



AGENDA

PUBLIC INPUT

1. CALL TO ORDER

2. ADOPTION OF AGENDA

3. DECLARATION OF INTEREST

4. ANNOUNCEMENTS, AWARDS, CEREMONIES & PRESENTATIONS

5. ADOPTION OF MINUTES

- a. Regular Meeting of Council – May 14th, 2019 – page 2-25

6. ADMINISTRATIVE ENQUIRIES

7. NEW BUSINESS

- a. Recreation Committee Appointment – page 26-27
- b. Tourism and Economic Development Committee Appointment – page 28-29
- c. Award of Recreation Truck Tender – page 30
- d. 2019-2023 Strategic Plan – page 31-53
- e. Audited Financial Statements – page 54-98
- f. Mill Rate Update Report – to follow on Monday

8. BYLAWS

- a. Bylaw 2393 - Mill Rate Bylaw – First and Second Reading – to follow on Monday
- b. Bylaw 2411/APPT/19 - Bylaw Officer Appointment – Third and Final Reading – page 99-101

9. NOTICES OF MOTIONS

10. IN CAMERA

- a. Matter on Consideration - pursuant to Cities, Towns & Villages Act, S.N.W.T. 2003 c. 22, Section 23. (3), (e)

11. ADJOURNMENT



REPORT TO COMMITTEE

The Regular Meeting of Council was held on Tuesday, May 14th, 2019 at 6:30pm in the Council Chambers.

Present: Mayor Jameson, Councilors Melanson, Chambers, Dohey, Duford, Groenewegen and Willows

Staff: Senior Administrative Officer – Judy Goucher, Assistant Administrative Officer – Glenn Smith, Director of Protective Services – Ross Potter, Director of Public Works – Earle Dumas, Director of Recreation – Stephane Millette & Council Administrator – Stacey Barnes

1. CALL TO ORDER:

This Meeting was called to order at 6:30pm with Mayor Jameson presiding.

2. ADOPTION OF AGENDA

#19-149

MOVED BY: CLLR DUFORD

SECONDED BY: CLLR MELANSON

CARRIED

3. DECLARATION OF INTEREST

There were no declarations of interest noted at the Regular Meeting of Council, Tuesday, May 14th, 2019.

4. ANNOUNCEMENTS, AWARDS, CEREMONIES & PRESENTATIONS

Cllr Dohey – Congratulations to the super soccer kids in Yellowknife this past weekend. They came home with 3 banners.

5. ADOPTION OF MINUTES FROM PREVIOUS MEETING(S)

a) April 29th, 2019 – Regular Meeting of Council

#19-150

MOVED BY: CLLR DOHEY

SECONDED BY: CLLR DUFORD

CARRIED

6. BUSINESS ARISING FROM MINUTES

There was no business arising from the minutes.

7. ADMINISTRATIVE ENQUIRIES

SAO – Judy Goucher

- Working on the financial statements, hoping to have them ready for the next meeting
- Most time is spent as Acting Director of Finance



REPORT TO COMMITTEE

- Filed for the CWWF program for Wright Crescent
- Gas Tax and CPI for the last quarter of 2018 is filed

Assistant Senior Administrative Officer – Glenn Smith

- Summer Students have started, with a couple more positions to fill
- Ongoing Sr. Lifeguard interviews and certification Program for Jr. Lifeguards
- Currently only one full time position is vacant and is under review.
- This past weekend Peter attended the YK Trade show promoting tourism in Hay River through rubber tire traffic, did an interview with Moose FM and seen a few hundred people through the booth.
- Start of summer hours at the visitor information centre
- Trail Maintenance project is in talks with joint partnering
- In discussion with Federal government and Territorial Government regarding the Grand Opening at the Recreation Centre.

Public Works and Planning

- Started the geotechnical investigation on Aspen Heights through the Climate Change Funding
- As and When Tenders are going public tomorrow for 14 days and going back to yearly terms.

Director of Protective Services – Ross Potter

- Bylaw training is ongoing
- Daily patrols are being done
- Currently have out orders for overgrown trees, and boats and trailers parked on streets
- Preparing for 1001 testing that is coming up May 24-26th

Recreation – Stephane Millette

- Spring swimming lessons have started
- New synchronized swim program and Jr lifeguard is underway
- Have casuals and fulltime lifeguards starting
- New blinds have been installed in the pool
- Have Zumba for all ages, lots of fitness training programs underway including family exercise club
- Knitting club has started
- Had a Mother's Day family event
- Planning a senior's month events
- Summer heat has 2 employees started
- Summer maintenance as started with the ball diamonds, and clean up throughout town, and partnering with SMCC to clean the ditches.
- Working on the musical ride and trail cleanup with schools

Cllr Dohey – The as and when, did we get more bang for our buck with a 3-year term?

SAO Goucher – With a new Director starting a one-year term for as and when will allow him to add his experience to the process and we can adjust in future years.

Dumas – The Equipment rates stayed the same, Calcium goes up and down, Fuel we pay the rack rate anyway, and aggregate is always good value

Cllr Dohey – Regarding the Town Cleanup, is there one for nonprofit?

SAO Goucher – they are 2 separate events – community cleanup and Spring cleanup



REPORT TO COMMITTEE

Millette – the non-profit group cleanup is in partnership with NTPC, had 12 groups sign up.

Cllr Melanson – regarding the water testing from the dump fire, how is it going?

SAO Goucher – Testing is ongoing

Dumas – ENR recommends sampling till the end of May (it is tested weekly)

SAO Goucher – the pools of water closest to the river have been removed, other ones are being monitored

Cllr Melanson – When the roads are slippery have we ever looked into using calcium rather than salt?

Dumas – We only use salt, never tried calcium but would be very pricy

8. COMMITTEE REPORTS

a. Public Works Monthly Report for April 2019

RECOMMENDATION:

#19-151

MOVED BY: CLLR WILLOWS

SECONDED BY: CLLR GROENEWEGEN

THAT THE COUNCIL OF THE TOWN OF HAY RIVER accepts the Public Works Monthly Report for April 2019

carried

BACKGROUND:

-Daily Operation and Inspections of:

- Water Treatment Plant
- Sewage Lift Stations
- Sewage Lagoon
- Water Reservoir
- Landfill

-Prep and service of summer equipment

-Sewer flushing of troubled areas

-Culvert and Storm Sewer thawing and cleaning

-Manhole and pipe inspections for sewer lining work this summer

-Road Grading and Street Sweeping

-Clean out Industrial and Old Town ditches

-Removal of Leachate from Landfill (450cu.m)

-Weekly Sampling of remaining ponds at the Landfill

-Ongoing discussion and recommendations from The Department of Environment and Natural Resources with regards to the Landfill Fire

-Award of Water License Renewal RFP (April 30th)

-Interim Closure and Reclamation Plan as well as Drainage Study submitted to the Mackenzie Valley Land and Water Board for review (April 15th)

-Finalize Caribou Cres specifications and drawings

-Re-assessment and appraisals of 5 residential properties in Old Town to add to available inventory

-Re-assessment and appraisals of 7 Industrial properties in Industrial Area to add to available inventory

-Review and site visits with NWTEL representative in regard to the New Fiber Line Installations this summer

COUNCIL POLICY / STRATEGY OR GOAL:



REPORT TO COMMITTEE

N/A

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

- Mackenzie Valley Land and Water Board Town of hay River License #MV2009L3-0005
- Environment and Natural Resources Waste Management Guidelines
- Bylaw-1574/GEN/16 Town of Hay River Purchasing Policy

FINANCIAL IMPLICATIONS:

N/A

ALTERNATIVES TO RECOMMENDATIONS:

N/A

ATTACHMENTS:

N/A

Prepared by:
 Earle Dumas
 Director of Projects and Planning
 Date: May 2nd, 2019

Reviewed by:
 Judy Goucher
 Senior Administrative Officer
 Date: May 2nd, 2019

B) Building and Development Monthly Report for April 2019

RECOMMENDATION:

#19-152 **MOVED BY: CLLR CHAMBERS**
 SECONDED BY: CLLR DOHEY

THAT THE COUNCIL OF THE TOWN OF HAY RIVER accepts the Development and Building Permit Report for the month of April 2019.

carried

BACKGROUND:

SUMMARY

- 9 Development Permits have been approved for April 2019. In the month of April 2018, we had 5 Development Permits and 2 Building Permit signed out.

Background

- The April Development and Building Permit Report is as follows:

DATE	DEV #	CIVIC ADDRESS	DESC. OF WORK
April 2/19	DH19-015	5 Riverbend Road	A's Cleaning Services (Cleaning)
April 8/19	DH19-016	12 Woodland Drive	Focused Psychological Services (Psychological Assessments and



REPORT TO COMMITTEE

			Consultations)
April 9/19	D19-017	71 Woodland Drive	Temporary Fence in rear of Northwestel yard for Fiber Optics Staging Area Storage for underground installation throughout the Town.
April 12/19	D19-018	1 Lepine Street	Open New "Yuki Restaurant" in old M&M Bakery Building
April 16/19	DH19-020	25 Riverview Drive	True North Counselling and Consulting Services (Psychologist Private Practice)
April 18/19	D19-021	14 Cedar Road	New Deck and stairs for access to the front of House
April 23/19	DH19-022	35032 Mackenzie Highway	Best of You (Cosmetic Medicine)
April 25/19	DH19-023	4 Wright Crescent	Daniel Pekar Studios (Photography and Art Sales)
Mar 26/19	D19-012	Lots 1664 & 1665 Capital Drive	44 Suite Apartment Building C/W Underground Parking

COUNCIL POLICY / STRATEGY OR GOAL:

N/A

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

N/A

CONSIDERATIONS OR FINANCIAL IMPLICATIONS:

N/A

ALTERNATIVES TO RECOMMENDATIONS:

N/A

ATTACHMENTS:

N/A

Prepared by:
 Randy Froese
 Development Officer
 Date: May 01, 2019

Reviewed by:
 Judy Goucher
 Senior Administrative Officer
 Date: May 01, 2019

c) Protective Services Monthly Report for April 2019

RECOMMENDATION:

#19-153 **MOVED BY: CLLR DUFORD**
 SECONDED BY: CLLR WILLOWS



REPORT TO COMMITTEE

THAT THE COUNCIL OF THE TOWN OF HAY RIVER accepts the Emergency Services Activity Report for the month of April 2019 as presented.

carried

BACKGROUND:

Summary:

The major focus for the Protective Services Department this month was annual Breakup activities. The first trip south to check water levels and snow load was April 10th (a couple days earlier than normal). The trip revealed that there was very little snow anywhere along the water shed. The Chinchaga was still frozen at that time, but it appeared like the first breaking happened later that day according to Environment Canada water level gauges.

The setup of equipment above the falls, Paradise Valley and the West Channel bridge was completed, and all gauges worked well throughout the breakup period. Breakup went very well due to the very low water levels and the extreme heat that we experienced in March. Breakup was considered complete sometime during the night on April 21st, the earliest recorded in what records we have on file.

NFPA 1001 training continued throughout the month and we dealt with the following subject matter: Forcible Entry and Ladders and skills refresher on all other topics covered up until now. First set of exams were written by the students and marks ranged from the high 80's to mid 90 percentile. Great work by the instructors and students.

Engine 3 has been out of service since the landfill fire due to some pump issues. The unit worked very hard for pretty much a month straight, so we expected that there would be some damages. The biggest issue is getting parts for the truck which is now 15 years old. We expect to see the unit back in service sometime during the first week of May.

Fire Extinguisher training was done with the Hospital Staff. The session went very well, and we were able to talk about some Fire Prevention issues both on a business front and most importantly in their homes. We will be doing several courses with the hospital staff in the future to get them all trained on Portable Fire Extinguishers.

We ran a Fire Drill for the Northwest Territories Power Corporation this month and the staff and safety personnel did an awesome job getting out of the building in just over 2 minutes. All paperwork and staffing checks were spot on.

Our medical crews also assisted ENR with their annual fitness testing in Hay River by doing blood pressures to ensure that their staff were fit enough to do the test. We also provide medical support in the event that someone goes down during the testing. Two HRFD members challenged the fitness test and both passed the national requirements.

The Request for Proposals went out for the Training Room for the Emergency Response Training facility. The RFP closes on May 3rd, 2019 and we have until August 31, 2019 to complete the project using insurance proceeds.

Meetings:



REPORT TO COMMITTEE

Senior Management Meeting
 Committee Meeting
 Council Meeting
 Parkland Dispatch Meeting
 Strathcona Dispatch Meeting
 JOH&S Meeting
 TERC Meeting
 EMO Volunteer Meeting
 Training School Site Meeting
 Fire Marshal Meeting – Highrise
 NWT Fire Chief’s Meeting

During the month of April 474 paid on-call hours were served by the members of the HRFD for a year to date total of 3,262.5 hours.

STATISTICS

	APRIL 2017	APRIL 2018	APRIL 2019	APRIL 2017 YTD	APRIL 2018 YTD	APRIL 2019 YTD
Patient Transfers	21	2	7	58	40	40
Medical Emergency Local	18	15	16	55	53	53
Medical Emergency Reserve	0	2	1	5	10	6
Medical Emergency Highway	0	0	0	3	3	0
Medical Emergency Out of Town Patients	2	0	1	7	9	4
Body Transfer	0	1	1	4	4	3
Fires & Rescues	0	5	1	9	13	6
False Alarms	2	2	1	11	8	6
Training	4	4	5	17	17	17
Special Training	0	0	1	4	12	2
Maintenance	4	4	6	19	15	15
Fire Permits	0	0	3	0	0	4
Fireworks Permits	0	0	0	2	2	0
Public Safety	4	3	5	9	5	7



REPORT TO COMMITTEE

BACKGROUND

Date:	Time:	Complaint	Action
01/04/2019		Dog Bite	Called complainant for a better description of the dog, canvased the area and I was unable to find the animal in question
02/04/2019		Dog Bite	The dog bit the complainant when she reached into the house to give a package to the child in the house. Dog nipped at the complainant. Warning given to the dog owner and the dog owner was informed to keep dog quarantined for the ten-day observation period.
04/04/2019		A vehicle parked in the fire lane	There was no fire lane in the area. The owner was contacted to remove vehicles off of the private property
04/04/2019		A vehicle parked in the fire lane	There was no fire lane in the area. The owner was contacted to remove vehicles off of the private property
08/04/2019	10:00	Dog aggressive to kids	Spoke to owner of the dog and gave warning that it needs to be tied up.
08/04/2019	10:00	Loose dog by Rooster	Patrolled area and was unable to find the dog in question.



REPORT TO COMMITTEE

Dog Attack Complaints Received	3
Cat Attack Complaints Received	0

Number of Dogs Caught	0
Number of Cats Caught	0

Unsightly Properties: 1

We now have a Protective Services Specialist, Kirsten Fischer started with the Town of Hay River on April 29th, 2019. Kirsten is presently taking all of the safety courses required and has also begun daily patrols.

We will also be doing patrols to watch for vehicles and trailers that may be parked inappropriately causing aesthetic and traffic issues (i.e., parking in green spaces).

COUNCIL POLICY / STRATEGY OR GOAL:	
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N/A

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:
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Bylaws as applicable

FINANCIAL IMPLICATIONS:

N/A

ALTERNATIVES TO RECOMMENDATIONS:

N/A

ATTACHMENTS:

N/A

Prepared by:
Ross Potter
Director, Protective Services
Date: May 1, 2019

Reviewed By:
Judy Goucher
Senior Administrative Officer
Date: May 2, 2019



COUNCIL MINUTES – May 14th, 2019

e) Recreation Monthly Report for April 2019

RECOMMENDATION:

#19-155

**MOVED BY: CLLR DOHEY
SECONDED BY: MELANSON**

THAT THE COUNCIL OF THE TOWN OF HAY RIVER accepts the report entitled "Recreation and Community Services Monthly Report" for April 2019 as presented

CARRIED

BACKGROUND:

The Recreation Department is getting ready for Summer! Great ideas and big plans are on the horizon.

Nicole Lee Mitchell joined the team on April 29th, for an eight-month term as Recreation Programmer. The main goal of this position is for the Recreation Department to develop and deliver more programming during peak hours, when certain demographic groups are most available and interested in recreation and leisure programming. Nicole joins the Recreation Department with experience, skills, knowledge and enthusiasm that will surely get us to that goal.

Summer student hires are almost complete. All seven Parks and Maintenance summer student positions have been filled and three Summer Heat Play Leaders have been hired. Potential candidates have been identified and the remaining positions (Summer Heat Play Leader and 2 Summer Lifeguards) should be filled shortly.

The Director of Recreation and ASAO have been working with legal council to develop policy and procedure to address inclusivity and accessibility needs identified by members of the LGBTQ+ community. Internal policy and procedure have been communicated to staff, with possible recommendations to follow for the Policy Committee.

Finally, several meetings have occurred with community partners to prepare summer special events such as the RCMP Musical Ride, Trans Canada Trail Upgrades, Skate Park Completion, Slo-Pitch and Fast-Pitch user groups, renewal of Old Town Mowing contract, etc.

Recreational Programming

The walking track and arena ice surface hours were changed to better reflect Spring and Summer operations. The arena ice surface currently allows for drop in ball hockey times and school/private rental availability. Daytime use of the walking track remains consistent but surely slower than winter months. Table tennis use has slowed, but our new air hockey table was very popular with youth in April.

Weekly programming was reduced in April to allow for transition to Spring and Summer activities. 2 sets of fitness classes are ongoing, as well as an older adults craft group. Special event yoga and relaxation activities were also held in April, along with regular rentals from youth groups like Growing Together and schools.



COUNCIL MINUTES – May 14th, 2019

Recreation Programming Statistics

Regular programs:	February		March		April	
	2018	2019	2018	2019	2018	2019
<i>Walking Track</i>	-	569	-	552	-	220
<i>Table Tennis Drop-in</i>	-	142	-	28	-	8
<i>Air Hockey Drop-in</i>	-	-	-	-	-	51
<i>Circuit fitness classes</i>	-	40	-	-	-	12
<i>Spin Bike Classes</i>	-	-	-	-	-	10
<i>Jr afterschool (5-7yrs)</i>	-	n/a	-	32	-	-
<i>Seniors Walking</i>	-	20	-	24	-	-
<i>Seniors Craft Club</i>	-	30	-	32	-	16
<i>PHAB</i>	-	40	-	40	-	-
<i>Gym – Harry Camsell</i>	-	16	-	30	-	20
<i>Public skating</i>	-	80	-	38	-	n/a
<i>JR Shinny hockey</i>	-	3	-	9	-	50
<i>SR shinny hockey</i>	-	10	-	6	-	64

Rental hall usage:	Community Hall	Multipurpose Room	Doug W. Hall
<i>TOHR special events</i>	-	2	1
<i>TOHR meetings or training</i>	-	Daily TOHR Programming	1
<i>Corporate or private rentals</i>	1	-	3
<i>Non-profit organization</i>	3	2	5
<i>Birthday celebrations</i>	2	5	-
<i>Other</i>	-	-	-

Aquatics

Winter swimming lesson sets were completed in early April, in perfect timing for Spring Break. Programming was reduced during Spring Break. Though there were open swims daily, attendance was surprisingly low at times. Advertising and registration for spring swimming lesson sets closed on April 30th. Lessons started on May 1st and will continue for the usual 8 weeks block.

It appears that last year's Arctic Winter Games inflated 2018 numbers for March and negated the effect that Spring Break family trips have on pool revenue. Adult Swim times continue to be fairly well attended, particularly Aquafit which has consistent attendance in the afternoons. There appears to be a need to train staff to provide further Aquafit classes in the evenings.

With that said, there is concern that low attendance might also be caused by unforeseen pool closures and an ongoing staff shortage.

To address staffing and improve programming, we've included a Junior Lifeguard Club in the coming Spring lesson sets. Recruitment and training are also ongoing. Interviews were conducted mid-April



COUNCIL MINUTES – May 14th, 2019

with one new hire confirmed and two more likely to be confirmed. The Aquatics Supervisor is also scheduling National Lifesaving Society training to ensure full certification to five Jr Lifeguards that are now eligible.

The Aquatic Centre accommodated more training courses for the Marine Training Centre that they are offering to outlying communities across the North. Group Swimming Lessons are also offered to outlying communities and local daycare and youth organizations.

Regular programming includes:

- Early bird lane swim (4 days/week);
- Aquafit adult classes (twice weekly);
- Open Swim Times (daily)
- School group availabilities (7 blocks per week);
- Evening Adult swim (3 days/week);
- Birthday Party Availability (4 blocks per weekend);
- Family Swim Times (one/week);
- Swim lessons (Wednesday and Saturday mornings)

Department Statistics

Pool Attendance:	February		March		April	
	2018	2019	2018	2019	2018	2019
<i>Birthday parties</i>	2	3	5	11	5	3
<i>Aquafit</i>	28	0	20	36	32	11
<i>School groups</i>	129	0	111	119	103	145
<i>General</i>	1268	0	1661	908	1350	899

Aquatic Revenue:	February		March		April	
	2018	2019	2018	2019	2018	2019
<i>Admissions</i>	\$3242.29	599.23	3773.36	1700.21	3566.19	1838.87
<i>Kids Lessons</i>	\$519.25	404.00	1893.25	239.00	1101.57	668.25
<i>Adult Lessons</i>	\$53.25	0.00	71.00	65.98	132.50	390.50
<i>Miscellaneous</i>	\$141.83	34.49	401.09	134.10	245.39	293.98
<i>Hourly Rental</i>	\$137.14	137.14	342.85	754.27	342	205.71

Facilities and Maintenance

The HR Recreation Centre hosted the HRFSC's annual skating carnival as the last event on the ice surface on April 6th. The curling club also hosted its final bonspiel on the same weekend. The ice plant was shut off following those events. Using ice chippers, bobcat, our tractor and all maintenance staff, the ice and water was removed in a timely manner. Cimco was on site for plant shut down and provided a short list of minor maintenance issues to be address in the off season.



COUNCIL MINUTES – May 14th, 2019

Following the removal of the ice, work has begun to prepare for the spring\summer months. Maintenance staff have been cleaning up the shop and recreation department yard, as well tuning up the summer equipment.

Staff have also begun work on the parks and fields around town. Inspections are ongoing and action item lists are being complied. New garbage cans have been deployed around town and they look very good.

- Janitorial contract ongoing with positive feedback from contractor and TOHR staff;
- Some warranty items addressed by Clark Builders' labourer and subcontractors;
- City Reporter Software training for Maintenance Supervisor and Director of Recreation;
- Planning and preparations continue for RCMP Musical Ride;
- Regular checks clean up and emptying of garbage cans on TOHR property;
- Seasonal inspections clean up and removal of graffiti at skate park;
- Addition of parking barriers at skate park to prevent car and truck traffic;
- Relocated equipment and assets to rec yard (from old firehall, old town rink, etc.)
- Installation of TVs in Community Hall and Multipurpose Rooms;
- Arena ice surface annual maintenance and repairs;
- Mud and tape damaged walls in Recreation Centre hallways and rental rooms;

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

N/A

FINANCIAL IMPLICATIONS:

N/A

ALTERNATIVES TO RECOMMENDATIONS:

N/A

ATTACHMENTS:

N/A

Prepared by:
Stephane Millette
Director Recreation and Community Services
Date: May 2, 2019

Reviewed by:
Judy Goucher
SAO
Date: May 2, 2019



COUNCIL MINUTES – May 14th, 2019

9. NEW BUSINESS

a. Mobile Stage Tender Award

RECOMMENDATION:

#19-156

**MOVED BY: CLLR DOHEY
SECONDED BY: CLLR CHAMBERS**

**THAT THE COUNCIL OF THE TOWN OF HAY RIVER approves the award of the Mobile Stage Tender to Aurora Freightliner for a price to not exceed the sum of \$130,000 (excluding GST).
CARRIED**

BACKGROUND:

Included in the 2019 Town of Hay River Capital Plan, and part of a joint Beach Upgrade project with ITI, was the purchase of a mobile stage with a budget of \$135,000. Conditional to the purchase of the portable stage was that 75% of the cost would be funded through third party funding. The Town of Hay River was successful in securing these funds through ITI's Tourism and Product Diversification Program.

The trailer based portable stage would be used to support various events within the community. The stage would be towable by a pickup truck. It would be designed to fit into local facilities (ie. recreation centre) and would expand to accommodate large performances and groups.

The portable stage would enhance performances and festivals at events such as Hay Days, Lobsterfest, Kamba Carnival, Canada Day, and NWT Track and Field Championships. The boosted events can lead to improved event sales and attendance and draw regional tourists into the community.

A public tender was initiated on May 17, 2019 with two proponents responding by the closing date of May 1, 2019. One of the bids did not meet requirements on sizing of the stage and was disqualified.

COUNCIL POLICY / STRATEGY OR GOAL:

- Execution of the purchase of a portable stage from the approved 2019 Capital Plan.

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

- Procurement Policy FA.006
- 2019 Approved Capital Plan

FINANCIAL IMPLICATIONS:

- Equal to or less than project's capital budget.
- The Town's cash contribution will be equal to or less than budgeted.



COUNCIL MINUTES – May 14th, 2019

ALTERNATIVES TO RECOMMENDATIONS:

N/A

ATTACHMENTS:

Prepared by:

Glenn Smith
Assistant Senior Administrative Officer
May 9, 2019

Reviewed by:

Judy Goucher
Senior Administrative Officer
May 10, 2019

B) Disposal of Items for Auction

RECOMMENDATION:

#19-157

**MOVED BY: CLLR GROENEWEGEN
SECONDED BY: CLLR DUFORD**

THAT THE COUNCIL OF THE TOWN OF HAY RIVER approve the disposal, through auction and scrapping, of various Town assets as per Bylaw 2388 - Procurement Bylaw and Policy.

CARRIED

BACKGROUND:

Administration has identified several assets that have reached end of life, are beyond reasonable repair, are no longer safe for operation, or are no longer part of an equipment standard for the Town. These assets include items from the old recreation centre that were stored in the Old Town Hall building and have been identified as surplus to the needs of the new facility. As well there is old office equipment from the Town Hall before Administration was relocated. Anything of value has been repurposed across Town departments.

There are no vehicles or high value items in the list of assets for auction or disposal.

Assets sent to local auction or scrapped will be in accordance with Bylaw 2388 - Procedure Bylaw & Policy and will be removed with consideration of environmental, safety and operational regulations and risks.

COUNCIL POLICY / STRATEGY OR GOAL:

N/A

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

Bylaw 2388 - Procedures Bylaw & Policy



COUNCIL MINUTES – May 14th, 2019

- Funding will only be provided for one project in each community unless the Department determines that a second or subsequent program is appropriate because of geography or other reasons.
- If the community youth centre is operated by an organization other than the Community Government, a letter of support from the Community Government must be included with the application.

CWPFN received letters of support from the Town of Hay River for similar proposals in 2016, 2017 and 2018.

Previous council also gave support to 2016, 2017 and 2018 requests from Hay River Community Youth Centre representatives. Despite the closing of HR's Youth Centre several year's ago, the group continued it's support of youth programming through partnerships with Hay River Persons with Disabilities, the HRDEA, etc.

There is no record of the Town of Hay River applying directly for funding under this program however Administration will investigate the program's criteria and bring forward during the 2020 budget process if the funding aligns with youth programming delivered by the Town.

COUNCIL POLICY / STRATEGY OR GOAL:

N/A

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

N/A

FINANCIAL IMPLICATIONS:

To be considered during the 2020 budget process for possible source of funding for youth programming delivered by the Town of Hay River.

ALTERNATIVES TO RECOMMENDATIONS:

N/A

ATTACHMENTS:

N/A

Prepared by:
Stéphane Millette
Director of Recreation
May 9, 2019

Reviewed by:
Judy Goucher
Senior Administrative Officer
May 10, 2019



COUNCIL MINUTES – May 14th, 2019

d) Tourism and Economic Development Monthly Report for April 2019

RECOMMENDATION:

#19-159

**MOVED BY: CLLR CHAMBERS
SECONDED BY: CLLR WILLOWS**

THAT THE COUNCIL OF THE TOWN OF HAY RIVER accepts the monthly report from Tourism and Economic Development for the month of April 2019.

CARRIED

BACKGROUND:

Several Tourism marketing and promotional activities were completed in April ahead of the busy summer period. These spotlight the Town of Hay River, our VIC and our tourism product (see Inbound Marketing below).

Silverback Films completed their filming at the Alexandra Falls and will be back at the end of May to film the falls again. They were very happy with the accommodations and amenities while in Hay River.

Hay River Tourism has been expanding its social media reach by using Twitter and Instagram. We have garnered some attention and some posts have been shared. Our hope is to reach a wider audience to promote Hay River and the South Slave as a tourism destination.

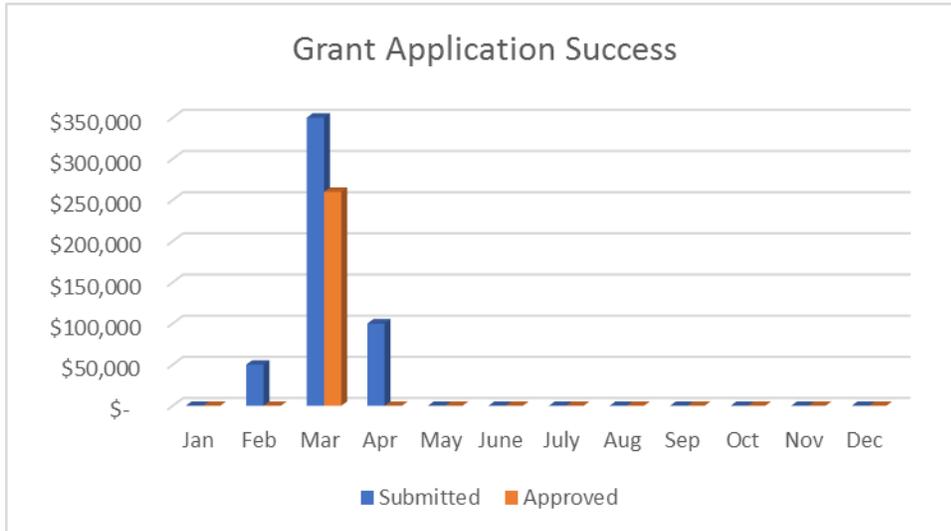
May marks the start of our summer tourism season and it is expected that Visitor Information Centre visitation numbers will increase substantially in May. Summer students have been hired to fill the two budgeted Visitor Information Centre Attendant positions and training is now in progress.

The VIC was closed from April 12 to the 22nd for staff holidays.



COUNCIL MINUTES – May 14th, 2019

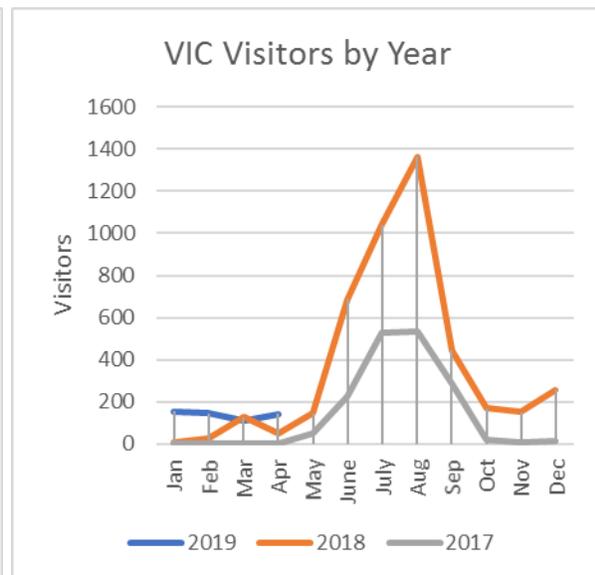
Grant Application Success



April Grant Applications:

- CANNOR for Marketing Plan, Signage, and Trails - \$100,000

Visitor Information Centre Visitors





COUNCIL MINUTES – May 14th, 2019

Inbound Marketing

- We have placed an ad in June, July/August and September versions of Up Here and received five months of free web advertising on the front page
- Attendance at Thebacha Trade Show – 250 Engagements; 125 social media likes; 75 Hay River Visitor Guides distributed; 50 Hay Days and Musical Ride flyers handed out; 25 business cards distributed
- Ad for the Vacation Country Travel Guide (www.travelguidebook.com) was developed and submitted. The guide has a wide distribution across the USA and features Alberta, Northwest Territories, British Columbia and the Yukon.
- An ITI blog was written on the Tourism & Economic Development Coordinator and the renewed commitment aiding the funding of his position.

Visitor Satisfaction Rating

- In development – Fall 2019

COUNCIL POLICY / STRATEGY OR GOAL:

N/A

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

N/A

FINANCIAL IMPLICATIONS:

N/A

ALTERNATIVES TO RECOMMENDATIONS:

N/A

ATTACHMENTS:

N/A

Prepared by:

Glenn Smith
ASAO

Date: May 10, 2019

Reviewed by:

Judy Goucher
SAO



COUNCIL MINUTES – May 14th, 2019

e) Emergency Response Training Facility Replacement

RECOMMENDATION:

#19-160

**MOVED BY: CLLR WILLOWS
SECONDED BY: CLLR GROENEWEGEN**

THAT THE COUNCIL OF THE TOWN OF HAY RIVER approves an increase to the budget for the Emergency Response Training Facility from \$180,000 to up to \$240,000 conditional on insurance confirmation of cost recovery.

AND, subject to confirmation of insurance coverage,

THAT THE COUNCIL OF THE TOWN OF HAY RIVER directs administration to award the supply and installation of the emergency response training facility to the successful bidder, Blackstone Homes, in the amount of \$225,000.

CARRIED

BACKGROUND:

Council approved the replacement of the Training Room at the Emergency Response Training Facility during the 2019 Capital Budget Discussions. At that time the estimated cost of the replacement was \$180,000 and insurance coverage was confirmed for the entire cost less the deductible (\$5,000).

Administration conducted a Request for Proposal process for a new building, and two proposals were received. Both bids were compliant, and both were higher than the approved budget. The lowest proposal was submitted by Blackstone Homes in the amount of \$225,000.

In addition to the training facility there is a cost of \$11,000 for the replacement of the deck and \$4,000 for Stantec to approve the foundation for the building.

Administration has advised its insurer of the higher cost and is waiting for confirmation that the additional costs will be covered. At the time of writing confirmation had not been obtained however Administration expects to receive that confirmation in the next week and is therefore requesting conditional approval in order to proceed with contract award as soon as insurance coverage is confirmed. The deadline for completing this project is August 31, 2019 so time is of the essence to award the contract and proceed with the project.

The Town's expense to replace the training facility is limited to the insurance deductible of \$5,000 and does not change as a result of the increased project cost.

COUNCIL POLICY / STRATEGY OR GOAL:

N/A



COUNCIL MINUTES – May 14th, 2019

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

Bylaw 2388 – Procurement Bylaw and Policy
2019 Capital Budget

FINANCIAL IMPLICATIONS:

An increase over budget of up to \$60,000 to be covered by insurance.

ALTERNATIVES TO RECOMMENDATIONS:

N/A

ATTACHMENTS:

N/A

Prepared by:
Ross Potter
Director Protective Services/Fire Chief
Date: May 10, 2019

Reviewed By:
Judy Goucher
Senior Administrative Officer
Date: May 10, 2019

10. BYLAWS

- a) Bylaw 2410 – Recreation Fees Bylaw – Third and Final Reading

#19-161

**MOVED BY: CLLR DOHEY
SECONDED BY: CLLR MELANSON**

CARRIED

- b) Bylaw 2411/APPT/19 – Bylaw Officer Appointment First Reading

#19-162

**MOVED BY: CLLR DOHEY
SECONDED BY: CLLR CHAMBERS**

CARRIED

- Bylaw 2411/APPT/19 – Bylaw Officer Appointment Second Reading

#19-163

**MOVED BY: CLLR DOHEY
SECONDED BY: CLLR CHAMBERS**

CARRIED



COUNCIL MINUTES – May 14th, 2019

11. NOTICES OF MOTIONS

There was no notice of motions at the Regular Meeting of Council on Tuesday, May 14th, 2019

12. IN CAMERA

#19-164 **MOVED BY: CLLR GROENEWEGEN**
SECONDED BY: CLLR MELANSON

That the Council of the Town of Hay River move to In Camera at 6:59pm.

CARRIED

#19-165 **MOVED BY: CLLR WILLOWS**
SECONDED BY: CLLR ANDERSON

That the Council of the Town of Hay River move out of In Camera At 7:03PM.

CARRIED

13. ADJOURNMENT

#19-166 **MOVED BY: CLLR WILLOWS**

That the Regular Meeting of Council be adjourned at 7:04pm.

CARRIED

Certified Correct as Recorded on the 14th day of May 2019.

These minutes were accepted by motion #_____.

Mayor

Senior Administrative Officer



REPORT TO COUNCIL

DEPARTMENT: ADMINISTRATION **DATE:** May 28th, 2019

SUBJECT: RECREATION COMMITTEE APPOINTMENT

RECOMMENDATION:

THAT THE COUNCIL OF THE TOWN OF HAY RIVER appoint Kyle Bigger, Kim Ivanko, Steve Campbell, Nikki Ashton, Paula Gour, Donna Lee Demarcke and Terry Rowe to the Recreation Committee for a term expiring December 31st, 2021

BACKGROUND:

The Recreation Committee is a committee of Council established by terms of reference to serve an advisory function.

The Recreation Committee shall consist of seven (7) to nine (9) members appointed at pleasure by Council and shall include the following:

- a. The Director of Recreation or Administration delegate (non-voting);
- b. One (1) Member of Town Council (non-voting);
- c. Five (5) to (7) representatives from the Public at Large.

Public at large members must be in good standing with the Town of Hay River.

A public call for applicants to the Recreation Committee was made on April 17th, 2019 with a deadline for submission by April 30th, 2019. Nine applications were received. The applications were assessed by Council's Committee and Administration representatives using evaluation criteria as defined within the committee Terms of Reference.

Letters of acceptance and regrets will be sent to all applicants once approved by Council.

COUNCIL POLICY / STRATEGY OR GOAL:

N/A

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

Recreation Terms of Reference

FINANCIAL IMPLICATIONS:

N/A



REPORT TO COUNCIL

DEPARTMENT:

ADMINISTRATION

DATE: May 28th, 2019

SUBJECT:

RECREATION COMMITTEE APPOINTMENT

ALTERNATIVES TO RECOMMENDATIONS:

Not appoint any member
Advertise once more

ATTACHMENTS:

N/A

Prepared by:

Glenn Smith

ASAO

Date: May 22nd, 2019

Reviewed by:

Judy Goucher

Senior Administrative Officer

Date: May 22nd, 2019



REPORT TO COUNCIL

DEPARTMENT: ADMINISTRATION **DATE:** May 28th, 2019

SUBJECT: TOURISM AND ECONOMIC DEVELOPMENT COMMITTEE APPOINTMENT

RECOMMENDATION:

THAT THE COUNCIL OF THE TOWN OF HAY RIVER appoint Tom Makepeace, Taralynn Schofield, Eileen Gross, Donna Lee Demarcke, Terry Rowe, and Tatiana Petrov to the Tourism and Economic Development Committee for a term expiring December 31st, 2021

BACKGROUND:

The Tourism and Economic Development Committee is a committee of Council established by terms of reference to serve an advisory function.

The Tourism and Economic Development Committee shall consist of nine (9) to ten (10) members appointed at pleasure by Council and shall include the following:

- a. The Assistant Senior Administrative Officer or Administration delegate (non-voting);
- b. The Tourism and Economic Development Coordinator (non-voting);
- c. One (1) Member of Town Council (non-voting);
- d. ITI Ex-Officio (non-voting);
- e. Five (5) to (6) representatives from the Public at Large.

Public at large members must be in good standing with the Town of Hay River.

A public call for applicants to the Tourism and Economic Development Committee was made on April 17th, 2019 with a deadline for submission by April 30th, 2019. Ten applications were received. One application was disqualified for poor standing with the Town. The remaining applications were assessed by Council's Committee and Administration representatives using evaluation criteria as defined within the committee Terms of Reference.

Letters of acceptance and regrets will be sent to all applicants once approved by Council.

COUNCIL POLICY / STRATEGY OR GOAL:

N/A



REPORT TO COUNCIL

DEPARTMENT: ADMINISTRATION **DATE:** May 28th, 2019

SUBJECT: TOURISM AND ECONOMIC DEVELOPMENT COMMITTEE
APPOINTMENT

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

Tourism and Economic Development Terms of Reference

FINANCIAL IMPLICATIONS:

N/A

ALTERNATIVES TO RECOMMENDATIONS:

Not appoint any member
Advertise once more

ATTACHMENTS:

N/A

Prepared by:
Glenn Smith
Assistant Senior Administrative Officer
Date: May 22nd, 2019

Reviewed by:
Judy Goucher
Senior Administrative Officer
Date: May 22nd, 2019



REPORT TO COUNCIL

DEPARTMENT: RECREATION

DATE: MAY 28TH 2019

SUBJECT: TENDER AWARD - REPLACEMENT PICKUP TRUCK FOR HAY RIVER
DEPARTMENT OF RECREATION

RECOMMENDATION:

THAT THE COUNCIL OF THE TOWN OF HAY RIVER approves the purchase of an F150 XLT pickup truck from Aurora Ford for the amount of \$49 110.

BACKGROUND:

On March 4th, 2019 the Council of the Town of Hay River approved a capital project in the amount of \$60,000.00 for the purchase of a replacement pickup for the Parks and Facilities Maintenance of the Department of Recreation, to be purchased in accordance with Bylaw 2388 Procurement Bylaw and funded from Equipment Reserves.

Only one bid was received on Tender #REC-1914 from Aurora Ford Sales Ltd which was for the amount of \$49 110.

COUNCIL POLICY / STRATEGY OR GOAL:

N/A

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

Bylaw 2388 Procurement Bylaw

FINANCIAL IMPLICATIONS:

ALTERNATIVES TO RECOMMENDATIONS:

N/A

ATTACHMENTS:

N/A

Prepared by:
Stephane Millette
Director of Recreation
Date: May 22nd 2019

Reviewed by:
Judy Goucher
Senior Administrative Officer
Date: May 22nd 2019



REPORT TO COUNCIL

DEPARTMENT: ADMINISTRATION **DATE:** May 28th, 2019

SUBJECT: 2019 – 2023 STRATEGIC PLAN

RECOMMENDATION:

THAT THE COUNCIL OF THE TOWN OF HAY RIVER approve the Strategic Plan as presented.

BACKGROUND:

On February 24th & 25th Town Council, Town Management, Administration, and Union representation attended a facilitated workshop with Ian McCormack, Strategic Steps Inc.

The Hay River 2019-2023 Strategic Plan provides a roadmap that was developed by the town's council, senior administration and managers. It is important that both the council and administration work together to achieve the priorities that are outlined in this plan.

Also important is the recognition that the environment in which the town operates is always shifting. In response, the town's plans also must shift to remain relevant. As with any plan, this one must be used, reviewed and updated on a regular basis.

COUNCIL POLICY / STRATEGY OR GOAL:

N/A

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

N/A

FINANCIAL IMPLICATIONS:

N/A

ALTERNATIVES TO RECOMMENDATIONS:

Not accept the strategic plan

ATTACHMENTS:

N/A

Prepared by:
Glenn Smith
Assistant Senior Administrative Officer
Date: May 24th, 2019

Reviewed by:
Judy Goucher
Senior Administrative Officer
Date: May 24th, 2019



2019-2023

Town of Hay River Strategic Plan

The contents of this four-year Strategic Plan were created by Hay River Town Council with advice from Town of Hay River Managers and union representatives, with the future of the town and region in mind.

2019 Strategic Steps Inc.



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1 Introduction from the Mayor

Every three years, a new Hay River Town Council is elected. This last occurred in October 2018. Early in this council's term, we wanted to agree on our definition of 'success' for Hay River. Your council met with town management and representatives of staff and the town's union to work on defining this success by creating a strategic plan for Hay River.

This is a high-level governance plan for Hay River that provides direction for the next four years. It provides long-term direction for governance, the economy, our culture and social expression and our role in environmental stewardship. The strategic plan reflects the priorities of this council and will help ensure that future councils have the resources they need to set their own priorities and vision.

Hay River Town Council developed a vision, mission, and set of values for itself, as well as a series of goals and strategies to help us attain our vision of success. Council also identified a number of long-term and short-term priorities and developed a smaller set of five high priority strategies that will guide our work in the short term.

As we look to the rest of our council term and beyond, it is important that this document be reviewed and updated to ensure that the current priorities and interests of council continue to be reflected in the work of the town, and to ensure that administration and council are working towards a shared idea of success.

We believe this plan will help Hay River achieve our desired common future.

Sincerely;

Mayor Kandis Jameson and Town Council



2 Introduction and Executive Summary

2.1 Background

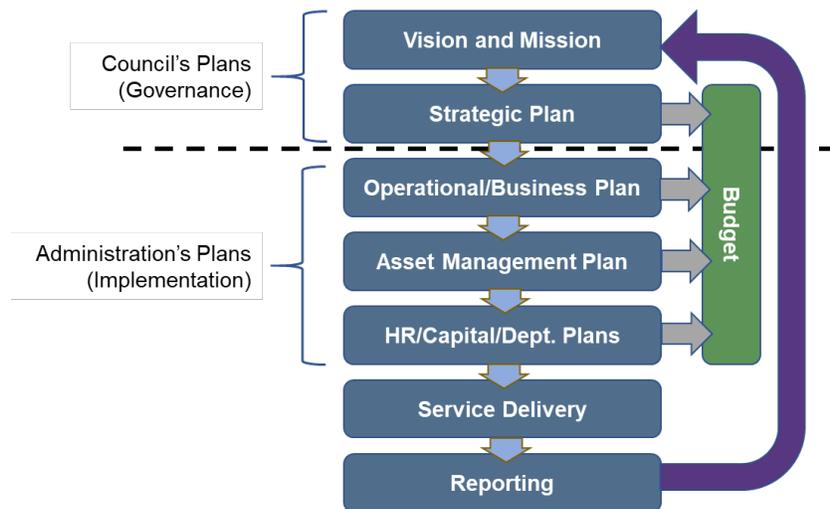
Hay River Town Council, senior administration and representatives from the town's staff and union met in February 2019 to develop a Strategic Plan for 2019-2023. This plan comprises the expressed desires of town council and provides businesses, community groups, our governmental partners and other stakeholders with an indication of the town's plans. Council identified a series of goals and strategies to work towards a common future for the town and in support of the region. These goals are outlined throughout the plan.

2.2 Integrated Planning

Town council's governance role includes the mandate to provide strategic direction for the town. This high-level plan comprises that direction. It builds on previous strategic and governance plans to help the town's administration build its own operational plans.

The following figure depicts the relationship between the town council's strategic vision for the town, and administration's operations. The dashed line differentiates the role between council and administration: council is responsible for determining the vision and direction of the town, while administration is responsible for implementing that direction.

Governance and Management Plans



2.3 Vision, Mission and Values

Hay River is looking towards the future of the town and its region. When doing so, it is important that council members agree on what the final destination looks like. With this in mind, council first decides on the town's ideal long-term future (vision) and the general direction it will take to achieve that future (mission).

When reviewing the existing versions of the vision and mission, council made some alterations to ensure that they reflect the town's desired future.

2.3.1 Vision Statement

Hay River is a culturally diverse, regional hub that celebrates its history, natural setting, social and recreational well-being, and its opportunities for business.

The town's vision provides a long-term picture of where or what it wishes to be or become. The vision also indicates what makes the town unique from other similar entities.

2.3.2 Mission Statement

Volunteers power us, business drives us, and our environment inspires us.

The town's mission answers a question about what business the town is in. It lets readers know what Hay River does and who benefits from the work of the town.

2.3.3 Values

The values expressed here are the guiding principles that help determine how the town will operate, both in public and privately.

As a town, we value:

- Accessibility*** We value the needs of a diverse and dynamic community. We will ensure all citizens have appropriate access to public information, facilities, and services of the town.
- Creativity*** We get better by trying new things. We encourage this attribute in ourselves and those with whom we interact.
- Growth*** We see growth as important for Hay River. Growth is not only physical, but cultural and social as well. Prudent growth indicates maturity for the town.
- Integrity*** We believe in doing what we say we will do. Our actions will align with what is best for Hay River in achieving our vision.
- Partnerships*** When we work together, we are greater than the sum of our parts. We know that there is expertise in the town and beyond and we will use that expertise to benefit the town.
- Sustainability*** We must be sustainable in all we do. We need to leave future generations the opportunities to make their own choices by making thoughtful choices today.

2.4 Hay River's 2019 High Priority Strategies

Within the full list of strategies that appear in Section 4 of the strategic plan, Council has created a subset of twelve 'high' ranked strategies. The items on this list reflect the priorities that council saw as both important and timely.

Sustainability Pillar	Plan Reference	Strategy
Governance	4.1.1 a)	Create a succession plan for town administration.
Governance	4.1.1 b)	Actively recruit staff who thrive in Hay River's environment.
Governance	4.1.2 a)	Broadcast town council meetings.
Governance	4.1.3 a)	Ensure that all bylaws and policies are current.
Economy	4.2.1 a)	Explore least-cost land development strategies.
Economy	4.2.1 b)	Complete a power franchise agreement with NWT Power Corporation.
Economy	4.2.2 a)	Support economic development and diversification in the town and region.
Social & Culture	4.3.1 a)	Promote the gathering spaces in Hay River.
Environment	4.4.1 a)	Replace aging underground infrastructure as necessary.
Environment	4.4.1 b)	Develop a comprehensive asset management plan.
Environment	4.4.2 a)	Work with stakeholders to find innovative solutions to meet the need for land within the town.
Environment	4.4.3 a)	Manage our solid waste in a conscientious and economically feasible manner.

Many other strategies are identified as having a 'moderate' priority, meaning they will be worked as resources allow or deadlines near. It is expected that the high priority strategy list will change over time as some high priority items near completion and other priorities emerge.

3 Priority Goals and Key Strategies

Hay River's 2019 strategic plan activities and feedback that occurs using other inputs (such as previous plans and council priorities) identified a significant number of current and prospective goals and strategies. Council has distilled that number down to the following list of key deliverables for 2019 and beyond, which if successfully completed, will indicate that the town is on track to meet its strategic objectives.

The goals shown in subsequent pages are broken down by individual *Pillars of Sustainability*. It is important to note that the strategies often have a secondary impact on one or more other pillar. Each specific deliverable associated with these strategies has a lead accountability within the town, while other parts of the organization may assist in a supporting role.

3.1 Priority Ranking of Strategies

Each strategy in the tables in Section 4 below contains a colour coded prioritized ranking of relative strategies for 2019 and beyond as determined by town council. This ranking is used by administration to determine the relatively high, moderate, and low priorities for the year as council assigns resources to key strategies.

Priority rankings will be reviewed and adjusted as planning for subsequent years is undertaken. Current year priority strategies may rise or fall in comparison to other strategies in following years as the town works toward achieving its vision. Priority is not purely an indication of 'importance' of a strategy; it is also an indication of the necessary timeliness of required action.

The town's priority rankings for 2019-2020 are defined and colour coded as:

High Priority - Work on this strategy must be conducted in 2019 in order for the goal to be achieved within the scope of this strategic plan.

Medium Priority - When resources and/or better information become available after required resources are assigned to high priority strategies, action will be taken on this strategy.

Low Priority - Limited action is expected on this strategy in the current calendar year.



4 Goals and Strategies

The following pages contain the full list of goals as identified by Hay River Town Council. Within each goal, are a series of strategies that contribute to achieving that individual goal.

Throughout the tables on the following pages, the term 'Lead Role' is used. This list identifies the lead role:

- SAO Senior Administrative Officer (or Assistant SAO)
- Mayor Mayor
- Council ... Town Council
- EcDev..... Tourism & Economic Development
- Prot.....Protective Services
- FinFinance
- PW.....Public Works
- Rec.....Recreation

4.1 Governance

4.1.1 Organizational Capacity

Goal: To Maintain Expertise, Capacity, and Continuity in Town Management			
Strategies (We Will...)		Desired Result(s) or Achievement(s)	
a)	Create a succession plan for town administration.	<ul style="list-style-type: none"> Ensure continuity of professional staff. 	
b)	Actively recruit staff who thrive in Hay River's environment.	<ul style="list-style-type: none"> Staff remain with the town for the long term. 	
c)	Encourage professional development for staff.	<ul style="list-style-type: none"> Capacity and expertise in town staff grows. 	
d)	Learn from and contribute to best practices in local government management.	<ul style="list-style-type: none"> Hay River remains a leader in NWT management and financial expertise. 	
Performance Measures			
Strategy	Measure	Target Time	Lead Role
a)	Succession planning policy is considered by town council.	2019 Q4	ASAO
b)	At least 80% of town staff indicate they are very satisfied or satisfied with their work environment*.	2022 Q4	ASAO
c)	At least 75% of eligible town staff engage in at least one professional development exercise each year.	2022 Q4	ASAO
d)	Each year, at least four communities throughout the NWT contact Hay River to ask about how the town operates.	2021 Q4	SAO

* This measure relies on an annual survey of town staff.

4.1.2 Transparency

Goal: To Conduct Town Business in Public Whenever Possible			
Strategies (We Will...)		Desired Result(s) or Achievement(s)	
a)	Broadcast town council meetings.	<ul style="list-style-type: none"> Anyone who wishes to can watch or listen to the public portion of town council meetings in real time. 	
b)	Publish public documents in a timely fashion.	<ul style="list-style-type: none"> With exceptions for privacy legislation, Individuals and organizations are able to get access to town-owned information they require. 	
c)	Involve citizens of Hay River in town decision making where possible	<ul style="list-style-type: none"> Public Advisory Committees launched. 	
d)	Build partnership with local Indigenous groups.	<ul style="list-style-type: none"> Hay River residents and businesses collaborate with nearby Indigenous groups. 	
Performance Measures			
Strategy	Measure	Target Time	Lead Role
a)	Town council meetings are regularly audio or video cast.	2020 Q2	ASAO
b)	Council packages are shared publicly in advance of meetings and all reports and minutes are published within days of Council approval.	2021 Q2	SAO
c)	Council considers bylaw(s) to enable Public Advisory Committees.	2019 Q3	ASAO
d)	Hay River Town Council holds individual meetings twice a year with elected leaders from K'at'l'odeeche First Nation, Hay River Metis, and West Point First Nation.	2021 Q4	Mayor

4.1.3 Statutory Currency

Goal: To Ensure that Town Council is Governing Using Best or Required Practices			
Strategies (We Will...)		Desired Result(s) or Achievement(s)	
a)	Ensure that all bylaws and policies are current.	<ul style="list-style-type: none"> Hay River maintains a record of current statutory documents and a review schedule is developed and followed to ensure critical bylaws remain current. 	
b)	Improve the town's contract management processes.	<ul style="list-style-type: none"> Contract management is nimble and responsive while meeting legislation-based requirements. 	
c)	Prepare Hay River for the introduction of Access to Information and Protection of Privacy (ATIPP) legislation.	<ul style="list-style-type: none"> Hay River meets or exceeds the requirements of ATIPP. 	
d)	Update procedures for the sale of land.	<ul style="list-style-type: none"> Hay River receives the best possible return for land the town sells. 	
Performance Measures			
Strategy	Measure	Target Time	Lead Role
a)	Council considers a bylaw and policy review schedule.	2019 Q4	SAO
b)	A new town contract process management process is launched.	2020 Q1	Fin
c)	ATIPP request numbers remain steady or fall over time.*	2021 Q2	ASAO
d)	The town receives fair market value for any land it sells.	2022 Q4	Fin

* This is the same measure used for one of the strategies in the previous goal.

4.2 Economy

4.2.1 Business Friendly Climate

Goal: To Prepare an Environment that Makes Hay River the Most Attractive Place in the NWT to Locate a Business			
Strategies (We Will...)		Desired Result(s) or Achievement(s)	
a)	Explore least-cost land development strategies.	<ul style="list-style-type: none"> Business and industry can acquire high-value serviced land from the town. 	
b)	Complete a power franchise agreement with NWT Power Corporation.	<ul style="list-style-type: none"> Hay River has the lowest possible electricity rates and reliable electricity service. 	
c)	Provide excellent value for business-related tax dollars received.	<ul style="list-style-type: none"> Local taxes are not a barrier to conducting business in Hay River. 	
d)	Advocate for lower air transportation costs into Hay River.	<ul style="list-style-type: none"> Air access to Hay River is competitively priced. 	
Performance Measures			
Strategy	Measure	Target Time	Lead Role
a)	Business indicates that they paid fair market value for serviced land purchased from the town.	2023 Q4	PW
b)	Power rates are in alignment with other communities within the Taltson Hydro system.	2020 Q1	Mayor
c)	Chamber of Commerce indicates that local taxes provide good value to members.*	2021 Q4	EcDev
d)	At least three airlines serve Hay River with service to Yellowknife and Alberta.	2023 Q4	EcDev

* The town is not in complete control of this measure.

4.2.2 Business Support

Goal: To Support Regional Business and Economic Development			
Strategies (We Will...)		Desired Result(s) or Achievement(s)	
a)	Support economic development and diversification in the town and region.	<ul style="list-style-type: none"> ▪ Hay River supports new business such as the Pine Point Mine, Hay River Fish Processing Plant, Enterprise Pellet mill. ▪ Hay River has facilities that support people working in local business and industry, including advocacy for long-term care facilities and seniors' residences. 	
b)	Partner with neighbouring communities and Indigenous groups to promote regional development.	<ul style="list-style-type: none"> ▪ The Government of the Northwest Territories (GNWT) recognizes Hay River as the regional centre of the South Slave Region. 	
c)	Assist business and industry as they support the growth of Hay River and the region.	<ul style="list-style-type: none"> ▪ Business and industrial partners support Hay River's future as expressed in a current community profile and community plan. ▪ Hay River Chamber of Commerce works with the town to attract and retain business. 	
Performance Measures			
Strategy	Measure	Target Time	Lead Role
a)	The Chamber of Commerce agrees that the town supports local/regional business and industry.*	2020 Q4	EcDev
a)	Three net new associated businesses or facilities opened.	2022 Q4	SAO
b)	Hay River is widely recognized as the regional centre of the South Slave Region.	2022 Q4	Council
c)	Council considers a revised Community Plan that identifies highest and best use for land within town boundaries.	2019 Q4	Council
c)	The town strengthens its relationship with the Chamber of Commerce.	2022 Q4	Council

* The town is not in complete control of this measure.

4.2.3 Tourism Destination

Goal: To Promote Hay River as a Tourism Destination			
Strategies (We Will...)		Desired Result(s) or Achievement(s)	
a)	Develop tourism-related infrastructure.	<ul style="list-style-type: none"> Facilities such as the Visitor Information Centre, Fisherman's Wharf, beach and Porritt Landing are attractive to tourists. 	
b)	Develop and implement a tourism marketing strategy.	<ul style="list-style-type: none"> Tourism focuses on Hay River's competitive advantages in areas such as summer tourism and athletic events. Town recreational facilities and protective services support tourism, business growth and citizen well-being. 	
c)	Partner with external groups and regional partners to support events and ideas that bring tourists to Hay River.	<ul style="list-style-type: none"> Hay River is known as a willing partner in local and regional events that attract people to the town. 	
Performance Measures			
Strategy	Measure	Target Time	Lead Role
a)	Number of visitors to the Visitor Information Centre rises year over year.	2022 Q4	EcDev
b)	Council considers a revised tourist marketing strategy.	2020 Q4	EcDev
b)	Tourists indicate they are very satisfied or satisfied with the way the town is marketing itself.	2021 Q2	EcDev
c)	Hay River hosts more regional or territorial events each year.	2023 Q4	EcDev

4.3 Social and Culture

4.3.1 Celebrating Culture

Goal: To Promote and Celebrate Local Culture			
Strategies (We Will...)		Desired Result(s) or Achievement(s)	
a)	Promote the gathering spaces in Hay River.	<ul style="list-style-type: none"> Town owned facilities are used for community gatherings and cultural events. 	
b)	Support existing cultural groups as they promote local culture and social events.	<ul style="list-style-type: none"> Events such as Kamba Carnival, Polar Pond Hockey, and Hay Days are successful. 	
c)	Coordinate timing of events to ensure maximum possible attendance.	<ul style="list-style-type: none"> Communication and planning between cultural/social groups and the Town helps events be as successful as possible. 	
Performance Measures			
Strategy	Measure	Target Time	Lead Role
a)	Approximately 5 social or cultural events each year are coordinated by the Town of Hay River	2019 Q4	Rec
b)	The town provides funding or in-kind support to at least four social or cultural events each year.	2022 Q4	Rec
c)	Attendance at key social and cultural events rises each year.	2023 Q4	Rec

4.3.2 Indigenous Relationships

Goal: To Strengthen Relationships between Hay River and Local Indigenous Groups			
Strategies (We Will...)		Desired Result(s) or Achievement(s)	
a)	Remain in close contact with local Indigenous groups.	<ul style="list-style-type: none"> Regional leaders support each other's activities and strategies for success. K'atl'odeeche First Nation, Hay River Metis, West Point First Nation and Hay River Town councils support local sustainability and development. 	
b)	Identify and act on opportunities for mutual aid agreements.	<ul style="list-style-type: none"> Hay River and K'atl'odeeche First Nation, Hay River Metis, and West Point First Nation assist each other during times of need. 	
c)	Encourage Hay River's elected officials and staff to increase their levels of cultural awareness.	<ul style="list-style-type: none"> All town elected officials and staff understand local Indigenous culture. 	
Performance Measures			
Strategy	Measure	Target Time	Lead Role
a)	Hay River Town Council holds individual group meetings twice a year with elected leaders from K'atl'odeeche First Nation, Hay River Metis, and West Point First Nation.*.*	2022 Q4	Mayor
a)	Hay River signs at least one MOU with K'atl'odeeche First Nation, Hay River Metis, and West Point First Nation regarding how sustainability and development will be shared.*	2020 Q4	Council
b)	Mutual aid agreements between Hay River and K'atl'odeeche First Nation, Hay River Metis, and West Point First Nation remain current.*	2022 Q4	Prot
c)	Town council and staff regularly participate in cultural awareness training.	2020 Q4	Council

* These measures are not completely within the town's control.

4.4 Environment

4.4.1 Effective Infrastructure

Goal: To Ensure that Town Infrastructure Meets the Needs of the Community			
Strategies (We Will...)		Desired Result(s) or Achievement(s)	
a)	Replace ageing underground infrastructure as necessary.	<ul style="list-style-type: none"> Hay River's water and waste water infrastructure including pipes, lift stations, and other system components meet the needs of the town as it grows. 	
b)	Develop a comprehensive asset management plan.	<ul style="list-style-type: none"> Priorities for replacement and repair of infrastructure are set. Town infrastructure assets are reliable. 	
c)	Be a model for sustainable development.	<ul style="list-style-type: none"> New Hay River Town Hall is net-zero energy use. Grant funding provides a significant funding for the new town hall. 	
Performance Measures			
Strategy	Measure	Target Time	Lead Role
a)	All underground infrastructure is replaced by the end of its projected lifespan.	2023 Q4	PW
b)	Asset management plan is complete.	2020 Q2	ASAO
b)	Infrastructure failure rates are below those of comparable municipalities.	2023 Q4	PW
c)	Planning for new town hall is underway.	2019 Q4	PW
c)	At least 25% of the funding for the new town hall is provided through grants.	2021 Q4	Fin

4.4.2 Available Land Meets Needs

Goal: To Prepare for Growth Needs by Procuring Required Land			
Strategies (We Will...)		Desired Result(s) or Achievement(s)	
a)	Work with stakeholders to find innovative solutions to meet that need for land within the town.	<ul style="list-style-type: none"> The town and its partners (governmental and non-governmental) proceed together to identify and meet long-term best uses for land in the town. 	
b)	Identify how to fund and develop land for community growth needs.	<ul style="list-style-type: none"> Hay River's citizens have ample opportunity to have meaningful input on changes to land use. 	
c)	Zone land so that density of residential development may be increased.	<ul style="list-style-type: none"> Available space within Hay River reaches an ideal residential density target. 	
Performance Measures			
Strategy	Measure	Target Time	Lead Role
a)	Council considers a revised Community Plan that identifies highest and best use for land within town boundaries.*	2019 Q4	Council
b)	Council follows MACA's required consultation process for land development.	2020 Q2	Council
c)	New or infill development meets town council's increased density targets.	2022 Q4	SAO

* This measure is also used in the Economy section of the strategic plan.

4.4.3 Environmental Stewardship

Goal: To be the Best Environmental Stewards we can be			
Strategies (We Will...)		Desired Result(s) or Achievement(s)	
a)	Manage our solid waste in a conscientious and economically feasible manner.	<ul style="list-style-type: none"> A regional solid waste management site meets the needs of growth. 	
b)	Institute a waste reduction strategy.	<ul style="list-style-type: none"> The town establishes a recycling, compost and waste reduction. 	
c)	Explore alternative energy options for the town.	<ul style="list-style-type: none"> Where practical, existing town facilities are retrofitted to use renewable energy. New town facilities rely on renewable energy sources for a significant portion of their energy use. 	
Performance Measures			
Strategy	Measure	Target Time	Lead Role
a)	Hay River chooses to extend the use of its landfill by removing recyclable material and expanding the site, or chooses to develop an alternate site.	2019 Q4	PW
b)	Council considers a revised waste reduction strategy that includes diversion as a major component.	2020 Q3	PW
c)	Retrofits of existing town-owned buildings get a portion of their energy from newly installed renewable sources.	2021 Q1	PW
c)	All new town-owned buildings get a portion of their energy from renewable sources.	2023 Q4	PW

5 Conclusion

The pages of this Hay River 2019-2023 Strategic Plan provide a roadmap that was developed by the town's council, senior administration and managers. It is important that both the council and administration work together to achieve the priorities that are outlined in this plan.

Also important is the recognition that the environment in which the town operates is always shifting. In response, the town's plans also must shift to remain relevant. As with any plan, this one must be used, reviewed and updated on a regular basis.

6 Creation Credits

The following individuals participated in the initial creation of this strategic plan. Their contributions are significant and vital.

Town Council

- Mayor Kandis Jameson
- Deputy Mayor Robert Bouchard
- Councillor Steve Anderson
- Councillor Emily Chambers
- Councillor Keith Dohey
- Councillor Linda Duford
- Councillor Jeff Groenewegen
- Councillor Joe Melason
- Councillor Brian Willows

Members of Town Management, Administration, and Union

- Senior Administrative Officer Judy Goucher
- Assistant Senior Administrative Officer Glenn Smith
- Director of Finance Ruth Boden
- Director of Public Works Earle Dumas
- Director of Protective Services Ross Potter
- Director of Recreation Stephane Millette
- Economic Development Officer Peter Magill
- Town Forman Dave Seaman
- Council Administrator Stacey Barnes

External Advisor

- Ian McCormack, Strategic Steps Inc.

Appendix 1 - Glossary of Acronyms

These acronyms appear in locations through this plan:

ATIPP	Access to Information and Protection of Privacy
GNWT	Government of the Northwest Territories
MACA.....	Municipal and Community Affairs department of GNWT
MOU.....	Memorandum of Understanding
SAO	Senior Administrative Officer
SWOT	Strengths, Weaknesses, Opportunities, Threats
VIC	Visitor Information Centre



REPORT TO COUNCIL

DEPARTMENT: ADMINISTRATION **DATE:** MAY 28TH, 2018

SUBJECT: 2018 AUDITED FINANCIAL STATEMENTS

RECOMMENDATION:

THAT THE COUNCIL OF THE TOWN OF HAY RIVER approves the 2018 Audited Financial Statements as presented.

BACKGROUND:

In accordance with the *Cities, Towns and Villages Act* and our funding sources from other levels of government and our financial services provider the Town is required to have an annual audit of the financial statements.

The Auditor presented the financial statements to the Finance Committee on April 29th. The Draft Audited Financial Statements are attached for Council's approval. Drew Queen, CPA, CA will be presenting the highlights of the statement.

The Finance Committee is recommending approval of the Audited Financial Statements for 2018.

COUNCIL POLICY / STRATEGY OR GOAL:

Fiscal responsibility and transparency

APPLICABLE LEGISLATION, BYLAWS, STUDIES, PLANS:

Cities, Towns and Villages Act

FINANCIAL IMPLICATIONS:

2019 Operating and Water and Sewer and Capital Contribution

ALTERNATIVES TO RECOMMENDATIONS:

N/A

ATTACHMENTS:

Draft 2018 Audited Financial Statements



REPORT TO COUNCIL

DEPARTMENT:

ADMINISTRATION

DATE: MAY 28TH, 2018

SUBJECT:

2018 AUDITED FINANCIAL STATEMENTS

Prepared by:

Stacey Barnes
Council Administrator
May 24, 2019

Reviewed by:

Judy Goucher
Senior Administrative Officer
May 24, 2019

Financial Statements of

TOWN OF HAY RIVER

December 31, 2018

Draft

Approved on Behalf of the Council:

Mayor

Senior Administrative Officer



Town of Hay River Management Discussion & Analysis (MD & A) for the year ended December 31, 2018

Purpose

The purpose of the MD&A is to provide Management's summary of how the municipality has performed over the past year, its financial condition and its future objectives. This MD&A should be read in conjunction with the Audited Financial Statements as at December 31, 2018.

The Year in Review

In 2018 the Town of Hay River continued to rebuild capacity in both Operations and Finance. Efforts to improve succession planning included staffing an Assistant Senior Administrative Officer position, funded in part through the Advancing Local Government Administrators Program (ALGAP) with Municipal and Government Affairs. ALGAP is a two-year training program.

The 2018 Arctic Winter Games hosted by the Town of Hay River in partnership with the Town of Fort Smith were very successful, thanks to the efforts of the many volunteers in both communities, the hard work of the Host Committee and the support of both Town Councils.

Highlights of the 2018 capital program include the substantial completion of the new recreation center. The new facility is a two-level structure that houses a regulation size arena with six dressing rooms, curling rink and lounge, community hall, Doug Weideman hall, multi-purpose room, concession and walking track. The new facility offers sporting and convention spaces and will be a cornerstone for healthy lifestyles and community economic development.

As part of the Tourism Plan, the Town continued the Porritt Landing revitalization project and the Visitor Centre was open and serving the public year-round. These two projects along with the downtown beautification project have increased the appeal of Hay River to the tourist industry as demonstrated by our higher visitor statistics.

Other capital highlights include work completed on the Wright Crescent water and sewer replacement and street paving which was seventy five percent funded through the Clean Water Waste Water program, the water main replacement from Birch Road to Cedar Road and the upgrades to Courtoreille Street. Work began on the water and sewer replacement on the Mansell, Dessy and Morin Crescents.

Toward the end of 2017, the Town initiated the review of the Community Plan Bylaw (formerly General Plan), and the Zoning and Planning by-law. The updated Community Plan bylaw will guide planning development of areas within the Town for residential, commercial and industrial land use. The Community Plan bylaw received first reading prior to the 2018 election. The new Council was briefed on the Community Plan in advance of the consultation process. Consultation with local Indigenous groups, followed by Public consultation will take place in the first half of 2019. Council is aiming to complete all the steps to bring the Community Plan bylaw into effect by the end of the third quarter of 2019.

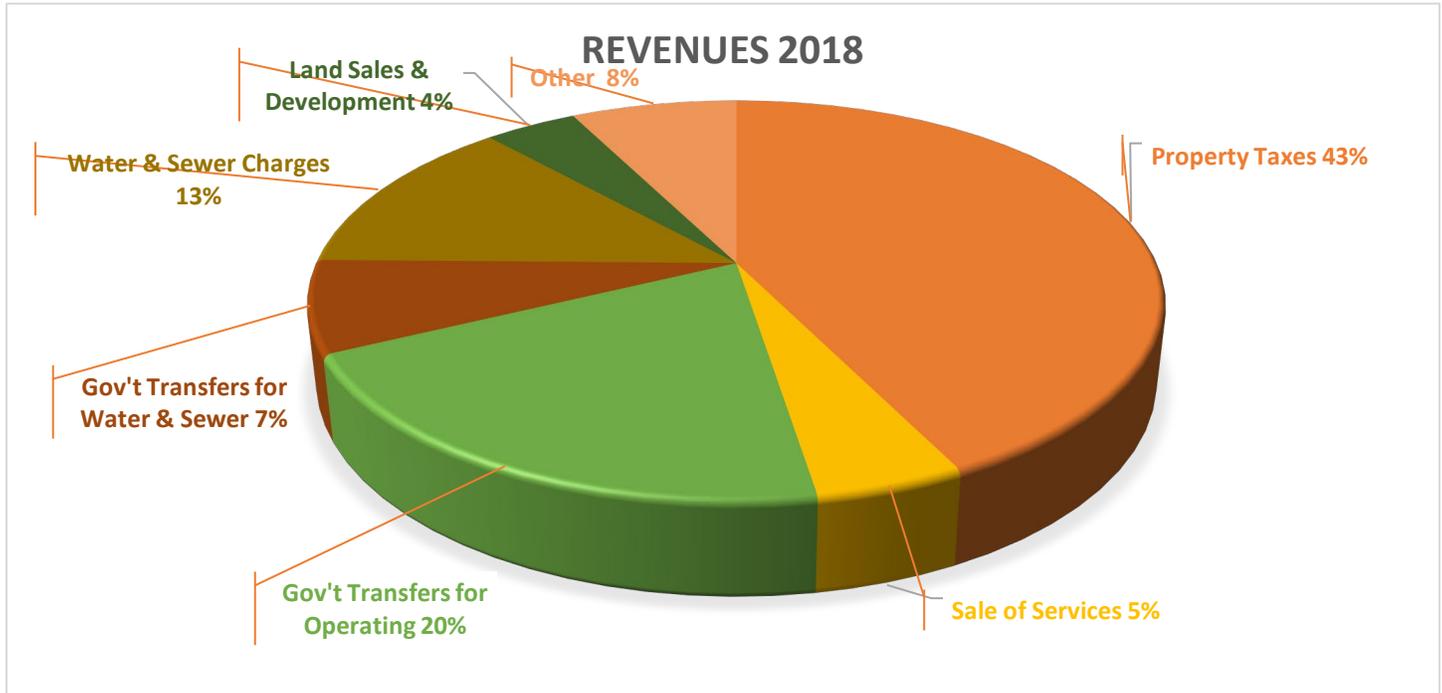
Results from Operations

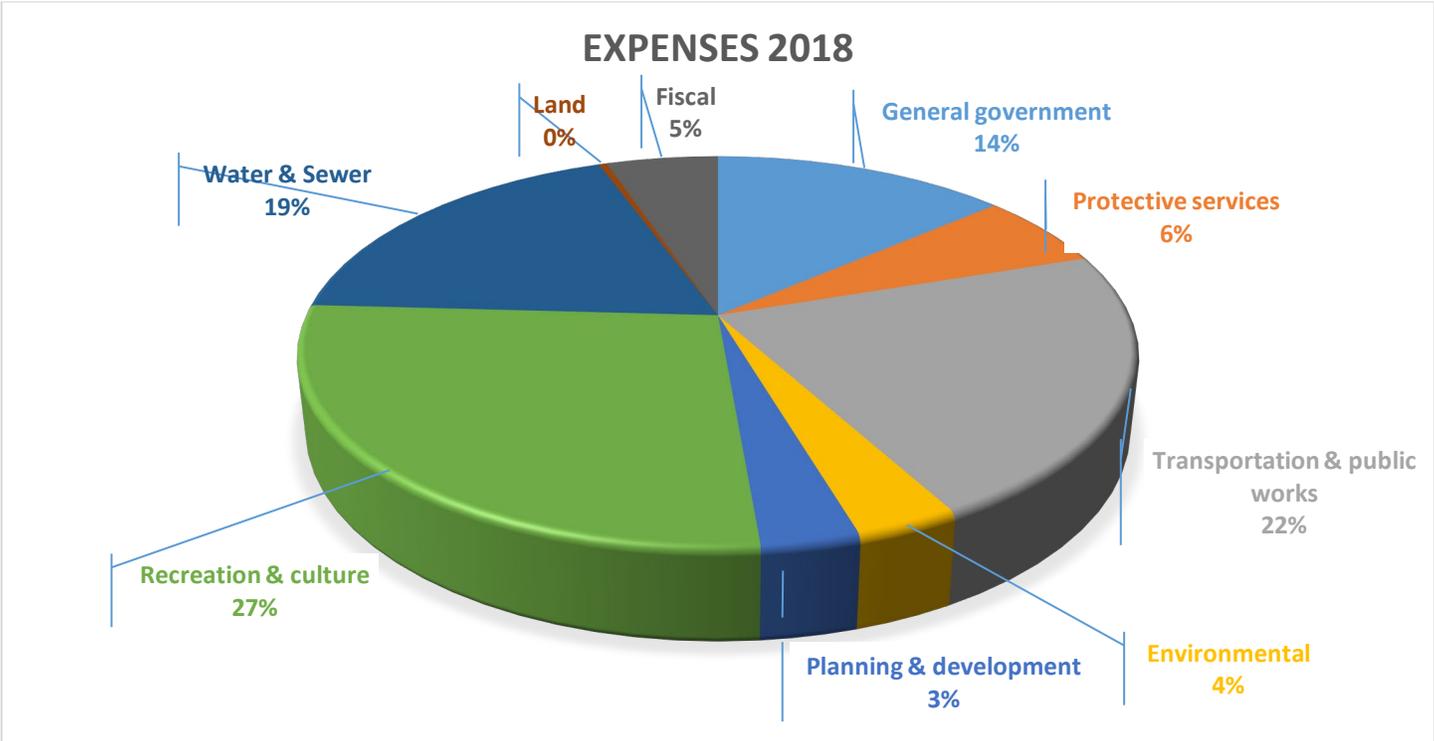
In the 2018 fiscal year, the community recorded an operating deficit of \$1,215,448 before net government transfers. Including the net government transfers for capital the community recorded a surplus at the end of 2018 of \$3,320,380.

Revenues, excluding capital transfers increased over 2017 by \$318,029 due to increases in land sales, leases and development, and government transfers. Revenues from land development increased in the year due to recovery of lease fees previously considered uncollectable.

Expenses increased over 2017 due to operating the new recreation facility for a full 9 months, year-round operation of the Visitor Information centre, co-hosting the 2018 Arctic Winter Games; financing for the new recreation facility, and higher than anticipated snow removal expense due to unusually high snowfall. Decreases in spending from 2017 include General Government use of professional services which was significantly lower than 2017 in part due to staffing of senior positions, and timing of the FireSmart program which was planned for 2018 but completed in early 2019.

The breakdown of revenues and expenses are as follows:

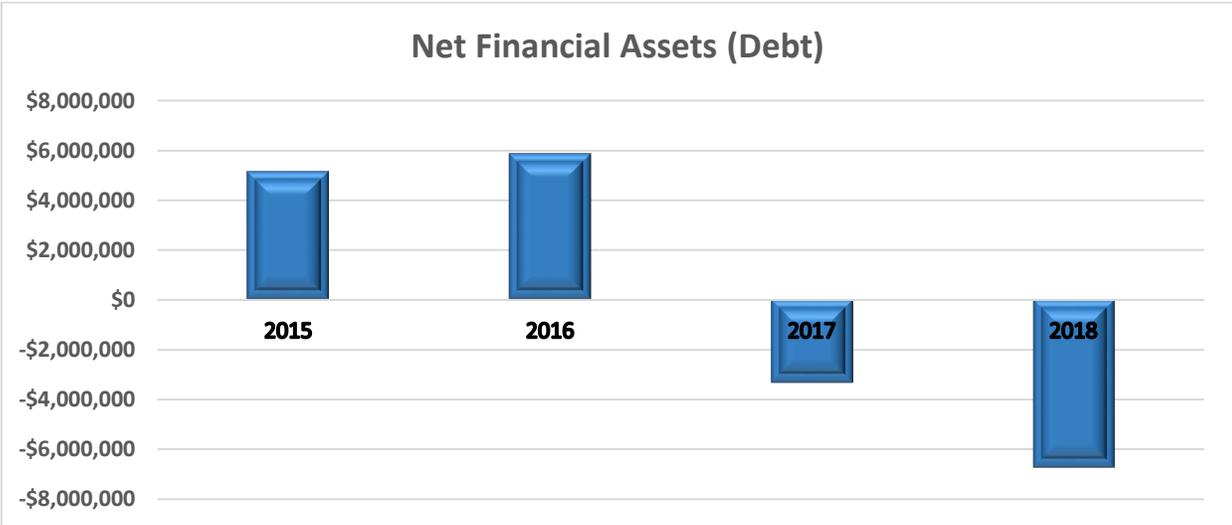




Financial Position

Financial assets were \$3,896,368 higher in 2018 than 2017, in large part due to an increase in accounts receivable and timing of receipt of government transfers. Liabilities increased \$7,293,426 from 2017 due mainly to a \$9,037,505 increase in long term debt to fund the new recreation centre. This increase was partially offset by a \$1,701,286 reduction in accounts payable and accrued liabilities and school tax payable. Net debt increased \$3,397,058 over 2017.

The four-year trend for net financial assets (debt) is as follows:



Accumulated surplus increased from \$68,103,658 to \$70,208,590 due to the annual surplus for the year. The Town also drew down its internally restricted reserves from \$3,426,911 to \$2,339,852 (see note 12) to partially fund its capital program for the year.

Looking Forward

Council approved Departmental Business Plans through the 2019 O&M Budget process to continue to meet the requirements accountable municipal government.

Some of the measures Council has committed to are:

- Prepare and implement a Strategic Plan
- Complete work on the Community Plan (formerly General Plan) and Zoning Bylaw
- Land development initiatives to meet the growing housing needs within the community
- Succession planning and continuous improvement in human resource management
- Continuous improvement in financial reporting
- Water license renewal
- Review and update of critical bylaws to support strong governance
- Implement Asset Management system for improved lifecycle management of core assets.
- Complete construction of a pavilion at fisherman's wharf

TOWN OF HAY RIVER

Financial Statements

Year Ended December 31, 2018

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MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Town Council, which is responsible for, among other things, the financial statements of the Town of Hay River, delegates to Administration the responsibility of the financial statements. The Town Council appoints independent auditors to examine and report directly to them on the financial statements. The financial statements were prepared by Administration. Accounting principles have been followed as recommended by the Department of Municipal and Community Affairs, based upon the requirements of the Cities, Towns and Villages Act of the Northwest Territories, and the Public Sector Accounting Board recommendations of the Canadian Institute of Chartered Accountants.

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

The Town Council carries out its responsibility for review of the financial statements primarily through the Administration. The Administration reports regularly to Council on financial matters, including the results of the audit examination and any other matters necessary for its consideration in approving the financial statement issuance.

The financial statements have been reported on by Ashton Chartered Accountants. The auditor's report outlines the scope of their audit and their opinion on the presentation of the information included in the financial statements.

Senior Administrative Officer
Town of Hay River

Hay River, NT
April 29, 2019

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council

Opinion

We have audited the financial statements of the Town of Hay River ("the Organization"), which comprise the statement of financial position as at December 31, 2018, and the statements of changes in accumulated surplus, operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Independent Auditor's Report to the Members of the Town of Hay River (continued)

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

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



ASHTON
Chartered Accountants
Business Advisors

Hay River, NT
April 29, 2019

Draft

TOWN OF HAY RIVER

Statement of Financial Position

Statement I

December 31, 2018

	2018	2017
Financial Assets		
Cash, Note 2	\$ 9,494,676	\$ 6,934,466
Receivables		
Municipal taxes receivable, Note 3	1,878,109	1,807,694
Accounts receivable, Note 4	4,417,895	3,151,652
Land inventory for resale	404,255	404,755
Total Financial Assets	16,194,935	12,298,567
Liabilities		
Accounts payable and accrued liabilities, Note 6	4,340,439	5,576,931
School taxes payable, Note 7	917,729	1,382,523
Deferred contributions, Note 8	1,050,915	1,159,003
Deposits held	208,647	198,207
Landfill closure liability, Note 9	1,444,945	1,390,090
Long-term debt, Note 10	14,971,505	5,934,000
Total Liabilities	22,934,180	15,640,754
Net Financial Assets (Debt)	\$ (6,739,245)	\$ (3,342,187)
Non-Financial Assets		
Prepaid expenses	\$ 69,825	\$ 46,439
Inventory held for use	122,852	98,788
Tangible capital assets, Note 11		
General fund	53,647,104	49,612,594
Utility fund	23,108,054	21,688,024
Total Non-Financial Assets	\$ 76,947,835	\$ 71,445,845
Accumulated Surplus, Note 12	\$ 70,208,590	\$ 68,103,658

*Commitments and contingencies, Notes 14 and 15**Subsequent events, Note 16**Trusts under administration, Note 19*

TOWN OF HAY RIVER
Statement of Operations and Surplus

Statement II

For the year ended December 31, 2018

	Schedule	Budget (unaudited)	2018	2017
Revenue				
Property taxes	4	\$ 6,305,553	\$ 5,852,056	\$ 5,911,841
Sales of services	4	733,108	658,702	664,145
Other revenue from own sources	4	827,348	1,029,996	1,034,956
Government transfers for operating	5	2,298,105	2,791,287	2,712,442
Government transfers for water and sewer	2	1,021,002	1,021,000	992,000
Water and sewer revenues	2	2,023,899	1,788,953	1,937,356
Land sales, lease and development	3	299,199	574,268	145,493
Total Revenue		13,508,214	13,716,262	13,398,233
Expenses				
General government	6	2,574,596	2,036,958	2,106,484
Protective services	7	1,053,943	922,584	1,028,594
Transportation and public works	8	3,158,200	3,312,024	2,806,093
Environmental and public health services	9	501,820	508,821	781,903
Planning and development	10	539,183	483,564	298,624
Recreational and cultural	11	3,697,397	4,064,925	2,707,717
Fiscal and valuation	12	1,369,484	772,806	634,695
Water and sewer expenses	2	3,374,886	2,777,015	3,125,430
Land development	3	76,697	53,013	94,445
Total Expenditures		16,346,206	14,931,710	13,583,985
Annual surplus (deficit), before the undernoted		(2,837,992)	(1,215,448)	(185,752)
Other revenue (expenditure)				
Net government transfers for capital	5	2,664,001	3,473,840	8,041,963
Gain (loss) on disposal of capital assets		-	(153,460)	(706,549)
		2,664,001	3,320,380	7,335,414
Annual Surplus (Deficit)		\$ (173,991)	\$ 2,104,932	\$ 7,149,662
Accumulated surplus, beginning of year		68,103,658	68,103,658	60,953,996
Accumulated surplus, end of year		\$ 67,929,667	\$ 70,208,590	\$ 68,103,658

TOWN OF HAY RIVER

Statement of Changes in Net Financial Assets (Debt)

Statement III

For the year ended December 31, 2018

	Budget (unaudited)	2018	2017
Annual Surplus (Deficit)	\$ (173,991)	\$ 2,104,932	\$ 7,149,662
Amortization expense	-	3,146,900	2,339,680
Acquisition of tangible capital assets	(2,664,001)	(8,754,899)	(19,514,013)
(Gain) loss on disposal of capital assets	-	153,459	706,549
Proceeds on disposal of tangible capital assets	-	-	-
Change in prepaid expenses	-	(23,386)	80,947
Change in inventory held for use	-	(24,064)	37,107
Increase (decrease) in net financial assets	(2,837,992)	(3,397,058)	(9,200,068)
Net financial assets (debt), beginning of year	(3,342,187)	(3,342,187)	5,857,881
Net financial assets (debt), end of year	\$ (6,180,179)	\$ (6,739,245)	\$ (3,342,187)

Draft

TOWN OF HAY RIVER

Statement of Cash Flows

Statement IV

For the year ended December 31, 2018

	2018	2017
Operating Activities		
Annual Surplus (Deficit)	\$ 2,104,932	\$ 7,149,662
Non-cash charges to operations:		
Amortization expense	3,146,900	2,339,680
(Gain) loss on disposal of capital assets	153,459	706,549
Provision for landfill closure	54,855	167,370
	5,460,146	10,363,261
Change in non-cash working capital balances:		
Municipal taxes receivable	(70,415)	(521,780)
Accounts receivable	(1,266,243)	3,972,442
Land inventory for resale	500	(668)
Accounts payable and accrued liabilities	(1,236,492)	122,944
School taxes payable	(464,794)	413,041
Deferred contributions	(108,088)	(3,158,433)
Deposits held	10,440	45,691
Prepaid expenses	(23,386)	80,947
Inventory held for use	(24,064)	37,107
Net change in cash from operations	2,277,604	11,354,552
Financing Activities		
Principal repayment of long-term debt	-	(2,675,814)
Proceeds of long-term debt	9,037,505	5,934,000
Net change in cash from financing activities	9,037,505	3,258,186
Capital Activities		
Purchase of tangible capital assets	(8,754,899)	(19,514,013)
Proceeds on disposal of tangible capital assets	-	-
Net change in cash from investing activities	(8,754,899)	(19,514,013)
Increase (decrease) in cash during the year	2,560,210	(4,901,275)
Bank accounts, opening	6,934,466	11,835,741
Bank accounts, closing	\$ 9,494,676	\$ 6,934,466

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 1. Significant Accounting Policies

The financial statements of the Town of Hay River are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Town of Hay River are as follows:

Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balance and change in financial position of the reporting entity.

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

Fund Accounting

The accounts of the Town are maintained in accordance with fund accounting procedures. The various operations of the Town are segregated into the following funds:

General Operating Fund
Utility Operating Fund
Land Development Fund

Basis of Accounting

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

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

Government Transfers

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

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

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

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 1. Significant Accounting Policies (continued)

Government Transfers (continued)

Capital transfers or transfers of tangible capital assets are initially recognized as deferred capital contributions and subsequently recognized as revenue when the related tangible capital assets are purchased, constructed or the eligible expense is incurred.

Financial Instruments

Cash and receivables, and current liabilities are recorded at approximate fair market value due to their short term maturities.

Inventory for Resale

Land inventory is stated at the lower of cost or net realizable value where cost is determined on an average basis. Cost includes purchase price, survey costs and all development costs but excludes debenture interest. Related development costs incurred to provide infrastructure such as water and waste water services, roads, sidewalks and street lighting are recorded as tangible capital assets under the respective function.

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets (debt) for the year.

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 1. Significant Accounting Policies (continued)

Tangible Capital Assets

Tangible capital assets are recorded at the net book value (cost less accumulated amortization) on the statement of financial position. Cost includes all amounts directly attributable to acquisition, construction, development or betterment of the asset. The assets are amortized over their estimated useful lives at the following rates:

Asset	Method	Rate
Land held for town use	Not amortized	
Works of Art	Not amortized	
Buildings	Straight line	15-50 years
Linear Infrastructure	Straight line	10-75 years
Computer Equipment	Straight line	3 years
IT Infrastructure	Straight line	5 years
Furniture and Fixtures	Straight line	10 years
Operating Equipment	Straight line	10 years
Mobile Equipment	Declining Balance	24%

The full amount of the annual amortization is charged in the year of acquisition and none in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Donated assets are capitalized and recorded at their estimated fair market value upon acquisition. Certain capital assets for which the historical cost information is not available have been recorded at current fair market value discounted by a relevant inflation factor.

Work-in-Progress

Work-in-progress represents expenditures incurred on projects not complete at the end of the year.

Leases

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

Investment in Tangible Capital Assets

Investment in Tangible Capital Assets represents the Town's net investment in its total capital assets, after deducting the portion financed by third parties through debenture, long-term capital borrowings and other capital liabilities.

School Taxes

School taxes are collected by the Town on behalf of the Government of the Northwest Territories. These taxes are payable to the Government of the Northwest Territories upon collection from taxpayers.

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 1. **Significant Accounting Policies (continued)**

Deferred Revenue

Deferred revenue consists mainly of government transfers for which the events giving rise to the transfer have not yet occurred. The deferred revenue will be recognized in the financial statement as revenue in the period in which the related expenses are incurred.

Liability for Landfill Closure and Post-Closure Costs

The Town is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The liability is determined using the estimated total closure costs adjusted for the remaining capacity of the site and the estimated remaining landfill life.

Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

Segmented Information

The Town of Hay River segments its operations for financial reporting purposes based upon areas of managerial responsibility. This information is provided in schedule 6 through schedule 12.

Trusts under administration

Trusts under administration consists of property that has been conveyed or assigned to the Town to be administered as directed by an agreement. These trusts are excluded from the government's financial statements. A description of the trusts along with a summary of the trust balances is disclosed in Note 19.

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 2. Cash

	2018	2017
<i>Unrestricted</i>		
Operating account	\$ 2,489,432	\$ 1,428,586
<i>Internally restricted</i>		
General fund reserve account	1,787,860	1,757,931
Utility fund reserve account	1,088,914	1,070,711
<i>Externally restricted</i>		
Gas tax account	1,232,511	2,329,157
Community Public Infrastructure account	2,895,959	348,081
	\$ 9,494,676	\$ 6,934,466

Note 3. Municipal Taxes Receivable

	2018	2017
Current taxes and grant in lieu receivable	\$ 500,652	\$ 700,944
Arrears taxes	1,582,090	1,313,302
	2,082,742	2,014,246
Allowance for doubtful collection	(204,633)	(206,552)
	\$ 1,878,109	\$ 1,807,694

Note 4. Accounts Receivable

	Balance	Allowance	2018	2017
<i>Accounts receivable</i>				
General accounts receivable	\$ 919,130	\$ 51,890	\$ 867,240	\$ 725,685
Utility system receivable	222,887	9,258	213,629	285,662
Ambulance receivable	361,085	283,603	77,482	127,713
Lease fees receivable	719,096	161,645	557,451	104,601
<i>Capital funding</i>				
Gas tax	1,397,000	-	1,397,000	-
Community Access Funding	149,359	-	149,359	148,658
CanNor - Community Infrastructure	-	-	-	300,000
Clean Water and Waste Fund	-	-	696,629	1,061,523
<i>Goods and service tax</i>				
Goods and services tax refundable	459,105	-	459,105	397,810
	\$ 4,227,662	\$ 506,396	\$ 4,417,895	\$ 3,151,652

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 5. Supplementary Information

Amounts owed to the Town which are considered doubtful of collection have been recorded as bad debts. The provision for (recovery of) bad debts is comprised of:

	2018		2017
General Operating Fund:			
Property taxes	\$ -	\$	7,467
Ambulance	15,333		16,845
General sundry	5,945		27,014
Utility system	-		16,872
Lease fees	-		13,548
	\$ 21,278	\$	81,746

Note 6. Accounts Payable and Accrued Liabilities

	2018		2017
Trade accounts payable	\$ 4,150,691	\$	5,392,847
Payroll taxes payable	5,126		45,255
Due to GNWT (payroll tax)	40,211		9,298
Accrued vacation pay and banked time	144,411		129,531
	\$ 4,340,439	\$	5,576,931

Note 7. School Tax Payable

	2018		2017
Balance consists of:			
2018 levy	\$ 723,073	\$	-
2017 levy	7,636		707,814
2016 and prior levy	187,020		674,709
	\$ 917,729	\$	1,382,523

School tax levies are recorded as payable in the year they are assessed and are to be remitted to the GNWT as they are collected.

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 8. Deferred Contributions

	2018	2017
Gas Tax Funding, Schedule 17	\$ 517,905	\$ 556,372
Community Public Infrastructure Funding, Schedule 18	485,900	519,199
Community access program	23,110	-
Hay River beach improvements	24,000	-
Community Tourism Infrastructure - Porritt Landing	-	20,200
CanNor - Canada 150 Community Infrastructure Program	-	63,232
	\$ 1,050,915	\$ 1,159,003

Note 9. Landfill Closure Liability

The Town is required to estimate future closure and post-closure costs for its landfill site. The estimated liability is based on the sum of discounted future cash flows for closure and post-closure activities for 25 years after closure using a discount rate of 5.56% and inflation of 2.06%.

The accrued liability portion is based on the capacity used at year end compared to the estimated total capacity. The remaining estimated life of the landfill is 7 years and of the total capacity approximately 4.85% remains.

	2018	2017
Estimated closure costs	\$ 637,686	\$ 595,287
Estimated post-closure costs	865,620	865,620
Estimated total liability	1,503,306	1,460,907
Estimated capacity used	96.1%	95.2%
Accrued liability	\$ 1,444,945	\$ 1,390,090

Note 10. Long-Term Debt

Description	Principal Balance 2018	Principal Balance 2017
Loan agreement facility for the Hay River Recreation Centre	14,971,505	5,934,000
	\$ 14,971,505	\$ 5,934,000

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 10. Long-Term Debt (continued)

As at December 31, 2018, the Town has a bankers' acceptance ["BA"] facility of \$14,998,000 for the Hay River Recreation Centre bearing interest at the treasury rate plus a BA fee of 1.34% per annum. To reduce the interest rate risk on the facility, the Town entered into an interest rate swap contract that entitled the Town to receive interest at floating rates on the principal amount and obliged it to pay interest at a fixed rate of 2.60% per annum plus the BA fee of 0.40%.

The total estimated principal repayments of long-term debt due are as follows:

	Principal
2019	\$ 278,513
2020	286,984
2021	295,713
2022	304,707
2023	313,972
Subsequent	13,491,616
	\$ 14,971,505

Note 11. Tangible Capital Assets

	Cost	Accumulated Amortization	Net Book Value	
			2018	2017
General Fund:				
Linear Structures	\$ 21,284,949	\$ 8,547,476	\$ 12,737,473	\$ 10,264,185
Buildings	43,815,134	6,941,170	36,873,964	14,516,455
Machinery and Equipment	7,361,046	6,001,741	1,359,305	972,786
Work in progress	246,780	-	246,780	21,487,458
Land held for town use	2,358,383	-	2,358,383	2,300,676
Works of Art	71,199	-	71,199	71,034
	\$ 75,137,491	\$ 21,490,387	\$ 53,647,104	\$ 49,612,594
Utility Fund:				
Water and Sewer System	\$ 21,905,173	\$ 4,405,785	\$ 17,499,388	\$ 15,864,778
Buildings	7,763,377	2,602,606	5,160,771	5,355,242
Land	1,000	-	1,000	1,000
Vehicles	288,962	274,687	14,275	19,625
Heavy Equipment	11,241	11,241	-	-
Furniture & Equipment	1,842,899	1,548,706	294,193	342,106
Work in progress	138,427	-	138,427	105,273
	\$ 31,951,079	\$ 8,843,025	\$ 23,108,054	\$ 21,688,024
Total	\$ 107,088,570	\$ 30,333,412	\$ 76,755,158	\$ 71,300,618

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 12. **Accumulated Surplus**

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2018	2017
Accumulated Surplus per Statement of Financial Position	\$ 70,208,590	\$ 68,103,658
Invested in Tangible Capital Assets		
General Fund	38,675,601	43,678,595
Utility Fund	23,108,055	21,688,026
	61,783,656	65,366,621
Internally restricted reserves		
Reserve for Management Training	2,446	21,182
Reserve for Mobile Equipment Replacement	590,949	1,012,765
Reserve for Recreation Infrastructure	40,571	46,738
Reserve for Municipal Infrastructure	205,837	281,371
Reserve for Computer Systems	13,410	13,245
Reserve for Landfill	875,051	866,262
Reserve for Recreation Center Replacement	297,007	160,013
Reserve for Utility Infrastructure	314,581	1,025,335
	2,339,852	3,426,911
Unappropriated surplus (deficit)		
General fund	(1,198,026)	(6,710,353)
Utility fund	2,006,556	1,265,182
Land development fund	5,276,552	4,755,297
	6,085,082	(689,874)
	\$ 70,208,590	\$ 68,103,658

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 13. Reserves and Deferred Contributions

The Financial Administration By-law requires that funds accumulated in reserves are deposited into the General reserve bank account. Interest earned on the account is credited to the appropriate reserve.

	Account Balance	Cash Balance	Receivable	Excess (Shortfall)
Reserves				
Mobile Equipment	\$ 590,949	\$		
Management Training	2,446			
Recreation Infrastructure	40,571			
Municipal Infrastructure	205,837			
Computer System	13,410			
Landfill	875,051			
Recreation Center Replacement	297,007			
	2,025,271	1,787,860	-	(237,411)
Utility Infrastructure	314,581	1,088,914	-	774,333
	\$ 2,339,852	\$ 2,876,774	\$ -	\$ 536,922
Deferred Contributions, Note 8				
Gas Tax Funding	517,905	1,232,511	1,397,000	2,111,606
Community Public Infrastructure	485,900	2,895,959	-	2,410,059
	1,003,805	4,128,470	1,397,000	4,521,665
	\$ 3,343,657	\$ 7,005,244	\$ 1,397,000	\$ 5,058,587

Note 14. Commitments

The Town has entered into agreements extending beyond one year for the use of equipment and various service contracts which require periodic payments. The minimum payments under existing agreements are as follows:

For the year ending December 31:

2019	\$ 615,291
2020	\$ 7,301

Note 15. Contingent Liabilities

Insurance

The Town participates in the Northern Communities Insurance Program. Under this program the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 15. **Contingent Liabilities**

Legal claims

In the normal course of operations, the Town is subject to various legal claims. At the date of the audit report, it is not possible to determine the outcomes of the claims and the amount of the potential liability cannot be reasonably determined. Management has indicated that it is unlikely there will be a material adverse effect on the financial position of the Town.

Note 16 **Subsequent events**

Landfill Fire

In March of 2019, there was a fire at the Town of Hay River's landfill. As of the date of fieldwork, the costs incurred to extinguish the fire totaled approximately \$608,034. It is not known whether the costs will be covered by insurance. A provision for the costs has not been recorded in these financial statements as the event occurred in the 2019 fiscal year.

Note 17. **Retirement Benefits**

Employees of the Town can participate in the RBC Group Advantage retirement savings plan. Union employees make contributions at 5% and management makes contributions at 6.6%. The Town of Hay river makes matching contributions to these amounts. Total contributions by the Town to the program in 2018 were \$90,531 (2017 - \$81,546), which were expensed as incurred.

Note 18. **Financial Instruments**

The Town's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, and long-term debt. It is management's opinion that the town is not exposed to significant interest or currency risks arising from these financial instruments.

The town is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the town provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

TOWN OF HAY RIVER

Notes to the Financial Statements

December 31, 2018

Note 19. **Trusts under administration**

2018 Arctic Winter Games

The Town of Hay River and the Arctic Winter Games International Committee "AWGIC" entered into the AWG agreement, with respect to the hosting and staging of the 25th Arctic Winter Games in March 2018. The agreement commences on June 10, 2015 and terminates on December 31, 2018. The GNWT shall pay the contribution to the Town of Hay River in an amount not to exceed \$3,500,000. The Town shall use the contribution for costs directly related to the project, in accordance with the AWG Agreement.

	Balance, Beg. of the year	Receipts & Transfers	Expenses & Transfers	Balance, End of the Year
2018 Arctic Winter Games	\$ 1,500,000	\$ -	(1,500,000)	\$ -
	\$ 1,500,000	\$ -	\$ (1,500,000)	\$ -

Note 20. **Budget**

The budgeted figures are those approved by Council on December 19, 2017 and are unaudited.

Note 21. **Reclassification**

Certain prior year figures have been reclassified to agree with current year presentation.

TOWN OF HAY RIVER

Schedule 1

General Fund
Schedule of Operations and Surplus

For the year ended December 31, 2018

	Schedule	2018 Budget	2018 Actual	2017 Actual
Revenue				
Property taxes	4	\$ 6,305,553	\$ 5,852,056	\$ 5,911,841
Sales of services	4	733,108	658,702	664,145
Other revenue from own sources	4	827,348	1,029,996	1,034,956
Government transfers for operating	5	2,298,105	2,791,287	2,712,442
Total Revenue		10,164,114	10,332,041	10,323,384
Expenditure				
General government	6	2,574,596	2,036,958	2,106,484
Protective services	7	1,053,943	922,584	1,028,594
Transportation and public works	8	3,158,200	3,312,024	2,806,093
Environmental and public health services	9	501,820	508,821	781,903
Planning and development	10	539,183	483,564	298,624
Recreational and cultural	11	3,697,397	4,064,925	2,707,717
Fiscal and valuation	12	1,369,484	772,806	634,695
Total Expenditure		12,894,623	12,101,682	10,364,110
Excess revenues over expenditures before the undernoted		(2,730,509)	(1,769,641)	(40,726)
Other revenue (expenditure)				
Government transfers for capital	5	2,664,001	3,473,840	8,041,963
Gain (loss) on disposal of capital assets		-	(153,460)	(706,549)
		2,664,001	3,320,380	7,335,414
Excess (Deficiency) of revenues over expenditures		\$ (66,508)	\$ 1,550,739	\$ 7,294,688

TOWN OF HAY RIVER

Schedule 2

Utility Fund
Schedule of Operations and Surplus

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Water and sewer billings	\$ 1,999,999	\$ 1,746,843	\$ 1,886,845
Government transfers for water and sewer operations	1,021,002	1,021,000	992,000
Interest on reserves	2,000	18,203	10,032
Utilities receivable penalties	14,999	20,254	37,157
Maintenance service	6,901	3,653	3,322
Other	-	-	-
	3,044,901	2,809,953	2,929,356
Expenditure			
Administration	328,933	237,891	248,973
Vehicle maintenance	235,000	67,633	226,919
Purification & treatment	60,500	57,392	54,021
Transmission and distribution	1,369,000	1,291,137	1,393,909
Building maintenance	17,001	5,188	14,328
Mechanical maintenance	31,001	30,790	81,258
Distribution maintenance	466,250	320,531	390,872
Hydrant maintenance	403	-	1,150
Sewage system maintenance	71,001	39,814	27,940
Mobile equipment fund	4,997	-	-
	2,584,086	2,050,376	2,439,370
Surplus (deficit), before the undernoted	460,815	759,577	489,986
Other items:			
Amortization of tangible capital assets	790,800	726,639	686,060
Excess (Deficiency) of revenues over expenditures	\$ (329,985)	\$ 32,938	\$ (196,074)

TOWN OF HAY RIVERLand Development Fund
Schedule of Operations and Surplus

Schedule 3

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Land sales	\$ -	\$ 14,000	\$ 65,000
Land leases	299,199	497,517	72,652
Legal and transfer fees recovered	-	19,740	853
Interest and penalties	-	43,011	6,988
	299,199	574,268	145,493
Expenditures			
Administration	37,696	15,833	17,489
Overhead charge to General Fund	-	-	35,818
Land leases	39,001	36,680	36,980
Cost of land sold	-	500	4,158
	76,697	53,013	94,445
Excess (Deficiency) of revenues over expenditures	\$ 222,502	\$ 521,255	\$ 51,048

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TOWN OF HAY RIVER

Schedule 4

General Fund
Schedule of Revenue

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Property taxes	\$ 5,272,829	\$ 4,760,077	\$ 4,642,360
Local improvement charge	17,185	-	228,453
Grants in Lieu of Taxes			
Federal	156,167	156,562	156,946
Territorial	1,518,275	1,587,277	1,497,769
NWT Power Corporation	43,094	43,256	43,190
Less school taxes	(682,000)	(731,946)	(656,877)
Discounts allowed on school tax	(19,997)	36,830	-
	\$ 6,305,553	\$ 5,852,056	\$ 5,911,841
Sales of Services			
Recreation			
- Pool	\$ 96,000	\$ 70,890	\$ 76,660
- Community center	135,005	166,822	8,279
- Curling club rental	-	8,500	-
- Ballpark rental	3,000	14,464	15,211
- Other	-	7,360	2,709
Collection fee school taxes	5,000	5,000	5,000
Dump tipping fees	15,001	16,820	16,575
Landfill other revenue	24,000	-	23,769
Ambulance	358,603	337,048	396,912
Fire calls, inspections, and training	6,000	3,795	4,697
Fire hall rental	5,899	4,356	10,130
Other	84,600	23,647	104,203
	\$ 733,108	\$ 658,702	\$ 664,145
Other Revenue from Own Sources			
Franchise fee	\$ 329,999	\$ 312,580	\$ 315,799
Licenses and permits	101,199	122,657	106,645
Donations to recreation complex	-	23,000	144,417
Aurora Ford - recreation centre donation	100,000	100,000	100,000
Fines and dog pound fees	150	906	180
Interest and penalties	265,000	413,191	268,681
Loss prevention	31,000	57,662	99,234
	\$ 827,348	\$ 1,029,996	\$ 1,034,956

TOWN OF HAY RIVER

Schedule 5

General Fund
Schedule of Revenue

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Government Transfers			
General - GNWT			
Operating and Maintenance Block Funding	\$ 2,179,001	\$ 2,179,000	\$ 2,124,000
Sport and Recreation	29,000	29,000	29,000
Ground Ambulance	31,000	31,000	-
Regional Youth Sport Events	5,500	5,500	-
Children Youth Resiliency	-	13,636	12,857
Fisheries	-	16,000	-
Community Tourism Coordinator	40,000	40,000	-
Tourism and marketing	-	15,000	50,000
Community Economic Development	-	-	25,000
ITI Seed	13,604	24,200	24,442
Fire Smart	-	-	36,804
NWT workers training program	-	154,020	120,994
Community Access Funding	-	50,000	248,658
Summer Employment	-	50,000	-
Other Grants	-	26,584	19,330
General			
Other Non-GNWT Grants	-	73,914	21,357
	2,298,105	2,707,854	2,712,442
Transfers (to) from deferred revenues		83,433	-
	\$ 2,298,105	\$ 2,791,287	\$ 2,712,442
Utility - GNWT			
Water and Sewer Block Funding	\$ 1,021,002	\$ 1,021,000	\$ 992,000
Capital funding			
Community Public Infrastructure Funding	\$ 1,260,000	\$ 1,260,000	\$ 1,260,000
Gas Tax	1,397,000	1,397,000	1,305,000
Canada - NWT Small Communities Fund	-	-	782,536
Clean Water and Waste Fund	-	696,629	1,092,863
CanNor - Canada 150 Comm. Infrastructure Program	-	-	300,000
Tourism infrastructure funding (Porritt Landing)	-	-	101,000
	2,657,000	3,353,629	4,841,399
Interest earned on deferred contributions			
Community Public Infrastructure Funding	4,000	23,912	33,174
Gas Tax	3,001	24,533	8,957
	7,001	48,445	42,131
Transfers (to) from deferred contributions			
Community Public Infrastructure Funding	-	33,299	3,430,557
Gas Tax	-	38,467	(188,692)
Tourism infrastructure funding (Porritt Landing)	-	-	(20,200)
CanNor - Canada 150 Comm. Infrastructure Program	-	-	(63,232)
	-	71,766	3,158,433
	\$ 2,664,001	\$ 3,473,840	\$ 8,041,963

TOWN OF HAY RIVER

Schedule 6

General Fund
Schedule of Expenditure

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
General Government			
Mayor's indemnity	\$ 43,584	\$ 44,475	\$ 43,584
Councillors' indemnity	113,704	59,532	75,024
Administration - salaries and benefits	1,168,081	1,031,393	1,080,962
Administration - other	469,930	486,476	465,556
Materials and supplies	19,201	21,824	38,528
Professional services	125,499	116,595	281,207
Insurance	97,000	58,848	90,519
Town hall lease	148,097	158,376	148,096
Town hall operations and maintenance	-	17,675	19,100
Conventions, delegations and public relations	-	22,563	8,239
Overhead charge to Utility Fund	(133,200)	(66,600)	(174,687)
Overhead charge to Land Fund	-	-	(24,818)
Transfer to reserves	430,000	-	-
	2,481,896	1,951,157	2,051,310
Other items:			
Amortization of tangible capital assets	92,700	85,801	55,174
	\$ 2,574,596	\$ 2,036,958	\$ 2,106,484

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TOWN OF HAY RIVER

Schedule 7

General Fund
Schedule of Expenditure

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Protective Services			
Insurance	\$ -	\$ 14,513	\$ 17,641
Bylaw enforcement	111,175	3,175	185
Bylaw vehicle maintenance	1,500	4,771	212
Fire protection	427,113	462,724	542,900
Fire department vehicle maintenance	38,800	23,669	17,790
Fire department building maintenance	11,200	4,590	6,208
Emergency response training center	15,535	923	982
Civil emergency	21,720	6,196	8,461
Ambulance	71,250	49,104	55,732
Hay River Animal Shelter Contribution	48,000	46,116	44,203
Animal and pest control	21,650	12,106	26,411
	767,943	627,887	720,725
Other items:			
Amortization of tangible capital assets	286,000	294,697	307,869
	\$ 1,053,943	\$ 922,584	\$ 1,028,594

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TOWN OF HAY RIVER

Schedule 8

General Fund
Schedule of Expenditure

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Transportation and Public Works			
Public works			
Administration	\$ 409,795	\$ 476,707	\$ 309,748
Vehicle operations & maintenance	32,500	107,565	109,846
Town garage			
Yards	226,079	157,304	124,362
Building maintenance	11,000	2,289	6,537
Carpenter shop			
Operating costs	91,437	103,808	60,429
Roads			
Roads and sidewalks	36,298	39,790	24,429
Summer roads	827,995	792,605	609,007
Roads brushing	8,901	26,751	105,527
Drainage	46,012	33,038	29,695
Winter roads	309,685	372,708	276,734
Street lighting	227,498	216,796	235,080
Road safety	13,500	10,586	34,039
	2,240,700	2,339,947	1,925,433
Other items:			
Amortization of tangible capital assets	917,500	972,077	931,660
Utility Fund	-	-	(40,000)
Land Development Fund	-	-	(11,000)
	\$ 3,158,200	\$ 3,312,024	\$ 2,806,093

TOWN OF HAY RIVER

Schedule 9

General Fund
Schedule of Expenditure

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Environmental and Public Health Services			
Sanitation operations	\$ 370,000	\$ 365,345	\$ 365,345
Landfill			
Maintenance	110,220	64,453	229,625
Landfill accretion expense	-	54,858	167,370
Cemetery maintenance	9,000	15,944	10,849
	489,220	500,600	773,189
Other items:			
Amortization of tangible capital assets	12,600	8,221	8,714
	\$ 501,820	\$ 508,821	\$ 781,903

TOWN OF HAY RIVER

Schedule 10

General Fund
Schedule of Expenditure

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Planning and Development			
Planning and Zoning	\$ 234,740	\$ 238,146	\$ 189,897
Tourism			
Building and yard maintenance	12,006	6,110	3,996
Programs	223,731	220,582	81,215
Amortization of tangible capital assets	10,200	10,698	1,836
Economic development	58,506	8,028	21,680
	\$ 539,183	\$ 483,564	\$ 298,624

TOWN OF HAY RIVER

Schedule 11

General Fund
Schedule of Expenditure

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Recreational and Cultural			
Recreation administration	\$ 349,627	\$ 347,289	\$ 359,841
Insurance	47,680	53,854	18,942
Vehicle maintenance	-	4,385	8,364
Recreation center operations	702,423	877,716	210,541
Building maintenance	28,000	44,114	18,370
Mechanical maintenance	23,500	23,603	178,187
Swimming pool operations	846,213	754,914	693,637
Building maintenance	48,499	68,886	97,647
Mechanical maintenance	-	3,135	13,943
Curling club operations	97,000	61,475	300
Sports fields	20,998	19,702	55,431
Annual town clean-up	26,597	19,845	33,552
Parkland	138,799	129,201	189,980
Library	165,000	165,000	165,000
Community television and other services	59,700	44,400	59,700
Northern Arts and Culture Centre	-	5,000	5,000
Beautification committee	7,000	-	7,000
Other economic community development initiatives	19,997	13,750	15,000
Recreation programs	161,567	379,888	228,916
	\$ 2,742,600	\$ 3,016,157	\$ 2,359,351
Other items:			
Amortization of tangible capital assets	954,797	1,048,768	348,366
	\$ 3,697,397	\$ 4,064,925	\$ 2,707,717

TOWN OF HAY RIVER

Schedule 12

General Fund
Schedule of Expenditure

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Fiscal and Valuation			
Discount on taxes	\$ 130,000	\$ 132,670	\$ 125,855
Debenture interest	430,883	349,879	124,059
Debenture principal	580,003	-	-
Bank charges	3,601	83,496	77,626
Senior/disabled tax exemptions	175,000	185,483	225,409
Provision for (recovery of) bad debts, Note 5	49,997	21,278	81,746
	\$ 1,369,484	\$ 772,806	\$ 634,695

TOWN OF HAY RIVER

Schedule of Reserves

Schedule 13

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Reserve for Mobile Equipment Replacement			
Balance, beginning of year	\$ 1,012,765	\$ 1,012,765	\$ 930,934
Current year appropriation			
- General Fund	-	12,622	149,662
- Utility Fund	-	-	8,000
Proceeds from sale of equipment			
- General Fund	-	-	5,000
- Utility Fund	-	-	-
Transfer from reserve for current year expenditure			
- General Fund	-	(434,438)	(80,831)
- Utility Fund	-	-	-
Balance, end of year	\$ 1,012,765	\$ 590,949	\$ 1,012,765
Reserve for Management Training			
Balance, beginning of year	\$ 21,182	\$ 21,182	\$ 21,009
Current year appropriation	-	264	173
Transfer from reserve for current year expenditure	-	(19,000)	-
Balance, end of year	\$ 21,182	\$ 2,446	\$ 21,182
Reserve for Recreation Infrastructure			
Balance, beginning of year	\$ 46,738	\$ 46,738	\$ 27,548
Current year appropriation	-	583	19,190
Transfer from reserve for current year expenditure	-	(6,750)	-
Balance, end of year	\$ 46,738	\$ 40,571	\$ 46,738
Reserve for Municipal Infrastructure			
Balance, beginning of year	\$ 281,371	\$ 281,371	\$ 713,733
Current year appropriation	-	733,507	567,638
Transfer from reserve for current year expenditure	-	(809,041)	(1,000,000)
Balance, end of year	\$ 281,371	\$ 205,837	\$ 281,371
Reserve for Computer Systems			
Balance, beginning of year	\$ 13,245	\$ 13,245	\$ 7,807
Current year appropriation	-	165	5,438
Transfer from reserve for current year expenditure	-	-	-
Balance, end of year	\$ 13,245	\$ 13,410	\$ 13,245
Reserve for Landfill			
Balance, beginning of year	\$ 866,262	\$ 866,262	\$ 165,841
Current year appropriation	-	10,796	700,421
Transfer from reserve for current year expenditure	-	(2,007)	-
Balance, end of year	\$ 866,262	\$ 875,051	\$ 866,262
Reserve for Recreation Center Replacement			
Balance, beginning of year	\$ 160,013	\$ 160,013	\$ 312,087
Contribution from Aurora Ford		100,000	100,000
Contribution from increase in property taxes		250,000	214,841
Recreation centre fees and donations		36,994	18,085
Current year appropriation	-	-	1,000,000
Transfer from reserve for current year expenditure	-	(250,000)	(1,485,000)
Balance, end of year	\$ 160,013	\$ 297,007	\$ 160,013

TOWN OF HAY RIVER
 Schedule of Expenditures by Object

Schedule 14

For the year ended December 31, 2018

	2018 Budget	2018 Actual	2017 Actual
Amortization of tangible capital assets	\$ 3,064,597	\$ 3,146,900	\$ 2,339,679
Interest on long-term debt	1,010,886	349,879	124,059
Bank charges and interest	3,601	83,180	77,462
Contracted and general services	2,107,195	1,924,420	1,765,468
Insurance	230,480	235,919	194,714
Materials and supplies	4,103,341	3,526,115	4,129,680
Mayor and council expenses	156,288	103,657	118,409
Provision for bad debts	49,997	21,278	81,746
Salaries, wages and benefits	4,029,678	3,995,842	3,604,937
Utilities - electricity	952,492	918,594	720,674
Utilities - fuel	637,651	625,926	427,157
	\$ 16,346,206	\$ 14,931,710	\$ 13,583,985

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TOWN OF HAY RIVER

Schedule of Changes in Accumulated Surplus

Schedule 15

December 31, 2018

	General Operating		Utility	Land Development		Reserves	Investment in Tangible Capital Assets	2018	2017
Excess (Deficiency of) revenue over expenditures	\$ 1,550,739	\$ 32,938	\$ 521,255	\$ -	\$ -	\$ -	\$ 2,104,932	\$ 7,149,662	
Net interfund transfers									
Amortization	2,420,261	726,639	-	-	-	(3,146,900)	-	-	
Disposals of tangible capital assets	89,623	63,836	-	-	-	(153,459)	-	-	
Additions to tangible capital assets	(6,544,394)	(2,210,505)	-	-	-	8,754,899	-	-	
Capital funding used for utility infrastructure	(2,146,669)	2,146,669	-	-	-	-	-	-	
Long-term debt (repayment)	9,037,505	-	-	-	-	(9,037,505)	-	-	
Allocations to Reserves	1,105,262	(18,203)	-	(1,087,059)	-	-	-	-	
Changes in fund balances	5,512,327	741,374	521,255	(1,087,059)	(3,582,965)	2,104,932	7,149,662		
Accumulated Surplus (Deficit), beginning of year	\$ (6,710,353)	\$ 1,265,182	\$ 4,755,297	\$ 3,426,911	\$ 65,366,621	\$ 68,103,658	\$ 60,953,996		
Accumulated Surplus (Deficit), end of year	\$ (1,198,026)	\$ 2,006,556	\$ 5,276,552	\$ 2,339,852	\$ 61,783,656	\$ 70,208,590	\$ 68,103,658		

Reserves	2017	Increase	Decrease	2018
General operating fund	\$ 2,401,576	\$ 1,144,931	\$ (1,521,236)	2,025,271
Utility infrastructure reserve	1,025,335	1,388,203	(2,098,957)	314,581
	\$ 3,426,911	\$ 2,533,134	\$ (3,620,193)	2,339,852

TOWN OF HAY RIVER
 Schedule of Tangible Capital Assets
 December 31, 2018

Schedule 16

	Opening Balance	Additions	Disposals	Closing Balance	Accumulated Amortization Beginning of Year	Net Carrying Amount Beginning of year	Deletions	Amortization	Accumulated Amortization End of Year	Net Carrying Amount
General Fund										
Linear Structures										
Roads, sidewalks, parking lots	\$ 14,305,569	\$ 3,249,142	\$ 806,900	\$ 16,747,811	\$ 6,405,891	\$ 7,899,678	\$ 717,277	\$ 700,427	\$ 6,389,041	\$ 10,358,770
Recreation facilities	1,150,822	-	-	1,150,822	452,120	698,702	-	40,250	492,370	658,452
Marine facilities	189,423	171,280	-	360,703	130,615	58,808	-	24,705	155,320	205,383
Land Bio treatment facility	183,915	-	-	183,915	52,916	130,999	-	6,659	59,575	124,340
Drainage	2,707,731	-	-	2,707,731	1,278,086	1,429,645	-	105,708	1,383,794	1,323,937
Traffic lights	109,098	24,869	-	133,967	62,745	46,353	-	4,631	67,376	66,591
	18,646,558	3,445,291	806,900	21,284,949	8,382,373	10,264,185	717,277	882,380	8,547,476	12,737,473
Buildings										
Recreation Centre	-	23,546,647	-	23,546,647	-	-	-	722,417	722,417	22,824,230
Administration	852,200	-	-	852,200	613,584	238,616	-	17,044	630,628	221,572
New Fire Hall	6,391,795	-	-	6,391,795	507,658	5,884,137	-	126,968	634,626	5,757,169
Fire halls	1,145,000	-	-	1,145,000	597,458	547,542	-	25,305	622,763	522,237
Generator building	116,400	-	-	116,400	52,380	64,020	-	2,910	55,290	61,110
Emergency response training center	240,400	-	-	240,400	96,160	144,240	-	6,010	102,170	138,230
Tourist information	317,238	-	-	317,238	119,336	197,902	-	9,241	128,577	188,661
Aquatic facility	7,766,880	-	-	7,766,880	1,944,429	5,822,451	-	194,849	2,139,278	5,627,602
Golf clubhouse	918,800	-	-	918,800	439,906	478,894	-	22,970	462,876	455,924
Ski chalet	588,200	-	-	588,200	235,280	352,920	-	14,705	249,985	338,215
Public works garages	969,722	-	-	969,722	631,428	338,294	-	11,769	643,197	326,525
Carpentry	175,432	-	-	175,432	126,760	48,672	-	3,959	130,719	44,713
Land fill	69,600	-	-	69,600	69,600	-	-	-	69,600	-
Storage	157,847	2,520	-	160,367	70,265	87,582	-	13,176	83,441	76,926
Staff house	198,638	-	-	198,638	54,632	144,006	-	5,948	60,580	138,058
Dog pound	157,400	-	-	157,400	78,718	78,682	-	3,935	82,653	74,747
Ball parks	103,572	-	-	103,572	50,993	52,579	-	3,053	54,046	49,526
Other	96,843	-	-	96,843	60,925	35,918	-	7,399	68,324	28,519
	20,265,967	23,549,167	-	43,815,134	5,749,512	14,516,455	-	1,191,658	6,941,170	36,873,964
Machinery and Equipment										
Vehicles	3,475,405	90,428	-	3,565,833	3,014,206	461,199	-	132,390	3,146,596	419,237
Heavy equipment	97,948	-	-	97,948	91,790	6,158	-	3,080	94,870	3,078
Office furniture and equipment	696,131	50,683	-	746,814	650,623	45,508	-	18,250	668,873	77,941
Operating Equipment	1,501,204	474,298	-	1,975,502	1,070,288	430,916	-	151,192	1,221,480	754,022
Computer Equipment	284,830	117,333	-	402,163	273,620	11,210	-	31,537	305,157	97,006
IT Infrastructure	572,786	-	-	572,786	554,991	17,795	-	9,774	564,765	8,021
	6,628,304	732,742	-	7,361,046	5,655,518	972,786	-	346,223	6,001,741	1,359,305
Work in progress	21,487,458	8,664,038	29,904,716	246,780	-	21,487,458	-	-	-	246,780
Land	422,625	-	-	422,625	-	422,625	-	-	-	422,625
Land in development	1,878,051	57,707	-	1,935,758	-	1,878,051	-	-	-	1,935,758
	2,300,676	57,707	-	2,358,383	-	2,300,676	-	-	-	2,358,383
Art Work	71,034	165	-	71,199	-	71,034	-	-	-	71,199
Tangible Capital Assets - General Fund	\$ 69,399,997	\$ 36,449,110	\$ 30,711,616	\$ 75,137,491	\$ 19,787,403	\$ 49,612,594	\$ 717,277	\$ 2,420,261	\$ 21,490,387	\$ 53,647,104
Utility Fund										
Water and Sewer System	\$ 20,352,335	\$ 2,177,351	\$ 624,513	\$ 21,905,173	\$ 4,487,557	\$ 15,864,778	\$ 560,677	\$ 478,905	\$ 4,405,785	\$ 17,499,388
Buildings	7,763,377	-	-	7,763,377	2,408,135	5,355,242	-	194,471	2,602,606	5,160,771
Land	1,000	-	-	1,000	-	1,000	-	-	-	1,000
Vehicles	288,962	-	-	288,962	269,337	19,625	-	5,350	274,687	14,275
Heavy Equipment	11,241	-	-	11,241	11,241	-	-	-	11,241	-
Furniture & Equipment	1,842,899	-	-	1,842,899	1,500,793	342,106	-	47,913	1,548,706	294,193
Work in progress	105,273	33,154	-	138,427	-	105,273	-	-	-	138,427
Tangible Capital Assets - Utility Fund	\$ 30,365,087	\$ 2,210,505	\$ 624,513	\$ 31,951,079	\$ 8,677,063	\$ 21,688,024	\$ 560,677	\$ 726,639	\$ 8,843,025	\$ 23,108,054
Total Tangible Capital Assets	\$ 99,765,084	\$ 38,659,615	\$ 31,336,129	\$ 107,088,570	\$ 28,464,466	\$ 71,300,618	\$ 1,277,954	\$ 3,146,900	\$ 30,333,412	\$ 76,755,158

TOWN OF HAY RIVER

Schedule 17

Gas Tax Agreement
Statement of Revenue, Expenditure and Deferred Contribution

For the year ended December 31, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	Cumulative to Dec 31/18
Funding						
Deferred contribution balance, opening	\$ 1,554,508	\$ 1,380,007	\$ 1,180,972	\$ 367,680	\$ 556,372	\$ 1,554,508
Annual Gas Tax allocation	1,015,622	1,016,000	1,305,000	1,305,000	1,397,000	6,038,622
Interest earned	35,876	9,965	16,186	8,957	24,533	95,517
	2,606,006	2,405,972	2,502,158	1,681,637	1,977,905	7,688,647
Funds Spent						
Arena front lot paving	-	-	-	-	60,000	60,000
Mansel, Dessy, Morin water and sewer upgrade	-	-	-	-	100,000	100,000
Courtoreille St. water/sewer/streets/sidewalks	-	-	-	-	1,300,000	1,300,000
McRorie Rd Water/Sewer Replacement	-	-	280,000	581,083	-	861,083
Ravine brushing	-	-	-	16,748	-	16,748
Industrial area drainage improvements	-	-	-	5,066	-	5,066
Waterline 553 to Service Road	-	-	-	138,547	-	138,547
2017 Asphalt Patching Program	-	-	-	340,628	-	340,628
Vale Island Drainage works	-	-	-	43,193	-	43,193
McBryan Drive Waterline	-	1,200,000	1,200,000	-	-	2,400,000
McRorie N.Store water main upgrade	-	-	483,734	-	-	483,734
Vale Island Drainage	-	-	49,304	-	-	49,304
Water treatment plant upgrades	-	-	121,440	-	-	121,440
Upgrade Lift Station #1	695,264	-	-	-	-	695,264
Upgrade Lift Station #2	530,735	25,000	-	-	-	555,735
	1,225,999	1,225,000	2,134,478	1,125,265	1,460,000	7,170,742
Deferred contribution balance, closing	\$ 1,380,007	\$ 1,180,972	\$ 367,680	\$ 556,372	\$ 517,905	\$ 517,905

TOWN OF HAY RIVER

Community Public Infrastructure Agreement
Statement of Revenue, Expenditure and Deferred Contribution

Schedule 18

For the year ended December 31, 2018

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	Cumulative to December 31/18
Funding						
Deferred contribution balance, opening	\$ 4,069,751	\$ 4,598,993	\$ 5,227,167	\$ 3,949,756	\$ 519,199	\$ 4,069,751
Annual CPI allocation	1,260,000	1,260,000	1,260,000	1,260,000	1,260,000	6,300,000
Interest earned	58,330	45,571	39,405	33,174	23,912	200,392
	5,388,081	5,904,564	6,526,572	5,242,930	1,803,111	10,570,143
Funds Spent						
Wright Crescent water & sewer upgrades	-	-	-	-	107,393	107,393
New arena facility concession	-	-	-	-	30,714	30,714
Mansel, Dessy, Morin water and sewer upgrade	-	-	-	-	600,000	600,000
Recreation Centre	-	-	-	3,410,946	-	3,410,946
SCBA Upgrades	-	-	-	164,301	-	164,301
Downtown Sewer Relining	-	-	-	317,000	-	317,000
Downtown Beautification	-	-	-	120,000	64,804	184,804
Generator Replacement - WT Plant	-	-	-	105,274	121	105,395
Waterline 553 to Service Road	-	-	-	100,000	-	100,000
Sidewalk Rehabilitation	-	-	-	86,463	-	86,463
Emergency Main Repairs	-	-	-	44,709	-	44,709
Wildfire Protection Plan	-	-	-	25,183	-	25,183
Town House Renovations	-	-	-	7,721	-	7,721
Water Treatment Plant Upgrades	-	-	-	1,020	-	1,020
Debt servicing	276,248	101,889	207,186	-	452,143	1,037,466
Pine Point Ball Park	50,000	25,000	40,336	-	-	115,336
Renovations to town hall	-	26,453	23,000	-	-	49,453
Road/Sidewalk Rehab Program	-	-	5,500	-	-	5,500
Fire hall / Town Hall Demolition	-	-	1,570	4,844	-	6,414
IT annual evergreening	-	-	6,898	76,591	-	83,489
Fire hall AC	-	-	27,914	-	-	27,914
McBryan Waterline Phase II	-	-	1,629,218	-	-	1,629,218
McRorie Rd Water/Sewer Replacement	-	-	635,194	203,691	-	838,885
Portable radios	-	3,133	-	-	-	3,133
Visitor Information Centre upgrade	-	62,000	-	-	-	62,000
Paving project	-	400,000	-	-	-	400,000
Crank up tower	-	36,750	-	-	-	36,750
Vehicle	-	2,608	-	-	-	2,608
Zamboni	43,888	-	-	-	-	43,888
Skate and BMX Park	145,720	-	-	-	-	145,720
Hearse	19,500	-	-	-	-	19,500
Fire Hall	25,820	-	-	-	-	25,820
Porritt Landing Boat Launch	32,692	-	-	55,988	-	88,680
Computer hardware & software	13,044	-	-	-	62,036	75,080
Trans Canada Trail	69,035	8,637	-	-	-	77,672
Recreation center repairs & maintenance	113,141	-	-	-	-	113,141
Fire department equipment	-	10,927	-	-	-	10,927
	789,088	677,397	2,576,816	4,723,731	1,317,211	10,084,243
Deferred contribution balance, closing	\$ 4,598,993	\$ 5,227,167	\$ 3,949,756	\$ 519,199	\$ 485,900	\$ 485,900

TOWN OF HAY RIVER

Schedule 19

Small Communities Fund
Statement of Revenue and Expenditure

For the year ended December 31, 2018

	2016	2017	2018	Cumulative
Revenue				
Small Communities Fund Funding	\$ 3,440,464	\$ 782,536	\$ -	\$ 4,223,000
Eligible expenditures				
Recreation Centre				
Contract evaluation	8,533	-	-	8,533
Schematic & design development	45,375	-	-	45,375
Proposal assistance	34,659	-	-	34,659
Construction contract	3,351,897	782,536	-	4,134,433
	3,440,464	782,536	-	4,223,000
Surplus / deficit	\$ -	\$ -	\$ -	\$ -

TOWN OF HAY RIVER

Schedule 20

Clean Water and Waste Fund
Statement of Revenue and Expenditure

For the year ended December 31, 2018

	2017	2018	Cumulative
Revenue			
Clean Water and Waste Fund	\$ 1,092,863	\$ 696,591	\$ 1,789,454
Eligible expenditures			
Engineering design	29,353	-	29,353
Equipment rental	7,653	-	7,653
Construction and field services	1,055,857	696,591	1,752,448
	1,092,863	696,591	1,789,454
Surplus / deficit	-	\$ -	\$ -

TOWN OF HAY RIVER

Schedule of Salaries, Honoraria, and Travel

Schedule 21

For the year ended December 31, 2018

	Salaries	Honoraria	Travel
Mayor			
Brad Mapes	\$ 39,952	\$ -	\$ 1,443
Deputy Mayor			
Donna Lee Jungkind	-	11,308	-
Councillors			
Rodger Candow	-	822	-
Jason Coakwell	-	2,467	-
Keith Dohey	-	9,866	-
Kandis Jameson	-	12,676	-
Vince McKay	-	9,044	-
Steven Anderson	-	9,866	-
Emily Chambers	-	822	-
Linda Duford	-	822	-
Joseph Melanson	-	822	-
Brian Willows	-	822	-
James Groenwegen	-	822	-
Robert Bouchard	-	822	-
	\$ 39,952	\$ 60,981	\$ 1,443

Draft

**BYLAW NO. 2411/APPT/19
MUNICIPAL CORPORATION OF THE TOWN OF HAY RIVER**

A BYLAW of the Municipal Corporation of the Town of Hay River in the Northwest Territories to appoint a By-Law Officer for the Town of Hay River pursuant to the CITIES, TOWNS AND VILLAGES ACT, S.N.W.T. 2003, C.22.

WHEREAS the CITIES, TOWNS AND VILLAGES ACT, Sections 48, 137 and 138 provides that the Council may by bylaw appoint officers and authorize them to perform any duties the Council considers necessary,

AND WHEREAS, the Council of Town of Hay River considers that it is in the public interest to appoint a By-Law Officer as an Officer of the Town of Hay River for the enforcement of Municipal By-Laws in the Town of Hay River.

NOW THEREFORE the Council of the Corporation of the Town of Hay River, in a regular meeting duly assembled enacts as follows:

SHORT TITLE

1. This bylaw may be cited as the By-Law Officer's By-Law.

INTERPRETATION

2. In this Bylaw,
 - (a) "Council" means the Council of the Town of Hay River.
 - (b) "By-Law Officer" means a person who is appointed in accordance with the Cities, Town and Villages Act as a By-Law Officer to enforce the By-Laws of the Town of Hay River, and any Peace Officer who is entitled by law to enforce the By-Laws of the Town of Hay River.
 - (c) "Town" means the Town of Hay River, in the Northwest Territories.

APPLICATION

3. That the person(s) named in Schedule 1, attached to and forming part of this By-Law, is/are hereby appointed By-Law Officer(s).
4. That By-Law Officers so appointed shall assume the rank of Constable.
5. That By-Law Officers so appointed shall carry out the duties specified in Section 137 and 138 of the Cities, Towns and Villages Act, R.S.N.W.T., 2003, c.22.
6. That the term of appointment shall expire upon termination of employment with the Town as a By-Law Officer.

BYLAW NO. 2411/APPT/19
MUNICIPAL CORPORATION OF THE TOWN OF HAY RIVER

CERTIFIED that this bylaw has been made in accordance with the requirements of the CITIES, TOWNS AND VILLAGES ACT, S.N.W.T. 2003, C.22, s42 (1) (a & b) and the bylaws of the Municipal Corporation of the Town of Hay River on this day of , 2019.

Senior Administrative Officer

**BYLAW NO. 2411/APPT/19
MUNICIPAL CORPORATION OF THE TOWN OF HAY RIVER**

SCHEDULE "1"

Schedule "1" to By-Law No. 2411/APPT/19, passed this day of , 2019.

The following individual is appointed as Chief By-Law Officer:

Ross Potter

The following individual is appointed at By-Law Officer:

Kirsten Fischer

Effective Date of Appointment: