

Town of Norman Wells
Operating and Capital Budget
For The Year Ended December 31, 2015

	2012 Actuals	2013 Actuals	2014 30-Nov	2015 Budget
REVENUES				
Administration	\$ (2,957,298)	\$ (2,969,403)	\$ (2,809,524)	\$ (3,098,970)
Protective Services	(1,730)	(905)	(1,660)	(1,500)
Public Works	(86,902)	(86,938)	(71,365)	(100,000)
Quarry	(812,424)	(870,212)	(1,243,675)	(1,320,000)
Recreation	(78,752)	(79,166)	(77,286)	(81,485)
Library	(40,650)	(40,529)	(22,980)	(43,300)
Water and Sewer	(2,003,216)	(2,356,583)	(1,010,709)	(2,043,500)
Natural Gas	(1,928,486)	(1,763,499)	(823,652)	-
Land	(1,313,543)	(203,369)	(330,673)	(545,000)
Fiscal Services	(3,217,759)	(2,036,045)	(2,152,251)	(4,654,340)
	\$ (12,440,759)	\$ (10,406,649)	\$ (8,543,775)	\$ (11,888,095)
EXPENSES				
Administration	\$ 1,255,526	\$ 1,285,425	\$ 1,283,609	\$ 1,474,600
Protective Services	166,338	181,525	115,902	357,300
Public Works	1,121,063	1,438,101	1,422,002	1,555,000
Quarry	750,894	883,220	900,417	1,040,500
Recreation	737,483	1,129,417	982,991	1,068,760
Library	40,226	40,068	34,140	43,300
Water and Sewer	1,558,124	1,684,837	1,528,665	2,043,500
Natural Gas	1,891,305	1,519,934	728,891	23,350
Land	139,844	203,677	114,974	146,900
Fiscal Services	1,186,504	608,644	568,552	894,700
	\$ 8,847,306	\$ 8,974,848	\$ 7,680,143	\$ 8,647,910
(Surplus) / Deficit	\$ (3,593,452)	\$ (1,431,801)	\$ (863,632)	\$ (3,240,185)
Net Transfers to Capital Expenditures	1,062,077	1,111,000	393,726	3,260,800
(Surplus) Deficit after Transfers	\$ (2,531,375)	\$ (320,801)	\$ (469,906)	\$ 20,615
Amortization Expense	\$ 1,613,863	\$ 1,600,182	\$ -	\$ 1,786,051

Town of Norman Wells
Department A02 - Administration

	2012	2013	2014	2015
	Actual	Actual	Actuals to Nov 30	Budget
<u>REVENUE</u>				
Land Taxes - Residential	\$ (213,775)	\$ (215,895)	\$ (165,794)	\$ (222,550)
Land Taxes - Commercial	(168,083)	\$ (167,018)	(166,199)	(172,170)
Land Taxes - Undeveloped Commercial	(6,561)	\$ (6,445)	(3,998)	(5,470)
Land Taxes - Industrial	(84,370)	\$ (85,164)	(82,937)	(94,650)
Land Taxes - Undeveloped Industrial	(6,564)	\$ (7,776)	(15,318)	(18,400)
Land Taxes - Pipeline	(420,977)	\$ (420,977)	(444,937)	(444,940)
Land Taxes - Hydrocarbon Industrial	(1,729,792)	\$ (1,739,883)	(1,751,977)	(1,753,590)
Land Taxes - Recreational	(1,173)	\$ (1,173)	(1,451)	(1,450)
Land Taxes - Aviation	(13,785)	\$ (13,785)	(12,540)	(11,940)
Grant in Lieu - Federal Government	(23,111)	(20,337)	(22,070)	(22,070)
Grant in Lieu - NWT Power Corporation	(2,061)	(2,061)	(2,267)	(2,270)
Grant in Lieu - CBC	(452)	(452)	(495)	(500)
Grant in Lieu - Government of NWT	(54,918)	(54,048)	(57,517)	(57,670)
General Public School Taxes	(577,068)	(592,667)	(599,941)	(599,940)
Grant in Lieu of School Taxes	(9,548)	(8,390)	(7,939)	(7,940)
Education Requisition	581,717	601,057	606,920	607,880
House Rental	(39,725)	(67,625)	(68,250)	(70,000)
2% School Commissions	(5,000)	(5,000)	-	(5,000)
Other	(11,142)	(4,609)	(15,773)	(5,000)
Interest	(44,968)	(13,505)	(2,214)	(12,000)
Interest on Reserves	(7,755)	(11,296)	-	(33,000)
Interest - Accts Receivables	(18,010)	(30,929)	30,718	(15,000)
Tax Interest and Penalty	(29,231)	(34,651)	8,628	(30,000)
Business Licenses	(8,400)	(12,925)	(12,950)	(11,000)
Tax Certificates & Surveys	(1,140)	(1,860)	(1,320)	(1,300)
Development Permits	(3,490)	(4,526)	(17,104)	(17,000)
Lottery Fees	(6,512)	(6,763)	(2,800)	(3,000)
Indirect Administration Fees	(51,404)	(40,702)	-	(89,000)
Total Administration Revenue	\$ (2,957,298)	\$ (2,969,403)	\$ (2,809,524)	\$ (3,098,970)
<u>COUNCIL EXPENSES</u>				
Honorarium - Mayor	\$ 24,403	\$ 21,000	\$ 22,500	\$ 24,000
Group Insurance - Mayor	506	162	117	500
Travel - Mayor	8,456	7,760	8,259	8,000
Materials - Mayor	1,744	782	165	1,000
Honorarium - Council	85,279	94,000	84,413	98,000
CPP - Council	1,643	2,598	2,134	2,800
Group Insurance - Council	2,310	3,304	2,309	2,500
Travel - Council	719	5,013	5,440	6,000
Donations - Council	35,051	15,968	30,891	25,000
Materials - Council	9,712	1,658	3,564	4,000
E.M.O. - Council	3,811	9,493	4,357	4,000
Total Council Expenses	\$ 173,634	\$ 161,738	\$ 164,149	\$ 175,800

Town of Norman Wells
Department A02 - Administration

	2012	2013	2014	2015
	Actual	Actual	Actuals to Nov 30	Budget
<u>GEN. ADMINISTRATION EXPENSES</u>				
Salaries	\$ 580,456	\$ 598,517	\$ 531,180	\$ 690,000
VTA	58,445	60,358	32,455	33,000
RRSP	49,207	29,463	-	60,000
CPP	14,649	13,637	15,669	15,000
EI	7,622	7,324	8,361	7,800
Group Insurance	11,225	9,580	7,239	11,000
Training	22,847	24,522	7,207	35,000
Advertising	2,610	1,346	2,133	5,000
Subscriptions & Memberships	10,175	3,424	5,548	6,000
Recruiting Expenses	19,225	7,105	20,762	5,000
Travel	23,032	12,991	6,405	12,000
Insurance	66,621	63,721	68,197	68,000
WCB	8,042	8,554	32,699	49,000
Safety	-	-	-	5,000
Computer Services	17,470	15,468	48,201	32,000
Postage	5,412	4,658	4,567	7,000
Telephone	13,294	12,636	11,094	18,000
Audit Fees	43,101	51,397	45,107	47,000
Legal Fees	8,576	22,802	59,890	50,000
Building R&M	15,876	3,072	7,435	5,000
Contract Services	18,085	18,500	23,844	15,000
Seniors NG Conversion	-	-	86,322	-
Donated Services	20,794	29,844	16,836	-
Miscellaneous	38	27,686	-	2,000
Materials	20,712	25,317	17,323	25,000
Office Equipment	8,342	14,558	11,742	15,000
Power	12,695	19,514	14,444	20,000
Heat	-	-	17,048	50,000
Vehicle Fuel	3,609	2,082	2,016	3,000
Vehicle R&M	1,297	205	213	1,000
Equipment Replacement Reserve	7,755	11,296	-	-
Natural Gas Admin	7,839	17,182	9,965	-
Water - Admin	2,841	6,927	5,558	7,000
Total Gen. Administration Expenses	\$ 1,081,892	\$ 1,123,686	\$ 1,119,460	\$ 1,298,800
Total Administration Expenses	\$ 1,255,526	\$ 1,285,425	\$ 1,283,609	\$ 1,474,600
Net Budget Variance	\$ (1,701,772)	\$ (1,683,978)	\$ (1,525,915)	\$ (1,624,370)
Amortization Expense	\$ 41,343	\$ 67,021		\$ 72,021

Town of Norman Wells
Department A03 - Protective Services

	2012	2013	2014	2015
	Actual	Actual	Actuals to Nov 30	Budget
<u>REVENUE</u>				
Fines & Fees	(1,730)	(905)	(1,660)	(1,500)
Total Revenue	\$ (1,730)	\$ (905)	\$ (1,660)	\$ (1,500)
<u>ANIMAL CONTROL EXPENSES</u>				
Salaries	\$ 21,649	\$ 21,467	\$ 19,002	\$ 24,000
CPP	693	389	1,284	1,000
EI	491	210	194	600
Materials	-	-	-	1,000
Total Animal Control Expenses	\$ 22,832	\$ 22,066	\$ 20,480	\$ 26,600
<u>FIRE PROTECTION EXPENSES</u>				
Honorarium	\$ 55,515	\$ 41,490	19,475	\$ 186,000
CPP/EI	1,763	1,853	780	7,200
RRSP				12,000
VTA				5,000
Group Insurance				3,000
Training	15,485	2,407	863	12,000
Telephone	5,294	5,726	6,878	6,000
Building R&M	6,199	47,407	6,593	7,000
Equipment R&M	8,241	6,538	1,771	7,000
Materials	18,366	2,440	4,209	5,000
Station Wear	-	-	-	2,500
Protective Clothing	5,389	-	-	12,000
Fire Prevention	653	362	1,313	2,000
Protective Equipment	2,027	9,970	11,710	12,000
Communication	4,682	14,600	10,068	5,000
Power	8,339	11,422	10,480	12,000
Heat	-	-	7,662	30,000
Fuel Vehicle	1,342	880	979	2,000
Vehicle R&M	1,100	2,527	855	2,000
Natural Gas	8,609	11,314	11,332	-
Water	504	524	454	1,000
Total Fire Protection Expenses	\$ 143,505	\$ 159,459	\$ 95,422	\$ 330,700
Total Expenses	\$ 166,338	\$ 181,525	\$ 115,902	\$ 357,300
Net Budget Variance	\$ 164,608	\$ 180,620	\$ 114,242	\$ 355,800
Amortization Expense	\$ 80,611	\$ 93,139		\$ 127,139

Town of Norman Wells
Department A04 - Public Works

	2012	2013	2014	2015
	Actual	Actual	Actuals to Nov 30	Budget
<u>REVENUE</u>				
Garbage Fees	\$ (84,582)	\$ (84,318)	\$ (69,165)	\$ (97,250)
Garbage Fees - Town	\$ (2,320)	\$ (2,620)	\$ (2,200)	\$ (2,750)
Total Revenue	\$ (86,902)	\$ (86,938)	\$ (71,365)	\$ (100,000)
<u>ADMINISTRATIVE EXPENSES</u>				
Salaries	\$ 305,832	\$ 475,199	\$ 351,142	\$ 480,000
VTA	26,052	37,347	22,125	21,000
RRSP	26,130	34,239	9,230	40,000
CPP	8,053	14,350	11,958	12,000
EI	4,181	7,696	6,739	6,500
Group Insurance	4,612	6,229	4,852	9,000
Training	-	300	-	6,000
Travel	-	872	4,686	12,000
Telephone	6,832	5,695	4,140	5,000
Building R&M	7,737	13,853	121,449	10,000
Staff housing R&M	19,038	54,586	71,046	20,000
Equipment R&M	13,287	5,014	6,132	10,000
Materials	19,760	42,176	40,364	30,000
Safety	-	7,108	624	2,000
Equipment	2,276	5,013	7,372	8,000
Power	4,659	7,851	6,273	7,000
Heat	-	-	3,673	15,000
Vehicle Fuel	18,867	21,206	25,552	25,000
Vehicle R&M	4,690	4,474	5,552	5,000
Natural Gas	4,212	4,258	4,927	-
Water	1,314	1,712	983	1,500
Total Administrative Expenses	\$ 477,531	\$ 749,178	\$ 708,819	\$ 725,000
<u>ROAD MAINTENANCE EXPENSES</u>				
Grading - Roads	\$ -	\$ -	\$ 7,770	\$ 8,000
Sanding - Roads	9,625	14,505	24,035	20,000
Snow Clearing - Roads	86,557	104,775	67,240	100,000
Road Maintenance	8,495	34,853	38,768	40,000
Docks/Marina	1,485	6,310	6,794	7,000
Dust Control - Roads	301,766	223,287	223,542	250,000
Culverts - Roads	22,678	29,148	13,270	30,000
Street Signs	3,802	1,894	7,075	10,000
Town Beautification	7,933	23,417	11,112	20,000
Street Lighting	74,143	62,658	55,660	65,000
Quarry Materials - Roads	4,414	37,423	44,443	40,000
Total Road Maintenance Expenses	\$ 520,898	\$ 538,270	\$ 499,709	\$ 590,000
<u>SOLID WASTE EXPENSES</u>				
Solid Waste Site Maintenance	\$ 2,558	\$ 1,500	\$ 30,020	\$ 17,000
Garbage Bin R&M	3,695	270	17,365	5,000
Garbage Collection	82,028	92,238	79,457	100,000
Solid Waste Site Management	30,053	56,244	41,314	100,000
Total Solid Waste Expenses	\$ 118,334	\$ 150,252	\$ 168,156	\$ 222,000
<u>CEMETARY EXPENSES</u>				
Maintenance	\$ 4,300	400	2,675	\$ 3,000
Site Restoration	-	-	42,643	15,000
Total Cemetary Expenses	\$ 4,300	\$ 400	\$ 45,318	\$ 18,000
Total Expenses	\$ 1,121,063	\$ 1,438,101	\$ 1,422,002	\$ 1,555,000
Net Budget Variance	\$ 1,034,161	\$ 1,351,163	\$ 1,350,637	\$ 1,455,000
Amortization Expense	\$ 496,619	\$ 486,137	\$ -	\$ 493,600

Town of Norman Wells
Department A05 - Quarry

	2012	2013	2014 Actuals to Nov 30	2015 Budget
	Actual	Actual	Actuals to Nov 30	Budget
<u>REVENUE</u>				
Quarry Sales	(750,620)	(771,660)	(1,012,535)	(1,000,000)
Scale Operating Fee	(57,274)	(61,129)	(186,697)	(190,000)
Scale Operating Fee to Town	(453)	(4,180)	(5,327)	(5,000)
Quarry Sales to Town	(4,077)	(33,242)	(39,116)	(40,000)
Restoration Reserve	-	-	-	(85,000)
Total Revenue	\$ (812,424)	\$ (870,212)	\$ (1,243,675)	\$ (1,320,000)
<u>EXPENSES</u>				
Salaries	\$ 55,659	\$ 34,999	\$ 32,496	\$ 72,000
VTA	512	6,388	-	2,800
RRSP	5,470	-	-	6,700
CPP	1,236	1,287	1,408	2,000
EI	638	659	710	1,000
Group Insurance	765	512	66	1,200
Telephone	465	696	474	800
Maintenance	3,951	8,250	56,663	8,000
Building R&M	150	825	330	1,000
Equipment R&M	-	-	-	10,000
Cost of Materials	596,078	742,435	719,675	750,000
Materials	500	248	-	500
Power	2,696	4,076	2,881	5,000
Heat	5,338	4,785	2,489	5,000
Restoration Reserve	25,531	28,898	82,777	85,000
Natural Gas	-	-	-	-
Water	501	462	448	500
Indirect Admin Fee	51,404	48,702	-	89,000
Total Expenses	\$ 750,894	\$ 883,220	\$ 900,417	\$ 1,040,500
Net Budget Variance	\$ (61,529)	\$ 13,008	\$ (343,258)	\$ (279,500)
Amortization Expense	\$ 11,057	\$ 8,390	\$ -	\$ 8,390

Town of Norman Wells
Department A06 Recreation

	2012	2013	2014	2015
	Actual	Actual	Actuals to Nov 30	Budget
<u>REVENUE</u>				
Other GNWT	\$ (5,611)	\$ (9,751)	\$ (13,334)	\$ -
Other Revenues	(3,300)	\$ (3,475)	\$ (1,393)	-
Contribution Agreement - Sport	(15,500)	(11,000)	(14,000)	(14,000)
Spring Fling	-	-	-	(9,000)
Canada Day	-	-	-	(4,200)
Fitness Centre	(19,052)	(26,232)	(20,935)	(25,000)
Curling Club Rental	(4,200)	(6,200)	(600)	(3,000)
Community Hall Rentals	(15,700)	(10,265)	(12,248)	(12,000)
GNWT Funding - Youth and Elders	(13,888)	(11,243)	(14,285)	(14,285)
Other Revenue - Youth and Elder	-	(1,000)	(491)	-
Other Revenue - Youth and Elder	-	-	-	-
Other Revenue - Daycare	(1,501)	-	-	-
Total Revenue	\$ (78,752)	\$ (79,166)	\$ (77,286)	\$ (81,485)
<u>ADMINISTRATIVE EXPENSES</u>				
Salaries	\$ 213,361	\$ 187,454	\$ 169,782	\$ 202,000
VTA	13,214	13,896	10,797	8,500
RRSP	23,130	15,482	-	18,000
CPP	5,447	4,554	4,652	4,500
EI	2,805	2,437	2,480	2,400
Group Insurance	3,302	2,686	2,466	3,000
Training	5,277	6,969	7,040	10,000
Subscriptions & Memberships	521	662	961	1,000
Recruitment	-	3,701	-	-
Travel	4,425	1,117	2,767	12,000
Safety	-	-	-	2,000
Telephone	5,016	5,194	4,583	5,000
Building R&M	1,449	991	2,063	2,000
Clinics	15,604	6,873	-	10,000
Materials	4,362	7,909	3,168	5,000
Program Materials	3,318	1,477	4,180	8,000
Spring Fling	-	8,830	13,724	14,000
Community Garden	-	-	1,849	-
Vehicle Fuel	6,175	7,363	4,423	7,000
Vehicle R&M	3,800	1,386	406	2,000
Special Events - Council	7,611	11,421	7,102	8,000
Canada Day	-	-	-	5,000
Equipment Sport Funding	4,500	3,500	1,500	4,000
Travel Sport Funding	8,000	6,500	9,736	10,000
Total Administrative Expenses	\$ 331,319	\$ 300,403	\$ 253,679	\$ 343,400

POOL EXPENSES

Salaries	\$ 55,421	\$ 54,473	\$ 52,791	\$ 60,000
CPP	2,543	2,510	2,163	3,000
EI	1,420	1,434	1,446	1,500
Training	1,107	608	834	-
Recruitment	10,750	-	696	-
Travel	(517)	8,102	7,046	7,000
Telephone	1,017	1,715	1,068	1,800
Staff Housing	11,927	11,400	15,000	15,000
Building R&M	836	3,934	3,429	2,000
Equipment R&M	4,402	6,800	5,754	10,000
Materials	5,193	1,521	914	2,500
Swim Meet	-	8,457	17,248	12,000
Power	5,083	4,906	4,690	5,600
Heat	-	-	-	12,000
Natural Gas	2,644	4,232	3,086	-
Water	345	310	310	1,500
Total Pool Expenses	\$ 102,171	\$ 110,401	\$ 116,475	\$ 133,900

ARENA EXPENSES

Salaries	\$ 46,004	\$ 64,518	\$ 60,795	\$ 70,000
VTA	1,565	7,553	-	2,500
RRSP	2,270	-	-	5,800
CPP	1,923	2,185	2,067	1,700
EI	1,024	1,182	1,126	900
Group Insurance	323	439	379	1,000
Telephone	1,301	1,317	1,250	1,500
Building R&M	15,770	365,124	148,339	30,000
Equipment R&M	3,277	1,394	606	3,000
Materials	4,129	3,980	1,714	5,000
Equipment	4,341	-	3,076	10,000
Power	20,022	28,038	22,345	26,000
Heat	-	-	1,291	24,000
Natural Gas	12,906	7,818	7,202	-
Water	1,295	1,592	1,332	1,500
Quarry Material	-	-	-	-
Total Arena Expenses	\$ 116,148	\$ 485,138	\$ 251,522	\$ 182,900

FITNESS CENTRE EXPENSES

Building R&M	\$ 14,353	\$ 491	\$ 333	\$ 5,000
Equipment R&M	1,303	521	1,114	5,000
Materials	3,750	730	1,845	2,000
Equipment	1,479	5,527	8,001	10,000
Power	16,418	28,038	22,345	20,000
Heat	-	-	-	24,000
Natural Gas	7,660	7,818	4,627	-
Water	1,502	1,592	967	1,500
Total Fitness Centre Expenses	\$ 46,465	\$ 44,717	\$ 39,232	\$ 67,500

CURLING CLUB EXPENSES

Telephone	\$ 984	\$ 1,175	\$ 1,138	\$ 1,200
Building R&M	23	4,252	55,111	5,000
Materials	649	890	616	1,000
Power	7,232	8,888	5,660	9,000
Heat	-	-	4,378	18,000
Natural Gas	5,365	5,974	5,882	-
Water	1,594	3,857	638	1,000
Total Curling Club Expenses	\$ 15,848	\$ 25,035	\$ 73,423	\$ 35,200

COMMUNITY HALL EXPENSES

Telephone	\$ 1,000	\$ 1,194	\$ 1,156	\$ 1,200
Building R&M	14,420	4,138	80,192	5,000
Equipment R&M	2,754	545	667	2,000
Materials	778	2,791	38	2,000
Power	11,999	14,795	11,784	15,000
Heat	-	-	15,649	50,000
Natural Gas	12,557	10,800	16,680	-
Water	9,734	5,244	1,957	6,000
Total Community Hall Expenses	\$ 53,242	\$ 39,508	\$ 128,123	\$ 81,200

OPEN PLAY SPACES EXPENSES

Grounds R&M	\$ 2,814	\$ 7,421	\$ 11,986	\$ 15,000
Equipment R&M	-	653	-	3,000
Materials	43	16,660	5,668	1,000
Quarry Materials	-	-	-	-
Total Open Play Spaces Expenses	\$ 2,857	\$ 24,734	\$ 17,654	\$ 19,000

CHURCH EXPENSES

Building R&M	\$ 6,868	\$ 5,739	\$ 26,990	\$ 5,000
Power	\$ -	\$ -	\$ -	\$ 14,100
Heat	\$ -	\$ -	\$ -	\$ 40,000
Water	\$ -	\$ -	\$ -	\$ 360
Total Church Expenses	\$ 6,868	\$ 5,739	\$ 26,990	\$ 59,460

YOUTH AND ELDERS EXPENSES

Salaries	\$ 38,476	\$ 57,929	\$ 42,262	\$ 75,000
VTA	1,905	2,393	2,115	2,500
RRSP	-	-	-	7,000
CPP	1,792	2,930	1,640	2,500
EI	933	1,627	870	1,300
Group Insurance	504	528	423	1,200
Training	-	-	-	6,000
Travel	-	1,633	-	1,500
Telephone	2,274	2,817	2,646	3,000
Building R&M	1,433	2,164	4,813	10,000
Equipment R&M	-	-	-	-
Materials	1,625	2,199	714	5,000
Heat	-	-	2,979	15,000
Power	3,116	3,860	2,800	4,000
Natural Gas	1,359	1,244	1,589	-
Water	1,537	783	1,970	2,000
Total Youth and Elders Expenses	\$ 54,954	\$ 80,107	\$ 64,821	\$ 136,000

DAYCARE EXPENSES

Building R&M	\$ 7,609	\$ 448	\$ 931	\$ 2,000
Power	-	5,212	6,174	-
Heat	-	7,809	3,967	8,000
Water	-	165	-	200
Total Daycare Expenses	\$ 7,609	\$ 13,634	\$ 11,072	\$ 10,200

Total Expenses

\$ 737,483	\$ 1,129,417	\$ 982,991	\$ 1,068,760
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Net Budget Variance

\$ 658,731	\$ 1,050,252	\$ 905,705	\$ 987,275
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Amortization Expense

\$ 282,099	\$ 288,705	\$ -	\$ 322,875
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Town of Norman Wells
Department A07 - Library

	2012	2013	2014	2015
	Actual	Actual	Actuals to Nov 30	Budget
<u>REVENUE</u>				
Library Contribution	(26,191)	(40,241)	(22,980)	(38,300)
Other Library	(14,459)	(288)	-	-
Town Contribution	-	-		(5,000)
Total Revenue	\$ (40,650)	\$ (40,529)	\$ (22,980)	\$ (43,300)
<u>EXPENSES</u>				
Salaries	\$ 24,221	\$ 26,536	\$ 21,664	\$ 27,000
CPP	1,059	1,131	993	1,200
EI	621	676	593	700
Telephone	1,585	1,893	1,820	2,000
Materials - Seniors' Literacy	12,740	9,833	9,070	12,400
Total Expenses	\$ 40,226	\$ 40,068	\$ 34,140	\$ 43,300
Net Budget Variance	\$ (424)	\$ (461)	\$ -	\$ -

Town of Norman Wells
Department A10 - Water and Sewer

	2012	2013	2014 Actuals to Nov 30	2015 Budget
	Actual	Actual	Actuals to Nov 30	Budget
<u>REVENUE</u>				
Commercial	\$ (101,609)	\$ (123,857)	\$ (87,644)	\$ (126,000)
Government	(7,135)	(10,168)	(7,759)	(12,000)
Industrial	(15,450)	(16,721)	(13,472)	(19,200)
Residential	(63,423)	(67,972)	(56,412)	(78,000)
Public Housing	(9,885)	(10,126)	(8,318)	(12,000)
GNWT	(17,110)	(19,525)	(19,825)	(24,000)
Water Only	(1,328)	(2,782)	(3,005)	(3,600)
Bulk Water	(35,006)	(11,565)	(23,321)	(24,000)
Camps	(15,557)	(25,987)	(49,401)	(36,000)
Commerical	(155,206)	(145,737)	(93,187)	(132,000)
Government	(17,742)	(20,669)	(16,970)	(24,000)
Residential	(81,158)	(87,687)	(78,954)	(108,000)
Public Housing	(57,546)	(62,829)	(62,087)	(78,000)
GNWT	(14,047)	(12,903)	(32,898)	(48,000)
Miscellaneous Fees	(8,550)	(6,470)	(2,970)	(3,000)
GNWT Water and Sewer Subsid	(416,000)	(457,535)	(448,000)	(504,000)
Public Infrastructure Res. W&S	(51,400)	(51,400)	-	-
Penalties / Interest Charges	(27,761)	(31,957)	5,935	(1,000)
W&S Capital Reserve	-	(290,000)	-	-
Trucked Water - Town	(1,455)	(1,999)	(1,221)	(2,000)
Metered Water Town	(17,392)	(19,082)	(11,202)	(15,000)
Trf from EITCA to W&S Op	(639,378)	(699,526)	-	-
Trf from Gen Op to W&S Op	(249,079)	(180,086)	-	(793,700)
Total Revenue	\$ (2,003,216)	\$ (2,356,583)	\$ (1,010,709)	\$ (2,043,500)

Town of Norman Wells
Department A10 - Water and Sewer

	2012	2013	2014 Actuals to Nov 30	2015 Budget
	Actual	Actual	Actuals to Nov 30	Budget
<u>EXPENSES</u>				
Salaries	\$ 284,526	\$ 313,014	\$ 308,282	\$ 300,000
VTA	10,688	13,555	12,011	10,000
RRSP	25,284	25,002	-	28,000
CPP	8,213	7,674	8,231	7,500
EI	4,212	4,062	4,321	4,000
Group Insurance	2,876	4,814	5,301	45,000
Training	6,460	12,296	9,015	18,000
Subscriptions & Memberships	-	60	180	1,000
Recruiting	12,853	-	-	-
Travel	7,170	3,050	733	6,000
Safety	-	-	-	10,000
Insurance	26,409	27,058	29,373	30,000
WCB	4,910	5,500	5,885	-
Telephone	5,156	6,892	6,477	7,000
Building R&M	10,482	8,184	35,912	10,000
Equipment R&M	92,711	30,511	66,050	70,000
Contract Services	139,375	160,082	49,328	50,000
Utilidor/Piped Services R&M	2,237	45,951	40,115	90,000
Donated services	769	552	536	1,000
Trucked Water	564,771	644,608	557,523	919,000
Materials	79,050	51,709	61,968	50,000
Power	130,808	159,225	128,508	160,000
Heat	-	10,899	144,297	200,000
Vehicle Fuels	12,778	18,457	15,988	20,000
Vehicles R&M	485	1,624	1,061	2,000
Doubtful Utilities	6,594	5,647	(3)	5,000
Natural Gas	59,306	65,410	37,573	-
To W&S Capital Reserve	60,000	59,000	-	-
Total Expenses	\$ 1,558,124	\$ 1,684,837	\$ 1,528,665	\$ 2,043,500
Net Budget Variance	\$ (445,092)	\$ (671,747)	\$ 517,956	\$ -
Amortization Expense	\$ 639,378	\$ 594,035	\$ -	\$ 699,270

Town of Norman Wells
Department A11 - Natural Gas

	2012	2013	2014 Actuals to Nov 30	2015 Budget
	Actual	Actual	Actuals to Nov 30	Budget
<u>REVENUE</u>				
Natural Gas Sales	\$ (1,342,277)	\$ (1,494,053)	\$ (718,141)	\$ -
GNWT Natural Gas	(79,376)	(39,800)	(5,361)	-
Service Charges	(21,321)	(20,017)	(11,917)	-
GNWT Funding	(175,000)	-	-	-
Federal Funding	(100,000)	-	-	-
From Div Reserve	(25,298)	-	-	-
Town Natural Gas	(122,457)	(146,873)	(88,233)	-
Trf from Natural Gas Reserve	-	-	-	-
Trf from EITCA to Natural Gas	(62,756)	(62,756)	-	-
Total Revenue	\$ (1,928,486)	\$ (1,763,499)	\$ (823,652)	\$ -
<u>EXPENSES</u>				
Salaries	\$ 154,738	\$ 51,810	\$ 40,806	\$ -
VTA	9,193	3,988	5,773	-
RRSP	15,950	21,000	-	-
CPP	3,329	1,149	1,715	-
EI	1,705	611	913	-
Group Insurance	1,629	508	299	-
Training	3,948	-	-	-
Subscriptions & Memberships	-	327	115	-
Travel	922	-	-	-
Insurance	17,120	24,360	13,305	13,350
WCB	1,354	1,426	870	-
Telephone	966	3,082	2,311	-
Building R&M	294	300	-	-
Contract Services	4,355	77,450	2,234	-
Alternative Energy	394,029	-	-	-
Conversion (purge line)	-	40,244	-	10,000
Natural Gas Supply	1,214,343	1,132,251	654,607	-
Materials	54,268	4,445	3,576	-
Power	869	193	-	-
Vehicle Fuel	5,484	7,378	2,341	-
Vehicle R&M	936	2,243	28	-
Doubtful Accounts	5,871	2,668	(2)	-
To NG Capital reserves	-	144,500	-	-
Natural Gas	-	-	-	-
Quarry Materials	-	-	-	-
Refund to Citizens	-	-	-	-
Total Expenses	\$ 1,891,305	\$ 1,519,934	\$ 728,891	\$ 23,350
Net Budget Variance	\$ (37,181)	\$ (243,565)	\$ (94,761)	\$ 23,350

Town of Norman Wells

Department A12 - Land

	2012	2013	2014 Actuals to Nov 30	2015 Budget
	Actual	Actual	Actuals to Nov 30	Budget
<u>REVENUE</u>				
Land Sales	\$ (1,275,915)	\$ (167,532)	\$ (285,375)	\$ (500,000)
Land Leases	(37,628)	(35,838)	(45,298)	(45,000)
Total Revenue	\$ (1,313,543)	\$ (203,369)	\$ (330,673)	\$ (545,000)
<u>EXPENSES</u>				
Salaries	\$ 87,629	\$ 97,417	\$ 75,459	\$ 102,000
VTA	12,476	17,959	3,310	2,500
RRSP	11,000	4,000	1,813	9,300
CPP	2,307	2,984	3,380	2,500
EI	1,176	1,596	1,804	1,300
Group Insurance	1,491	1,222	829	1,800
Training	-	4,079	7,703	5,000
Travel	-	1,126	1,328	2,500
Cost of Land Sales	11,617	36,751	5,475	-
Land Fees/Legal				15,000
Materials	12,148	36,542	13,873	5,000
Total Expenses	\$ 139,844	\$ 203,677	\$ 114,974	\$ 146,900
Net Budget Variance	\$ (1,173,699)	\$ 308	\$ (215,699)	\$ (398,100)

Town of Norman Wells
Department A14 - Fiscal Services

	2012	2013	2014 Actuals to Nov 30	2015 Budget
	Actual	Actual		
<u>REVENUE</u>				
Formula Funding	\$ (1,116,000)	\$ (1,166,000)	\$ (1,040,000)	\$ (1,170,000)
Other Grants - GNWT	(3,652)	(32,678)	(11,900)	-
Other Grants - Federal	(5,000)	(3,600)	-	-
Gas Tax Funding	(321,844)	(223,287)	(171,437)	(342,870)
Community Public Infrastructure Funding	(13,857)	(610,479)	(869,000)	(869,000)
Deferred Revenue - CPIF	-	-	-	(1,377,540)
Deferred Revenue - Gas Tax	-	-	-	(574,170)
Deferred Revenue- CCBF	-	-	-	(282,730)
Capital Funding - GNWT	(695,328)	-	-	-
Conditional Funding - GNWT	-	-	-	-
Equipment Reserve	(146,553)	-	-	-
Capital Reserve	(77,779)	-	(59,914)	-
Transfer from Operations	(837,745)	-	-	(38,030)
Total Revenue	\$ (3,217,759)	\$ (2,036,045)	\$ (2,152,251)	\$ (4,654,340)
<u>EXPENSES</u>				
Senior Citizens Tax Relief	\$ 1,971	\$ 2,910	\$ 2,910	\$ 3,000
Doubtful Accounts (Recovery)	14,275	(75,338)	(11,162)	(10,000)
Bank Service Charges	4,869	2,567	2,404	3,000
Transfer to Library	-	-	5,000	5,000
Equipment Replacement Reserve	50,000	137,600	50,000	50,000
Diversification Reserve	250,000	-	-	-
Environmental Reserve	50,000	50,000	50,000	50,000
Capital Reserve	341,978	92,820	-	-
Gas Tax Reserve	-	-	-	-
Public Infrastructure Reserve	-	-	-	-
Trsfr to W&S Op from Gen. Op. Fund	249,079	108,086	469,400	793,700
Transfer to Capital Fund -Equipment	146,553	-	-	-
Transfer to Capital Fund - W&S	-	-	-	-
Transfer to WS Fund - W&S	-	290,000	-	-
Transfer to Capital Fund - Capital	77,779	-	-	-
Total Expenses	\$ 1,186,504	\$ 608,644	\$ 568,552	\$ 894,700
Net Budget Variance	\$ (2,031,255)	\$ (1,427,400)	\$ (1,583,699)	\$ (3,759,640)
Capital	\$ 1,062,077	1,111,000	393,726	3,260,800
	\$ 1,062,077	\$ 1,111,000	\$ 393,726	\$ 3,260,800
Surplus after Transfers	\$ (969,178)	\$ (316,400)	\$ (1,189,973)	\$ (498,840)

TOWN OF NORMAN WELLS
FIVE YEAR CAPITAL PLAN
2015 - 2019

Funding Source	2015	2016	2017	2018	2019
Gas Tax	\$ 119,330	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Gas Tax Deferred	\$ 574,170				
Community Public Infrastructure Funding	\$ 869,000	\$ 869,000	\$ 869,000	\$ 869,000	\$ 869,000
CPIF Deferred	\$ 1,377,540		\$ -	\$ -	\$ -
Trf from Operations Investments	\$ 38,030	\$ 1,382,000	\$ -	\$ -	\$ -
Deferred Rev - CCBF	\$ 282,730				
Totals:	\$ 3,260,800	\$ 2,371,000	\$ 989,000	\$ 989,000	\$ 989,000

	2015	2016	2017	2018	2019
Front Desk Arrangement - Town Office	\$ -	\$ 50,000			
Fire Truck	\$ 400,000				
Windows - 8A/B Ptarmigan	\$ 10,000				
New Roof - 13 Marten	\$ 25,000				
Storage Building - Public Works	\$ -	\$ 850,000			
Garbage Bins	\$ -	\$ 20,000	\$ 20,000		
JR Bldg. Teardown	\$ 150,000				
Zamboni Room Door - Inside	\$ 40,000				
Curling Club Roof	\$ -	\$ 250,000			
Community Hall - Women's Bathroom	\$ 25,000				
2 Sample Points from Dump	\$ -	\$ 30,000			
WTP - Decontamination Room	\$ 20,000				
WTP - Power Panel Replacement	\$ 15,000				
Water Storage Tank (Second)	\$ 1,000,000				
Sewage Lagoon Desludging	\$ 450,000				
Truck-fill Station - secondary	\$ -	\$ 10,000			
Drain for Truck-fill Station	\$ 10,000				
Trench Box	\$ 12,000				
Skate Board Park	\$ -	\$ 126,000			
Vehicles	\$ 40,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Computer upgrade/replacement		\$ 40,000			
Arena Renovation and New Ice Plant		\$ 1,000,000			
New Dump Site					
Engineering Firm - Road Mtnc.					
Carry Forward from 2014					
Water Storage Tank	\$ 788,800				
Trailer Mounted Steamer	\$ 45,000				
Fencing - WTP, SL, and Pump Station	\$ 30,000				
Utilidor Extension	\$ 200,000				
Total	\$ 3,260,800	\$ 2,371,000	\$ 65,000	\$ 45,000	\$ 45,000

Difference:	\$ -	\$ -	\$ 924,000	\$ 944,000	\$ 944,000
Cumulative Total:	\$ -	\$ -	\$ 924,000	\$ 1,868,000	\$ 2,812,000