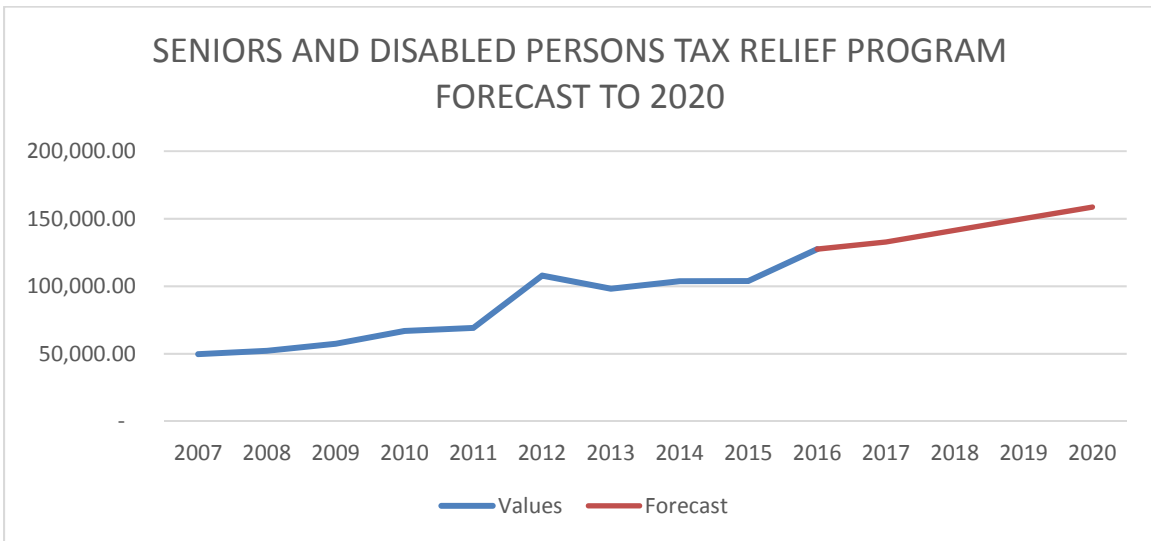
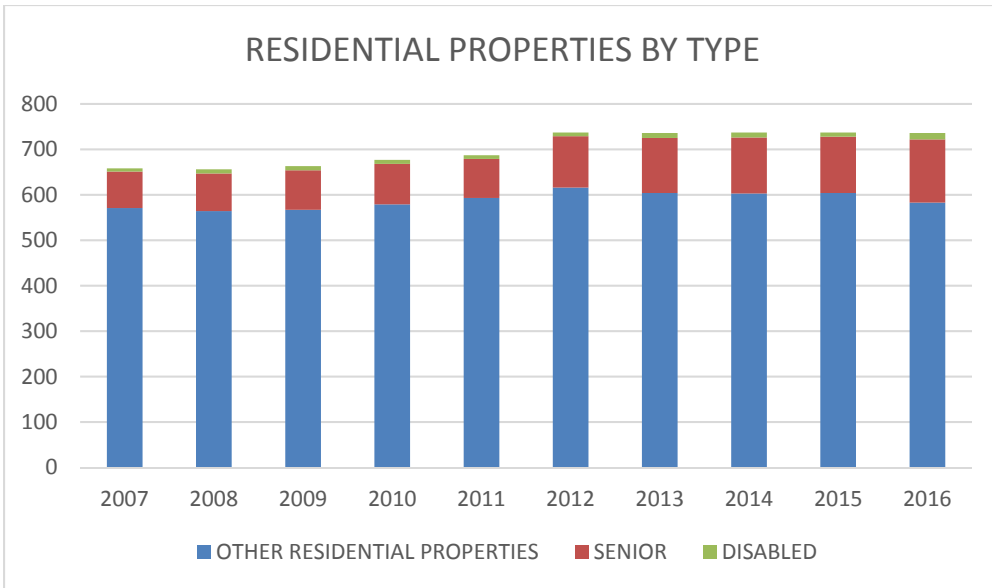


TOTAL BUSINESS LICENSES BY TYPE



AVERAGE PROPERTY ASSESSMENT VALUE







BRIEFING NOTE

To: Mayor and Council
From: Administration
Date: June 30th, 2017
Subject: Property Tax

Purpose:

To advise Council on the status of property tax arrears and delinquent accounts.

Background:

Town of Fort Smith property tax arrears and delinquent accounts are currently valued at \$1,743,730.64, where property tax arrears are defined as unpaid 2016 property taxes and delinquent accounts are defined as unpaid property taxes from 2015 and earlier, together called past-due accounts (and if considered uncollectable then called bad debt). The reasons for these past-due accounts, and options to address, are many, as listed below:

- Bad debts to be forgiven;
- Past-due accounts to be negotiated with the GNWT;
- Past-due accounts to be collected; and
- Sale of lands.

Each of the above items are addressed in detail as follows:

Bad Debts to be Forgiven:

Each year, the annual O&M Budget allocates approximately \$15k for bad debt (which is typically increased each year by the auditor after a review of past-due accounts). This amount has accumulated over many years, and the current balance of this account is \$615,235.61.

There are three accounts currently identified as uncollectable:

- Roll #999973 \$121,398.78: This is due to property taxes that were incorrectly levied on a quarry lease that was never executed.
- Roll #79300 \$131,270.21: This is due to property taxes that were incorrectly levied on a home that had burnt in a fire and was abandoned by the owner. Fire reduces the value of a property, however the assessor was not advised and assessed value of the property not modified. The value of property taxes levied should be reassessed, the property acquired for the new bad debt value, and the balance forgiven. Depending on the results of the reassessment, the \$131k value of the bad debt quoted here will change. Note also that the NWT Housing Corporation may have a registered interest in this property (the impact of registered interests are discussed below).
- Roll# 141416 \$8,359.51: This is due to bad debt for a trailer that is deemed to be uncollectible. The trailer is abandoned and located on a leased lot. The value of the trailer is deemed to be less than the value of the bad debt. This is related to the issue discussed below regarding separate taxation of land and improvements.

Note that negotiation with the GNWT as discussed below will most likely result in additional bad debt to be forgiven, which will further reduce the \$615k available for uncollectable bad debt. Finally, any bad debt forgiven by the Town will also require that the GNWT forgive the associated school tax; this is not anticipated to be an issue, as all bad debt forgiveness requires Ministerial approval, and the GNWT should address the school tax issue at that time.

Past-due Accounts to be Negotiated with the GNWT:

The GNWT often holds interests in lands and improvements that make the collection of property tax difficult, as discussed here:

- Roll# 108900 \$123,776.35 and Roll# 130180 \$30,310.69: These past-due accounts are for properties tied to failed businesses. These businesses were funded in part by the GNWT, and the GNWT maintains a registered interest against the properties as a result. The GNWT is denying any responsibility in the upkeep of these properties, however their registered interests greatly limit the Town's ability to acquire and sell the properties to recover the bad debt.
- Roll# 93100 \$21,653.83: This past-due account is for improvements made on a Commissioners Land lease within municipal boundaries. As noted above, property tax collection options are limited without the ability to acquire the land (i.e., you cannot take the house but leave the land). Ultimately, the solution is for the GNWT to revise the Property Assessment and Taxation Act to allow the Town taxes the land owner for the full value of land and improvements, and the land owner is expected to recover the improvements portion from their tenant.

- Roll# 141970 \$389,050.67: When the landslide occurred in 1968 many residents were relocated to new properties by the GNWT. One resident was relocated from Federal Indian Affairs Branch land (IAB land, where the resident is not required to pay property tax) to a new property which was mistakenly not designated as IAB land by the GNWT. This mistake was not immediately identified/corrected as the resident was receiving Seniors Tax Relief and not required to pay property tax for that reason. When his son acquired the property, the Town began to levy property tax. Both Salt River First Nation (SRFN) and the GNWT have acknowledged the issue and committed to addressing it, however to-date there has been no action. As above, the anticipated result is a partial reimbursement by the GNWT with the need for the Town to forgive the balance.
- The SRFN Development Corporation owes \$26,639.56 in property tax arrears. SRFN owes \$211,127.51 for their Payment in lieu of taxes (PILT) which is not included in the above property tax arrears and delinquent accounts total. Historically, all properties within municipal boundaries were assessed by the GNWT; the role of the Town was only to establish the mill rate and issue tax notices. As such, the GNWT has agreements with the Federal Government to assess all Federal lands. On the 2014 assessment roll for the 2015 tax year, 57 properties were removed as the GNWT had determined that these lands had transferred from the Federal Government to SRFN. The GNWT has no agreement to assess these lands and the Municipal Services Agreement between SRFN and the Town (authored by the GNWT) does not address this issue. Multiple requests from the Town to the GNWT to determine responsibility for assessment have resulted in no definitive action by the GNWT. Consequently, the Town retained private assessment services valued at \$20,772 to assess the transferred lands and determine the appropriate PILT. The GNWT needs to provide clarity on this issue (i.e., either assess the properties in question, or provide funding to the Town for these assessments) and reimburse the Town for the cost of assessment to-date.
- Subsequent to the above, the Town invoiced SRFN for the PILT. Upon review, SRFN has advised that many of the properties identified by the GNWT as having transferred have not transferred to SRFN and remain Federal. Again, multiple requests to the GNWT to resolve this issue have gone unanswered. In the interim, SRFN has committed to the PILT for properties that they consider as having transferred.

Past-due Accounts to be Collected:

The balance of the past-due accounts (approximately \$891,271.04) should be able to be collected with more aggressive collection actions. As previously advised, proper collection requires diligence and great attention to detail and process. As such, it is recommended that the Town retain the services of a contractor to collect these past-due accounts. Two law firms have been contacted and are willing to provide this service; McLennan Ross has proposed the best solution, as detailed here by the firm:

"The tax auction process under the Property Assessment and Taxation Act had specific steps and deadlines. The first would be to post a list of tax arrears in the Town. The first step we would do is to send letters to the registered owners of the properties. We would use a spreadsheet of information from your tax information system to prepare those letters. We advise the tax debtors they will have a charge of \$73.50 charged to their tax account. We would bill the town based on our time to prepare those first letters, but typically that end up at about \$45.00 or so per letter. The difference allows for some of the fees we will charge for dealing with inquiries on the letters (even though they say to contact the town, many people contact us). The next step occurs in July. We are required to send a letter to every mortgage holder on any property that still has tax arrears. The tax debtor is charged approximately \$84.00 for the first letter and \$63.00 each additional letter (if there is more than one mortgage on the same property). In addition, we have to prepare and publish an ad. That cost will vary depending on how many people are still on the list at that time. Generally, however, we divided the cost of the ad and doing searches, preparing the ad, between the people still on the list so that the Town recovers the costs of each step. Based on my experience, these charges to the tax accounts are sufficient to recover the legal fees and disbursement incurred for this step. As the process proceeds, the costs of each step go up significantly because they are divided between fewer people. We attempt to ensure that the town recovers its costs of the process as a whole (as opposed to each property) from the tax debtors. That being said, we cannot guarantee that the Town would not ever be out of pocket. "

Note that this information was provided February 2017 so some of the deadlines detailed above may have passed, however these would be updated one the process is initiated.

Sale of Lands:

The last property tax sale was in 2011 where four of six properties sold for a total value of \$237,775.82. Note that, when properties are sold for past-due accounts, the Town does not acquire ownership; the properties transfer directly from the debtor to the purchaser.

The process for valuing and disposing of land that is owned by the Town is established in the Town of Fort Smith Policy CP 203:

- Definition: "Disposal of Land" means the sale, lease or other means of disposing of land and improvements.
- A title search must be completed for the property to be disposed.
- Inspection of the land, improvements, easements and pertinent facts relating to the property is required.
- SAO must certify the assessed value and verify zoning.

- Price for the property to be disposed of shall recover all costs of the Town including acquisition costs, legal costs and any other costs directly related to the property; the Town cannot lose money on the disposal of property.
- Land to be disposed of must be advertised for sale in a locally circulated newspaper for a minimum of two weeks, posted in the town hall and three other locations in the community
- All persons wishing to purchase property must submit an application to purchase and a \$1,000 bid deposit.
- The bidding process only applies when properties are first offered for sale. After initial offering, properties will be sold on a first-come first-serve basis.
- The Town will accept bids which may exceed the minimum development cost of the property; the property will be sold to the highest bidder meeting the requirements of the bidding procedure.
- Where there is a tie between two or more bids, the Town shall draw one bid from those tied after re-sealing each in the same envelopes.
- Unsuccessful bidders will be refunded their bid deposit.
- Final disposal of land must be authorized by bylaw.

The Town currently owns three properties for disposal, as listed here:

- Lot 1365, Plan 1788, 57 Caribou Crescent: This land was acquired in 2005 due to a Town error in siting a trailer on an adjacent property. The land was acquired for \$12,840 and is currently assessed at \$11,000.
- Lot 155, Eastern Portion, Plan 10, 215 McDougal Road: This land was acquired from the NWT Housing Corporation in 2007 in exchange for Lot 641, Plan 319. 7 Whooping Crane Crescent. 7 Whooping Crane Crescent was acquired for a past-due account of \$41,200 and is currently assessed at \$19,400.
- Lot 646, Plan 319, 27 Whooping Crane Crescent: This property was acquired in 1994 for a bad debt of \$16,195.62 (value established via court order includes both property taxes and court costs due to legal action). The current assessed value of the property is \$111,600, however the current condition of improvements is unknown and the property is currently abandoned.

Recommendation:

For Council review.

UPDATE:

AS AT MAY 3, 2019 – DELINQUENT TAXES – 2,379,087.86

ARREARS 357,102.41

TOTAL ALLOWANCE FOR DOUBTFUL TAXES – 862,223.47

ROLL# 999973 – 182,984.07

ROLL# 79300 – 199,525.36

ROLL# 141416 – 13,661.24

GNWT ISSUES

ROLL# 108900 – 206,141.51

ROLL# 130180 – CURRENT BALANCE ONLY – SOLD TO PRIVATE OWNER

ROLL# 93100 – 35,224.21

ROLL# 141970 – 591,388.88

SRFN DEVELOPMENT CORPORATION - 8,692.29

SRFN PILT – 149,386.67 - A NUMBER OF PROPERTIES PREVIOUSLY BILLED TO SRFN HAVE REVERTED BACK TO THE GOVERNMENT OF CANADA WHO ARE NOW RESPONSIBLE FOR THE PILT GOING BACK TO 2016

COLLECTION ACTION UPDATE – The collection of property taxes has been handed over to legal counsel to collect. 130 property tax accounts were identified for collection with a total outstanding balance of \$2,694,863.66. This total does include Roll# 999973 and 141970. Hopefully by including these two properties, this will spark the GNWT to resolve these issues. Letters went out to all property owners on April 30 as part of the public auction process and legal counsel will be looking for a motion from the town to establish a date for the auction and to set minimum sale amounts for all eligible properties. Administration is waiting for the list of properties and will bring this forward to council with recommendations.