

8th Annual Report
Municipal Training Organization
February 2011

Nunavut Municipal
Performance Measurement
Program

Fiscal Year 2009/2010 Data



Municipal Training Organization
PO Box 1000, Station 700
Iqaluit, NU X0A-0H0
Phone: (866) 770-5218
Fax: (867) 975-5340
mto@gov.nu.ca
www.nmto.web.ca

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Introduction

The Nunavut Municipal Training Organization (MTO) was incorporated in February 2003, as a co-operative initiative of the Nunavut Association of Municipal Administrators and the Government of Nunavut's Department of Community & Government Services. The MTO's mandate is:

To identify, develop and implement programs to provide municipal staff with skills and knowledge that can contribute to excellence in program and service delivery across the territory.

The Nunavut Municipal Performance Measurement Program (MPMP) began with research being undertaken to evaluate existing performance measurement programs for their potential relevance to Nunavut. Findings were presented to a Technical Advisory Committee in March 2003. The Technical Advisory Committee identified a number of potential indicators to be evaluated and implemented over several years as well as data collection and dissemination methodologies.

Purposes of this Report

This report has two purposes. The first is to use common measures to collect data that can assist in identifying, documenting and sharing information on practices that contribute to high performance (best practices). Municipalities can use the MPMP to identify areas where they are performing well and target their efforts at areas where councils wish to improve performance.

The second purpose is to assist the MTO to identify municipalities that require specific training or to develop training programs where a number of municipalities have common needs.

The performance indicators in this report focus mainly on financial inputs, outputs and ratios. The program is intended to evolve over time to include more measures of effectiveness as well as efficiency.

Acknowledgements

Information from several programs was used to develop measures and structure for this report. Programs such as the Federation of Canadian Municipalities Quality of Life Report, the Alberta Municipal Excellence Network, the Ontario Municipal Performance Measurement Program and several other non-municipal sources were researched.

The ICMA Center for Performance Measurement, based in Washington D.C., produces an Annual Comparative Performance Measurement Report which has been developed and refined since 1994. That report and a number of publications and essays on lessons learned during the development process were very useful. Some of the following comments on "Comparability" and "Benchmarking" are excerpted or paraphrased from their Sixth Annual Report.

Comparability

Many factors influence the comparability of data. There are unique physical, geographic, political and demographic characteristics of each municipality that influence performance. Examples can include unusually good or bad weather, new federal or territorial mandates, economic or budget considerations and income levels.

Clearly, the reasons why a municipality has a particularly high or low value compared with others are usually quite complex and often include factors beyond the control of the municipality. Unusually low or high reported values on a specific indicator do not necessarily mean the service was performed badly or very well. Users of this report should always seek explanations before making judgments.

Readers should not base their judgments about whether particular municipalities are performing well or poorly solely on the graphs and tables. Readers should also consider the actual values for the performance indicators and the extent that they differ from those for other municipalities. In some cases, performance values among municipalities are very similar; the differences in value may be small and not meaningful.

In the medium to longer term, the MTO hopes to follow up each year's Annual Report with a "Best Practices" interview with municipalities that appear to have higher performance in different areas. These interviews will document practices and procedures that led to the performance measured and that knowledge will be shared.

Benchmarking

This report does not endorse any particular service level as the benchmark all municipalities should try to reach. This is because, in local government, appropriate service level benchmarks vary greatly based on such factors as citizen preferences, council priorities, local resources and federal or territorial spending or program limitations.

Note: The following data includes non-tax based municipalities (Hamlets) only. Non tax based municipalities raise revenue through user fees, grants, contributions, contracts and operating assistance from the Government of Nunavut. They do however, have very similar authorities and responsibilities to tax based municipalities. The exception is assessing property taxes and some resulting limitations on borrowing. Data on Iqaluit is not included as it is currently the only tax based municipality in Nunavut.

Tangible Capital Assets

In June 2006, the Public Sector Accounting Board approved PS 3150, which requires municipalities to report Tangible Capital Assets (TCA) on their Statement of Financial Position (i.e. balance sheet) effective January 1, 2009. It also requires a new format for municipal financial statements and requires that tangible capital assets (i.e. buildings, equipment, vehicles) be amortized (depreciation expense) on the Statement of Operations (i.e. income statement).

To allow for meaningful and consistent analysis of trend data over the last ten years, depreciation has been excluded from individual departmental expenditure totals. A new graph entitled "Depreciation and Disposal" in the section "Programs and Services/Total Expenditures" captures total depreciation for each municipality across all departments.

Questions or Comments?

Contact: Elizabeth Kingston, Executive Director
Municipal Training Organization
Phone (866) 770 - 5218
Fax (867) 975 - 5340
Email: mto@gov.nu.ca

Municipal Profiles

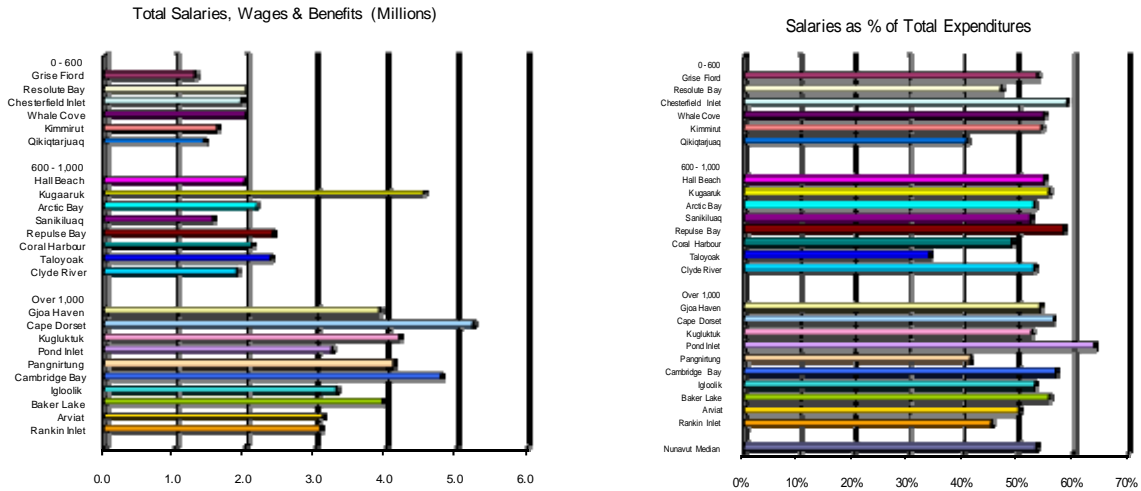
Municipality	Population- Statistics 2009 Estimates*	Mean Temp (Celsius)		Roads (km)	Total Operating Expenditures (In millions) 09/10	Median Household Income 2000*	Population Statistics 2006 Census Data	
		July	Jan.				15 years & over 2006	Unemployment Rate
Arctic Bay	728	H 7.4 L 2.5	H -26.1 L -32.1	7.3 (+32)	4.1	41,472	455	22.6
Arviat	2,254	H 14.9 L 5.9	H -28.3 L -35.5	20.65	6.2	36,864	1235	13.8
Baker Lake	1,906	H 16.7 L 6	H -28.7 L -35.8	22.16	7.1	30,720	1115	18.9
Cambridge Bay	1,601	H 13.8 L 5.6	H -26.4 L -33.8	19.5	8.4	51,456	1020	9.7
Cape Dorset	1,366	H 11.2 L 3.5	H -21.7 L -28.3	20.8	9.3	36,480	810	21.2
Chesterfield Inlet	366	H 14.9 L 5.9	H -28.3 L -35.5	12	3.3	40,192	210	15.6
Clyde River	895	H 8.2 L 0.6	H -24.2 L -31.9	8.5	3.6	44,160	510	24.2
Coral Harbour	838	H 13.9 L 4.6	H -25.8 L -34.1	21.8	4.3	32,512	460	19.4
Gjoa Haven	1,121	H 13.8 L 5.6	H -26.4 L -33.8	14	7.2	31,968	660	29.3
Grise Fiord	150	H 7.1 L 1.4	H -28.8 L -35.9	3.4	2.5		90	0.00
Hall Beach	702	H 9.4 L 2.8	H -27.8 L -35.7	5.1	3.7	34,688	395	16.2
Igloolik	1,639	H 10.7 L 3.3	H -27.2 L -34.2	10.1	6.3	35,904	905	16.1
Iqaluit	7,250	H 11.6 L 3.7	H -22.5 L -30.6	23		69,650	4,530	7.9
Kimmitut	444	H 11.6 L 3.7	H -22.5 L -30.6	8.2	3	42,496	275	20.0
Kugaaruk	725	H 9.7 L 2.9	H -29.7 L -35.6	5	8.2	47,488	400	21.7
Kugluktuk	1,396	H 13.8 L 5.6	H -26.4 L -33.8	17	8	39,552	895	22.0
Pangnirtung	1,443	H 11.6 L 3.7	H -22.5 L -30.6	14.3	9.9	35,968	855	18.0
Pond Inlet	1,424	H 9.8 L 2.1	H -28.8 L -35.9	13	5.1	41,632	835	23.0
Qikiqtarjuaq	521	H 8.2 L 0.6	H -24.2 L -31.9	7.86	3.5	30,114	330	33.3
Rankin Inlet	2,651	H 14.9 L 5.9	H -28.3 L -35.5	23.44	6.8	54,997	1,570	10.2
Repulse Bay	844	H 9.7 L 2.9	H -29.7 L -35.6	10.8	4.1	39,168	450	35.2
Resolute Bay	250	H 7.1 L 1.4	H -28.8 L -35.9	15	1.3		150	11.5
Sanikiluaq	794			9	3	37,696	455	17.6
Taloyoak	875	H 11.5 L 3.2	H -29.7 L -39.3	11	7	36,096	495	28.1
Whale Cove	388	H 14.9 L 5.9	H -28.3 L -35.5	13	3.7	30,320	210	10.0

*Government of Nunavut – Bureau of Statistics (March 4, 2008)

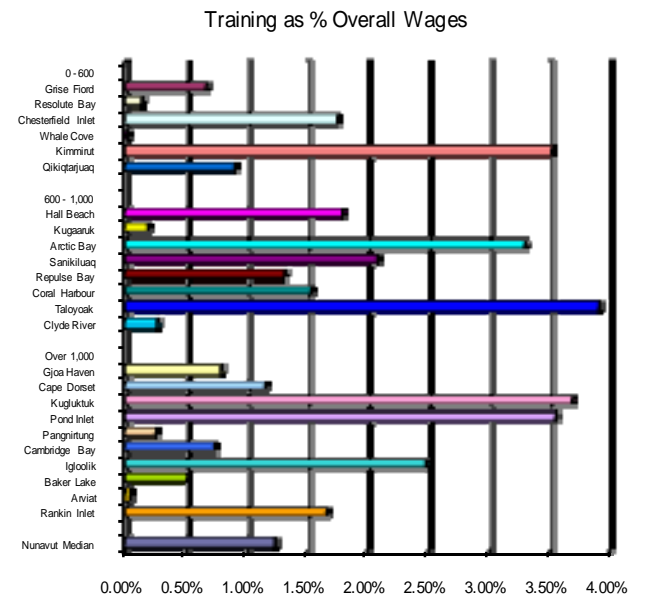
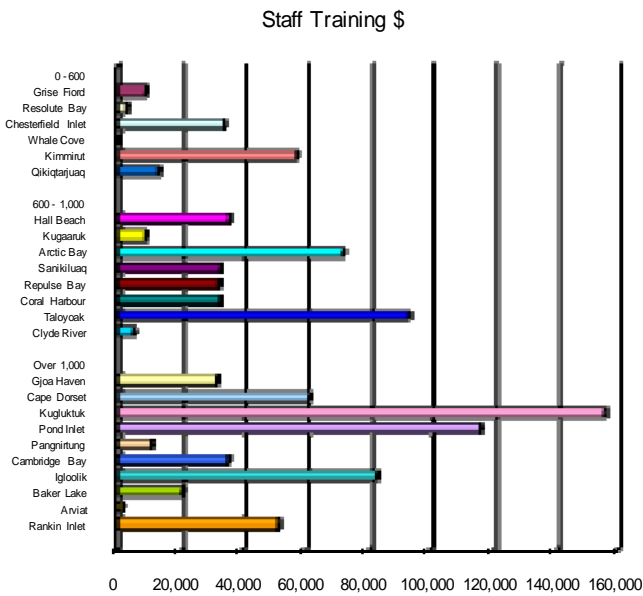
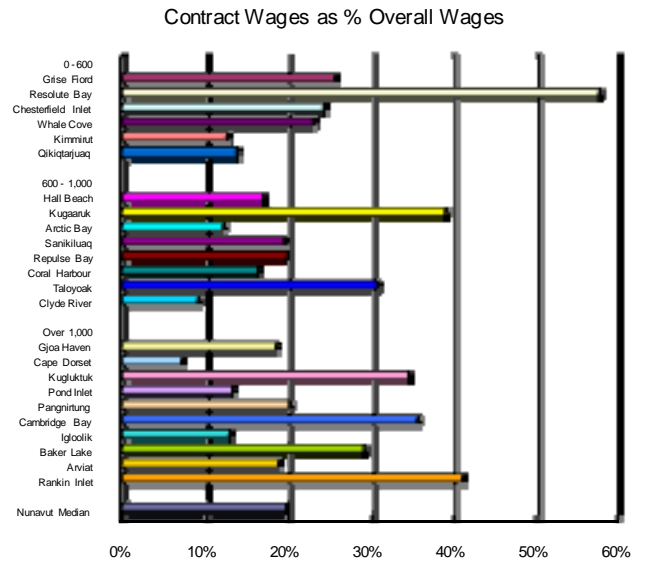
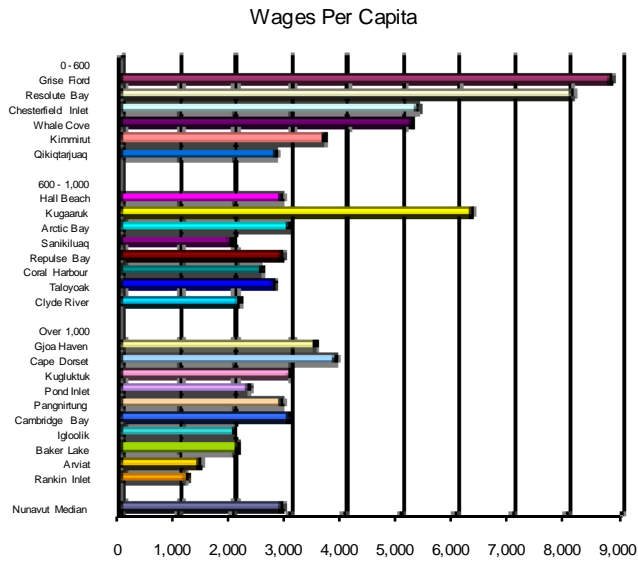
- Data presented is from Environment Canada’s “Canadian Climate Normals 1971 – 2000”.
- Median Household Income – the median is the value for which one half (50%) of the observations will lie above that value and one half will lie below that value.

Human Resources

People are the key to performance. As with other measures, Salary, Wage, and Benefit information is developed from audited statements to ensure consistency of data and comparability. Measures such as turnover rates, sick days, average recruitment time for vacancies etc., are all common to HR management performance. However, at this time, that data is not collected consistently.



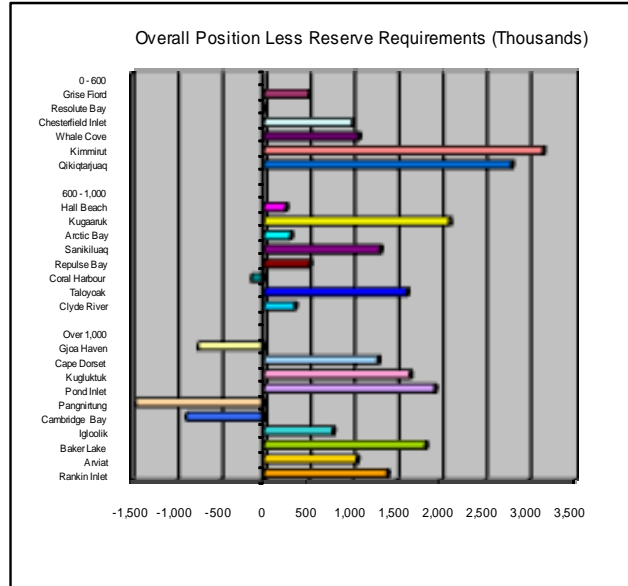
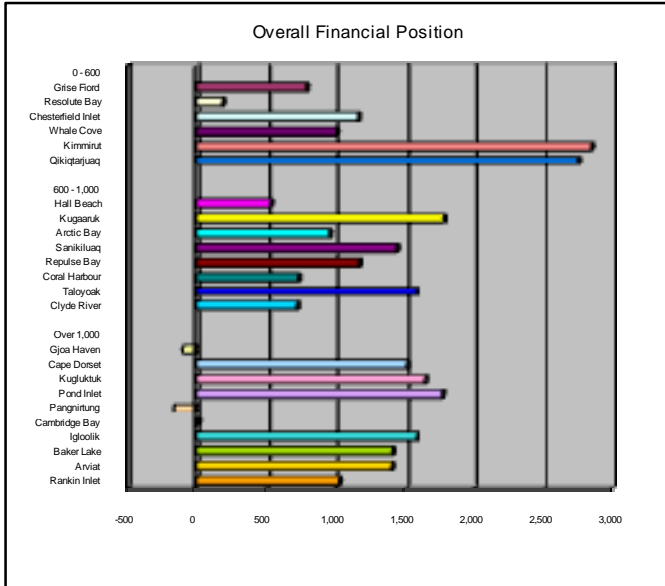
Total Wages							
Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	1,314,469			1,311,295	1,108,112	1,032,184	839,564
Resolute Bay	2,022,685			1,840,763	1,630,224	1,262,433	1,100,630
Chesterfield Inlet	1,953,046			1,864,373	1,913,549	1,848,491	1,873,030
Whale Cove	2,013,387			1,919,053	1,875,707	1,700,633	1,679,954
Kimmirut	1,618,016			1,548,761	1,611,888	1,315,438	1,425,011
Qikiqtarjuaq	1,435,785			1,477,478	1,351,430	1,323,302	1,275,191
Hall Beach		2,002,094		2,134,070	2,046,006	1,867,895	2,486,165
Kugaaruk		4,553,041		4,666,649	3,583,990	2,761,570	2,146,454
Arctic Bay		2,172,912		2,164,565	1,923,473	1,889,715	1,783,713
Sanikiluaq		1,561,537		1,474,946	1,873,430	1,832,128	1,958,581
Repulse Bay		2,415,894		2,405,741	2,418,958	2,242,851	2,155,741
Coral Harbour		2,099,573		1,785,176	1,682,123	1,926,333	1,740,053
Taloyoak		2,383,615		2,683,285	2,597,039	2,202,887	1,889,260
Clyde River		1,891,037		1,893,083	2,003,279	2,078,821	1,897,279
Gjoa Haven			3,917,020	3,460,022	3,329,359	3,227,139	3,139,814
Cape Dorset			5,261,550	3,686,073	3,195,723	2,988,236	2,808,141
Kugluktuk			4,214,520	3,931,300	3,700,740	3,476,554	3,112,912
Pond Inlet			3,255,930	2,785,700	2,593,835	2,817,070	2,705,443
Pangnirtung			4,111,727	4,146,811	3,608,751	3,414,046	3,238,712
Cambridge Bay			4,789,413	4,755,452	4,157,304	4,189,255	4,104,384
Igloolik			3,320,228	2,847,284	2,776,447	2,578,119	2,590,805
Baker Lake			3,958,220	3,677,359	3,386,778	3,412,765	3,650,583
Arviat			3,105,482	3,621,268	3,956,368	4,113,722	3,781,919
Rankin Inlet			3,071,748	3,099,447	2,897,666	3,056,995	2,909,342



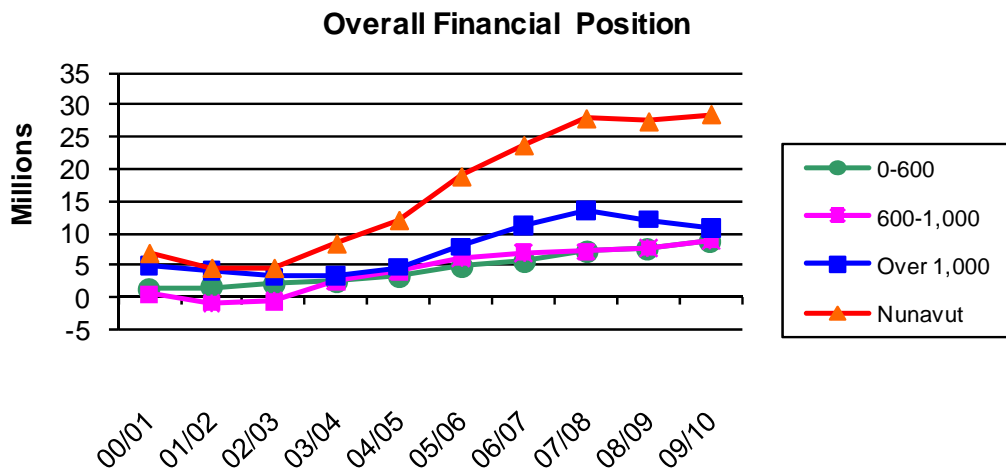
Accounting for staff training may not be consistent – some municipalities report training expenses “net” of recoveries; others may account for travel for training purposes as a separate line item.

Financial Management

Overall Financial Position



- The graph on the left shows the *overall* financial position – the total value of funds and reserves
- The graph on the right shows overall financial position less reserve requirements – this is often considered a more accurate presentation of financial position. If the municipality has not funded its reserves (deposited cash equal to reserve requirements in the bank) its “Overall Financial Position” may be misleading
- Amounts to the left of centre are Accumulated Deficits, amounts to the right are Accumulated Surpluses.



Overall Financial Position – Nunavut Summary

<i>Population</i>	<i>2005/06</i>	<i>2006/07</i>	<i>2007/08</i>	<i>2008/09</i>	<i>2009/10</i>
Nunavut					
Overall Position	2 in deficit	1 in deficit	1 in deficit	0 in deficit	2 in deficit
Less Reserve Requirements*	3 negative	1 negative	3 negative	2 negative	5 negative

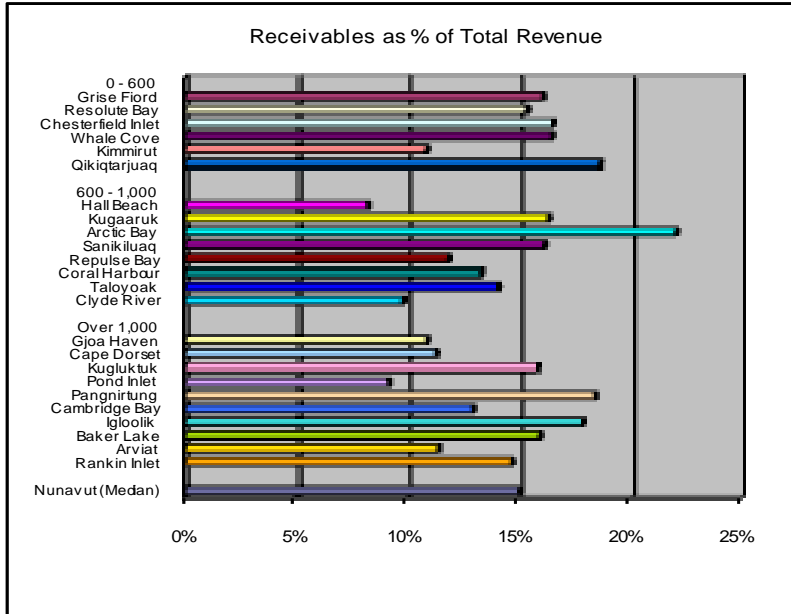
*If reserves were reduced to reflect actual cash deposits this would change the overall position.

Overall Financial Position – Nunavut Detail

Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	801,258			921,022	916,246	836,438	853,874
Resolute Bay	189,810			591,883	698,536	684,722	571,423
Chesterfield Inlet	1,167,301			910,050	1,097,966	820,407	816,045
Whale Cove	1,013,545			949,334	883,278	792,716	528,675
Kimmirut	2,854,097			2,247,079	1,792,612	1,331,035	951,598
Qikiqtarjuaq	2,761,764			2,466,418	1,861,483	1,288,100	1,105,996
Hall Beach		530,905		665,071	882,477	1,152,734	1,420,134
Kugaaruk		1,792,385		2,399,729	1,219,888	789,924	638,753
Arctic Bay		963,806		1,253,276	1,235,376	971,163	539,769
Sanikiluaq		1,439,528		1,246,770	627,728	628,525	666,387
Repulse Bay		1,175,791		480,908	502,888	783,725	740,193
Coral Harbour		743,100		616,309	430,796	345,733	350,237
Taloyoak		1,586,283		3,057,432	2,440,066	2,582,887	160,230
Clyde River		736,115		674,891	(207,605)	(256,086)	(24,348)
Gjoa Haven			-93,005	1,315,672	1,161,705	1,046,808	724,906
Cape Dorset			1,515,504	1,548,426	2,409,005	2,107,146	917,281
Kugluktuk			1,660,003	1,942,312	1,638,854	1,323,624	786,902
Pond Inlet			1,780,121	2,030,686	1,501,152	800,747	1,228,265
Pangnirtung			-154,643	237,831	689,375	820,196	1,026,534
Cambridge Bay			17,416	17,416	589,788	974,724	527,413
Igloolik			1,587,827	1,586,367	1,825,916	1,185,998	452,366
Baker Lake			1,411,280	1,692,324	1,967,578	1,465,312	1,369,508
Arviat			1,406,583	537,684	280,625	822,075	933,607
Rankin Inlet			1,032,705	2,455,197	1,475,212	569,365	(60,175)

Assets & Liabilities

Receivables



The data used for this graph is the total accounts receivable at year end compared to the total revenue booked for the year

This data is intended to indicate the effectiveness of collection procedures - if revenues are booked but not collected they become a potential loss in future years as bad debts

Large receivables could be invoiced at year end - a high percentage may not always indicate a problem with collection practices

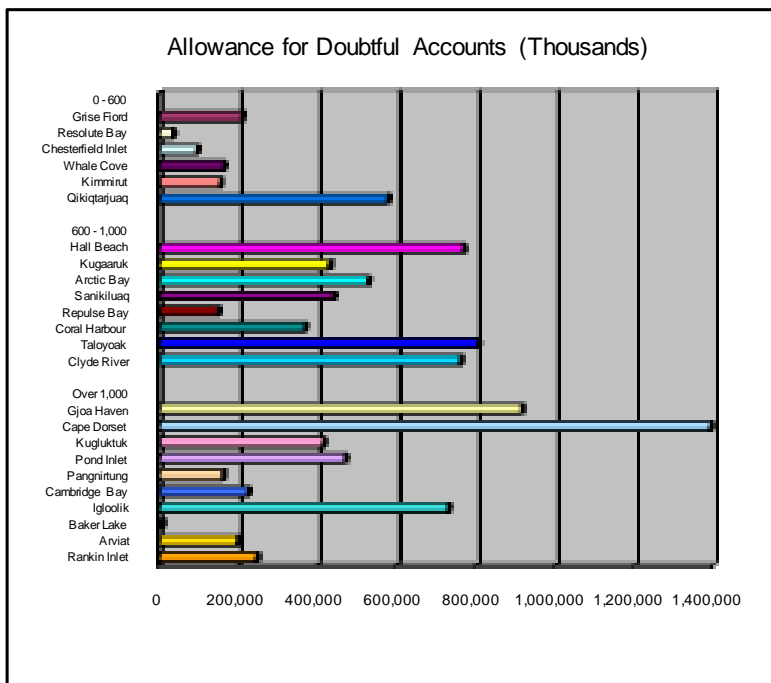
Receivables as a % of Total Revenue

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut - Median	13%	12%	14%	16%	17%	15%
0 – 600 Average	12%	14%	13%	16%	17%	16%
600 – 1,000 Average	12%	12%	14%	16%	17%	14%
Over 1,000 Average	13%	12%	14%	16%	17%	14%

Bad Debt Expenses

Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	19,064			1,136	21,952	11,061	0
Resolute Bay	175			27,820	(4,546)	8,601	540
Chesterfield Inlet	22,648			29,583	37,661	33,733	6,193
Whale Cove	10,546			9,347	3,904	4,646	13,344
Kimmirut	-12,211			26,969	15,568	5,964	4,772
Qikiqtarjuaq	0			20,458	173,470	10,000	132,961
Hall Beach		46,470		40,797	162,994	44,693	340,365
Kugaaruk		276,831		(157,787)	68,973	28,788	(18,076)
Arctic Bay		14,933		67,786	92,717	10,811	161,785
Sanikiluaq		11		(38,211)	36,099	45,791	46,122
Repulse Bay		10,462		56,734	22,752	31,007	14,092
Coral Harbour		60,944		43,390	32,614	34,013	17,290
Taloyoak		222,447		(14,885)	435,452	290,340	120,639
Clyde River		36,000		(5,040)	94,883	36,462	151,999
Gjoa Haven			232,856	323,286	53,903	33,980	26,886
Cape Dorset			40,337	91,197	26,248	49,541	73,941
Kugluktuk			123,599	6,238	52,887	19,638	(34,831)
Pond Inlet			-14,561	39,771	64,257	54,882	48,303
Pangnirtung			37,612	63,105	48,191	95,025	5,499
Cambridge Bay			81,927	0	134,142	36,783	6,674
Igloolik			60,527	61,748	28,772	174,401	139,684
Baker Lake			8,468	6,686	13,968	28,791	61,985
Arviat			0	54,931	97,505	17,152	85,795
Rankin Inlet			199,796	(67,390)	(25,019)	0	11,176

*A negative amount (in brackets) means the municipality has recovered debts previously considered uncollectible and expensed as a bad debt.

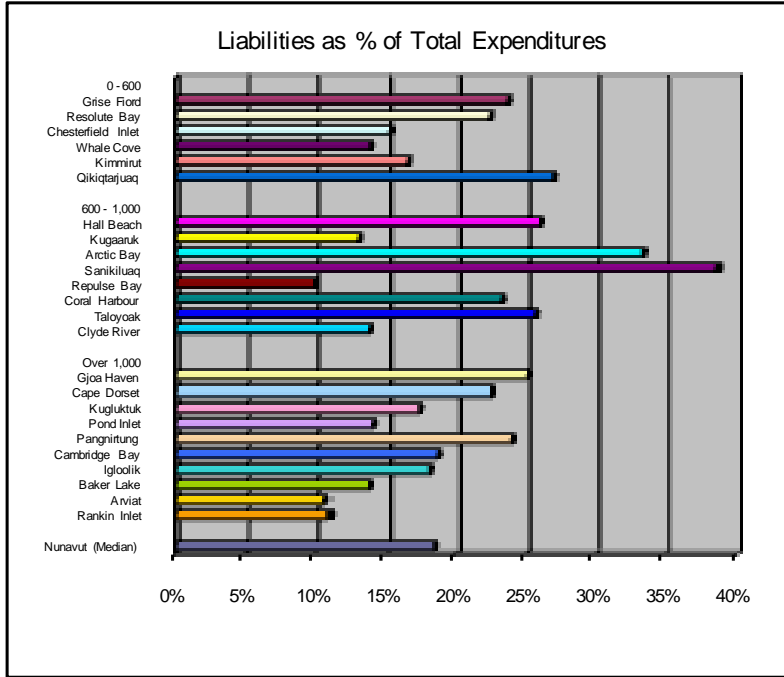


Each year auditors review all the amounts owing to the municipalities – then make a decision on which debts are not likely to be collected – if the total is higher than previous years, the Allowance increases. If the total is lower than previous years, the Allowance decreases e.g. if the Allowance for Doubtful Accounts is \$1,000 the auditors believe there is \$1,000 of revenue the municipality will not receive – a “bad debt”.

Bad debts reduce the funds available to municipalities to spend on programs and services for residents.

Negative amounts (in brackets) mean the municipality was successful in recovering bad debts expensed in previous years.

Accounts Payable



The data used for this chart is total accounts payable at year end compared to total expenditures for the year and is intended to indicate the effectiveness of payment procedures.

If purchases are made but not paid in a timely manner it could lead to late payment penalties, negative impact on local businesses or reduced willingness of suppliers to provide credit.

- An unusually high percentage could indicate a cash flow problem or difficulty paying suppliers – in effect “borrowing” from suppliers through credit
- Large purchases could be made at year end - a high percentage may not always indicate a problem with payment practices

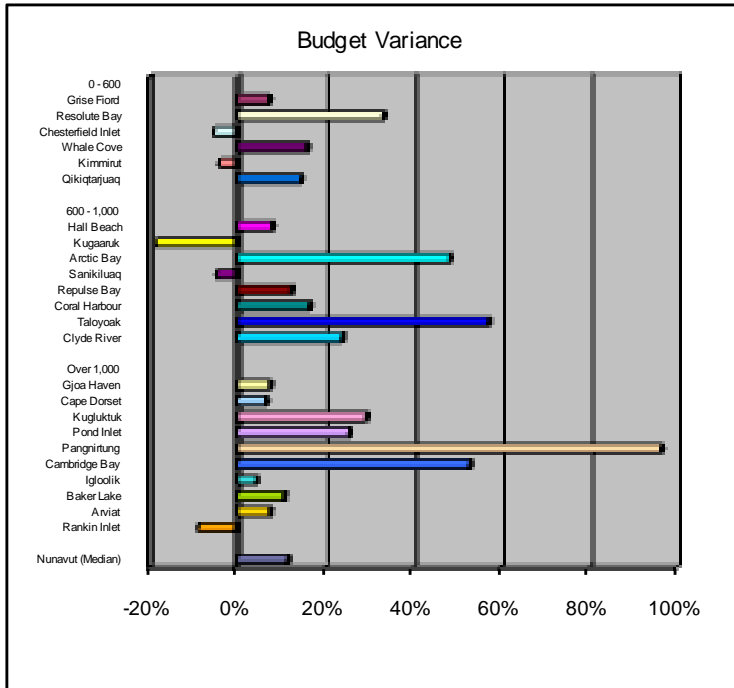
Liabilities as a % of Total Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut - Median	14%	14%	15%	16%	17%	18%
0 – 600 Average	18%	14%	17%	15%	16%	20%
600 – 1,000 Average	13%	14%	16%	17%	19%	23%
Over 1,000 Average	16%	15%	14%	17%	16%	18%

Total Accounts Payable

Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	341,225			229,877	197,137	278,438	465,329
Resolute Bay	729,583			652,462	315,223	457,570	249,980
Chesterfield Inlet	199,952			454,998	242,889	235,558	230,117
Whale Cove	207,236			295,899	240,328	221,041	151,991
Kimmirut	263,143			376,279	290,462	453,175	405,943
Qikiqtarjuaq	822,458			542,885	552,130	435,264	530,544
Hall Beach		564,654		447,435	424,034	389,901	465,329
Kugaaruk		411,821		1,155,113	723,701	821,276	625,177
Arctic Bay		938,433		677,693	496,336	431,799	613,489
Sanikiluaq		532,596		759,578	503,874	312,552	325,074
Repulse Bay		178,470		287,648	714,037	170,046	147,806
Coral Harbour		535,747		466,510	424,328	676,073	510,524
Taloyoak		916,477		2,463,801	1,215,679	974,541	1,158,412
Clyde River		160,512		454,689	757,437	401,195	400,809
Gjoa Haven			745,117	742,214	779,576	472,555	622,928
Cape Dorset			753,275	1,587,023	1,097,463	927,264	1,324,287
Kugluktuk			1,012,527	1,014,834	347,668	380,416	456,420
Pond Inlet			796,580	546,950	378,838	556,929	504,363
Pangnirtung			1,811,196	504,619	488,139	423,179	279,057
Cambridge Bay			492,805	1,065,475	1,127,204	531,030	727,935
Igloolik			1,006,197	995,954	830,642	789,674	963,800
Baker Lake			412,281	945,411	946,492	919,814	563,182
Arviat			269,035	249,411	705,541	594,145	527,198
Rankin Inlet			522,463	499,584	226,405	308,483	376,551

Budget Variances



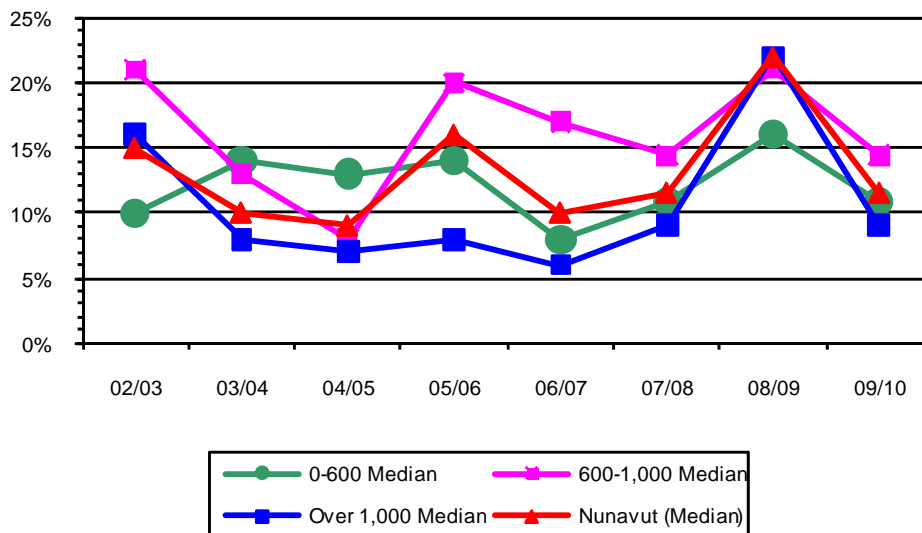
The chart documents the percentage difference between budgeted and actual expenditures.

Negative amounts (to the left of zero) indicate expenditures were less than budgeted.

Positive values (to the right of zero) indicate expenditures were higher than budgeted e.g. if the budget was \$1,000 and expenditures were \$1,100 the variance would be 10%.

- The chart includes contract expenditures – when contracts are approved by Council the budget should be amended to reflect the projected revenues and expenditures
- The table on the next page shows the dollar difference between budgeted and actual expenditures.

Budget Variance



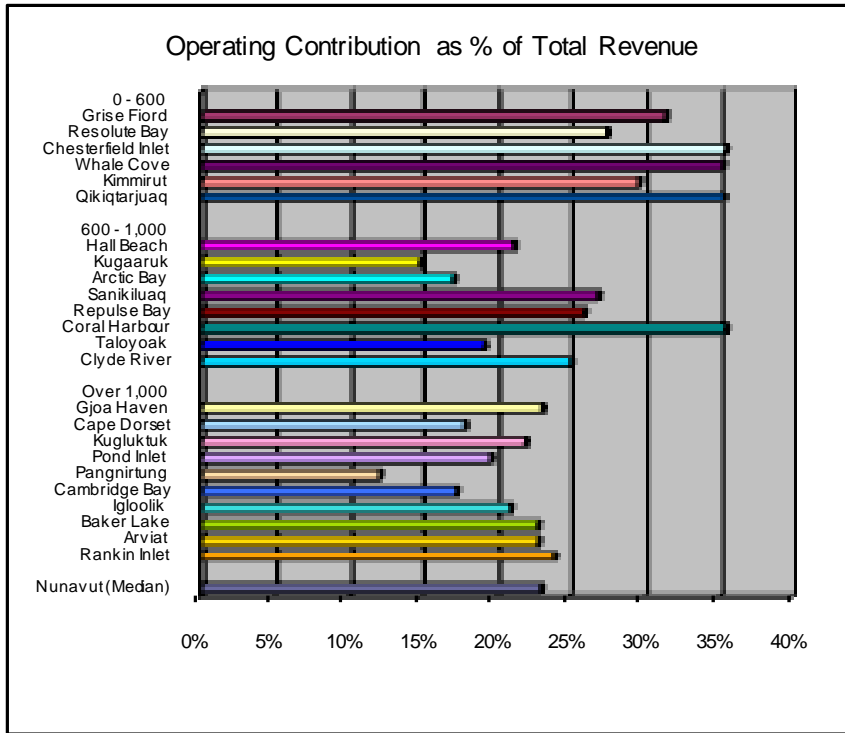
Budget Variance

<i>Population</i>	<i>2004/05</i>	<i>2005/06</i>	<i>2006/07</i>	<i>2007/08</i>	<i>2008/09</i>	<i>2009/10</i>
Nunavut - Median	9%	16%	10%	22%	22%	12%
0 – 600						
Median	13%	14%	8%	14%	14%	11%
Average	11%	12%	7%	16%	16%	10%
600 – 1,000						
Median	8%	20%	17%	14%	21%	14%
Average	10%	20%	16%	21%	21%	18%
Over 1,000						
Median	7%	8%	6%	25%	22%	9%
Average	7%	11%	11%	25%	25%	23%

Budget Variance - Detail

Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	185,357			40,445	(191,961)	(1,179)	(116,427)
Resolute Bay	1,134,811			868,255	402,185	231,048	58,137
Chesterfield Inlet	-208,121			954,266	(125,355)	(46,853)	521,441
Whale Cove	577,385			860,757	1,022,723	321,441	405,638
Kimmirut	-143,644			(99,545)	292,169	354,670	341,011
Qikiqtarjuaq	503,571			114,653	(179,790)	206,693	474,216
Hall Beach		299,178		702,231	201,896	566,605	854,918
Kugaaruk		-1,998,659		184,645	1,498,528	956,413	1,268,343
Arctic Bay		1,491,058		248,945	275,215	487,858	506,707
Sanikiluaq		-157,559		11,824	(343,900)	(480,220)	740,738
Repulse Bay		500,088		1,377,571	801,481	359,003	941,518
Coral Harbour		682,919		(112,169)	121,687	1,005,698	517,932
Taloyoak		2,730,414		4,312,790	2,184,016	1,787,575	832,915
Clyde River		764,326		273,075	869,069	895,580	633,702
Gjoa Haven			562,993	1,519,534	124,647	406,241	200,609
Cape Dorset			618,717	3,845,930	782,242	182,506	1,737,214
Kugluktuk			1,994,733	299,427	(203,431)	(19,862)	(44,404)
Pond Inlet			1,151,475	616,358	644,832	1,187,666	999,834
Pangnirtung			5,128,239	3,510,478	2,219,853	2,507,380	1,255,859
Cambridge Bay			3,124,784	3,089,536	377,429	(229,885)	497,106
Igloolik			282,110	1,568,289	(676,647)	249,338	168,047
Baker Lake			768,723	1,593,635	1,336,684	29,029	1,007,869
Arviat			469,608	(213,388)	1,125,223	790,319	594,822
Rankin Inlet			-757,482	484,928	(327,099)	648,054	219,378

Municipal Funding Policy

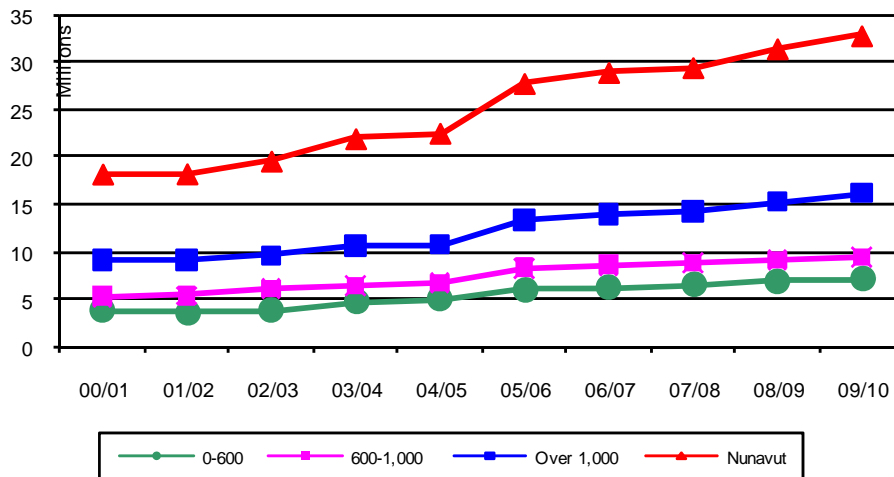


As of April 2005 the Municipal Operating Assistance Policy was replaced by the Municipal Funding Policy (MFP).

The Municipal Funding Policy is administered by the Department of Community & Government Services.

- MFP uses a formula based on factors (i.e. road lengths, population) and the differences between communities to equitably distribute funds allocated by the Legislative Assembly
- This chart attempts to indicate each municipality’s access to alternate sources of revenue such as water/sewer, garbage, user fees, land leases and etc For example, if a municipality receives 25% of its revenue from the MFP then it is raising 75% from other sources.

Municipal Operating Assistance



MFP as a Percentage of Total Revenue

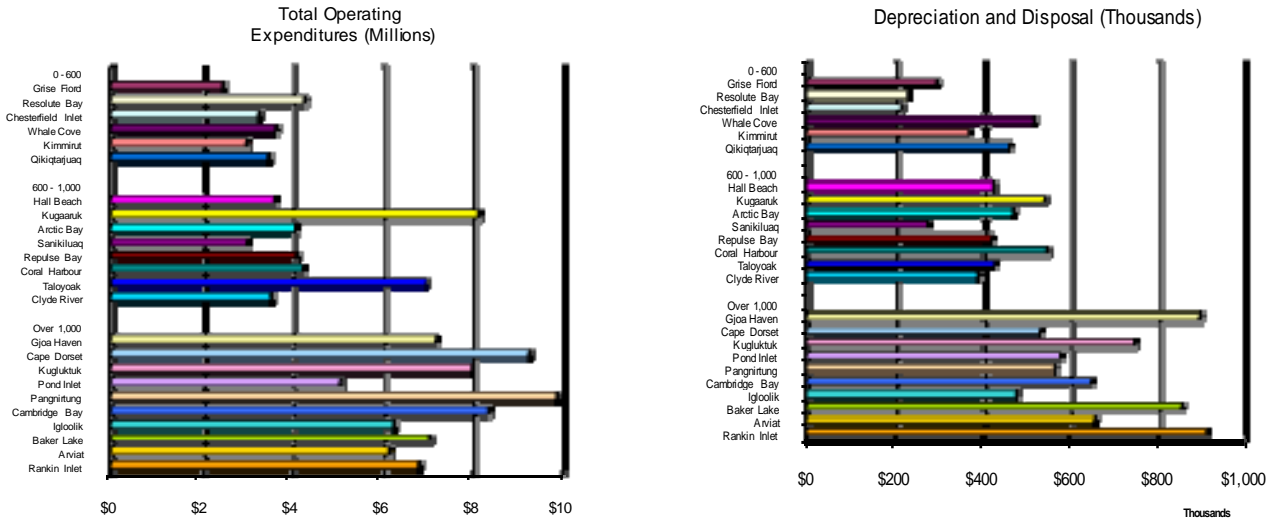
<i>Population</i>	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut - Median	19%	23%	23%	23%	21%	23%
0 – 600 Average	30%	33%	33%	30%	30%	32%
600 – 1,000 Average	19%	22%	23%	22%	21%	23%
Over 1,000 Average	17%	20%	20%	20%	19%	20%

Total MFP Contribution

Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	859,316			807,316	805,412	729,462	729,462
Resolute Bay	1,106,727			1,088,127	1,040,290	948,971	897,269
Chesterfield Inlet	1,324,417			1,242,417	1,190,758	1,190,751	1,161,304
Whale Cove	1,290,620			1,216,620	1,164,109	1,164,109	1,129,844
Kimmirut	1,119,831			1,110,447	943,435	890,362	890,362
Qikiqtarjuaq	1,443,796			1,386,796	1,335,272	1,335,275	1,256,357
Hall Beach		845,445		834,972	867,957	867,380	796,340
Kugaaruk		1,339,880		1,563,333	1,398,205	1,356,745	1,287,843
Arctic Bay		695,184		735,765	749,687	733,824	719,112
Sanikiluaq		1,157,408		1,095,408	1,039,983	970,733	970,732
Repulse Bay		1,375,123		1,272,103	1,203,262	1,203,260	1,172,812
Coral Harbour		1,622,132		1,526,332	1,444,784	1,413,822	1,366,075
Taloyoak		1,294,012		1,540,011	1,091,209	1,112,712	1,073,862
Clyde River		1,126,283		1,058,279	1,007,263	958,303	913,129
Gjoa Haven			1,651,921	1,539,921	1,449,233	1,449,313	1,411,385
Cape Dorset			2,047,002	1,961,075	1,744,045	1,670,780	1,595,260
Kugluktuk			1,761,583	1,699,598	1,594,786	1,594,786	1,594,786
Pond Inlet			1,201,751	1,184,022	1,023,626	1,016,357	1,016,357
Pangnirtung			1,159,607	1,138,133	1,075,428	1,049,710	1,007,246
Cambridge Bay			1,645,609	1,529,609	1,441,824	1,441,824	1,360,859
Igloolik			1,373,787	1,345,059	1,219,940	1,219,940	1,142,002
Baker Lake			1,842,712	1,695,711	1,582,900	1,582,900	1,115,318
Arviat			1,694,362	1,579,362	1,488,554	1,488,429	1,488,429
Rankin Inlet			1,814,912	1,655,912	1,544,615	1,544,595	1,544,615

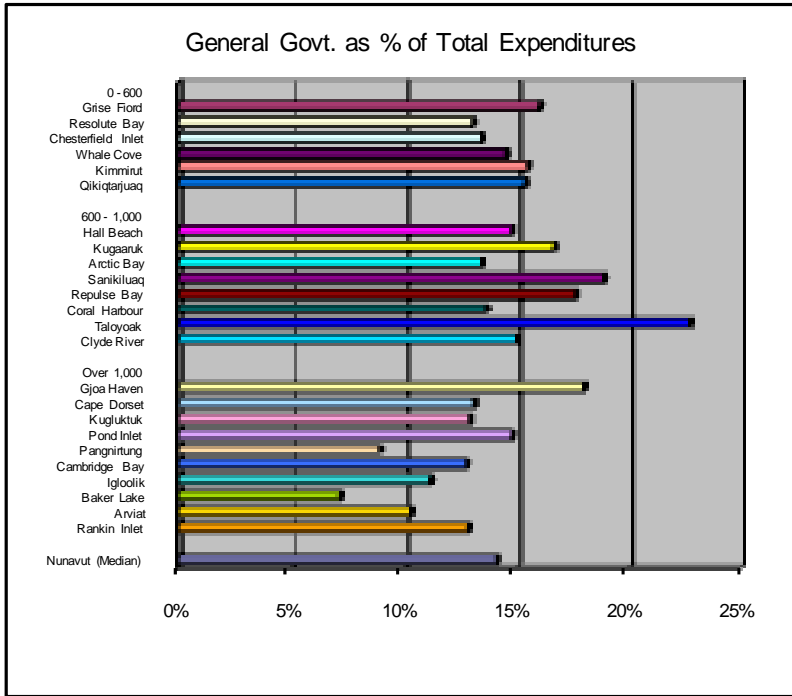
Programs & Services

Total Expenditures



- Operating expenditures for municipalities are grouped into several program or service categories – General Government, Recreation, Water/Sewer, Protective, Transportation & Public (Municipal) Works, Environmental/Health, Lands.
- Municipalities also take contracts – from minor service contracts with other agencies or levels of government – to major construction contracts or long term programs such as Airports.
- Municipalities may also deliver programs on behalf of other agencies and/or the GN, such as economic development, social services or public housing.
- The “Total Operating Expenditures” chart above includes all expenditures for programs and contracts, but EXCLUDES depreciation costs.
- As noted in the Introduction, in June 2006, the Public Sector Accounting Board approved PS 3150, which required municipalities to report Tangible Capital Assets (TCA) on their Statement of Financial Position (i.e. balance sheet) effective January 1, 2009 and to record amortization (depreciation) on their operating statements.
- This meant many municipal operating statements show dramatic increases in expenses and financial position over previous years. This report removes the impact of those changes to maintain consistency of trend data.
- However, depreciation in each municipality does effect overall financial position through fund balances and creates the need for a municipality to reduce expenditures on programs if they are going to meet their legislated requirement to balance their budget and fund their reserves.
- The graph on the right (above) shows the total depreciation for each municipality.

General Government Services



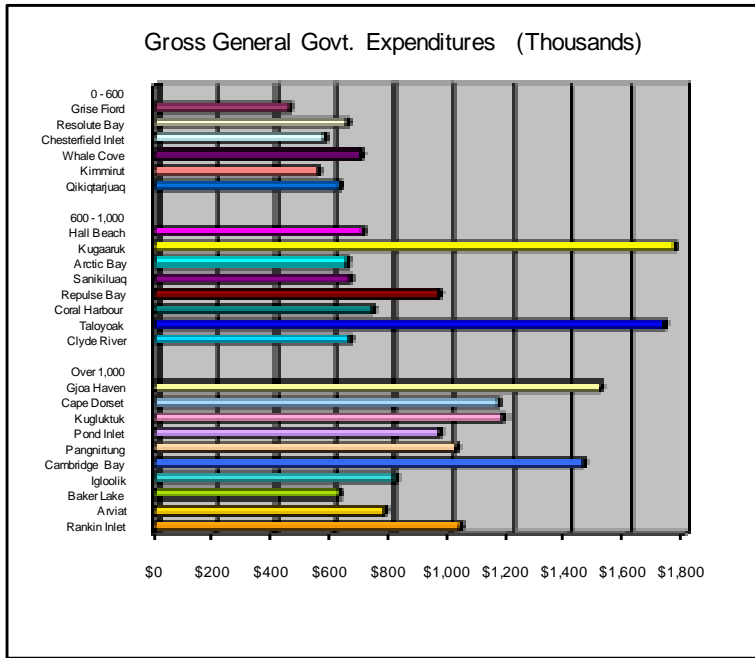
General Government Services includes administrative and council expenditures.

Municipalities may allocate a percentage of expenditures to the Water Sewer program based on a signed Community Service Agreement. Some municipalities allocate a portion of their overhead expenditures to other programs such as building maintenance etc.

The “General Govt as % of Total Expenditures” reports **net** expenditures after allocation of any indirect administration and overhead expenses to other departments, contracts etc.

General Government as a Percentage of Overall Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut - Median	13%	14%	14%	15%	14%	14%
0 – 600 Average	15%	17%	17%	16%	15%	15%
600 – 1,000 Average	13%	15%	15%	17%	15%	17%
Over 1,000 Average	11%	12%	12%	12%	12%	12%



“Gross General Government Expenditures” reports 100% of council and administrative expenditures before allocation of indirect administration and overhead expenses to other departments, contracts etc.

Depreciation and Inventory Adjustments have been excluded.

Gross General Government Expenditures

Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	452,372			473,947	412,161	556,359	407,917
Resolute Bay	654,248			563,620	421,243	402,490	306,853
Chesterfield Inlet	574,470			710,081	600,335	635,328	618,499
Whale Cove	699,055			666,331	700,412	604,783	548,457
Kimmirut	540,817			568,659	545,305	440,620	446,133
Qikiqtarjuaq	626,646			687,980	766,618	753,500	731,995
Hall Beach		706,264		1,011,451	1,099,021	865,524	842,479
Kugaaruk		1,760,483		1,285,483	1,371,477	1,127,318	902,551
Arctic Bay		653,619		640,238	732,250	597,684	658,358
Sanikiluaq		663,550		852,295	1,075,237	715,586	773,299
Repulse Bay		960,343		921,696	989,819	803,864	831,376
Coral Harbour		741,967		596,764	791,008	747,733	645,550
Taloyoak		1,724,888		1,056,565	786,921	700,173	726,870
Clyde River		661,760		683,146	650,579	602,744	668,329
Gjoa Haven			1,513,083	1,084,162	859,732	695,185	834,976
Cape Dorset			1,129,684	1,164,749	904,923	921,658	1,049,572
Kugluktuk			1,183,392	756,045	682,631	670,381	613,546
Pond Inlet			961,860	876,960	1,030,981	986,907	816,009
Pangnirtung			1,021,943	1,007,876	900,279	637,635	673,471
Cambridge Bay			1,454,303	1,421,457	1,582,079	1,286,524	1,202,474
Igloodik			811,592	766,138	712,617	781,553	895,233
Baker Lake			625,424	632,670	529,213	604,291	552,790
Arviat			782,082	947,439	935,097	833,531	833,801
Rankin Inlet			1,035,667	854,356	768,901	822,298	866,378

Transportation/Municipal Works

The Transportation and Municipal Works program in each municipality includes vehicle and building maintenance, road maintenance, snow removal, and quarry management. Some overhead costs may be shared/allocated to other programs/services or contracts. (i.e. Water/Sewer programs).

Municipal Profiles – Maintenance

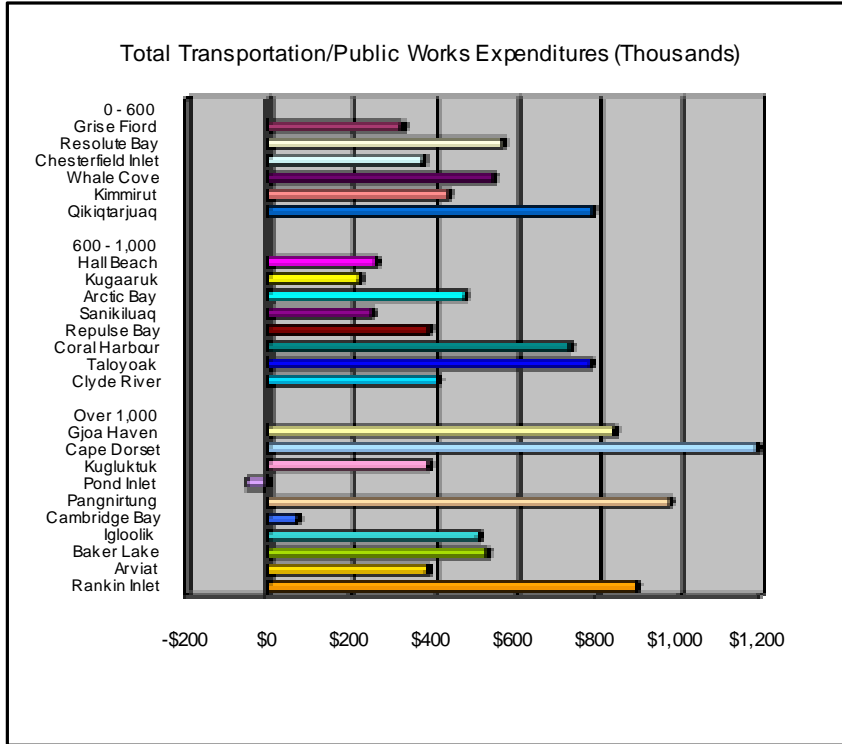
<i>Municipality</i>	<i>Roads (km)</i>	<i>Facilities – Garages, Fire Hall (m²)</i>	<i>Facilities - Administration (m²)</i>	<i>Facilities - Recreation (m²)</i>	<i>Facilities – Outdoor Recreation</i>	<i>Culverts</i>	<i>Street Lights</i>
Arctic Bay	7.32	724	1,154	1,857	2	31	60
Arviat	21.5	1,517	470	3,354	4	136	131
Baker Lake	23.72	1,110	770	3,364	7	142	153
Cambridge Bay	19.52	1,432	1,033	3,618	5	74	135
Cape Dorset	27	1,255	984	4,477	5	92	102
Chesterfield Inlet	12.18	853	843	2,353	2	39	42
Clyde River	11.21	546	1,272	2,458	2	42	54
Coral Harbour	22.25	728	703	2,179	2	53	68
Gjoa Haven	13.9	808	1,258	2,739	3	37	82
Grise Fiord	4.25	711	255	427	3	29	25
Hall Beach	8.97	676	897	2,131	2	10	47
Igloolik	12.89	1,156	807	3,559	3	59	94
Kimmitut	9.76	499	446	442	3	45	40
Kugaaruk	20.81	362	992	1,675	4	76	41
Kugluktuk	21.3	869	100	2,856	4	79	61
Pangnirtung	14.62	1,310	734	3,095	2	95	125
Pond Inlet	13.43	1,041	760	2,211	4	71	94
Qikiqtarjuaq	16	916	1440	3565	4	53	47
Rankin Inlet	23.44	1,046	620	3,468	6	132	167
Repulse Bay	10.86	721	812	2,168	2	30	55
Resolute Bay	15.12	361	176	639	3	29	43
Sanikiluaq	9.08	734	950	1,730	2	39	47
Taloyoak	11.06	268	1,007	1,890	4	50	68
Whale Cove	13.05	851	640	1,579	3	42	48

Figures for facilities are taken from the Loss Control Consultants **2003 Report** – only major buildings are included – assets such as cold storage facilities are not included.

These figures have been kept to maintain consistency with past years data. However, much more accurate data should now be available as a result of the Tangible Capital Assets policy and inventories. This data will be reviewed and considered for updating future reports.

Transportation/Municipal Works Expenditures

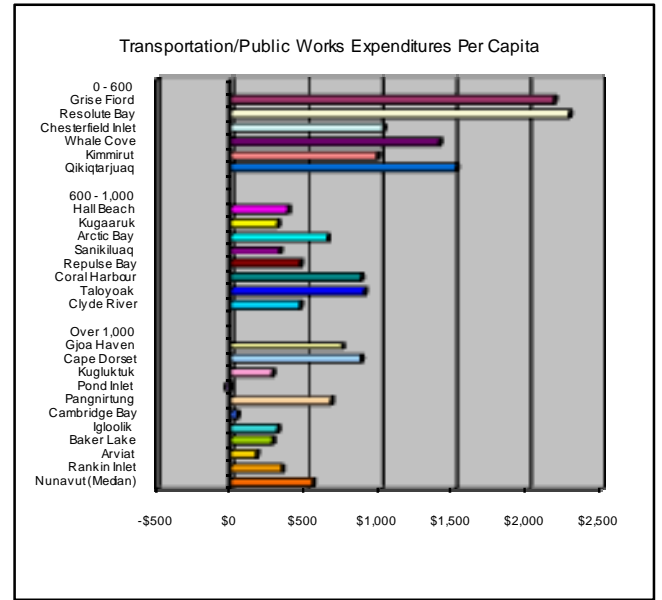
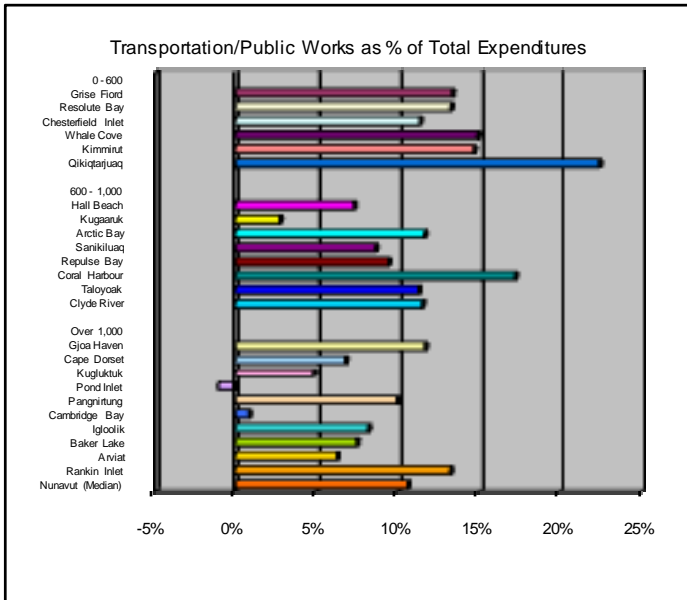
Expenditures in these charts are NET of allocations to other departments or projects – some municipalities allocate building maintenance, vehicle maintenance, heavy equipment operations etc. to other departments, organizations and contracts – using net expenditures allows for more accurate comparison of “core” municipal functions.



Cape Dorset separates “Transportation/Roads” from “General Municipal Works and Services” in their audited statements. Their programs/costs were combined for this report.

Transportation/Municipal Works – Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut						
Total Expenditures	10.1 million	11.95 million	12.37 million	13.11 million	13.46 million	12.33 million
Median	355,000	484,000	435,000	490,919	454,648	455,814
0 – 600 Average	380,774	450,272	444,000	465,768	447,079	506,326
600 – 1,000 Average	406,163	445,199	428,548	456,293	459,990	442,774
Over 1,000 Average	452,000	568,953	628,087	666,327	709,619	574,449



Transportation/Municipal Works as a % of Total Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut Median	11%	11%	11%	11%	11%	11%
0 – 600 Average	15%	16%	16%	15%	13%	15%
600 – 1,000 Average	10%	10%	10%	10%	10%	10%
Over 1,000 Average	7%	9%	9%	10%	9%	7%

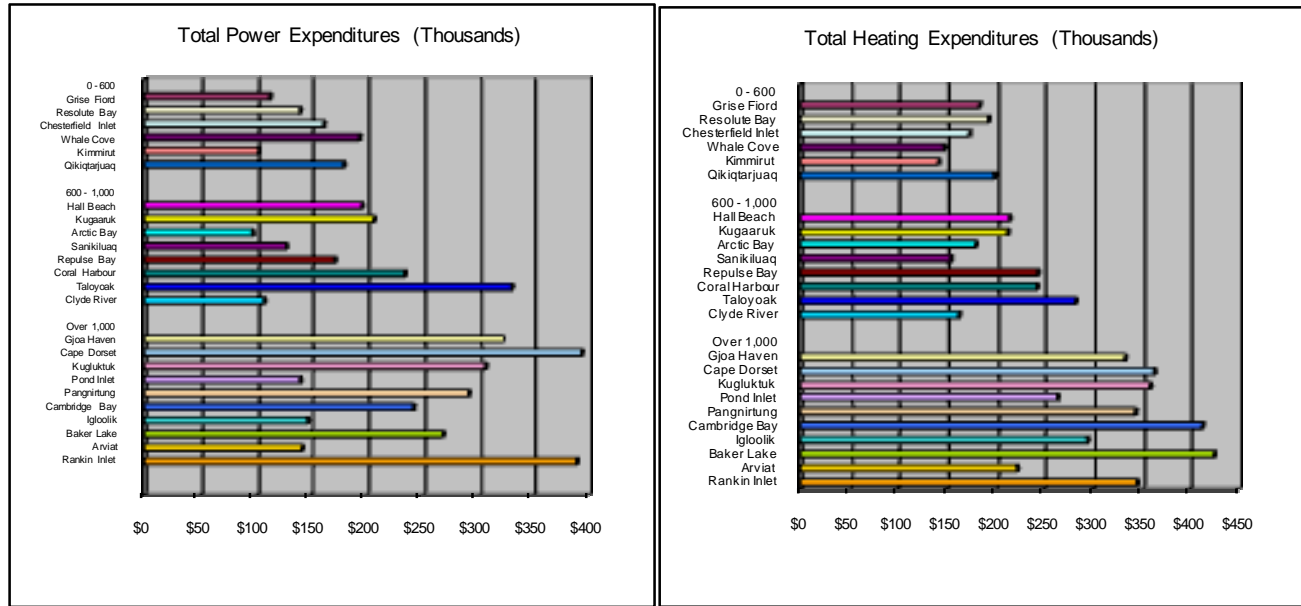
Transportation/Municipal Works Expenditures Per Capita

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut Median	406	520	531	602	547	557
0 – 600 Average	1,185	1,352	1,531	1,603	1,554	1,562
600 – 1,000 Average	505	596	574	616	623	545
Over 1,000 Average	282	386	428	458	490	369

Total Transportation/Public Works

Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	326,395			360,175	349,225	333,405	189,160
Resolute Bay	568,147			440,199	445,945	386,845	355,009
Chesterfield Inlet	373,511			474,358	492,900	567,254	542,834
Whale Cove	545,193			469,097	516,061	536,055	542,653
Kimmirut	435,478			320,805	488,938	400,187	501,195
Qikiqtarjuaq	789,231			617,840	501,537	440,359	570,780
Hall Beach		266,109		373,792	439,670	236,505	323,814
Kugaaruk		226,165		314,260	243,644	220,287	215,408
Arctic Bay		476,150		420,256	388,966	355,880	389,409
Sanikiluaq		256,997		333,828	390,012	429,912	393,731
Repulse Bay		388,202		725,393	742,967	630,989	650,121
Coral Harbour		733,730		737,183	586,979	716,761	775,721
Taloyoak		785,412		476,419	482,290	410,779	465,996
Clyde River		449,539		351,744	375,812	427,272	347,394
Gjoa Haven			842,349	493,630	647,028	622,450	568,472
Cape Dorset			1,193,577	1,681,963	1,357,174	1,099,816	1,175,577
Kugluktuk			387,379	471,028	453,187	418,894	342,523
Pond Inlet			619,025	437,437	517,559	710,859	408,127
Pangnirtung			979,005	904,832	834,154	645,578	607,622
Cambridge Bay			220,667	344,942	265,921	214,668	94,340
Igloolik			510,561	433,428	305,180	326,768	356,769
Baker Lake			529,261	888,501	665,340	638,053	595,830
Arviat			385,229	754,206	934,276	820,411	853,500
Rankin Inlet			896,630	658,736	683,446	783,375	686,774

Power/Heating Expenditures



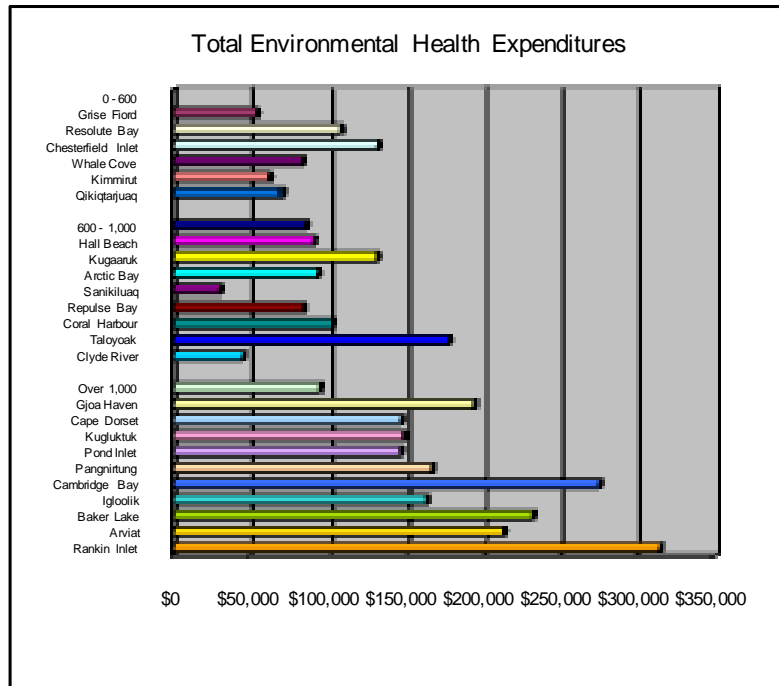
Power/Heating Expenditures

Community	2009/10		2008/09		2007/08		2006/07		2005/06	
	Power	Heating	Power	Heating	Power	Heating	Power	Heating	Power	Heating
0 - 600										
Grise Fiord	111,889	183,532	114,004	128,802	89,069	108,367	62,696	73,836	50,721	73,231
Resolute Bay	140,808	192,558	159,495	164,227	153,083	156,780	59,464	76,298	70,001	70,339
Chesterfield Inlet	162,193	173,268	181,301	172,811	158,200	156,797	153,830	126,633	137,141	121,343
Whale Cove	193,931	147,863	147,788	152,789	130,727	118,954	86,257	113,638	83,210	99,920
Kimmirut	101,944	142,225	114,224	172,504	97,643	160,907	68,140	98,426	74,436	97,483
Qikiqtarjuaq	179,935	198,276	153,949	196,397	139,189	143,175	109,344	88,647	88,056	97,361
600 - 1,000										
Hall Beach	196,127	214,120	215,517	221,661	163,619	189,773	82,173	120,035	102,372	115,135
Kugaaruk	206,986	211,755	197,857	124,756	174,564	92,851	81,385	83,464	47,877	128,561
Arctic Bay	96,676	179,819	106,238	158,432	113,062	127,881	93,595	86,200	85,887	96,638
Sanikiluaq	126,479	154,694	178,855	206,438	143,726	148,099	123,467	88,858	88,582	88,725
Repulse Bay	172,009	245,120	180,672	232,098	165,772	211,544	164,071	168,128	114,698	173,558
Coral Harbour	233,953	244,088	215,842	278,467	220,003	286,169	167,422	191,453	148,061	164,535
Taloyoak	331,427	283,106	1,257,057	1,171,632	946,311	931,369	999,011	641,653	294,213	177,850
Clyde River	106,883	162,917	116,029	177,572	175,795	134,532	155,651	93,312	103,283	76,852
Over, 1,000										
Gjoa Haven	322,841	332,958	316,388	346,309	277,871	342,031	162,025	280,573	142,317	261,641
Cape Dorset	393,708	362,287	1,216,082	1,097,520	251,604	346,872	267,867	265,942	186,593	227,867
Kugluktuk	305,988	358,265	291,902	222,561	285,152	277,348	129,158	103,157	95,235	95,972
Pond Inlet	141,146	264,882	141,230	297,498	104,706	245,407	94,057	211,762	79,836	180,378
Pangnirtung	290,957	343,367	278,411	360,047	207,418	292,089	136,261	152,961	161,557	183,224
Cambridge Bay	241,879	413,556	265,913	452,777	266,335	379,667	241,133	203,279	134,095	156,044
Igloolik	147,643	295,173	165,967	283,144	156,339	254,879	107,848	190,992	95,966	199,111
Baker Lake	268,084	425,265	293,189	475,415	252,252	339,010	149,560	246,631	215,438	289,793
Arviat	143,056	221,368	181,533	279,546	180,341	247,348	137,843	206,270	125,713	178,223
Rankin Inlet	389,238	344,948	415,421	361,652	393,892	386,384	210,917	179,254	201,304	155,739

Environmental /Health (Solid Waste)

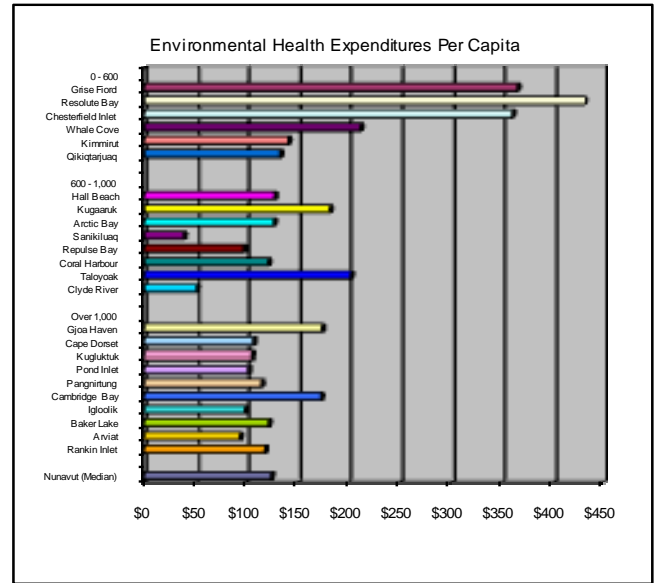
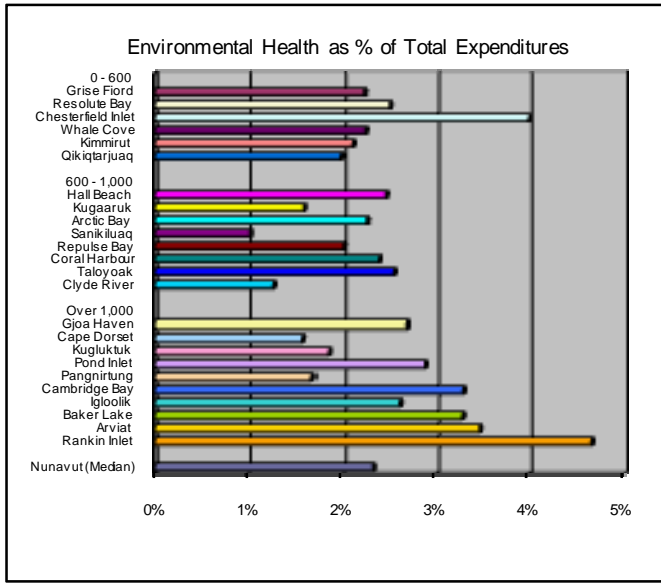
Environmental/Health services include the collection and disposal of solid waste and the maintenance of solid waste sites. In some municipalities, cemetery operations and maintenance are also included.

Total Environmental/Health Expenditures



Total Environmental/Health Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut						
Total Expenditures	2.3 million	2.5 million	2.4 million	2.4 million	2.8 million	3.3 million
Median	86,000	88,000	84,000	92,749	104,078	131,679
0 – 600 Average	63,005	65,021	67,859	76,578	82,476	84,950
600 – 1,000 Average	59,292	63,100	66,017	59,409	78,092	94,301
Over 1,000 Average	147,000	155,773	149,378	144,547	170,020	200,763

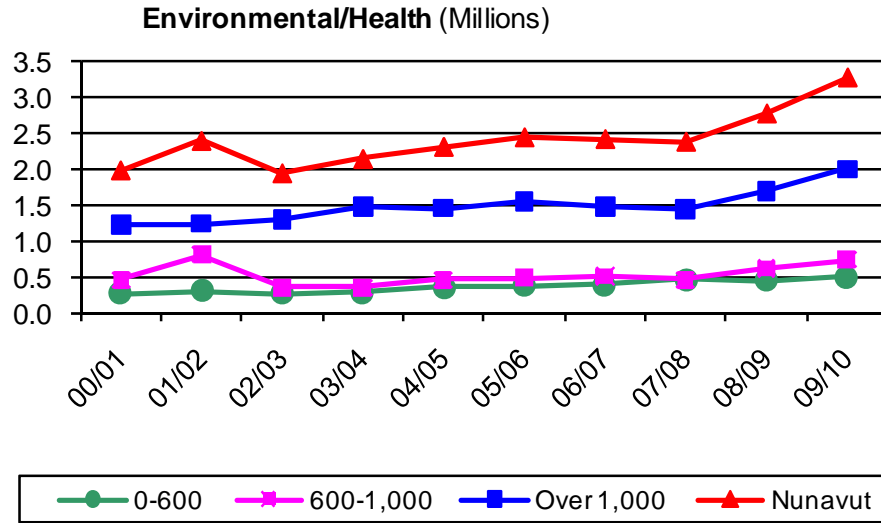


Environmental/Health as a Percentage of Total Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut Median	2%	2%	2%	2%	2%	2%
0 – 600 Average	3%	2%	2%	2%	2%	3%
600 – 1,000 Average	1%	1%	1%	1%	2%	2%
Over 1,000 Average	2%	3%	2%	2%	2%	3%

Environmental/Health Per Capita Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut Median	88	94	99	98	117	125
0 – 600 Average	209	228	233	269	278	274
600 – 1,000 Average	73	83	90	81	107	119
Over 1,000 Average	92	106	99	96	114	122

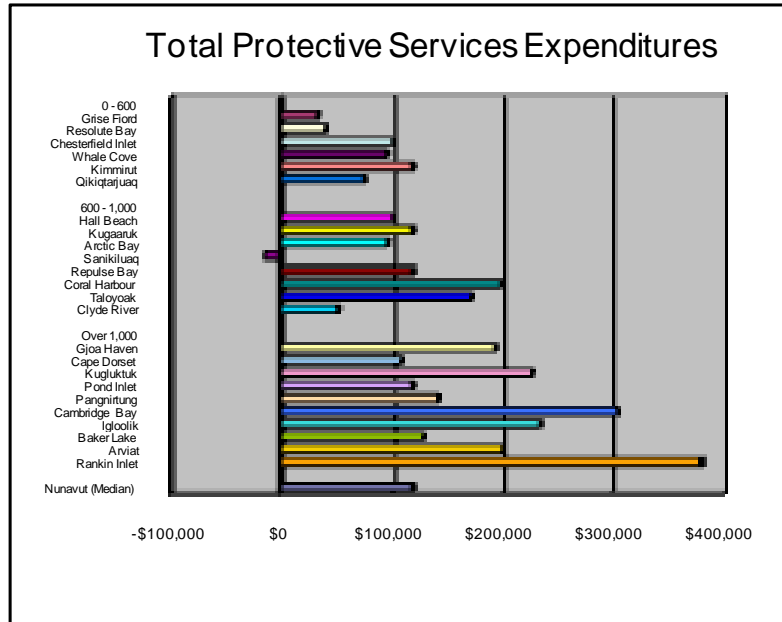


Total Environmental/Health Expenditures

Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	54,843			46,637	51,498	41,560	55,154
Resolute Bay	107,844			98,624	104,895	78,128	71,504
Chesterfield Inlet	132,065			105,833	88,877	91,978	111,171
Whale Cove	82,567			80,794	73,616	76,874	69,994
Kimmirut	62,836			42,956	49,481	57,339	44,251
Qikiqtarjuaq	69,546			120,016	103,188	61,276	38,053
Hall Beach		90,103		75,808	49,534	63,951	61,557
Kugaaruk		131,292		131,037	94,398	89,754	56,811
Arctic Bay		92,824		49,859	33,027	34,429	26,253
Sanikiluaq		30,768		41,791	45,747	64,938	50,776
Repulse Bay		83,093		102,203	68,845	73,144	80,109
Coral Harbour		102,295		83,076	78,294	78,892	57,865
Taloyoak		178,240		72,999	54,616	77,274	74,985
Clyde River		45,794		67,964	50,813	45,751	96,442
Gjoa Haven			194,746	228,274	141,911	154,031	132,577
Cape Dorset			147,441	146,249	123,047	100,389	185,819
Kugluktuk			148,803	173,772	147,023	169,801	116,685
Pond Inlet			146,833	90,281	97,592	107,987	133,629
Pangnirtung			166,960	113,384	105,217	171,390	123,301
Cambridge Bay			276,522	193,369	142,590	198,490	223,665
Igloolik			163,371	122,424	124,748	91,982	136,387
Baker Lake			233,241	158,131	160,774	144,692	150,673
Arviat			213,799	196,576	197,206	163,203	164,461
Rankin Inlet			315,912	277,736	184,056	191,811	190,533

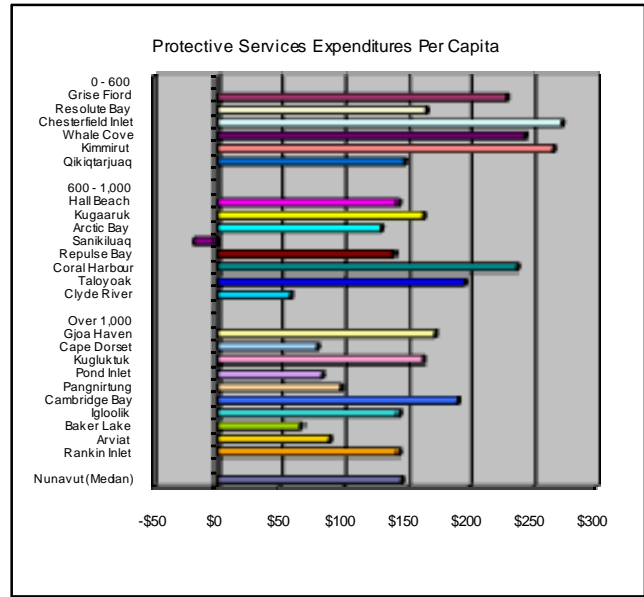
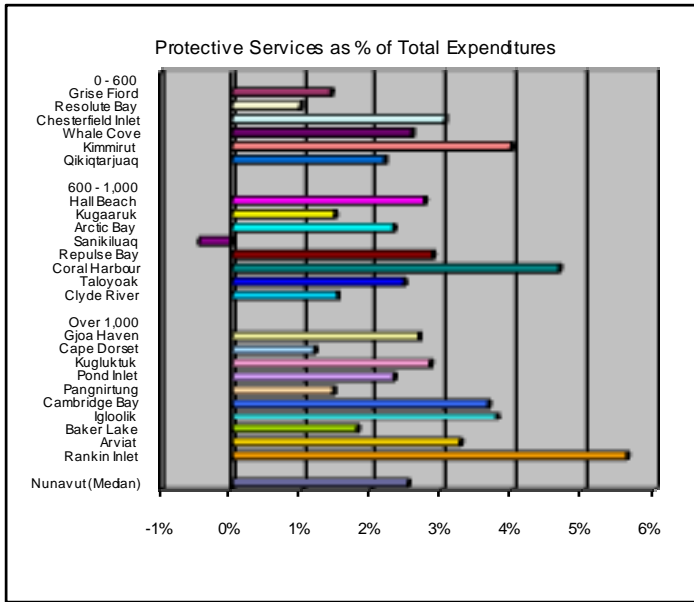
Protective Services

Protective Services in each municipality include fire protection and by-law enforcement.



Total Protective Services Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut						
Total Expenditures	2.6 million	2.85 million	2.97 million	3.18 million	3.46 million	3.35 million
Median	97,000	108,352	107,062	120,578	125,804	
0 – 600 Average	67,035	64,087	74,983	89,907	94,411	77,665
600 – 1,000 Average	76,165	95,987	98,348	104,999	106,768	105,362
Over 1,000 Average	157,000	168,896	172,993	180,453	205,711	203,925



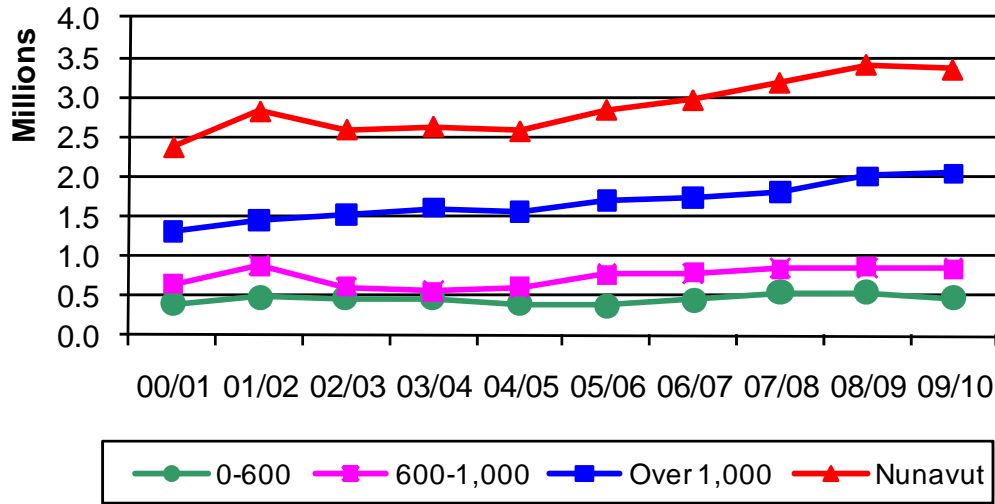
Protective Services as a Percentage of Total Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut Median	2%	2%	3%	3%	3%	3%
0 – 600 Average	3%	2%	3%	3%	3%	2%
600 – 1,000 Average	2%	2%	2%	2%	2%	2%
Over 1,000 Average	3%	3%	3%	3%	3%	3%

Protective Services Per Capita Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut Median	103	124	140	144	165	146
0 – 600 Average	191	192	224	267	280	221
600 – 1,000 Average	95	128	134	141	148	132
Over 1,000 Average	97	112	113	117	132	123

Protective Services

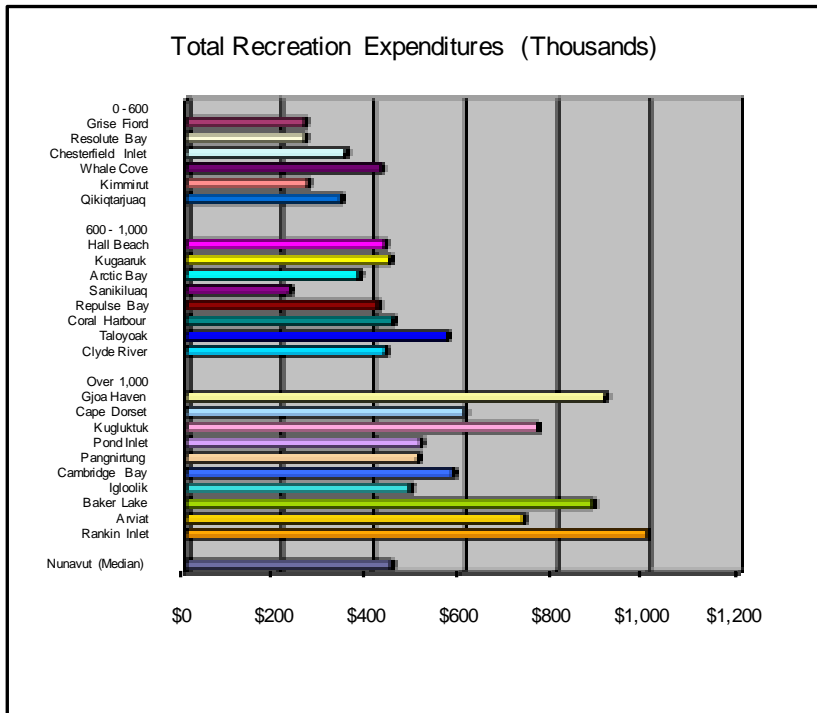


Total Protective Services

Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	34,317			35,831	29,455	26,405	21,376
Resolute Bay	41,418			48,866	43,300	34,374	45,774
Chesterfield Inlet	100,188			138,977	117,721	98,576	89,074
Whale Cove	94,637			103,970	116,228	84,332	85,074
Kimmirut	118,370			96,647	89,136	106,365	88,341
Qikiqtarjuaq	77,062			124,180	143,604	99,845	59,200
Hall Beach		100,538		127,428	88,110	73,008	74,078
Kugaaruk		118,372		111,253	67,044	68,741	91,702
Arctic Bay		95,238		118,754	90,622	119,817	121,830
Sanikiluaq		-13,893		33,860	54,357	53,896	34,713
Repulse Bay		118,377		82,981	118,444	107,759	117,602
Coral Harbour		198,976		176,388	165,234	172,233	134,349
Taloyoak		172,164		131,966	137,562	70,147	87,560
Clyde River		53,127		71,511	118,621	121,180	106,061
Gjoa Haven			193,522	159,176	122,535	161,596	130,916
Cape Dorset			108,128	99,124	138,108	126,473	187,414
Kugluktuk			227,495	210,746	186,439	165,740	87,235
Pond Inlet			118,180	95,058	35,894	79,701	110,642
Pangnirtung			141,335	185,731	194,569	181,121	166,640
Cambridge Bay			306,122	298,965	284,278	272,719	255,448
Igloolik			235,595	205,351	200,591	88,653	138,382
Baker Lake			127,863	200,392	205,481	135,943	142,856
Arviat			200,373	200,332	194,008	213,342	163,110
Rankin Inlet			380,632	402,234	306,370	304,645	306,317

Recreation

Municipalities are responsible for the operation and maintenance of multiple recreation facilities as well as programming for those facilities and the community in general. In 2004/2005 the responsibility for providing operations funding changed from the Department of Community and Government Services to the Department of Culture, Language, Elders & Youth. Community and Government Services continues to fund the maintenance of recreation facilities through the Municipal Funding Policy.

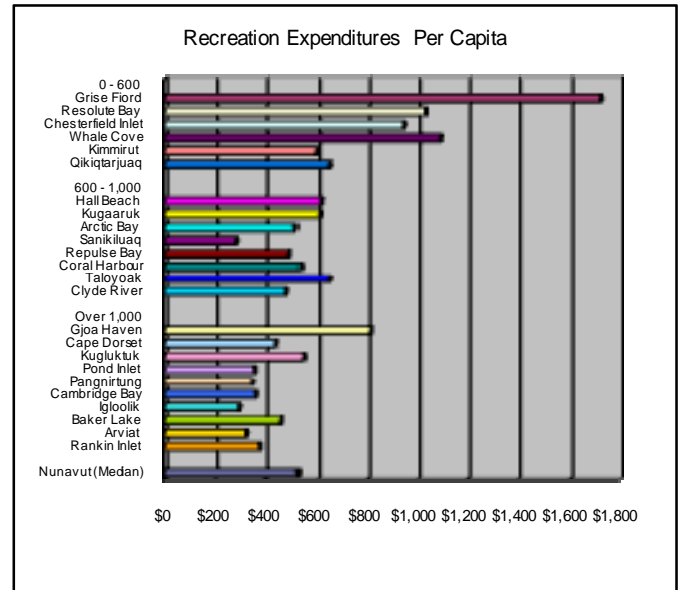
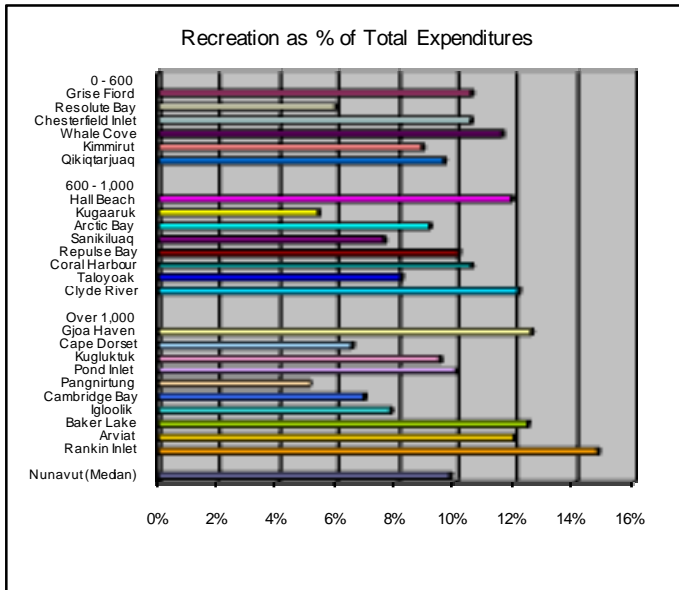


Municipalities raise funds from multiple sources for specific programs or events.

Municipalities must also raise revenues locally to attempt to offset the costs of programming, operations and maintenance.

Total Recreation Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut						
Total Expenditures	9.9 million	9.99 million	10.35 million	10.95 million	12.04 million	12.22 million
Median	372,000	393,000	434,361	419,731	455,684	446,480
0 – 600 Average	255,000	233,123	242,432	265,621	245,284	315,091
600 – 1,000 Average	384,000	393,288	428,363	413,795	406,277	418,219
Over 1,000 Average	532,000	544,055	547,581	604,131	698,964	698,111

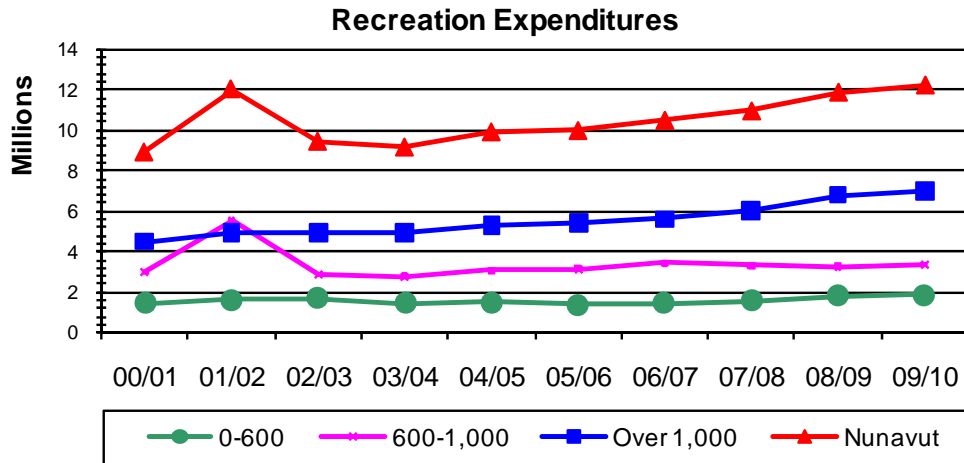


Recreation as a Percentage of Total Expenditures

Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut Median	10%	8%	8%	9%	9%	10%
0 – 600 Average	10%	9%	9%	9%	9%	10%
600 – 1,000 Average	9%	9%	9%	9%	8%	9%
Over 1,000 Average	9%	9%	8%	9%	9%	10%

Recreation Per Capita Expenditures

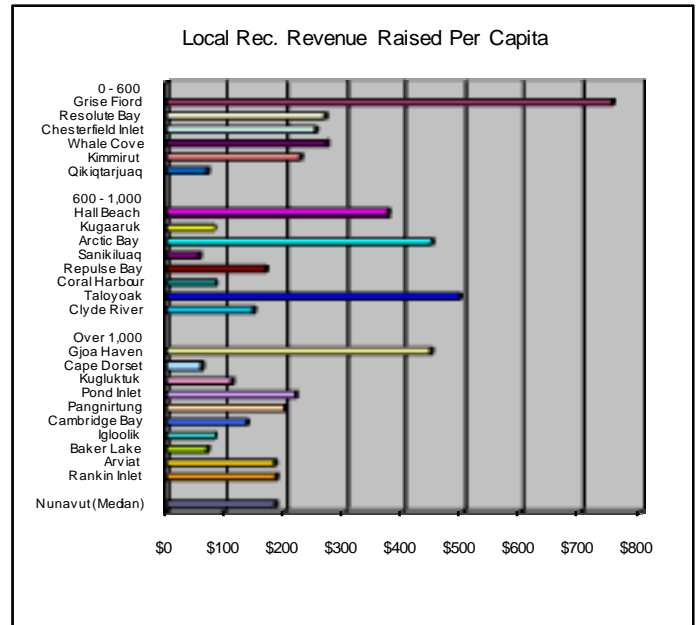
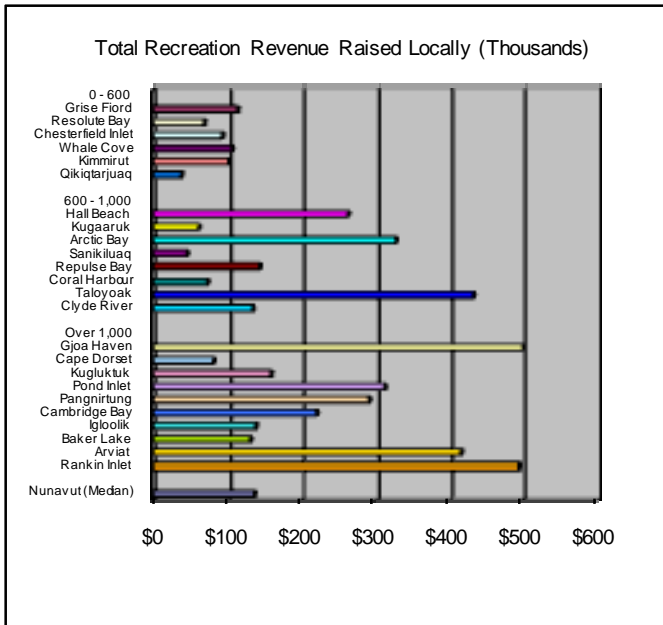
Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut Median	432	467	497	520	578	527
0 – 600 Average	788	731	828	887	981	1,007
600 – 1,000 Average	487	526	579	558	553	524
Over 1,000 Average	331	343	357	398	468	434



Total Recreation Expenditures

Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	258,352			179,885	180,603	187,305	118,155
Resolute Bay	258,263			208,342	211,011	187,998	216,264
Chesterfield Inlet	346,398			377,482	314,660	261,424	316,319
Whale Cove	423,996			383,485	275,017	310,120	266,561
Kimmirut	265,537			322,511	302,463	244,484	227,202
Qikiqtarjuaq	338,000			327,451	309,969	263,259	254,239
Hall Beach		432,094		395,929	362,565	347,604	401,867
Kugaaruk		442,598		368,674	422,001	459,066	359,796
Arctic Bay		375,741		415,070	271,824	297,477	280,962
Sanikiluaq		226,390		268,823	303,102	301,016	274,552
Repulse Bay		417,138		599,791	618,334	554,416	617,807
Coral Harbour		450,362		391,156	465,312	477,577	401,166
Taloyoak		567,829		496,298	403,037	432,222	388,367
Clyde River		433,603		314,474	464,182	557,528	421,785
Gjoa Haven			910,287	644,462	577,155	473,856	520,990
Cape Dorset			604,413	573,888	522,546	570,746	600,799
Kugluktuk			763,212	804,462	634,772	436,499	397,672
Pond Inlet			510,377	530,200	318,005	346,125	301,630
Pangnirtung			505,077	626,334	534,891	464,257	457,801
Cambridge Bay			581,294	743,436	681,255	539,727	499,725
Igloolik			487,143	537,561	417,461	280,721	333,607
Baker Lake			883,239	956,819	931,079	744,211	681,473
Arviat			733,756	657,375	765,179	799,066	836,626
Rankin Inlet			1,002,316	915,103	842,837	820,602	809,729

Local Recreation Revenue



Local Recreation Revenue

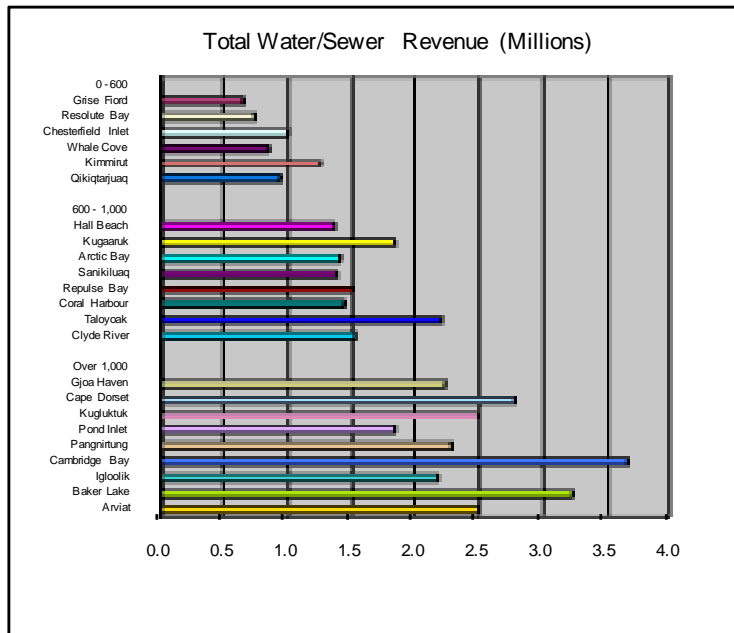
Community	Locally Raised Revenue					Locally Raised Per Capita				
	09/10	08/09	07/08	06/07	05/06	09/10	08/09	07/08	06/07	05/06
0 - 600										
Grise Fiord	112,790	74,145	42,269	75,495	43,423	1,722	401	300	535	295
Resolute Bay	66,935	24,391	59,139	45,916	58,243	1,033	162	258	201	250
Chesterfield Inlet	92,099	84,988	97,654	82,569	126,159	946	404	294	249	345
Whale Cove	104,805	100,919	76,859	136,605	82,861	1,093	480	218	387	262
Kimmirut	100,603	25,013	23,411	27,205	14,091	598	90	57	66	30
Qikiqtarjuaq	35,562	32,402	13,231	33,122	19,490	649	98	28	70	35
600 - 1,000										
Hall Beach	264,185	59,424	103,685	184,065	178,673	616	150	159	281	264
Kugaaruk	59,637	368,674	12,022	50,020	46,916	610	552	17	75	61
Arctic Bay	44,344	75,318	16,635	32,148	56,878	516	40	24	47	86
Sanikiluaq	43,433	140,325	146,093	29,951	28,819	285	308	196	40	39
Repulse Bay	142,704	119,215	158,821	159,530	228,360	494	264	212	213	333
Coral Harbour	71,218	50,892	43,162	131,121	117,501	537	110	56	171	151
Taloyoak	65,516	99,101	60,621	46,327	31,193	649		75	57	37
Clyde River	133,757	141,364	140,213	277,313	157,608	484	277	171	338	182
1000 +										
Gjoa Haven	371,969	211,183	168,467	213,916	153,397	812	290	158	201	137
Cape Dorset	79,779	28,479	59,539	72,140	98,542	442	35	48	58	83
Kugluktuk	158,508	225,352	145,347	77,351	83,330	547	251	112	59	63
Pond Inlet	311,341	138,870	93,272	55,334	69,844	358	166	71	42	54
Pangnirtung	289,815	159,597	138,866	103,187	98,332	350	186	105	78	74
Cambridge Bay	221,180	234,715	228,041	169,859	191,519	363	230	154	115	138
Igloolik	137,597	90,474	74,672	60,482	79,407	297	99	49	39	57
Baker Lake	130,335	146,008	203,365	148,549	154,764	463	130	118	86	92
Arviat	415,903	473,088	319,361	353,358	458,140	326	383	155	172	198
Rankin Inlet	495,007	407,744	404,515	417,356	435,787	378	259	172	177	183

Water/Sewer Services

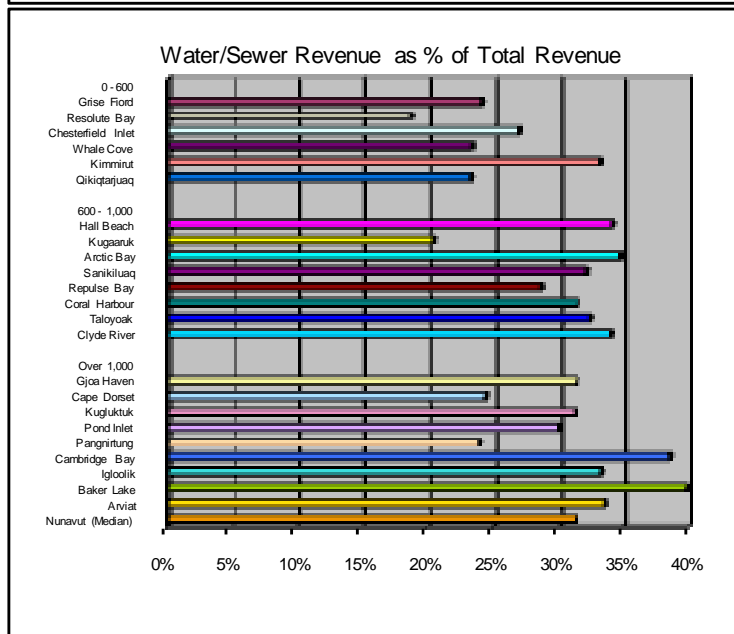
For the majority of communities in Nunavut, water/sewer services are provided by trucks. Rankin Inlet and Resolute Bay are the only Hamlets to provide a majority of their water/sewer services by utilidor.

Water/Sewer services are a major portion of municipal revenues and are required to be “self-funding”. Revenues raised by the municipalities must cover operations & maintenance as well as providing sufficient reserve funds to purchase water/sewer vehicles when required.

Water/Sewer Revenues



Water/Sewer vehicles are the responsibility of each municipality. Revenues are raised through water/sewer charges and reserved to replace vehicles as they age or increased capacity is required.



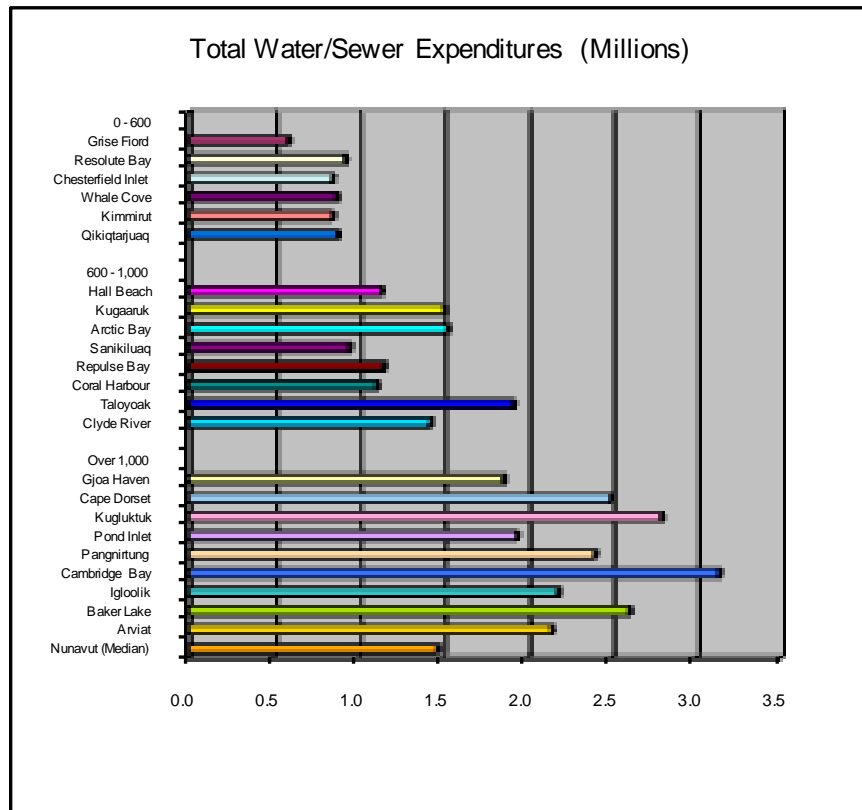
Water/Sewer Revenue

<i>Population</i>	<i>2004/05</i>	<i>2005/06</i>	<i>2006/07</i>	<i>2007/08</i>	<i>2008/09</i>	<i>2009/10</i>
Nunavut						
Total Revenue	30 million	32.7 million	33.7 million	35.7 million	38.9 million	41.8 million
Median % Overall Revenue	28%	28%	30%	29%	27%	31%
0 – 600 Average	25%	26%	26%	23%	24%	25%
600 – 1,000 Average	26%	26%	27%	28%	27%	31%
Over 1,000 Average	31%	28%	26%	30%	27%	29%

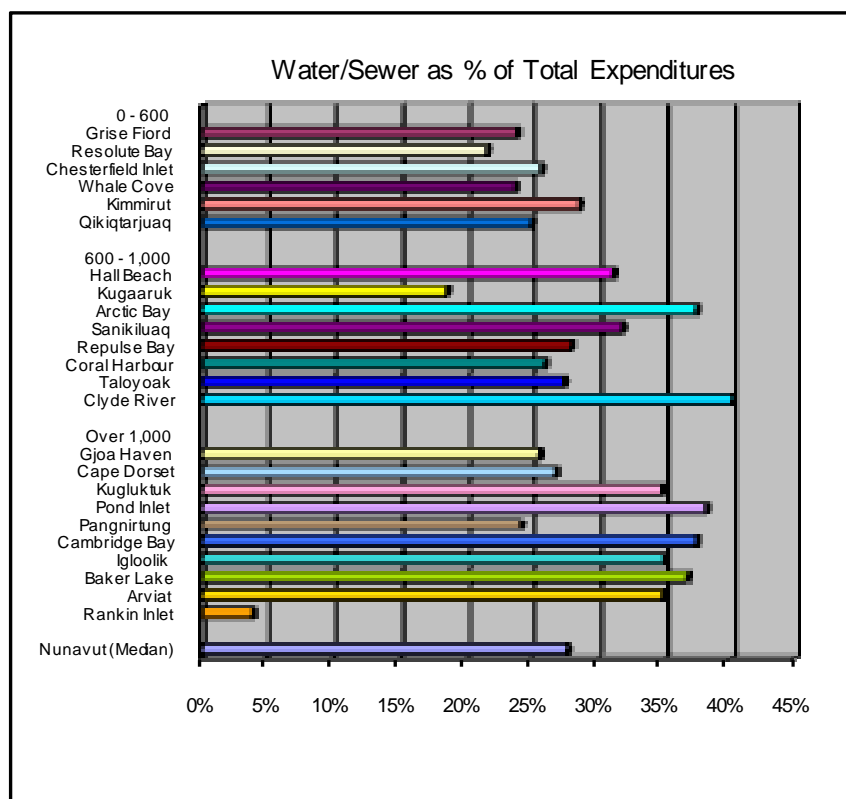
Revenues	2009/10						
Community	1-600	601-1000	1000 +	2008/09	2007/08	2006/07	2005/06
Grise Fiord	657,191			682,890	592,126	613,790	611,974
Resolute Bay	750,805			844,330	466,979	491,772	531,451
Chesterfield Inlet	1,005,127			928,114	1,006,522	949,112	1,001,917
Whale Cove	854,399			815,701	783,581	836,061	772,628
Kimmirut	1,254,700			1,175,621	1,121,525	1,067,395	1,032,657
Qikiqtarjuaq	948,125			1,018,224	1,051,991	1,032,346	989,931
Hall Beach		1,366,300		1,223,877	1,191,720	1,198,878	1,024,260
Kugaaruk		1,829,043		1,705,926	1,636,518	1,195,439	1,309,949
Arctic Bay		1,407,108		1,620,524	1,324,914	1,295,536	1,169,260
Sanikiluaq		1,383,197		1,216,930	1,121,074	1,157,046	1,137,883
Repulse Bay		1,509,406		1,387,604	1,302,010	1,222,660	1,161,969
Coral Harbour		1,440,491		1,373,128	1,273,075	1,222,118	1,126,842
Taloyoak		2,213,108		2,115,134	2,029,448	1,551,377	1,397,736
Clyde River		1,526,769		1,455,749	1,277,023	1,205,014	1,120,383
Gjoa Haven			2,244,004	2,299,882	1,904,413	1,880,428	1,614,000
Cape Dorset			2,786,746	1,938,839	1,747,858	1,810,195	1,893,052
Kugluktuk			2,501,477	2,147,742	2,017,934	1,987,529	2,050,555
Pond Inlet			1,829,465	1,962,500	1,788,069	1,565,773	1,654,812
Pangnirtung			2,294,349	2,193,729	2,091,794	2,197,699	2,242,981
Cambridge Bay			3,657,724	3,334,219	2,786,426	2,566,755	2,193,654
Igloolik			2,188,532	2,170,406	2,022,708	2,005,057	2,120,809
Baker Lake			3,232,819	2,605,928	2,382,763	2,089,940	2,101,143
Arviat			2,502,772	2,335,837	2,412,989	2,299,674	2,123,680
Rankin Inlet			400,123	352,524	373,848	820,602	809,729

Water/Sewer Expenditures

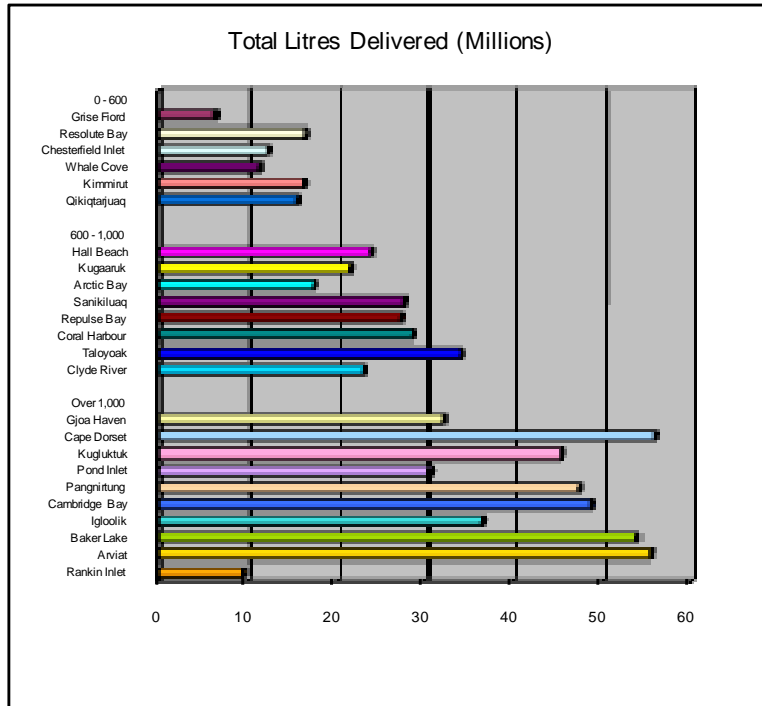
Population	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Nunavut						
Total Expenditures	28.5 million	29.5 million	31.6 million	33.8 million	36.9 million	37.64 million
Median % Overall Expenditures	30%	28%	30%	29%	27%	28%
0 – 600 Average	27%	25%	25%	26%	25%	25%
600 – 1,000 Average	25%	25%	27%	26%	26%	30%
Over 1,000 Average	30%	28%	27%	31%	28%	30%



Expenditures	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	590,287			630,754	482,069	520,445	427,924
Resolute Bay	927,716			917,225	715,979	519,381	564,614
Chesterfield Inlet	852,608			956,055	920,572	850,159	810,112
Whale Cove	879,849			810,569	837,272	645,322	695,525
Kimmirut	855,580			923,015	881,830	794,444	781,820
Qikiqtarjuaq	884,090			939,371	900,164	884,815	745,859
Hall Beach		1,141,657		1,133,002	1,078,257	1,081,184	941,784
Kugaaruk		1,515,348		1,517,959	1,366,382	1,300,601	1,092,706
Arctic Bay		1,535,912		1,539,761	1,337,193	1,213,788	1,148,951
Sanikiluaq		953,846		970,470	1,061,954	1,112,322	1,192,529
Repulse Bay		1,158,630		1,242,347	1,216,853	1,126,308	953,537
Coral Harbour		1,118,031		1,031,143	1,137,936	1,178,739	1,102,776
Taloyoak		1,923,557		2,015,929	1,763,107	1,473,854	1,467,612
Clyde River		1,432,375		1,220,415	1,148,536	1,204,103	1,059,000
Gjoa Haven			1,863,824	2,451,145	1,710,231	1,561,451	1,607,604
Cape Dorset			2,497,599	2,045,588	1,730,567	1,539,494	1,434,101
Kugluktuk			2,797,616	2,153,838	2,027,275	1,801,919	1,596,780
Pond Inlet			1,941,767	1,797,535	1,585,017	1,760,241	1,688,446
Pangnirtung			2,403,332	2,311,850	2,234,139	2,263,407	2,129,348
Cambridge Bay			3,139,590	2,933,318	2,706,118	2,269,639	2,162,172
Igloolik			2,187,112	2,028,497	1,904,152	1,863,769	1,612,463
Baker Lake			2,609,606	2,752,473	2,309,823	2,169,039	2,109,679
Arviat			2,149,775	2,337,871	2,451,965	2,165,867	1,860,930
Rankin Inlet			277,153	241,921	247,496	820,602	809,729

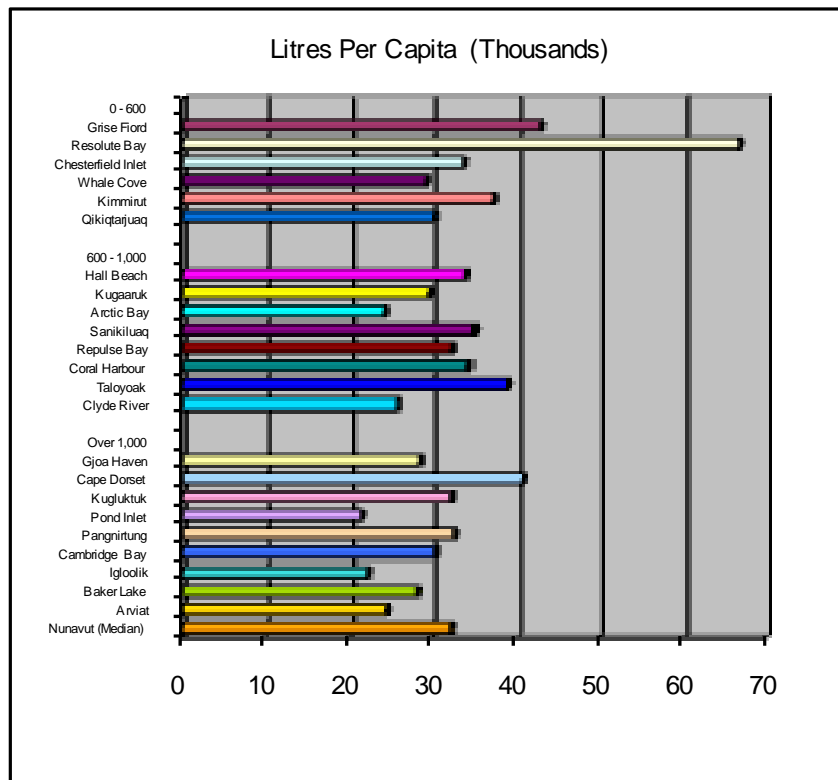


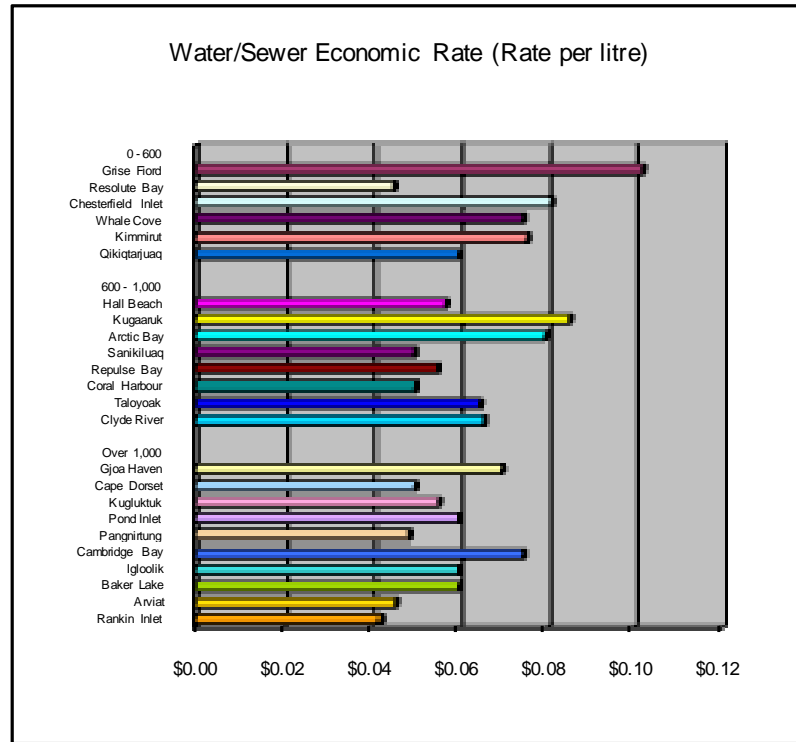
Total Litres Delivered/Total Litres Per Capita



Council sets multiple rates for different classes of customer (private, government, commercial, etc.). The calculations for the following charts and tables simply divide total revenues by the economic rate (the actual cost per litre to provide water/sewage services).

This does not allow for multiple rates and includes water delivered to government and commercial facilities as well as residential. Therefore the **totals are used for comparison purposes only and are approximations.**





Total Litres of Water Delivered							
Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	6,436,738			6,688,443	5,799,471	6,011,655	5,993,869
Resolute Bay	16,684,556			18,762,889	10,377,311	10,928,267	11,810,022
Chesterfield Inlet	12,408,975			11,458,198	12,426,198	11,717,432	12,369,346
Whale Cove	11,391,987			10,876,013	10,447,747	11,147,480	10,301,707
Kimminut	16,509,211			14,732,093	14,756,908	13,375,877	12,940,564
Qikiqtarjuaq	15,802,083			16,970,400	17,533,183	17,205,767	16,498,850
Hall Beach		23,970,175		21,471,526	20,907,368	21,032,947	17,969,474
Kugaaruk		21,518,153		24,370,371	19,253,153	17,077,700	18,713,557
Arctic Bay		17,699,472		20,383,950	29,442,533	16,296,050	14,707,673
Sanikiluaq		27,775,040		24,436,345	22,511,526	23,233,855	22,849,056
Repulse Bay		27,443,745		25,229,164	23,672,909	22,230,182	21,126,709
Coral Harbour		28,809,820		27,462,560	25,461,500	24,442,360	22,536,840
Taloyoak		34,047,815		43,302,680	40,588,960	31,027,540	27,954,720
Clyde River		23,132,864		22,056,803	19,348,833	18,257,788	16,975,500
Gjoa Haven			32,057,200	32,855,457	27,205,900	26,863,257	23,057,143
Cape Dorset			55,734,920	38,776,780	34,957,160	36,203,900	37,861,040
Kugluktuk			45,234,665	38,838,011	36,490,669	35,940,850	37,080,561
Pond Inlet			30,491,083	32,708,333	29,801,150	26,096,217	27,580,200
Pangnirtung			47,306,165	45,231,526	43,129,773	45,313,381	46,247,031
Cambridge Bay			48,769,653	69,462,896	46,440,433	53,474,063	45,701,125
Igloolik			36,475,533	36,173,433	45,352,197	33,417,617	35,346,817
Baker Lake			53,880,317	72,386,889	56,732,452	58,053,889	58,365,083
Arviat			55,248,830	51,563,731	53,266,865	50,765,430	46,880,353

Litres of Water Delivered Per Capita							
Community	2009/10			2008/09	2007/08	2006/07	2005/06
	1-600	601-1000	1000 +				
Grise Fiord	42,912			47,436	41,131	42,636	40,775
Resolute Bay	66,738			81,934	45,316	47,722	50,687
Chesterfield Inlet	33,904			34,513	37,428	35,293	33,796
Whale Cove	29,361			30,810	29,597	31,579	32,600
Kimmirut	37,183			35,845	35,905	32,545	27,533
Qikiqtarjuaq	30,330			35,878	37,068	36,376	29,889
Hall Beach		34,146		32,831	31,968	32,160	26,504
Kugaaruk		29,680		36,483	27,984	25,565	24,303
Arctic Bay		42,952		29,542	42,670	23,617	22,217
Sanikiluaq		34,981		32,845	30,257	31,228	30,794
Repulse Bay		32,516		33,729	31,648	29,719	30,797
Coral Harbour		34,379		35,712	33,110	31,785	28,893
Taloyoak		38,912		52,290	50,172	38,353	32,849
Clyde River		25,847		26,899	23,596	22,266	19,557
Gjoa Haven			28,597	30,879	25,569	25,247	20,661
Cape Dorset			40,802	31,373	28,282	29,291	31,736
Kugluktuk			32,403	29,830	28,027	27,604	28,006
Pond Inlet			21,412	24,873	22,662	19,845	21,248
Pangnirtung			32,783	34,137	32,551	34,199	34,930
Cambridge Bay			30,462	47,030	31,442	36,205	32,950
Igloolik			22,255	23,520	29,488	21,728	25,176
Baker Lake			28,269	41,891	32,831	33,596	34,679
Arviat			24,511	25,031	25,858	24,643	20,216