

Cape Breton Regional Municipality

Council Meeting

AGENDA

TUESDAY, AUGUST 22ND, 2023

6:00 P.M.

Council Chambers
2nd Floor, City Hall
320 Esplanade, Sydney, NS

Cape Breton Regional Municipality

Council Meeting

Tuesday, August 22nd, 2023
6:00 p.m.

AGENDA ITEMS

Land Acknowledgement

6:00 p.m.

Roll Call

O' Canada

1. APPROVAL OF AGENDA: (Motion Required)

2. PROCLAMATIONS:

6:05 p.m.

2.1 International Overdose Awareness Day

Councillor Gordon MacDonald (See page 6)

2.2 Arthritis Month

Councillor Earlene MacMullin (See page 7)

2.3 Prostate Cancer Awareness Month

Councillor Darren Bruckschwaiger (See page 8)

2.4 Saint Mary's Polish Parish Day

Councillor Lorne Green (See page 9)

2.5 "The 76th Anniversary of India's Independence Day (for ratification)

Deputy Mayor James Edwards (See page 10)

3. BY-LAWS & MOTIONS:

6:15 p.m.

3.1 By-laws:

a) Second / Final Reading – Public Hearing:

i) Marketing Levy By-law: Jennifer Campbell, Chief Financial Officer (See page 11)

b) First Reading: N/A

Continued...

**Council Meeting Agenda
August 22nd, 2023 (Cont'd)**

4. **PRESENTATION:** **6:30 p.m.**
- 4.1 **Wetlands as Valuable Assets in the CBRM:** Dr. Kathleen Aikens, Chair of the Wetlands Committee & Director of ACAP Cape Breton (See page 27)
5. **REPORT:** **7:00 p.m.**
- 5.1 **Municipal Artist Initiative:** Nelson MacDonald, Creative Sector Representative (See page 33)
6. **CORPORATE SERVICES ISSUES:** **7:30 p.m.**
- 6.1 **Request for Street Closure (Portion of PID 15751126) Portion of Undeveloped Section of Williams Avenue, New Waterford (District 11):** Sheila Kolanko, Property Manager (See page 38)
- 6.2 **Request from The Bras d'Or Lake Biosphere Region Association:** Demetri Kachafanas, KC, Acting Municipal Clerk / Regional Solicitor (See page 43)
- 6.3 **Library Lease Renewals – Dominion Library and Florence Library:** Demetri Kachafanas, KC, Regional Solicitor (See page 44)
- 6.4 **Properties at Beechmont, CBRM PIDs: 15085996; 15320682; 15774755; 15774748; 15774763; 15774771; 15774789 and 15774797 - Request to Deem CBRM Property Surplus:** Wayne MacDonald, Director of Engineering & Public Works (See page 46)
7. **PUBLIC SERVICE ISSUE:** **8:00 p.m.**
- 7.1 **Capital Projects Update: Active Transportation, C200 and Transit Bus Shelters:** Wayne MacDonald, Director of Engineering & Public Works (See page 50)
8. **COUNCILLOR AGENDA REQUESTS:** **8:30 p.m.**
- 8.1 **Review of the CBRM Burning Bylaw:** Councillor Gordon MacDonald (See page 53)
- 8.2 **Street Racing and Vehicle Noise:** Councillor Earlene MacMullin (See page 55)

Continued...

**Council Meeting Agenda
August 22nd, 2023 (Cont'd)**

9. COMMITTEE REPORTS:

N/A

10. FINANCIAL STATEMENTS:

8:45 p.m.

Jennifer Campbell, Chief Financial Officer

10.1 CBRM:

- To March 31st, 2023 (See page 56)
- Year to June 30th, 2023 (See page 81)

For Information Only.

10.2 Port of Sydney Development Corporation:

- To March 31st, 2023 (See page 106)
- Year to June 30th, 2023 (See page 107)

For Information Only.

11. REVIEW OF ACTION ITEMS FROM THIS MEETING:

9:00 p.m.

Mayor Amanda M. McDougall-Merrill

ADJOURNMENT

CBRM Proclamation

International Overdose Awareness Day

Whereas: Annually, August 31st is recognized as International Overdose Awareness Day, a global event that aims to raise awareness of overdose and reduce the stigma of drug-related death;

And Whereas: On International Overdose Awareness Day, let's acknowledge and support the people in our communities who go unrecognized by raising awareness of the hidden impacts of overdose, promoting education of overdose response, and reaching out policy makers to create lasting, lifesaving policy changes;

And Whereas: Cape Breton has the largest number of overdoses per capital in Nova Scotia which is the 3rd leading cause of accidental death in Nova Scotia.

And Whereas: The theme for 2023 International Overdose Awareness Day is #weseeyou, recognizing those who go unseen; honours the people whose lives have been altered by overdose and families and friends who grieve the loss of a loved one; the healthcare and support services that extend strength and compassion; and spontaneous first responders who selflessly assume the role of lifesaver;

Be It Therefore Resolved: That the CBRM Mayor Amanda M. McDougall-Merrill and CBRM Council proclaim August 31st, 2023 as International Overdose Awareness Day in the CBRM and amplify the strength and experiences of those who have been affected by overdose. #weseeyou.

Councillor Gordon MacDonald - District #1 - CBRM

August 22nd, 2023

Cape Breton Regional Municipality

PROCLAMATION

“Arthritis Month 2023”

- Whereas:** More than 210,000 Nova Scotians of all ages live with the devastating effects of arthritis. Most people are unaware that children as young as one year old can be struck with this disease or that 60% of those diagnosed are still in the workforce and struggling to balance work, family, and their pain;
- And Whereas:** Arthritis will continue to limit lives unless there are dramatic changes in attitude, research, and treatment. The Arthritis Society is working to overcome Canada’s most pervasive chronic health condition;
- And Whereas:** Arthritis is a collection of conditions affecting joints and other tissues. It causes pain, restricts mobility, and diminishes quality of life. It is serious and presently there is no cure. 6 million – 1 in 5 Canadians (1 in 4 Nova Scotians) live every day with arthritis. Without a greater spotlight on this growing issue, the number of Canadians with arthritis will rise to 9 million by 2040;
- And Whereas:** September is Arthritis Awareness Month across Canada, and encourage everyone who lives with arthritis to stand up and boldly declare “*Arthritis Won’t Stop Me*”;
- And Whereas:** We seek to raise voices and awareness – one million voices for the 6 million Canadians whose lives have been significantly impacted by arthritis, including 210,000 Nova Scotians. Together we can meet our vision to live in a world where people are free from the devastating effects of arthritis;
- Be It Therefore Resolved:** That CBRM Mayor Amanda M. McDougall and Council proclaim the month of September 2023 as “*Arthritis Month*” and encourage all residents of the CBRM to support the efforts of the Arthritis Society helping to reach Nova Scotians with their message and to support those living with the disease.

Councillor Earlene MacMullin – CBRM District #2

August 22nd, 2023

Proclamation

“Prostate Cancer Awareness Month”

- Whereas:** Prostate cancer is the leading cancer among Canadian men;
- And Whereas:** Prostate cancer is the third leading cause of death from cancer in men in Canada;
- And Whereas:** This year, 24,600 Canadian men will be diagnosed with prostate cancer representing 20% of all new cancer cases in men;
- And Whereas:** Those with a family history of the disease, or those of African or Caribbean descent, are at a greater risk of developing prostate cancer;
- And Whereas:** Education regarding prostate cancer and early detection strategies is critical to saving lives and preventing and protecting our families;
- And Whereas:** All men are at risk for prostate cancer, and we encourage the citizens of Cape Breton Regional Municipality to increase the importance of prostate screenings;
- Be It Therefore Resolved:** That Mayor Amanda M. McDougall-Merrill and Council proclaim September 2023 as “Prostate Cancer Awareness Month” and show support by joining landmarks across Canada by lighting up City Hall Blue during Prostate Cancer Awareness Month.

Councillor Darren Bruckschwaiger – District #10 - CBRM

August 22nd, 2023

Cape Breton Regional Municipality

PROCLAMATION St. Mary's Polish Parish Day

- Whereas:** During Nova Scotia Polish Heritage Month, St. Mary's Polish Parish (Parafia p.w. Narodzenia Naświętszej Maryi Panny) in Whitney Pier is marking its 110th anniversary as Atlantic Canada's only Polish parish;
- And Whereas:** The historic church was rebuilt in 2015-2016 following a devastating fire, with the support and generosity of many neighbours.
- And Whereas:** The church is considered the heart of the Cape Breton Regional Municipality's Polish community and important to our region's multicultural identity;
- And Whereas:** Polish immigrants and their descendants have made, and continue to make, significant contributions in all walks of life in the region;
- And Whereas:** The parish continues to be a generous, positive community of faith and service, welcoming people of all backgrounds;
- And Whereas:** The church is a heritage landmark designated by the Province of Nova Scotia;
- Be It Therefore Resolved:** That the Mayor Amanda M. McDougall-Merrill and Council proclaim Sunday, September 10th, 2023, as "St. Mary's Polish Parish Day" in the Cape Breton Regional Municipality, and that all residents be invited to join in celebrating the 110th anniversary of the only Polish parish in Atlantic Canada and in acknowledging the parish's continuing contributions to our community.

Councillor Lorne Green - CBRM District #12

August 22nd, 2023

PROCLAMATION

“The 76th Anniversary of India’s Independence Day”

Whereas: Indian Independence Day is celebrated annually on the 15th Day in the month of August, commemorating the nation’s Independence from the British Raj on August 15, 1947;

And Whereas: Indian Independence Day is marked throughout India and across the world where fellow Indians reside, with flag-raising ceremonies, followed by the singing of the Indian national anthem. Many places celebrate by showcasing diverse culture of India and through patriotic performances;

And Whereas: The young India has made astronomical advances in science, technology, education, and health in its 76 years since independence. Indians have been a valuable part of Canada for decades and have made significant contributions to all walks of Canadian life. Canada and India – has always been a melting pot of cultures and Cape Breton has benefited from this wealth of diversity;

And Whereas: Diversity if one of the biggest strengths of this island and we are proud to be home to a large community of Indian population who contribute greatly to the social, economic, and civic health of this municipality;

Be It Therefore Resolved: That, Mayor Amanda M. McDougall-Merrill and Council of the Cape Breton Regional Municipality proclaim Tuesday, August 15th, 2023, as India’s Independence Day in Cape Breton Regional Municipality. It is our honour to extend best wishes to all the Indians celebrating the 76th anniversary of India’s Independence.

Deputy Mayor James Edwards – District #8 - CBRM

August 22nd, 2023

Marketing Levy By-law

- Excerpt – Council June 27, 2023 (See page 12)
- Cape Breton Post Advertisement – August 5, 2023 (See page 13)
- Proposed Marketing Levy By-Law (See page 14)
- Current Marketing Levy B-Law (See page 21)

Marketing Levy By-law

Motion:

Moved by Councillor Green, seconded by Councillor Gordon MacDonald, to approve for first reading the proposed amendments to the Marketing Levy By-law and schedule a public hearing for an upcoming meeting of Council.

Discussion:

During the discussion, Terry Smith, CEO for Destination Cape Breton, advised that the 3% rate is the maximum rate per legislation and is lower compared to other provinces. Solicitor Kachafanas recommended that the by-law include a more direct repeal provision; a provision that states if one part of the by-law is invalid, that it does not make the rest of the by-law invalid; and further in Section 36, for clarity the statement that the CAO or designate may enter the business premises at reasonable times where the occupant's records are kept.

Motion to Amend

Moved by Councillor Bruckschwaiger, seconded by Councillor Parsons, that the proposed amendments to the Marketing Levy By-law include the recommendations provided by the Solicitor.

Motion to Amend Carried.

Motion Carried.



**CAPE BRETON REGIONAL MUNICIPALITY
NOTICE**

By-Law for Second (Final) Reading by Council

TAKE NOTICE that the following By-Law will be brought to Council for second (final) reading on **Tuesday, August 22, 2023 at 6:00 p.m.**, Council Chambers, 2nd Floor, City Hall, 320 Esplanade, Sydney, NS:

By-Law	Intent
<p>Marketing Levy By-law M-200 Pursuant to the <i>Municipal Government Act</i></p> <p>(with Repeal of the current Marketing Levy By-law M-200 pursuant to the <i>Cape Breton Island Marketing Levy Act</i>)</p>	<p>The intent of this By-law is to replace the current Marketing Levy By-law M-200 and:</p> <ul style="list-style-type: none">• To increase the levy rate for fixed-roof accommodations to 3%; and• To apply the levy to all fixed-roof accommodations as defined under the <i>Tourism Accommodations Registration Act</i>. <p>Changes effective January 1, 2024.</p>

A copy of the proposed By-law can be obtained by contacting the Municipal Clerk's office, 4th Floor, Room 405, City Hall, 320 Esplanade, Sydney, NS, telephone 902-563-5010, or email clerksoffice@cbrm.ns.ca

**Signed: Demetri Kachafanas, KC
Acting Municipal Clerk
August 5, 2023**

MARKETING LEVY BY-LAW
of the
CAPE BRETON REGIONAL MUNICIPALITY

BE IT ENACTED by Council for the Cape Breton Regional Municipality, pursuant to the *Municipal Government Act*, as amended.

Short Title

- 1. This By-law shall be known as **By-law M-200** and may be cited as the Cape Breton Regional Municipality Marketing Levy By-law.

Definitions

- 2. In this By-law,
 - (a) "Accommodation" means the provision of one or more rental units or rooms as lodging in hotels and motels and in any other facility required to be registered under the *Tourist Accommodations Registration Act* and in a building owned or operated by a post-secondary educational institution;
 - (b) "Marketing Levy" means a levy imposed pursuant to this By-law;
 - (c) "Municipality" means Cape Breton Regional Municipality;
 - (d) "Operator" means a person who, in the normal course of the person's business, sells, offers to sell, provides or offers to provide Accommodation in the Municipality;
 - (e) "Purchase Price" means the price for which Accommodation is purchased, including the price in money, the value of services rendered and other consideration accepted by the Operator in return for the Accommodation provided, but does not include the goods and services tax.

Application of By-law

- 3. This By-law and the Marketing Levy imposed hereby shall be applicable to all Accommodations in the Cape Breton Regional Municipality.

Application of Marketing Levy

4. A Marketing Levy is hereby imposed upon the purchase of Accommodations in the Municipality, and the rate of the Marketing Levy shall be:
 - (a) Where the Accommodation will be provided on or before December 31, 2023, two percent (2%) of the Purchase Price of the Accommodation;
 - (b) Where the Accommodation will be provided on or after January 1, 2024, three percent (3%) of the Purchase Price of the Accommodation.
5. The Marketing Levy imposed under this By-law, whether the Purchase Price is stipulated to be payable in cash, on terms, by installments or otherwise, must be collected at the time of the sale on the total amount of the Purchase Price and must be remitted to the Municipality at the prescribed times and in the prescribed manner.
6. If a person collects an amount as if were a Marketing Levy imposed under this By-law, the person must remit the amount collected to the Municipality at the same time and in the same manner as a Marketing Levy collected under this By-law.

Exemption from the Marketing Levy

7. The Marketing Levy shall not apply to:
 - (a) a person who pays for Accommodation for which the daily Purchase Price is no more than twenty dollars (\$20.00);
 - (b) a student who is accommodated in a building owned or operated by a post-secondary educational institution while the student is registered at and attending that post-secondary educational institution;
 - (c) a person who is accommodated in a room for more than thirty (30) consecutive days;
 - (d) a person and the person's family, accommodated while the person or a member of the person's family is receiving medical treatment at a hospital or provincial health-care centre or is seeking specialist medical advice, provided the person provides the Operator with the following:
 - i. a statement from a hospital or provincial health-care centre confirming the person or a member of the person's family is receiving medical treatment at the hospital or health-care centre and is therefore in need of Accommodation and confirming the duration of the Accommodation; or

- ii. a statement from a physician licensed to practice medicine in the Province of Nova Scotia that the person or a member of the person's family is seeking specialist medical advice and is therefore in need of Accommodation and confirming the duration of the Accommodation.
 - (e) a person and the person's family, accommodated while the person and the person's family have been temporarily displaced from their home due to a natural disaster, including high wind event, flood event, fire or other naturally occurring damaging event.
8. The By-law and the Marketing Levy imposed hereby shall not apply to Accommodations containing fewer than ten (10) rooms where the Accommodation is provided on or before December 31, 2023.

Registration of Operator

- 9. Every Operator of a facility providing Accommodations to which this By-law applies shall apply for and be issued a registration certificate by the Municipality.
- 10. Where an Operator carries on business at more than one place, they shall obtain a registration certificate in respect of each individual place of business.
- 11. The registration certificate shall be displayed in a prominent place on the premises.
- 12. Where an Operator changes their address, they shall forthwith return their registration certificate to the Municipality for amendment.
- 13. Where an Operator changes the name or nature of their business, they shall forthwith return their registration certificate to the Municipality and apply for a new registration certificate.
- 14. Where an Operator ceases to carry on business in respect of which a registration certificate has been issued, the certificate shall thereupon be void, and they shall return the same to the Municipality within fifteen (15) days of the date of discontinuance.
- 15. Where a registration certificate is lost or destroyed, application shall be made to the Municipality for a copy of the original.
- 16. A registration certificate granted under Section 9 is not transferable.

Return and Remittance of Marketing Levy

- 17. The Municipality may at any time require a return of sales and Marketing Levy collected by any person selling Accommodation, such return to cover any period or periods.

18. Subject to the provisions of Section 17, unless otherwise provided, all Operators shall make separate monthly returns to the Municipality.
19. A separate return shall be made for each place of business, unless a consolidated return has been approved by the Municipality.
20. The returns by Operators shall be made and the Marketing Levy shall be remitted to the Municipality by the fifteenth (15th) day of the month following the collection of the Marketing Levy by the Operator.
21. If an Operator during the preceding period has collected no Marketing Levy, they shall nevertheless make a report to that effect on the prescribed return form.
22. Where an Operator ceases to carry on or disposes of their business, they shall make the return and remit the Marketing Levy collected within fifteen (15) days of the date of discontinuance or disposal.

Records

23. Every Operator shall keep books of account, records and documents sufficient to furnish the Municipality with the necessary particulars of
 - (a) Sales of Accommodations,
 - (b) Amount of Marketing Levy collected, and
 - (c) Disposal of Marketing Levy.
24. All entries concerning the Marketing Levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.
25. Every Operator shall retain any book of account, record or other document referred to in this section for a period of seven (7) years or until the Municipality authorizes its destruction.
26. Where a receipt, bill, invoice or other document is issued by a person selling Accommodation, the Marketing Levy shall be shown as a separate item thereon.

Calculation of Marketing Levy

27. Where an Operator sells Accommodation in combination with meals and other specialized services for an all-inclusive package price, the Purchase Price of the Accommodations shall be deemed to be the Purchase Price of the Accommodations when

such Accommodations are offered for sale in the same facility without such specialized services.

Refund of Marketing Levy Written Off

28. The Municipality may refund to an Operator who sells Accommodation a portion of the amount sent by the Operator to the Municipality in respect of Marketing Levy payable on that sale under this By-law, if
 - (a) the Operator, in accordance with this By-law, remits the Marketing Levy required under this Act to be levied and collected for the sale;
 - (b) the purchaser subsequently fails to pay to the Operator the full amount of the consideration and Marketing Levy payable on that sale; and
 - (c) the Operator writes off as unrealizable or uncollectible the amount owing by the purchaser.
29. An Operator may deduct the amount of the refund payable to the Operator under this section from the amount of Marketing Levy that the Operator is required to remit under this By-law.
30. If an Operator who has obtained a refund under Section 28 or made a deduction under Section 29 recovers some or all of the amount referred to in Section 28(c) with respect to which the refund was paid or the deduction was made, the Operator must add an amount to the Marketing Levy to be paid or remitted by the Operator under this By-law with respect to the reporting period in which the recovery was made.

Refund of Marketing Levy Collected in Error

31. If the Municipality is satisfied that a Marketing Levy or a portion of a Marketing Levy have been paid in error, the Municipality shall refund the amount of the overpayment to the person entitled.
32. If the Municipality is satisfied that an Operator has remitted to the Municipality an amount as collected Marketing Levy that the Operator neither collected nor was required to collect under this By-law, the Municipality must refund the amount to the Operator.

Claim For Refund

33. In order to claim a refund under this By-law, a person must
 - (a) submit to the Municipality an application in writing signed by the person who paid the amount claimed, and

(b) provide sufficient evidence to satisfy the Municipality that the person who paid the amount is entitled to the refund.

34. For the purposes of section 33(a), if the person who paid the amount claimed is a corporation, the application must be signed by a director or authorized employee of the corporation.

Interest

35. Interest payable under the By-law shall be payable at the rate of 4% above the prime rate as set by a Canadian bank located in the Municipality calculated on a daily basis.

Inspection, Audit and Assessment

36. A person appointed by the Municipality may enter at a reasonable time the business premises occupied by a person, or the premises where the person's records are kept:

(a) to determine whether or not

i. the person is an Operator, or the premises are Accommodations within the meaning of this By-law, or

ii. this By-law is being and have been complied with, or

(b) to inspect, audit and examine books of account, records or documents.

Offense

37. A person who contravenes any provision of the By-law is subject on summary conviction be liable to a fine as follows:

First Offence

(a) Not less than \$500.00 and not more than \$1,000.00.

Subsequent Offence

(b) For a subsequent conviction for the same or another provision of this By-law, not less than \$1,500.00 and not more than \$5,000.00.

Administration of By-law

38. This By-law shall be administered on behalf of the Municipality by the Chief Administrative Officer or any persons designated by the Chief Administrative Officer.

Effective Date

39. This By-law shall take effect from the 1st day of November, 2023.

40. By-law No. M-200, cited as the Cape Breton Regional Municipality Marketing Levy By-law pursuant to the *Cape Breton Island Marketing Levy Act*, is hereby repealed.

PASSED AND ADOPTED by a majority of the whole of Council at a duly called meeting of the Cape Breton Regional Municipality held on August 22nd, 2023.

MAYOR AMANDA M. MCDOUGALL-MERRILL

DEMETRI KACHAFANAS, KC
ACTING MUNICIPAL CLERK

MARKETING LEVY BY-LAW

of the

CAPE BRETON REGIONAL MUNICIPALITY

Pursuant to the *Cape Breton Island Marketing Levy Act*

Short Title

1. This By-law shall be known as **By-law M-200** and may be cited as the Cape Breton Regional Municipality Marketing Levy By-law.

Definitions

2. In this by-law:

- (a) "accommodation" means a commercial property that
 - (i) is a building or part of a building that is a hotel, motel, inn or other accommodation providing rental units, or
 - (ii) is a cottage or cabin used mainly in the accommodation of the travelling or vacationing public,and consists of ten or more rooms.
- (b) "Municipality" means Cape Breton Regional Municipality.
- (c) "Operator" means a person who, in the normal course of the person's business, sells, offers to sell, provides and offers to provide accommodations in the Municipality.
- (d) "Purchase Price" means the price for which accommodations is purchased including the price in money, the value of the services rendered and other consideration accepted by

the operator in return for accommodation provided, but does not include the goods and services tax.

Application of Levy

3. (1) A marketing levy is hereby imposed in the Municipality, the rate of which shall be 2.0% of the purchase price of the accommodation.
- (2) The Levy imposed under this By-law, whether the price is stipulated to be payable in cash, on terms, by installments or otherwise, must be collected at the time of the sale on the total amount of the purchase price and must be remitted to the Municipality at the prescribed times and in the prescribed manner;
- (3) If a person collects an amount as it were a levy imposed under this by-law, the person must remit the amount collected to the Municipality at the same time and in the same manner as levy collected under this By-law.

Exemption from the Levy

4. (1) The marketing levy shall not apply to:
 - a) a person who pays for accommodations for which the daily purchase price is no more than Twenty Dollars (\$20.00);
 - b) a student who is accommodated in a building owned or operated by a post secondary educational institution while the student is registered at and attending a post-secondary educational institution;
 - c) a person who is accommodated in a room for more than thirty consecutive days; or
 - d) a person and the person's family, accommodated while the person or a member of the person's family is receiving medical care at a hospital or a provincial health-care center or seeking specialist medical advice , provided the person provides to the operator a statement from a hospital or provincial health-care center that the person or a member of the person's family is receiving medical treatment at the hospital or centre or from a physician licensed to practice medicine in the Province of Nova Scotia that the person or a member of the person's family is seeking specialist medical advice and as a result thereof the person or a member of the person's family is in need of and the duration of the accommodation.
- (2) This By-law and the marketing levy imposed hereby shall be applicable to all licensed accommodations in the Cape Breton Regional Municipality.

Registration of Operator

5. (1) Every operator or facility providing accommodations to which this by-law applies shall apply for and be issued a registration certificate by the Municipality.
- (2) Where an operator carries on business at more than one place, he shall obtain a registration certificate in respect of each individual place of business.
- (3) The registration certificate shall be displayed in a prominent place of the premises.
- (4) Where an operator changes his address, he shall forthwith return his registration certificate to the Municipality for amendment.
- (5) Where an operator changes the name or nature of his business, he shall forthwith return his registration certificate to the Municipality for a new one.
- (6) Where an operator ceases to carry on business in respect of which a registration certificate has been issued, the certificate shall thereupon be void, and he shall return the same to the Municipality within 15 days of the date of discontinuance.
- (7) Where a registration certificate is lost or destroyed, application shall be made to the Municipality for a copy of the original.
- (8) A registration certificate granted under subsection (1) is not transferable.

Return and Remittance of Levy

6. (1) The Municipality will require a monthly return reporting sales and levy collected by any person selling accommodations, such return to cover any specific period.
- (2) Subject to the provisions of subsection (1), unless otherwise provided, all operators shall make separate monthly returns to the Municipality.

- (3) A separate return shall be made for each place of business, unless a consolidated return has been approved by the Municipality.
- (4) The returns by operators shall be submitted and the levy shall be remitted to the Municipality on the 15th day of the month following the end of the reporting period collection of the levy by the operator.
- (5) If an operator during the return period has collected no levy, he shall nevertheless file a nil return to that effect on the prescribed return form.
- (6) Where an operator ceases to carry on or disposes of his business, he shall make the return and remit the levy collected within 15 days of the date of discontinuance or disposal.

Records

7. (1) Every operator shall keep books of account, records and documents sufficient to furnish the Municipality with the necessary particulars of:
 - (a) sales of accommodation;
 - (b) amount of levy collected; and
 - (c) disposal of levy.
- (2) All entries concerning the levy in such books of account, records and documents shall be separate and distinguishable from other entries made therein.
- (3) Every operator shall retain any book of account, record or other document referred to in this section until the Municipality authorizes its destruction.
- (4) Where a receipt, bill, invoice, or other document is issued by a person selling accommodation, the levy shall be shown as a separate item thereon.

Calculation of Levy

8. Where an operator sells accommodation in combination with meals and other specialized services for an all inclusive package price, the purchase price of the accommodations shall be deemed to be the purchase price of the accommodations when such accommodations are offered for sale in the same facility without such specialized services.

Refund of Levy Written off

9. (1) The Municipality may refund to an operator who sells accommodation a portion of the amount sent by the operator to the Municipality in respect of levy payable on that sale under this Bylaw if:

- a. the operator, in accordance with this Bylaw, remits the levy required under this Act to be levied and collected for the sale,
 - b. the purchaser subsequently fails to pay the operator the full amount of the consideration and levy payable on that sale, and
 - c. the operator writes off as unrealizable or non-collectible the amount owing by the purchaser.
- (2) An operator may deduct the amount of the refund payable to the operator under this section from the amount of levy that the operator is required to remit under this By-law.
- (3) If an operator who has obtained a refund under subsection (1) or made a deduction under subsection (2) recovers some or all of the amount referred to in subsection (1)(c) with respect to which the refund was paid or the deduction was made, the operator must add an amount to the levy to be paid or remitted by the operator under this Bylaw with respect to the reporting period in which the recovery was made.

Refund of Levy Collected in Error

10. (1) If the Municipality is satisfied that a levy or a portion of a levy has been paid in error, the Municipality shall refund the amount of the overpayment to the person entitled;
- (2) If the Municipality is satisfied that an operator has remitted to the Municipality an amount as collected levy that the operator neither collected nor was required to collect under this Bylaw, the Municipality must refund the amount to the operator.

Claim for Refund

11. (1) In order to claim a refund under this By-law, a person must:
- (a) submit to the Municipality an application in writing signed by the person who paid the amount claimed; and
 - (b) provide sufficient evidence to satisfy the Municipality that the person who paid the amount is entitled to the refund.
- (2) For the purposes of subsection (1)(a) if the person who paid the amount claimed is a corporation, the application must be signed by a director or authorized employee of the corporation.

Interest

12. Interest payable under the Bylaw shall be payable at the rate of 4% above the prime rate as set by the Cape Breton Regional Municipality's banker calculated on a daily basis.

Inspection Audit and Assessment

13. A person appointed by the Municipality may enter at a reasonable time the business premises occupied by a person, or the premises where the person's records are kept:

- (a) to determine whether or not
 - i. the person is an operator, or the premises are accommodations within the meaning of this ByLaw, or
 - ii. this Bylaw is being and has been complied with, or
- (b) to inspect, audit and examine books of account, records or documents.

Offense

14. A person who contravenes any provision of the Bylaw is guilty of offence punishable by summary conviction and on conviction is liable:

- (a) on a first conviction, to a fine of not less than \$500 and not more than \$1,000; and
- (b) for a subsequent conviction for the same or another provision of this regulation, to a fine of not less than \$1,500 and not more than \$5,000.

Administration of By-law

15. This Bylaw shall be administered on behalf of the Municipality by the Chief Administrative Officer or any person designated by the Chief Administrative Officer.

Effective Date

15. This By-law shall take effect from the 1st day of January, 2011.

***PASSED AND ADOPTED** by a majority of the whole Council at a duly called meeting of the Cape Breton Regional Municipal Council held on October 19, 2010.*

ORIGINAL SIGNED BY
MAYOR JOHN W. MORGAN

ORIGINAL SIGNED BY
BERNIE WHITE, MUNICIPAL CLERK

PUBLICATION DATE: December 4, 2010

Wetlands as valuable assets in the CBRM

Dr. Kathleen Aikens
On behalf of the Wetlands Committee

1

Wetlands Appreciation Week in Nova Scotia

- August 14-19, 2023 is the inaugural celebration.
- Organizations across the province participating.

Why? Wetlands are important ecosystems AND
World Wetlands Day is February 2, making hands-on learning a bit challenging in NS (and across Canada).



2

What is a wetland?

- An area that is permanently or periodically covered by water, for example a marsh, swamp, fen or bog.
- Surrounding plants have adapted to wet soil and standing water.



3

Risks of failing to protect wetlands

Annually, wetlands in Nova Scotia are estimated to provide billions of dollars of services annually (NS Environment & Climate Change, GPI Atlantic).

“ wetland loss to development in Nova Scotia equates to about **\$2 billion annually in lost ecological services** like water purification, recharging drinking waters, and enhancing fishery productivity.” - NSECC (estimation from GPI Atlantic, <https://novascotia.ca/nse/wetland/historic-wetland-loss-ns.asp>).

4

Wetlands services

1. **Biodiversity hotspots** - support many different species and are often “nurseries” for young.
2. **Stormwater retention** - hold back water (sponge effect) and release it more slowly.
3. **Carbon sequestration** - store carbon for the long term, helping reduce greenhouse gas emissions.

Wetlands can be managed as natural assets, and valued for the services they provide.

5

Wetland Loss

Loss of wetlands makes the CBRM more vulnerable to climate change impacts, including extreme weather events.

= localized flooding

= greater erosion

= more pollutants entering our waterways (due to loss of filtration services)

= threatens water resource sustainability by altering ground water recharge

6

Current Wetland Protection

- NSECC current enforces wetland protection in the province:
 - altering a wetland of 100m² or more requires approval
 - altering a wetland of 2 ha or more requires an environmental assessment

Goal: No Net Loss

However, many developers and homeowners are not aware of the regulations and/or unable to recognize wetlands on their property.

7

Wetland Compensation

No net loss = wetland compensation project when a wetland is altered.

A 2019 report by the Wetlands Committee highlighted the problem of net loss in Cape Breton. In other words, we lose the wetland in Cape Breton, then compensation project happens on the mainland.

- Net loss of wetland + lost \$ from compensation project, including local jobs



8

Washbrook Wetland Project

-Exciting new
compensation
project

-Proposed to begin
Fall 2023

-Led by the
Wetlands
Committee



9

1. The Wetlands Committee is asking council to declare August 14-19 "Wetlands Appreciation Week" in the CBRM.
1. The Wetlands Committee is inviting the CBRM to participate in the drafting of a municipal wetlands policy.
 - Urban development inevitably impacts wetlands.
 - A Wetlands Policy can better protect wetlands as municipal assets.
 - Informed development practices = fewer problems with localized flooding + an overall more climate-resilient municipality.

10

Wetlands committee representation

ACAP Cape Breton

Cape Breton University

Cape Breton Island Wildlife Association

Cape Breton Regional Municipality Water Utility

Unama'ki Institute of Natural Resources

Parks Canada

& other members with specialized expertise

MUNICIPAL ARTIST INITIATIVE



How did we get here?

Special Meeting CBRM Council Presentation - September 28th, 2021

Artists present to council and council unanimously supports moving forward with \$50,000 Artist Grant Program. CBRM staff share concerns about possible issues with the Municipal Government Act.

Finding a Path Forward

Met with local MLAs, met CBRM administration, letters to Dept. of Municipal Affairs, Zoom calls with Dept. of Communities Culture and Heritage, meetings with Recreation Dept.

Designing the Program

Researching and reviewing like-minded provincial and municipal programs across Canada, creating an application, designing an adjudication process.



Revised Vision

Focused on Presenting Art

The revised program explicitly requires the presentation of art in CBRM. Our hope is to see art exhibitions, performances, etc. in communities across the CBRM. This will result in more events for residents to attend in our communities!

Administered by CBRM Recreation Department

The department is already engaging the arts community through ConnectArts programming and this is a natural extension of their work. The recreation department has the means to help successful applicants by providing promotion through ConnectArts social media, providing venues (i.e. Bayplex, Emera Centre) and even equipment (i.e. stage, seating).

Original Program Goals Remain Intact

This small investment in our local artists will result in opportunities for them to create and present their work in our community, build their portfolios, go on to access bigger provincial and federal funding.



How it works

CBRM Recreation Department will publish call for applications, convene the jury, and distribute funds. One in-take per year.

Artists must live in the CBRM to apply.

Their work must be presented in CBRM.

Eligible media include, but are not limited to:

- Visual arts, Film, Literary art, Performance, Craft, Sound

Applications will be reviewed and scored by a diverse jury of rotating artists.

The program will award funds between \$500 to \$2,500.



Examples

- seeking funds to present and perform a new one woman play at the Louisbourg Playhouse
- seeking funds to create and perform a new comedy routine at a show to be hosted at the Sarah Denny Cultural Centre in Eskasoni
- seeking funds to paint a new mural on the side of a commercial building in downtown North Sydney
- seeking funds to host a screening of locally made short films at the drive-in cinema
- seeking funds to prepare a new sculpture at Lumiere Art-at-Night Festival in downtown Sydney
- seeking funds to write new short stories and to present a reading at Glace Bay Library



Proposed Timeline 2023

- Early September 2023 - Call for entries is launched and host information sessions for artists*
- Late October 2023 - Call for entries closes.*
- November 2023: Jury is struck; scoring*
- December 2023: Jury adjudication and results announced*
- January 2023: Funds released*



Request

We are requesting that Council approve 25K for the remainder of this year and increase to 50k starting next year.



A Proposal for CBRM Artist Grant Program

Motion:

Moved by Councillor O’Quinn, seconded by Councillor Paruch, that Mayor and Council support, in principle, the proposal for a CBRM Artist Grant Program, and to ask staff to bring a \$50,000 increase to the REN (Regional Enterprise Network) budget to budget deliberations, and direct staff to prepare an Issue Paper regarding same with options for creative economy support.

Discussion:

Some of the Council discussion included:

- Funding support for the Ashley McKenzie film “Werewolf” by the provincial and federal governments, as well as by broadcasters
- Revenue generated by Ashley McKenzie films was put back into local CBRM filming
- St. John’s, NF financial support to local artists
- An Artist Grant Program could potentially help 150 artists over 3 years
- Distribution of CBRM’s Arts and Culture Sector Grants, noting a portion of same includes Tax Concessions
- Destination Cape Breton funding and distribution
- Issue Paper to include a possible restructuring of how grants are distributed and revenue projections
- Individuals are not eligible to apply to the Municipal Grants Program (per the MGA)
- Events currently supported by CBRM include Lumiere, Making Waves, East Coast Music Awards, Celtic Colours and other community festivals
- The proposal for \$50,000 a year for 3 years for the Artist Grant Program would be referred to budget deliberations and if approved, the REN would distribute the grants
- Supporting the proposal in principle allows the group to carry out groundwork to create the marketing material and the framework for the grant selection committee (i.e. jury of artists)
- No other municipality in Nova Scotia has an Artist Grant Program
- Discussion with the Nova Scotia Federation of Municipalities for input on how other municipalities can adopt an Artist Grant Program
- **Motion Carried.**



CBRM

A Community of Communities

ISSUE PAPER

TO: Mayor and Council

FROM: Sheila Kolanko – Property Manager

SUBJECT: Request for Street Closure (Portion of PID 15751126)
Portion of Undeveloped Section of Williams Avenue,
New Waterford (District 11)

DATE: August 22nd, 2023

INTRODUCTION:

A written request was received from McInnis Cooper Law on behalf of their client, Andy Harvey, owner of Midtown Pharmasave (“the applicant”). The applicant is seeking a street closure for a portion of an undeveloped section of Williams Avenue lying adjacent to the applicant’s property in New Waterford.

The subject area is identified and crosshatched in red on the attached map (Attachment “A”). The public street known as Williams Avenue is outlined in yellow and identified as PID 15751126.

BACKGROUND INFORMATION:

The applicant currently owns Midtown Pharmasave located at 3435 Plummer Avenue, New Waterford, as shown on the attached map (“Attachment “A”) outlined in blue and identified as PID 15479850.

In September of 2022, hurricane Fiona caused lengthy power outages that caused the applicant to sustain economic loss and hardship to his business. Mr. Harvey expressed his concerns and indicated that in the pharmaceutical industry, a power loss can be detrimental to his inventory and providing medical services to the local community. In moving forward, he wants to purchase a commercial backup generator for the pharmacy.

He has been working with Dillon Consultants and Aucoin Electric on the project and it has been determined that the generator must be placed in a location closest to the electrical room. As you will note on the attached site plan (Attachment "B") the electrical room is located at the rear of the building. The building measures only a few feet from the applicant's boundary line. As such, there is not sufficient space to install the required commercial generator on Mr. Harvey's property. For that reason, the applicant is reaching out to the municipality asking CBRM to consider selling him a small portion of the road parcel required for his project.

The land the applicant is seeking to buy is a portion of the undeveloped section of Williams Avenue as shown crosshatched on the attached site plan (Attachment "C") and contains approximately 67.03 square meters more or less. The area the applicant is seeking does not encompass the paved portion of the road that is used by the public for access.

STAFF REVIEW:

An internal staff evaluation was completed and the results are as follows:

- Engineering and Public Works advised selling the portion identified on the attached site plan (Attachment "C") would not impact Public Works Operations or change the current location or access by the public over Williams Avenue.
- Planning Department reported that an application for subdivision would be necessary to consolidate the requested parcel with the applicants existing property and any development would be subject to compliance with applicable provisions of the Land Use By-Law and the issuance of a Building Development Permit.
- Water Utility and Recreation/Parks/Grounds & Buildings find no issues with the applicant's request.

RECOMMENDATION:

Staff's recommendation to Council is to pass a Motion directing the Legal Department to initiate a formal street closure pursuant to Section 315 of the Municipal Government Act, for only that portion of the undeveloped section of Williams Avenue (portion of PID 15751126 as outlined and crosshatched on the attached site plan (Attachment "C") with the intention of deeming it surplus and sold at market value to the applicant.

Respectively Submitted,




Original signed by

Sheila Kolanko
Property Manager

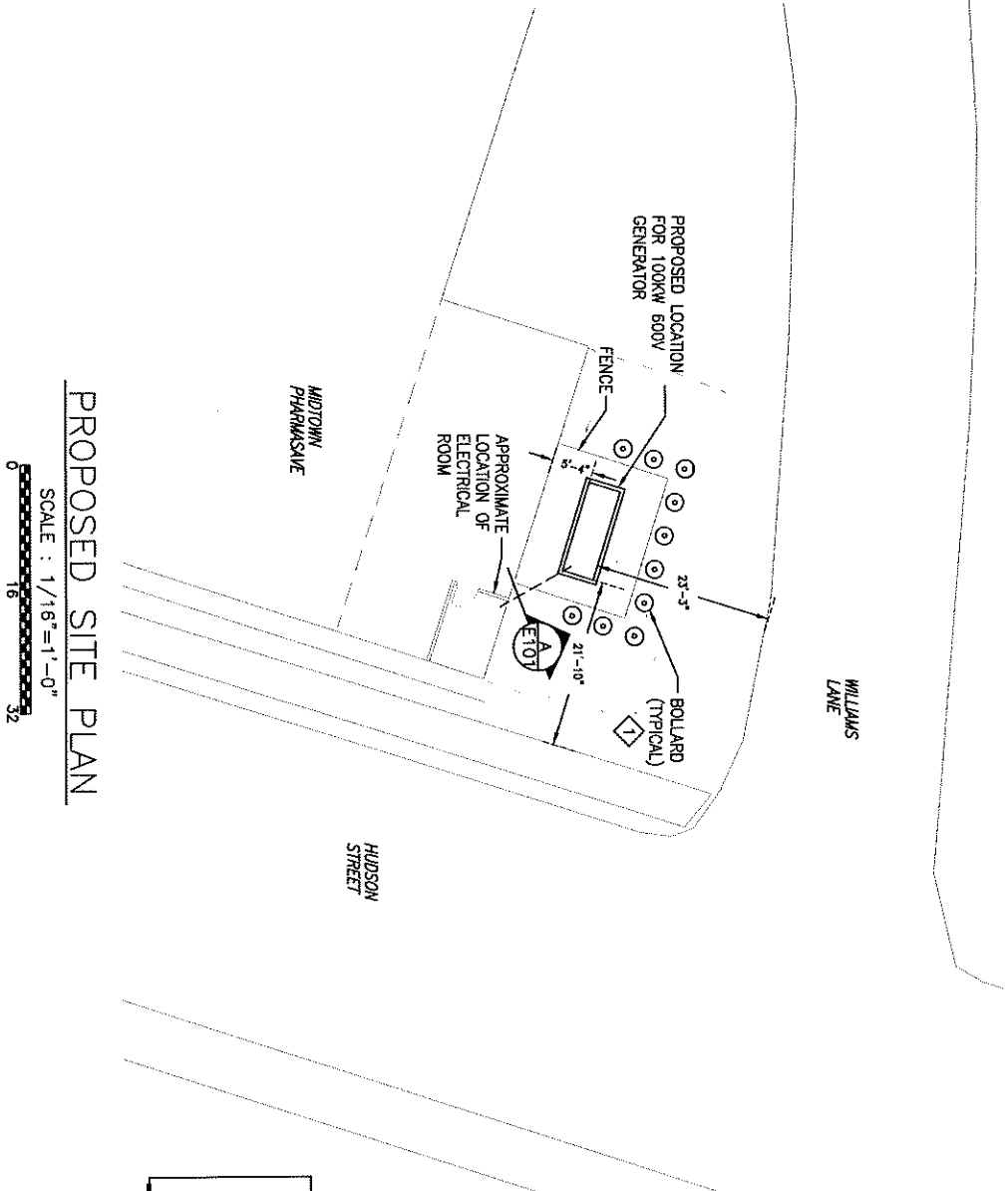
ATTACHMENT "A"



Proposed Road Closure - Williams Ave, New Waterford

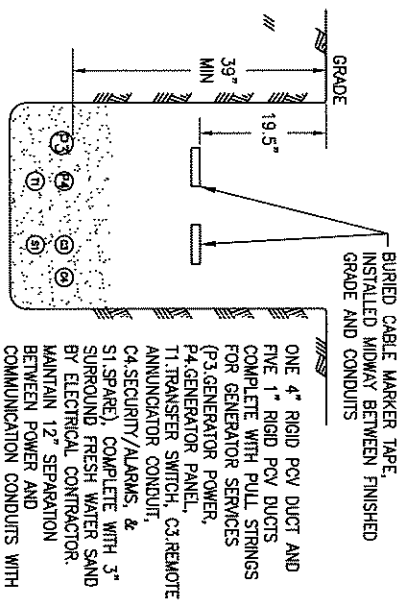
-  PID 15751126 - Road Parcel Williams Avenue
-  PID 15479850 - Midtown Pharmasave
-  PID 15751126 - Subject Area (67.03 sq.m)

ATTACHMENT "B"



PROPOSED SITE PLAN

SCALE : 1/16" = 1'-0"
 0 16 32



SECTION - GENERATOR

SCALE : N.T.S.

A4
 E107
 14

ELECTRICAL NOTES

INDICATED BY THE SYMBOL ON THE DRAWINGS. (I.E. INDICATES NOTE 1)
 NOTE 1: DISTANCE BETWEEN BOLLARDS SHALL NOT EXCEED 50" CENTER TO CENTER.

- ONE 4" RIGID PCV DUCT AND FIVE 1" RIGID PCV DUCTS COMPLETE WITH PULL STRINGS FOR GENERATOR SERVICES (P3.GENERATOR POWER, P4.GENERATOR PANEL, T1.TRANSFER SWITCH, C3.REMOTE ANNUNCIATOR CONDUIT, C4.SECURITY/ALARMS, & S1.SPARE), COMPLETE WITH 3" SURROUND FRESH WATER SAND BY ELECTRICAL CONTRACTOR. MAINTAIN 12" SEPARATION BETWEEN POWER AND COMMUNICATION CONDUITS WITH 2" SEPARATION BETWEEN CONDUITS OF THE SAME SYSTEM.

Job Title:	MIDTOWN PHARMASAVE GENERATOR INSTALLATION
Client:	ANDREW HARVEY
Drawn:	LMH
Checked:	JMM
Date:	JUNE 5, 2023
Sheet Title:	ELECTRICAL SITE PLAN
Dep. No.:	E101

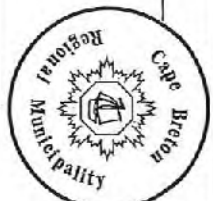


PROPOSED ROAD CLOSURE

Williams Avenue
New Waterford

CERMA APPROVAL:	RLN	DATE:	08/27/2023
DESIGNED BY:	N/A	DRAWN BY:	MJM

SK-1



From: manager@blbra.ca

Sent: Tuesday, July 4, 2023 1:10 PM

To: ClerksOffice <ClerksOffice@cbrm.ns.ca>

Cc: chair@blbra.ca

Subject: Appointment of an Ex-Officio Member of the Bras d'Or Lake Biosphere Region Association Board of Directors by CBRM

The Bras d'Or Lake Biosphere Region Association (BLBRA) is a UNESCO Biosphere Reserve that was officially designated on June 29, 2011, and received approval of its ten year Review in 2021, for a further ten year period. The Board of Director's of the BLBRA was recently elected at our Annual General Meeting held in Baddeck at the Bell Museum on June 15th, 2023.

The BLBRA provides for Ex-Officio Appointments from each of the four Counties in Unama'ki. We do not yet have an Ex-Officio Appointment from CBRM and would ask CBRM to appoint a member to the BLBRA Board at your earliest convenience. The BLBRA Board of Director's normally meets six times per year at communities in the Bras d'Or Lake Biosphere in addition to our Annual General Meeting in June. The appointment by CBRM would be at the pleasure of CBRM and could be changed by CBRM at their discretion.

Our project manager is Doug Foster and Doug discussed this appointment with the Clerk's Office last week. If there are any questions about CBRM's Ex-Officio Appointment, Doug can be reached at [REDACTED].

Sincerely,

Doug Foster

On behalf of:

Allison MacIsaac, Chair



Legal Department
563-0865

ISSUE PAPER

TO: Mayor and Council

FROM: Demetri Kachafanas

SUBJECT: Library Lease Renewals
Dominion Library and Florence Library

DATE: August 22, 2023

BACKGROUND INFORMATION:

The existing Leases for the Dominion Library and the Florence Library are up for renewal. In keeping with the terms of the current leases, we are seeking to renew for an additional five (5) years on both leases.

I. DOMINION LIBRARY – Dominion, NS

Currently renting 1,125 square feet from V&D Holdings Limited for the Dominion Library located at 78 Commercial Street, Dominion.

The previous lease was for a 5 year term, with a 2% cost of living increase to the rent per year for each year of the term. The amount of rent in 2022-2023 was \$1172.29 plus HST.

Landlord has agreed to lease under the same terms and conditions subject to a 2% cost of living increase each year as committed in the prior lease. The rent for each year of the 5 year term from 2023 to 2028 would be as follows:

<u>Term</u>	<u>Monthly Rent + HST = Total Rent</u>
01 June 2023 – 30 May 2024	\$1195.86 + 179.38 = \$1375.24
01 June 2024 – 30 May 2025	\$1219.65 + 182.95 = \$1402.60
01 June 2025 – 30 May 2026	\$1244.04 + 186.61 = \$1430.65
01 June 2026 – 30 May 2027	\$1268.92 + 190.34 = \$1459.26
01 June 2027 – 30 May 2028	\$1294.30 + 194.15 = \$1488.35

2. FLORENCE LIBRARY – Florence, NS

CBRM presently rents 650 square feet from Edward J. MacDonald for the Florence Library situated at 676 Bras D’or Florence Road, Florence, NS.

The previous lease was for a 5 year term, with a 2% cost of living increase to the rent per year for each year of the term. The amount of rent in 2022-2023 was \$537.86 plus HST.

Landlord has agreed to lease under the same terms and conditions subject to a 2% cost of living increase each year as committed in the prior lease. The rent for each year of the 5 year term from 2023 to 2028 would be as follows:

<u>Term</u>	<u>Monthly Rent + HST = Total Rent</u>
01 June 2023 – 30 May 2024	\$548.62 + 82.29 = \$630.91
01 June 2024 – 30 May 2025	\$559.59 + 83.94 = \$643.53
01 June 2025 – 30 May 2026	\$570.78 + 85.62 = \$656.40
01 June 2026 – 30 May 2027	\$582.20 + 87.33 = \$669.53
01 June 2027 – 30 May 2028	\$593.84 + 89.08 = \$682.92

We have sought input from both CAO, Marie Walsh and Director of Buildings, Kirk Durning and have been advised that they have no issues with granting a renewal for these lease agreements.

RECOMMENDATION:

It is a recommendation of staff to renew both leases for a further 5 years. Therefore, I ask that a Motion be granted for the Mayor and Clerk to execute Lease Agreements for both Libraries.

Respectfully submitted by:

Demetri Kachafanas
Regional Solicitor



CBRM

A Community of Communities

ISSUE PAPER

TO: Mayor and Council

FROM: Wayne MacDonald, P.Eng.
Director of Engineering and Public Works

SUBJECT: Properties at Beechmont, CBRM
PID's: 15085996; 15320682; 15774755; 15774748;
15774763; 15774771; 15774789 and 15774797
Request to Deem CBRM Property Surplus

DATE: August 22nd, 2023

REQUEST:

CBRM has received a letter of interest from Nova Copper Mines Limited seeking to purchase various parcels of CBRM property located in the Beechmont area as outlined in red on the attached map (Attachment "A").

BACKGROUND:

Under the CBRM property inventory, several parcels in the Beechmont Road area currently deemed essential for mineral resource development. The land had historically been used for mining numerous times from the late 1800s until the 1930s. Nova Copper Mines Limited currently holds the mineral rights for the properties, and for the last 60 years or so, periodic mineral exploration has taken place at the site.

The intent for CBRM holding the land has been with respect to possible development of mineral extraction. Mineral extraction is regulated by the Province of Nova Scotia.

INFORMATION:

The applicant is requesting to purchase the subject properties for development of a mineral extraction operation. The subject properties are identified as PID 15085996; 1S320682; 15774755; 15774748; 15774763; 15774771; 15774789 and 15774797 and outlined in red on the attached map (Attachment "A").

Currently the Cape Breton Partnership has been working on CBRM's behalf with Nova Copper Mines Limited, and options for land acquisition have been discussed. For land acquisition to occur, CBRM Council would be required to deem the identified properties surplus to the needs of the municipality.

The properties contain a total of approximately 1002 acres and a total assessed value for \$140,300.

EVALUATION/REVIEW:

An internal review has been completed. All other departments have indicated they have no concern or objection to the said properties being deemed surplus for future development. As mentioned previously, Mineral Extraction is regulated by the Province of Nova Scotia, and for a company to move through the Provincial processes, it would make sense for the lands to be obtained.

As development progresses, the CBRM Land Use By-Law can regulate secondary manufacturing processes of extracted mineral resources. Under the current Municipal Planning Strategy, secondary manufacturing processes of extracted mineral resources is subject to a Development Agreement.

To ensure that the properties be developed for the intended usage, any conveyance should carry a stipulation that failure to development of a mining operation for a pre-determined date, the property shall be sold back to the Municipality, for the purchase price. Any sale should be subject to Right of First Refusal in favor of the municipality.

RECOMMENDATION:

Staff is seeking a motion from Council to deem the subject properties identified surplus to the needs of the municipality and sell at market value to Nova Copper Mines Inc., subject to:

1. Development of a mining operation within 20 years from date of conveyance. Should the properties not be developed within that time frame; the properties shall be sold back to the municipality at the same price as sold to the applicant.

2. The sale is subject to a right of first refusal in favor of the municipality; purchase price to be at the same price as sold to the applicant.

Respectively Submitted by:

**Wayne MacDonald, P.Eng.
Director of Engineering and Public Works**



PIDs: 15085996, 15320682, 15774755, 15774748,
15774763, 15774771, 15774789 & 15774797

Owner: CBRM

Issue Paper

TO: Mayor and Council

August 16, 2023

RE: Capital Projects Funding Update:

- 1) **Active Transportation**
- 2) **C200**
- 3) **Transit Bus Shelters**

1) Active Transportation

Further to the CBRM Capital Budget Discussions in April 2023, it was presented that the level of funding for planned Active Transportation (AT) projects for this year was unknown. Historically, Active Transportation projects follow a 2/3 cost share formula for funding. It was communicated at Budget Discussion that the CBRM funded portion could be utilized with additional funds out of the Sustainable Services Growth Fund (SSGF) to allow some projects to move forward. The SSGF allows for AT projects to be funded.

In the instance for this current year, there is limited funding overall. The following provides details to date:

- The Federal Active Transportation Funding has not opened for applications. This is expected to open in late 2023. An application will be submitted as soon as the call for projects is received.
- CBRM was not successful for the Provincial Connect2 grant, which was applied for earlier this fiscal.
- Washbrook Greenway Coalition received funding for the Washbrook Greenway Project, a multi year project, of which Phase 1 is intended to commence this fiscal.
- Coal Town Trail has \$50k funding for their project.

If we utilize the approved CBRM Portion, and leverage additional funds from SSGF, we can deliver a number of the presented projects as follows:

Active Transportation - 2023

AT Projects

Tometary Drive – Villas to Electro	Howie Centre
Kevin Quinlan – Walmart bus shelter to Island	Grand Lake Road
Washbrook Greenway Trail Phase 1	Sydney
Coal Town Trail – Main St. to Park St.	Clace Bay
Rotary Drive – South Bentinck to Civic 297	Sydney
Rotary Drive – Civic 297 to County Line	Sydney
Memorial Dr. - High School to Eveleigh	Sydney Mines
Memorial Dr. - Eveleigh to Tobin Avenue	Sydney Mines



AT Project Designs (Conceptual)

Huron Street Bike Boulevard	Sydney Mines
Victoria Road Bike Lane	Sydney
Main Street Bike Lane	Sydney Mines

*Priority given to funded projects.



SEW
CAP

Total \$1,000,000

AT Project Lists

<i>Project</i>	<i>Federal Funding</i>	<i>Provincial Funding</i>	<i>Private Funding</i>	<i>CBRM Funding</i>	<i>Total Cost</i>
Washbrook greenway (multi year)	\$935,687	\$88,503		\$341,397	\$1,365,586
- Washbrook Greenway -Phase 1	\$0	\$0		\$134,000	\$134,000
Future Phases	\$935,687	\$88,503	\$0	\$207,397	\$1,231,586
<i>2023/24 Project</i>	<i>Federal Funding</i>	<i>SSGF Funding</i>	<i>Private Funding</i>	<i>CBRM Funding</i>	<i>Total Cost</i>
- Tometary Dr (Villas to Electro)	\$0	\$150,000	\$0	\$100,000	\$250,000
- Kevin Quinlan (Walmart bus shelter to Island)	\$0	\$0	\$0	\$18,000	\$18,000
- Washbrook Greenway -Phase 1	\$0	\$0	\$0	\$134,000	\$134,000
- Coal Town Trail	\$0	\$25,000	\$50,000	\$0	\$75,000
- Rotary Dr (South bentinck to Civic 297)	\$0	\$0	\$0	\$0	\$0
- Rotary Dr (Civic 297 to County line)	\$0	\$150,000	\$0	\$80,000	\$230,000
- Memorial Dr (High School to Eveleigh)	\$0	\$87,000	\$0	\$0	\$87,000
- Memorial Dr (Eveleigh to Tobin Ave)	\$0	\$0	\$0	\$0	\$0
- AT Project Designs (Conceptual)	\$0	\$0	\$0	\$0	\$0
2023/24 Project TOTALS	\$0	\$412,000	\$50,000	\$332,000	\$794,000

2) C200

Further to the CBRM Capital Budget Discussions in April 2023, the C200 Capital 2023 was identified as funded between Provincial, Federal and CBRM. It is proposed that to fund the capital requirements for the current project, CBRM C200 Capital reserves and a portion of the SSGF fund are used, in addition to Federal and CBRM contributions as indicated below:

CENTER 200 – 2023

The current capital requirements for Center 200 are part of numerous capital requests for upgrades to many of the facility components.

Funding has been requested for priority projects that currently include:

- Sound System incorporating Accessibility Upgrade \$625,000
- Score Board and Upgraded Signage \$1,600,000

Funding Source	Amount	Percentage
Federal	\$750,000	33
SSGF	\$750,000	33
CBRM(Capital Reserve)	\$750,000	33



**GEN
CAP**

Total \$2,250,000

3) Transit Bus Shelters

It is requested that a portion of funding from the SSGF be utilized to fund between Four (4) and Five (5) bus shelters in various locations across CBRM. The associated costs would be in the order of \$150,000.

Recommendations:

It is recommended that:

CBRM Council approve the funding of \$412,000, \$750,000, and \$150,000 respectively out of the Sustainable Services Growth Fund (SSGF) for the above identified projects as presented.

Respectfully submitted:

Wayne MacDonald, P.Eng.
Director of Engineering and Public Works

CBRM

City Hall
320 Esplanade
Sydney, NS B1P 7B9

Item No.

Councillor Agenda Request Form – Staff Report

- | | | |
|---|---|---|
| <input checked="" type="checkbox"/> Included on Agenda
(Submitted to Municipal Clerk's Office by 4:30 pm seven days before the meeting) | <input type="checkbox"/> Late Item
(Submitted to Municipal Clerk's Office by Noon the day before the meeting) | <input type="checkbox"/> Request from the Floor: (New Business) <ul style="list-style-type: none">- Announcement- Referral- Submit Petition- Notice of Motion |
|---|---|---|

Date of Council Meeting: August 22nd, 2023

Subject: Review of the CBRM Burning Bylaw

Motion requesting Staff Report for Council to Consider:

That staff be directed to prepare an Issue Paper regarding amending the Bylaw B-400 - Respecting Open Air Burning. To provide options on the ability to open air burn. Consider regulations and/or permitting for property owners, with provision to follow for safe open air burning in accordance with provincial legislation.

Reason: There are residents that I represent in Sydney Mines that wish to have fires, to open air burn on their properties for the own personal enjoyment.

I understand that the current bylaw has not been updated since it was originally adopted by Council on May 18th, 1999. There have been two (2) requests since then for a review of the Burning Bylaw. The first one in 2012 specifically to revisit the bylaw Schedule A and B initiated by former Councillor Dave LeBlanc and the second request was in 2014 initiated by the former Fire Chief Bernie MacKinnon for a complete review.

Presently, residents who live in the former County area of my district, within the boundaries of the former Municipality of the County of Cape Breton are permitted to have open air burning fires on their properties. In Sydney Mines as well as Sydney, Glace Bay, New Waterford, North Sydney, Dominion, and Louisbourg open air burning is prohibited. Of these prohibited communities, Sydney has a fulltime career service, while Glace Bay, New Waterford and North Sydney have a career firefighter resource at their base 24/7.

It should be noted that the CBRM Area Rates (per \$100 of property Assessment) for Fire Services where open air burning is presently prohibited such as Sydney, Glace Bay, Sydney Mines, New Waterford, North Sydney, Dominion, and Louisbourg property owners pay a greater Fire Service Area Rate (tax) compared to the former County where open-air burning is permitted by B-400.

Outcome Sought: Proposed amendments to the CBRM Burning Bylaw that will provide fairness to all property owners/ residents across the CBRM, allowing open air burning on their property by regulation and/or permit, which will encourage safe open air burning enjoyment on their property.

Councillor Gordon MacDonald

District 1

Date: July 28th, 2023

Received by Clerk's Department (date):

Issue has been discussed with Director of Responsible Department



City Hall
 320 Esplanade
 Sydney, NS B1P 7B9

Item No.

Council Agenda Request Form	
<input checked="" type="checkbox"/> Included on Agenda (Submitted to Municipal Clerk's Office by 4:30 pm seven days before the meeting)	<input type="checkbox"/> Late Item (Submitted to Municipal Clerk's Office by Noon the day before the meeting)
<input type="checkbox"/> Request from the Floor: (New Business) - Announcement - Referral - Submit Petition - Notice of Motion	
Date of Council Meeting: August 22, 2023	
Subject: Street Racing and Vehicle Noise	
Request for Discussion: Request Council discussion on street racing and vehicle noise concerns.	
<u>Reason:</u> I am contacted daily with residents expressing their concern, stress and anger over street racing, stunting, excessive vehicle noise and aggressive driving in residential areas located all throughout the CBRM. I understand that these issues can be difficult to enforce for various reasons, but there is existing legislation to deal with the noise of aftermarket addons to vehicles as well as penalties for racing, stunting and aggressive driving and they need to be enforced on a more regular basis. This is dangerous and is a public safety issue that has only increased in severity over time. Vehicle descriptions, locations, and times that this behaviour takes place is known and reported in many areas but to date there has been no improvement or noticeable consequence. It is time for an enforcement campaign providing residents with the assurance that there are consequences for this behaviour and to teach those choosing to operate their vehicles in such ways that there are consequences for the dangerous behaviour and disregard for public safety.	
Outcome Sought: Motion of Council that the issue of street racing and excessive vehicle noise be added to the Police Commission meeting agenda dated for September 11, 2023. This motion includes the request for response to Council outlining what actions can/will be taken to address the issue going forward.	
<i>Councillor Earlena MacMullin</i>	<i>District 2</i>
<i>Date: August 15, 2023</i>	<i>Received by Clerk's Department (date):</i>

Summary

Statement of Revenue

March 31, 2023

Revenue	Year To Date Assigned	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	119,087,257	117,421,345	1,665,912	117,421,345	(1,665,912)
Total Federal Government	3,039,478	3,083,539	-	3,083,539	44,061
Total Federal Government Agencies	730,415	726,854	3,561	726,854	(3,561)
Total Provincial Government	2,060,694	2,007,810	52,884	2,007,810	(52,884)
Total Provincial Government Agencies	3,565,465	3,386,739	178,726	3,386,739	(178,726)
Total Services to Other Local Government	1,340,626	979,909	360,717	979,909	(360,717)
Total Transit	2,109,901	2,100,000	9,901	2,100,000	(9,901)
Total Environmental Development Services	336,822	250,500	86,322	250,500	(86,322)
Total Licenses & Permits	137,494	151,000	(13,506)	151,000	13,506
Total Fines & Fees	725,755	862,422	(136,667)	862,422	136,667
Total Rentals	582,077	586,177	(4,100)	586,177	4,100
Total Concessions & Franchises	944,789	702,000	242,789	702,000	(242,789)
Total Interest on Taxes	1,841,761	1,515,000	326,761	1,515,000	(326,761)
Total Finance Revenue	42,760	30,000	12,760	30,000	(12,760)
Total Solid Waste Revenue	2,849,716	2,825,000	24,716	2,825,000	(24,716)
Total Recreation & Cultural Service Programs	1,041,179	1,118,500	(77,321)	1,118,500	77,321
Total Water Utility Charges	4,951,510	4,951,510	-	4,951,510	-
Total Unconditional Transfers	15,851,979	15,835,838	16,141	15,835,838	(16,141)
Total Conditional Transfers	3,536,576	3,689,842	(153,266)	3,689,842	153,266
Total Extraordinary Revenue	6,213,342	-	6,213,342	-	(6,213,342)
Year To Date Assigned	\$ 170,989,595	\$ 162,223,985	\$ 8,809,672	\$ 162,223,985	\$ (8,765,610)

Departmental

Reviewed

Summary

Statement of Expenditures

March 31, 2023

Expenditures	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	1,549,222	1,611,016	61,794	1,611,016	61,951
Administration	482,881	481,819	(1,062)	481,819	26,129
Finance	3,158,645	3,413,905	255,260	3,413,905	255,260
Legal	2,246,639	2,353,597	106,958	2,353,597	106,958
Human Resources	1,298,647	1,393,597	94,950	1,393,597	94,950
Technology & Communications	3,790,288	3,984,042	193,754	3,984,042	204,130
Municipal Clerk	517,716	571,000	53,284	571,000	53,284
Fiscal Services	31,681,253	32,363,405	154,748	32,363,405	744,603
Police Services	27,039,973	27,870,130	812,935	27,870,130	830,157
Fire Services (Incl EMO)	19,332,562	18,642,740	(689,822)	18,642,740	(689,822)
Engineering & Public Works	64,057,801	52,927,051	(11,130,750)	52,927,051	(11,130,750)
Planning	3,066,468	3,560,909	494,441	3,560,909	494,942
Facilities C200 & Arenas	4,193,882	3,496,799	(696,641)	3,496,799	(697,083)
Parks & Grounds	3,459,569	3,210,874	(248,695)	3,210,874	(248,695)
Buildings	3,648,953	3,489,843	(159,110)	3,489,843	(160,415)
Recreation	2,623,317	2,853,260	229,943	2,853,260	229,943
Total expended to date	\$ 172,147,817	\$ 162,223,967	\$ (10,468,013)	\$ 162,223,967	\$ (9,824,458)

Departmental

Reviewed

Legislative

Statement of Expenditures

March 31, 2023

	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative					
6000 WAGES/SALARIES	1,080,188	1,085,632	5,444	1,085,632	5,444
6010 BENEFITS	178,900	194,134	15,234	194,134	15,234
6030 TRAVEL/CONFERENCES	88,209	121,000	32,791	121,000	32,791
6040 PROF MEM/DUES & FEES	88,469	88,000	(469)	88,000	(469)
6050 OFFICE SUPPLIES	1,807	12,400	10,593	12,400	10,593
6060 OFFICE EQUIPMENT	3,075	5,500	2,425	5,500	2,425
6080 ADVERTISING	7,390	14,500	7,110	14,500	7,110
6100 COURIER	-	250	250	250	250
6110 TELEPHONE/FAX	28,812	31,200	2,388	31,200	2,388
6120 PUBL/SUBSCRIPTIONS	4,261	2,300	(1,961)	2,300	(1,961)
6130 COMPUTER HARDWARE	364	6,600	6,236	6,600	6,236
6150 MEETING EXPENSES	35,654	27,500	(8,154)	27,500	(8,154)
6170 PROMOTION	22,953	22,000	(953)	22,000	(953)
8100 PROFESSIONAL SERVICES	8,984	-	(8,984)	-	(8,984)
8165 STORM RECOVERY COST	158	-	(158)	-	(158)
Total expended to date	\$ 1,549,222	\$ 1,611,016	\$ 61,794	\$ 1,611,016	\$ 61,951

Departmental

Finance

CAO	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	289,015	289,192	177	289,192	177
6010 BENEFITS	51,593	51,752	159	51,752	159
6020 TRAINING/EDUCATION	201	3,300	3,099	3,300	3,099
6030 TRAVEL/CONFERENCES	12,256	15,000	2,744	15,000	2,744
6040 PROF MEM/DUES & FEES	1,695	1,800	105	1,800	105
6050 OFFICE SUPPLIES	1,048	2,800	1,752	2,800	1,752
6110 TELEPHONE/FAX	2,403	3,000	597	3,000	597
6120 PUBL./SUBSCRIPTIONS	-	475	475	475	475
6130 COMPUTER HARDWARE	175	-	(175)	-	(175)
6150 MEETING EXPENSES	6,824	4,500	(2,324)	4,500	(2,324)
6170 PROMOTION	6,501	5,000	(1,501)	5,000	(1,501)
8100 PROFESSIONAL SERVICE	83,980	105,000	21,020	105,000	21,020
8165 STORM RECOVERY COST	27,191	-	(27,191)	-	-
Total expended to date	\$ 482,881	\$ 481,819	\$ (1,062)	\$ 481,819	\$ 26,129

Departmental

Finance

	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Finance					
6000 WAGES/SALARIES	1,855,402	1,960,939	105,537	1,960,939	105,537
6010 BENEFITS	425,115	411,841	(13,274)	411,841	(13,274)
6020 TRAINING/EDUCATION	1,804	14,500	12,696	14,500	12,696
6030 TRAVEL/CONFERENCES	11,143	13,000	1,857	13,000	1,857
6040 PROF MEM/DUES & FEES	4,582	5,025	443	5,025	443
6050 OFFICE SUPPLIES	10,965	12,900	1,935	12,900	1,935
6060 OFFICE EQUIPMENT	6,661	10,500	3,839	10,500	3,839
6080 ADVERTISING	28,877	37,500	8,623	37,500	8,623
6090 POSTAGE	168,431	181,000	12,569	181,000	12,569
6100 COURIER	39,748	33,350	(6,398)	33,350	(6,398)
6110 TELEPHONE/FAX	15,019	17,850	2,831	17,850	2,831
6130 COMPUTER HARDWARE	11,042	13,650	2,608	13,650	2,608
6140 COMPUTER SOFTWARE	48,799	50,000	1,201	50,000	1,201
6180 COST RECOVERY	(327,308)	(325,000)	2,308	(325,000)	2,308
8010 OPERATIONAL MAT/SUPP	6,386	4,500	(1,886)	4,500	(1,886)
8100 PROFESSIONAL SERVICE	54,671	55,500	829	55,500	829
8110 CONTRACTS/AGREEMENTS	54,513	43,200	(11,313)	43,200	(11,313)
8120 LEASES	13,087	13,650	563	13,650	563
8180 TAX EXEMPT/WRITE OFF	729,709	860,000	130,291	860,000	130,291
Total expended to date	\$ 3,158,645	\$ 3,413,905	\$ 255,260	\$ 3,413,905	\$ 255,260

Departmental

Finance

Legal

Statement of Expenditures

March 31, 2023

	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legal					
6000 WAGES/SALARIES	431,088	431,323	235	431,323	235
6010 BENEFITS	98,871	92,874	(5,997)	92,874	(5,997)
6020 TRAINING/EDUCATION	602	6,500	5,898	6,500	5,898
6030 TRAVEL/CONFERENCES	4,256	4,500	244	4,500	244
6040 PROF MEM/DUES & FEES	13,994	14,000	6	14,000	6
6050 OFFICE SUPPLIES	3,264	3,500	236	3,500	236
6060 OFFICE EQUIPMENT	81	4,200	4,119	4,200	4,119
6070 PHOTOCOPIER LEASE	1,696	3,500	1,804	3,500	1,804
6080 ADVERTISING	4,184	2,000	(2,184)	2,000	(2,184)
6100 COURIER	487	800	313	800	313
6110 TELEPHONE/FAX	4,162	3,400	(762)	3,400	(762)
6120 PUBL./STATUTES	19,738	13,000	(6,738)	13,000	(6,738)
6130 COMPUTER HARDWARE	121	4,000	3,879	4,000	3,879
6150 MEETING EXPENSE	-	500	500	500	500
6160 LIABILITY INSURANCE	1,622,472	1,615,000	(7,472)	1,615,000	(7,472)
8100 PROFESSIONAL SERVICE	41,624	154,500	112,876	154,500	112,876
Total expended to date	\$ 2,246,639	\$ 2,353,597	\$ 106,958	\$ 2,353,597	\$ 106,958

Departmental

Finance

Human Resources

Statement of Expenditures

March 31, 2023

	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Human Resources					
6000 WAGES/SALARIES	886,336	908,619	22,283	908,619	22,283
6010 BENEFITS	212,635	197,628	(15,007)	197,628	(15,007)
6020 TRAINING/EDUCATION	1,249	9,850	8,601	9,850	8,601
6030 TRAVEL/CONFERENCES	13,586	17,500	3,914	17,500	3,914
6040 PROF MEM/DUES & FEES	1,961	2,000	39	2,000	39
6050 OFFICE SUPPLIES	13,293	15,000	1,707	15,000	1,707
6060 OFFICE EQUIPMENT	-	2,500	2,500	2,500	2,500
6080 ADVERTISING	635	3,000	2,365	3,000	2,365
6110 TELEPHONE/FAX	8,091	10,000	1,909	10,000	1,909
6120 PUBL/SUBSCRIPTIONS	-	3,000	3,000	3,000	3,000
6130 COMPUTER HARDWARE	5,302	6,000	698	6,000	698
6140 COMPUTER SOFTWARE	-	500	500	500	500
6150 MEETING EXPENSE	6,402	4,500	(1,902)	4,500	(1,902)
8100 PROFESSIONAL SERVICE	140,961	206,000	65,039	206,000	65,039
8110 CONTRACTS/AGREEMENTS	8,196	7,500	(696)	7,500	(696)
Total expended to date	\$ 1,298,647	\$ 1,393,597	\$ 94,950	\$ 1,393,597	\$ 94,950

Departmental

Finance

**Technology Including
911 Comm Centre**

Statement of Expenditures

March 31, 2023

Technology/Communications	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	2,283,455	2,320,857	37,402	2,320,857	37,402
6010 BENEFITS	492,835	495,710	2,875	495,710	2,875
6020 TRAINING/EDUCATION	8,392	24,500	16,108	24,500	16,108
6030 TRAVEL/CONFERENCES	12,418	12,625	207	12,625	207
6040 PROF MEM/DUES & FEES	1,789	1,800	11	1,800	11
6050 OFFICE SUPPLIES	8,651	5,800	(2,851)	5,800	(2,851)
6060 OFFICE EQUIPMENT	12,187	13,000	813	13,000	813
6080 ADVERTISING	2,781	1,500	(1,281)	1,500	(1,281)
6110 TELEPHONE/FAX	101,503	150,200	48,697	150,200	48,697
6130 COMPUTER HARDWARE	183,176	180,000	(3,176)	180,000	(3,176)
6140 COMPUTER SOFTWARE	369,121	425,000	55,879	425,000	55,879
6150 MEETING EXPENSE	2,485	1,000	(1,485)	1,000	(1,485)
7010 ELECTRICAL	10,471	9,650	(821)	9,650	(821)
7070 BLDG/FACILITY RENTAL	44,836	64,900	20,064	64,900	20,064
8040 COMM EQUIPMENT LINES	770	7,500	6,730	7,500	6,730
8100 PROFESSIONAL SERVICES	1,529	10,000	8,471	10,000	8,471
8110 CONTRACTS/AGREEMENTS	67,154	62,000	(5,154)	62,000	(5,154)
8120 LEASES SAP	86,281	95,000	8,719	95,000	8,719
8130 LICENSES/PERMITS	90,078	103,000	12,922	103,000	12,922
8165 STORM COST RECOVERYT	10,376	-	(10,376)	-	(10,376)
Total expended to date	\$ 3,790,288	\$ 3,984,042	\$ 193,754	\$ 3,984,042	\$ 204,130

Departmental

Finance

	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Municipal Clerk					
6000 WAGES/SALARIES	285,288	295,075	9,787	295,075	9,787
6010 BENEFITS	68,198	62,400	(5,798)	62,400	(5,798)
6020 TRAINING/EDUCATION	2,876	5,500	2,624	5,500	2,624
6030 TRAVEL/CONFERENCES	3,982	6,500	2,518	6,500	2,518
6040 PROF MEM/DUES & FEES	636	725	89	725	89
6050 OFFICE SUPPLIES	3,106	3,000	(106)	3,000	(106)
6060 OFFICE EQUIPMENT	1,062	4,000	2,938	4,000	2,938
6070 PHOTOCOPY SUPPLIES	19,560	24,000	4,440	24,000	4,440
6080 ADVERTISING	331	750	419	750	419
6100 COURIER	113	750	637	750	637
6110 TELEPHONE/FAX	2,883	3,000	117	3,000	117
6120 PUBL./SUBSCRIPTIONS	1,607	1,800	193	1,800	193
6130 COMPUTER HARDWARE	3,707	6,500	2,793	6,500	2,793
6140 COMPUTER SOFTWARE	9,129	42,500	33,371	42,500	33,371
6150 MEETING EXPENSES	16,842	14,500	(2,342)	14,500	(2,342)
8110 CONTRACTS/AGREEMENTS	98,395	100,000	1,605	100,000	1,605
Total expended to date	\$ 517,716	\$ 571,000	\$ 53,284	\$ 571,000	\$ 53,284

Departmental

Finance

Fiscal Services

Statement of Expenditures

March 31, 2023

Fiscal Services	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INT SHRT TERM BORROW	188,608	388,262	199,654	388,262	199,654
9020 INT ON DEBT	1,286,140	1,223,689	-	1,223,689	-
9051 PRINC ON DEBT	8,416,443	8,416,443	-	8,416,443	-
9052 DEBT/CAP BOND DISC	57,520	98,000	40,480	98,000	40,480
9090 BANK CHARGES	48,531	60,000	11,469	60,000	11,469
9200 ALLOWANCE FOR UNCOL. TAXES	382,010	800,000	-	800,000	417,990
9210 ALL OTHER UNCLL	(171,865)	-	-	-	171,865
9420 APPROP TO CAPITAL FUND	90,000	90,000	-	90,000	-
9430 APPROP TO B.I.D.C.	187,346	171,651	(15,695)	171,651	(15,695)
9600 PROV. CORRECTIONS	1,054,547	1,104,014	49,467	1,104,014	49,467
9610 CB REG. HOUSING	2,534,492	2,403,981	(130,511)	2,403,981	(130,511)
9620 REGIONAL LIBRARY	703,800	703,800	-	703,800	-
9630 CB/MIC. SCHOOL BOARD	15,534,623	15,534,507	(116)	15,534,507	(116)
9640 PROPERTY ASSESSMENT	1,369,058	1,369,058	-	1,369,058	-
Total expended to date	\$ 31,681,253	\$ 32,363,405	\$ 154,748	\$ 32,363,405	\$ 744,603

Departmental

Finance

Police Services

Statement of Revenue

March 31, 2023

Police Services Revenue	Year to date Assigned	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	145,097	105,000	40,097	105,000	(40,097)
5151 FINES	186,037	225,000	(38,963)	225,000	38,963
Total Revenue to date	\$ 331,134	\$ 330,000	\$ 1,134	\$ 330,000	\$ (1,134)

Departmental

Finance

	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Police Services					
GL 6000, 6010, & 6011 WAGES & BENEFITS NET OF COST RECOVERY	23,408,908	24,628,305	1,219,397	24,628,305	1,219,397
6020 TRAINING/EDUCATION	153,818	100,000	(53,818)	100,000	(53,818)
6030 TRAVEL/CONFERENCES	53,700	70,000	16,300	70,000	16,300
6040 PROF MEM/DUES & FEES	3,738	2,500	(1,238)	2,500	(1,238)
6050 OFFICE SUPPLIES	56,035	40,000	(16,035)	40,000	(16,035)
6060 OFFICE EQUIPMENT	63,129	45,000	(18,129)	45,000	(18,129)
6070 PHOTOCOPI SUPPLIES	11,535	16,000	4,465	16,000	4,465
6080 ADVERTISING	3,721	5,000	1,279	5,000	1,279
6090 POSTAGE & 6100 COURIER	16,946	15,000	(1,946)	15,000	(1,946)
6110 TELEPHONE/FAX	200,764	210,000	9,236	210,000	9,236
6120 PUBL./SUBSCRIPTIONS	5,533	6,000	467	6,000	467
6130 COMPUTER HARDWARE	187,516	195,000	7,484	195,000	7,484
6140 COMPUTER SOFTWARE	139,051	130,000	(9,051)	130,000	(9,051)
6150 MEETING EXPENSES	15,436	11,500	(3,936)	11,500	(3,936)
6170 PROMOTION	10,356	11,000	644	11,000	644
7000 HEAT	37,355	25,000	(12,355)	25,000	(12,355)
7010 ELECTRICAL	96,726	110,350	13,624	110,350	13,624
7020 WATER	5,847	10,000	4,353	10,000	4,353
7030 BLDG/FACILITY MAINT	123,192	83,000	(40,192)	83,000	(40,192)
7040 BLDG/FACILITY REPAIR	28,094	15,000	(13,094)	15,000	(13,094)
7060 BLDG/FACILITY RENOV	65,444	15,000	(50,444)	15,000	(50,444)
7070 BLDG/FACILITY RENTAL	21,016	25,000	3,984	25,000	3,984
7110 SECURITY	-	2,000	2,000	2,000	2,000
7500 VEH/EQUIP MAINT	36,666	23,020	(13,646)	23,020	(13,646)
7505 GASOLINE & DIESEL	499,498	405,000	(94,498)	405,000	(94,498)
7510 VEH/EQUIP REPAIRS	366,501	287,717	(78,784)	287,717	(78,784)
7530 VEH/EQUIP REPLACEMENT	562,802	580,000	17,198	580,000	17,198
7540 VEH/EQUIP RENTAL	-	2,000	2,000	2,000	2,000
7550 VEH/EQUIP TOWING	3,116	5,000	1,884	5,000	1,884
8000 OPERATIONAL EQUIP	198,798	135,000	(63,798)	135,000	(63,798)
8010 OPERATIONAL MATS/SUPP	147,363	135,000	(12,363)	135,000	(12,363)
8020 MAINTENANCE EQUIP	4,026	7,570	3,544	7,570	3,544
8090 UNIFORMS/CLOTHING	158,198	175,000	16,802	175,000	16,802
8100 PROFESSIONAL SERVICE	176,927	135,000	(41,927)	135,000	(41,927)
8110 CONTRACTS/AGREEMENTS	19,819	30,000	10,181	30,000	10,181
8125 MAJOR INVESTIGATIONS	105,668	129,168	23,500	129,168	23,500
8150 GRANTS/SUBS TO ORG	48,331	50,000	1,669	50,000	1,669
8165 STORM RECOVERY COST	4,900	-	(4,900)	-	(4,900)
Total expended to date	\$ 27,039,973	\$ 27,870,130	812,935	\$ 27,870,130	\$ 830,157

Departmental

Finance

Statement of Expenditures

	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Fire Services Including EMO					
6000 WAGES/SALARIES	6,897,588	6,328,382	(569,206)	6,328,382	(569,206)
6010 BENEFITS	1,406,430	1,374,765	(31,665)	1,374,765	(31,665)
6011 MISC. BENEFITS	4,479	26,982	22,503	26,982	22,503
6020 TRAINING/EDUCATION	73,340	169,389	96,049	169,389	96,049
6030 TRAVEL/CONFERENCES	54,978	43,600	(11,378)	43,600	(11,378)
6040 PROF MEM/DUES & FEES	12,193	12,299	106	12,299	106
6050 OFFICE SUPPLIES	18,166	11,650	(6,516)	11,650	(6,516)
6060 OFFICE EQUIPMENT	8,893	12,950	4,057	12,950	4,057
6080 ADVERTISING	8,376	5,350	(3,026)	5,350	(3,026)
6110 TELEPHONE/FAX	36,851	40,374	3,523	40,374	3,523
6120 PUBL./SUBSCRIPTIONS	1,183	2,700	1,517	2,700	1,517
6130 COMPUTER HARDWARE	9,893	11,507	1,614	11,507	1,614
6140 COMPUTER SOFTWARE	772	42,406	41,634	42,406	41,634
6150 MEETING EXPENSES	6,744	4,104	(2,640)	4,104	(2,640)
6170 PROMOTION	23,560	23,900	340	23,900	340
7000 HEAT	121,425	102,500	(18,925)	102,500	(18,925)
7010 ELECTRICAL	98,278	68,647	(29,631)	68,647	(29,631)
7020 WATER	36,345	31,403	(4,942)	31,403	(4,942)
7030 BLDG/FACILITY MAINT	98,628	53,729	(44,899)	53,729	(44,899)
7040 BLDG/FACILITY REPAIR	29,603	22,253	(7,350)	22,253	(7,350)
7060 BLDG/FACILITY RENOV	15,114	5,000	(10,114)	5,000	(10,114)
7500 VEH/EQUIP MAINT.	280,532	200,000	(80,532)	200,000	(80,532)
7505 GASOLINE/DIESEL	69,875	58,163	(11,712)	58,163	(11,712)
7530 VEH/EQUIP REPLACEMENT	10,934	87,500	76,566	87,500	76,566
7560 VEH/EQUIP GEN SUPPLY	5,478	16,000	10,522	16,000	10,522
8000 OPERATIONAL EQUIP	338,215	404,238	66,023	404,238	66,023
8010 OPERATION MAT/SUPP	176,081	46,340	(129,741)	46,340	(129,741)
8020 MAINTENANCE EQUIP	58,141	51,316	(6,825)	51,316	(6,825)
8040 COMM/EQUIPMENT LINES	4,380	4,380	-	4,380	-
8090 UNIFORMS/CLOTHING	66,323	77,375	11,052	77,375	11,052
8100 PROFESSIONAL SERVICE	8,885	8,538	(347)	8,538	(347)
8110 CONTRACTS/AGREEMENTS	126,698	91,938	(34,760)	91,938	(34,760)
8120 LEASES	132,124	113,842	(18,282)	113,842	(18,282)
8130 LICENSES/PERMITS	32,299	18,387	(13,912)	18,387	(13,912)
8150 GRANTS/SUBS TO ORG	1,967,313	1,994,449	27,136	1,994,449	27,136
8195 WATER SUPPLY & HYDR	7,076,391	7,076,384	(7)	7,076,384	(7)
8165 STORM RECOVERY COST	16,055	-	(16,055)	-	(16,055)
Total expended to date	\$ 19,332,562	\$ 18,642,740	\$ (689,822)	\$ 18,642,740	\$ (689,822)

Departmental

Finance

Municipal Services Agreement

Statement of Revenue

March 31, 2023

	Year to date Assigned	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Fire Services Revenue					
4776 PROV NS FIRE PROTECTION GRANT	121,202	178,769	(57,567)	178,769	57,567
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	1,219,424	801,140	418,284	801,140	(418,284)
Total Revenue to date	\$ 1,340,626	\$ 979,909	\$ 360,717	\$ 979,909	\$ (360,717)

Departmental

Finance

Engineering and Public Works March 31, 2023

Unaudited

REVENUE	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
TRANSIT	2,109,901	2,100,000	9,901	2,100,000	9,901
SOLIDWASTE TIP FEES	2,526,329	2,450,000	76,329	2,450,000	76,329
SOLIDWASTE COST RECOVERIES	323,387	375,000	(51,613)	375,000	(51,613)
SEWER PERMIT FEES	96,591	100,000	(3,409)	100,000	(3,409)
WATER UTILITY ADMIN FEE	4,951,510	4,951,510	(0)	4,951,510	(0)
TOTAL PW REVENUES	10,007,718	9,976,510	31,208	9,976,510	31,208
EXPENDITURES					
ADMINISTRATION	4,326,513	4,418,960	92,447	4,418,960	92,447
ENGINEERING	779,970	787,624	7,654	787,624	7,654
CENTRAL DIVISION	9,973,576	8,343,710	(1,629,866)	8,343,710	(1,629,866)
EAST DIVISION	10,436,503	7,423,644	(3,012,859)	7,423,644	(3,012,859)
NORTH DIVISION	3,572,292	3,431,329	(140,963)	3,431,329	(140,963)
SOLID WASTE	17,971,465	14,431,318	(3,540,147)	14,431,318	(3,540,147)
MECHANICAL FLEET	5,644,807	4,172,889	(1,471,918)	4,172,889	(1,471,918)
TRANSIT	7,877,487	6,855,813	(1,021,674)	6,855,813	(1,021,674)
QUALITY CONTROL	3,475,188	3,061,764	(413,424)	3,061,764	(413,424)
TOTAL PW EXPENDITURES	64,057,801	52,927,051	(11,130,750)	52,927,051	(11,130,750)

Signature:

Director of Engineering & Public Works

Chief Financial Officer

	Year to date Assigned	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Bylaw Revenue					
5112 Vendor Licenses	9,430	14,500	(5,070)	14,500	5,070
5113 Animal Licenses	2,396	11,000	(8,604)	11,000	8,604
5114 Taxi Licenses	29,077	18,000	11,077	18,000	(11,077)
5115 Vending Machine Licenses	-	7,500	(7,500)	7,500	7,500
5301 Parking Meter Revenue	104,895	280,000	(175,105)	280,000	175,105
Total Bylaw Revenue	\$ 145,797	\$ 331,000	\$ (185,203)	\$ 331,000	\$ 185,203
Development / Planning Revenue					
5101 Building Permits	247,897	200,000	47,897	200,000	(47,897)
5495 Other Sales	5,778	4,500	1,278	4,500	(1,278)
5102 Subdivision Fees	49,125	40,000	9,125	40,000	(9,125)
5496 Mapping Sales	-	1,000	(1,000)	1,000	1,000
5497 Lun Ammendment Fees	2,870	5,000	(2,130)	5,000	2,130
Total Develop / Planning Rev	\$ 305,669	\$ 250,500	\$ 55,169	\$ 250,500	\$ (55,169)
Total Bylaw / Dev / Planning Revenue	\$ 451,467	\$ 581,500	\$ (130,033)	\$ 581,500	\$ 130,033

Departmental

Finance

Planning Department	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,354,974	1,525,151	170,177	1,525,151	170,177
6010 BENEFITS	337,230	345,177	7,947	345,177	7,947
6020 TRAINING/EDUCATION	15,982	17,500	1,518	17,500	1,518
6030 TRAVEL/CONFERENCES	18,870	11,500	(7,370)	11,500	(7,370)
6040 PROF MEM/DUES & FEES	7,029	8,900	1,871	8,900	1,871
6050 OFFICE SUPPLIES	13,634	15,500	1,866	15,500	1,866
6060 OFFICE EQUIPMENT	13,835	14,500	665	14,500	665
6080 ADVERTISING	12,842	21,500	8,658	21,500	8,658
6110 TELEPHONE/FAX	14,975	19,500	4,525	19,500	4,525
6120 PUBL/SUBSCRIPTIONS	212	800	589	800	589
6130 COMPUTER HARDWARE	13,515	12,500	(1,015)	12,500	(1,015)
6140 COMPUTER SOFTWARE	12,434	14,500	2,066	14,500	2,066
6150 MEETING EXPENSE	2,961	1,950	(1,011)	1,950	(1,011)
6170 PROMOTION	10,059	40,000	29,941	40,000	29,941
7130 DEMOLITIONS	11,295	120,000	108,705	120,000	108,705
8000 OPERATIONAL EQUIPMENT	11,188	33,000	21,812	33,000	21,812
8010 OPERATIONAL MAT/SUPP	6,042	4,000	(2,042)	4,000	(2,042)
8090 UNIFORMS / CLOTHING	7,560	8,000	440	8,000	440
8100 PROFESSIONAL SERVICE	48,934	211,000	162,066	211,000	162,066
8110 CONTRACTS/AGREEMENTS	482,996	444,931	(38,065)	444,931	(38,065)
8130 LICENSES/PERMITS	70,497	85,000	14,503	85,000	14,503
8135 REGULATORY FEES	45,661	41,000	(4,661)	41,000	(4,661)
8150 GRANTS /SUBS TO ORG	553,242	565,000	11,758	565,000	11,758
8160 STORM RECOVERY COST	501	-	(501)	-	(501)
Total expended to date	\$ 3,066,468	\$ 3,560,909	\$ 494,441	\$ 3,560,909	\$ 494,942

Departmental

Finance

	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	-	90,000	(90,000)	90,000	90,000
GL 5001 Ice Rentals	689,566	670,000	19,566	670,000	(19,566)
GL 5002 Public Skating	3,230	3,500	(270)	3,500	270
GL 5004 Arena Rental	-	-	-	-	-
GL 5005 Gym Rental	-	-	-	-	-
GL 5006 Canteen Sales	782,359	620,000	162,359	620,000	(162,359)
GL 5010 Other Revenue	162,431	82,000	80,431	82,000	(80,431)
GL 5033 Program Equipment	16,802	15,000	1,802	15,000	(1,802)
GL 5034 Facility Rentals	160,351	302,500	(142,149)	302,500	142,149
Total Revenue To Date	\$ 1,814,738	\$ 1,783,000	\$ 31,738	\$ 1,783,000	\$ (31,738)

Departmental

Finance

	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,772,239	1,520,717	(251,522)	1,520,717	(251,522)
6010 BENEFITS	328,118	306,582	(21,536)	306,582	(21,536)
6020 TRAINING	2,908	4,500	1,592	4,500	1,592
6030 TRAVEL/CONFERENCES	9,416	6,000	(3,416)	6,000	(3,416)
6040 PROF MEM/DUES & FEES	2,312	3,000	688	3,000	688
6050 OFFICE SUPPLIES	5,899	6,000	-	6,000	102
6060 OFFICE EQUIPMENT	-	2,000	2,000	2,000	2,000
6080 ADVERTISING	5,701	5,000	-	5,000	(701)
6110 TELEPHONE/FAX	19,447	21,000	1,553	21,000	1,553
6130 COMPUTER HARDWARE	611	2,500	1,889	2,500	1,889
6140 COMPUTER SOFTWARE	11,110	1,000	(10,110)	1,000	(10,110)
6150 MEETING EXPENSES	3,770	2,000	(1,770)	2,000	(1,770)
7000 HEAT	189,782	68,500	(121,282)	68,500	(121,282)
7010 ELECTRICAL	567,843	585,000	17,157	585,000	17,157
7020 WATER	43,377	40,000	(3,377)	40,000	(3,377)
7030 BLDG/FACILITY MAINT	82,060	82,500	440	82,500	440
7040 BLDG/FACILITY REPAIR	81,001	60,000	(21,001)	60,000	(21,001)
7080 PLANT MAINTENANCE	79,843	80,000	-	80,000	157
7110 SECURITY	143,568	110,000	(33,568)	110,000	(33,568)
7510 VEH/EQUIP REPAIRS	23,972	11,000	(12,972)	11,000	(12,972)
8000 OPERATIONAL EQUIPMENT	49,044	8,500	(40,544)	8,500	(40,544)
8010 OPERATIONAL MAT/SUPP	140,314	181,000	40,686	181,000	40,686
8050 COST OF SALES	511,130	300,000	(211,130)	300,000	(211,130)
8090 UNIFORMS/CLOTHING	7,813	7,500	(313)	7,500	(313)
8100 PROFESSIONAL SERVICE	65,487	22,500	(42,987)	22,500	(42,987)
8110 CONTRACTS/AGREEMENTS	19,710	60,000	40,290	60,000	40,290
8165 STORM RECOVERY COST	27,411	-	(27,411)	-	(27,411)
Total expended to date	\$ 4,193,882	\$ 3,496,799	\$ (696,641)	\$ 3,496,799	\$ (697,083)

Departmental

Finance

**Parks and Grounds
Operations**

Statement of Expenditures

March 31, 2023

	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Parks & Grounds					
6000 WAGES/SALARIES	1,676,348	1,689,825	13,477	1,689,825	13,477
6010 BENEFITS	388,649	388,649	(7,898)	388,649	(7,898)
6011 MISC BENEFITS	17,721	2,500	(15,221)	2,500	(15,221)
6020 TRAINING/EDUCATION	3,387	6,500	3,113	6,500	3,113
6030 TRAVEL/CONFERENCES	3,849	12,750	8,901	12,750	8,901
6040 PROF MEM/DUES & FEES	-	200	200	200	200
6050 OFFICE SUPPLIES	384	1,200	816	1,200	816
6060 OFFICE EQUIPMENT	-	1,000	1,000	1,000	1,000
6080 ADVERTISING	-	200	200	200	200
6110 TELEPHONE/FAX	9,534	8,500	(1,034)	8,500	(1,034)
6130 COMPUTER HARDWARE	1,642	250	(1,392)	250	(1,392)
7000 HEAT	7,917	5,500	(2,417)	5,500	(2,417)
7010 ELECTRICAL	72,547	77,500	4,953	77,500	4,953
7020 WATER	27,959	25,000	(2,959)	25,000	(2,959)
7030 BLDG/FACILITY MAINT	7,287	5,000	(2,287)	5,000	(2,287)
7110 SECURITY	4,981	10,200	5,219	10,200	5,219
7510 VEH/EQUIP REPAIRS	153	1,100	947	1,100	947
7530 VEH/EQUIP REPLACEMENT	32,469	25,000	(7,469)	25,000	(7,469)
7540 VEH/EQUIP RENTAL	45,236	15,000	(30,236)	15,000	(30,236)
8000 OPERATIONAL EQUIP	48,619	35,000	(13,619)	35,000	(13,619)
8010 OPERATIONAL MAT/SUPP	625,178	390,000	(235,178)	390,000	(235,178)
8020 MAINTENANCE EQUIP	70,971	57,500	(13,471)	57,500	(13,471)
8040 COMM EQUIP LINES (GPS)	10,685	10,000	(685)	10,000	(685)
8080 STREET LIGHTS	4,439	5,500	1,061	5,500	1,061
8090 UNIFORMS/CLOTHING	14,040	12,000	(2,040)	12,000	(2,040)
8100 PROFESSIONAL SERV	1,966	5,000	3,034	5,000	3,034
8110 CONTRACTS & AGRMNT	265,894	420,000	154,106	420,000	154,106
8165 STORM RECOVERY COST	109,817	-	(109,817)	-	(109,817)
Total expended to date	3,459,569	3,210,874	248,695	3,210,874	248,695

Departmental

Finance

Statement of Expenditures

Building Operations

	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
Buildings					
6000 WAGES/SALARIES	1,482,735	1,477,608	(5,127)	1,477,608	(5,127)
6010 BENEFITS	345,867	346,785	918	346,785	918
6020 TRAINING/EDUCATION	3,765	5,500	1,735	5,500	1,735
6030 TRAVEL/CONFERENCES	4,397	1,250	(3,147)	1,250	(3,147)
6050 OFFICE SUPPLIES	495	1,000	505	1,000	505
6060 OFFICE EQUIPMENT	1,235	2,000	765	2,000	765
6080 ADVERTISING	661	-	(661)	-	(661)
6110 TELEPHONE/FAX	12,232	13,950	1,718	13,950	620
6120 PUBL./SUBSCRIPTIONS	423	-	(423)	-	-
6130 COMPUTER HARDWARE	-	3,000	3,000	3,000	3,000
6140 COMPUTER SOFTWARE	-	6,500	6,500	6,500	6,500
7000 HEAT	185,513	105,000	(80,513)	105,000	(80,513)
7010 ELECTRICAL	551,694	507,500	(44,194)	507,500	(44,887)
7020 WATER	36,761	28,500	(8,261)	28,500	(7,741)
7030 BLDG/FACILITY MAINT	16,090	42,500	26,410	42,500	19,254
7050 BLDG/FACILITY RENOV	77,749	100,000	22,251	100,000	22,682
7070 BLDG/FACILITY RENTAL	203,777	205,100	1,323	205,100	(1,759)
7080 PLANT MAINTENANCE	6,215	15,500	9,285	15,500	9,285
7100 MAINT. TOOLS/EQUIP	7,156	3,500	(3,656)	3,500	(3,656)
7110 SECURITY	52,913	55,000	2,087	55,000	2,087
7120 PROPERTY TAXES	27,468	36,500	9,032	36,500	9,032
7540 VEH/EQUIP RENTAL	3,376	2,500	(876)	2,500	(876)
8000 OPERATIONAL EQUIP	-	2,500	2,500	2,500	2,500
8010 OPERATIONAL MAT/SUPP	120,489	120,500	11	120,500	(166)
8020 MAINTENANCE EQUIP	-	3,000	3,000	3,000	3,000
8040 COMM EQUIP LINES (GPS)	3,755	4,400	645	4,400	645
8090 UNIFORMS/CLOTHING	2,312	6,500	4,188	6,500	4,188
8100 PROFESSIONAL SERVICE	144,014	80,000	(64,014)	80,000	(64,014)
8110 CONTRACTS/AGREEMENTS	283,398	250,000	(33,398)	250,000	(23,872)
8120 LEASES	-	2,500	2,500	2,500	2,500
8130 LICENSES/PERMITS	1,098	1,000	(98)	1,000	(98)
8150 GRANTS/SUBS TO ORG	60,000	60,000	-	60,000	-
8165 STORM RECOVERY COST	12,947	-	(12,947)	-	(12,947)
Total expended to date	\$ 3,648,953	\$ 3,489,843	\$ (159,110)	\$ 3,489,843	\$ (160,415)

Departmental

Finance

Recreation /
Cultural Services

Statement of Revenue

March 31, 2023

Recreation/Cultural Services	Year to date Assigned	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	30,000	30,000	-	30,000	-
5034 FACILITY RENTALS	4,770	7,500	(2,730)	7,500	2,730
Total Revenue To Date	\$ 34,770	\$ 37,500	\$ (2,730)	\$ 37,500	\$ 2,730

Departmental

Finance

Recreation Cultural Services

Statement of Expenditures

March 31, 2023

Recreation/Cultural Services	Year to date Expended	12 Month Budget	12 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	1,136,883	1,273,498	136,615	1,273,498	136,615
6020 TRAINING/EDUCATION	7,797	16,000	8,203	16,000	8,203
6030 TRAVEL/CONFERENCES	12,071	25,000	12,929	25,000	12,929
6040 PROF MEM/DUES & FEES	364	3,500	3,136	3,500	3,136
6050 OFFICE SUPPLIES	7,508	6,000	(1,508)	6,000	(1,508)
6060 OFFICE EQUIPMENT	5,752	8,000	2,248	8,000	2,248
6080 ADVERTISING	46,039	70,000	23,961	70,000	23,961
6110 TELEPHONE/FAX	8,566	11,000	2,434	11,000	2,434
6120 PUBL./SUBSCRIPTIONS	41	200	159	200	159
6130 COMPUTER HARD/SOFTWARE	4,069	7,000	2,931	7,000	2,931
7070 BLDG/FACILITY RENTAL	39,633	46,000	6,367	46,000	6,367
8000 OPERATIONAL MAT/SUPPLY	158,046	175,000	16,954	175,000	16,954
8025 COMMUNITY EVENTS	319,586	335,000	15,414	335,000	15,414
8150 SCHOLARSHIPS	20,000	20,000	-	20,000	-
8160 SPECIAL EVENTS & FESTIVALS	274,660	356,562	81,902	356,562	81,902
8170 OPERATING GRANTS POLICY	582,302	500,500	(81,802)	500,500	(81,802)
Total expended to date	\$ 2,623,317	\$ 2,853,260	\$ 229,943	\$ 2,853,260	\$ 229,943

Departmental

Finance

Cape Breton Regional Municipality Water Utility
Statement of Operations - period ending March 31, 2023

	Actual March 31, 2023	Budget March 31, 2023	Variance March 31, 2023	Total Annual Budget 2022-2023
Revenue				
Operating:				
Metered Sales	19,322,036	19,218,619	103,417	19,218,619
Public Fire Protection	7,076,391	7,076,391	-	7,076,391
Interest on Overdue Accounts	770,121	350,000	420,121	350,000
Other Operating Revenue	8,019	66,000	(57,981)	66,000
Total Operating Revenue	27,176,567	26,711,010	465,557	26,711,010
Expenditures				
Operating Expenses				
Source of Supply	502,819	537,541	34,722	537,541
Power and Pumping	1,820,919	1,982,563	161,644	1,982,563
Water Treatment	4,987,373	4,899,272	(68,101)	4,899,272
Transmission & Distribution	5,156,939	4,912,368	(244,571)	4,912,368
Administration & General	3,407,317	3,362,110	(45,207)	3,362,110
Depreciation	3,705,190	3,850,000	144,810	3,850,000
Taxes	1,898,230	2,040,806	144,576	2,040,806
Total Operating Expenses	21,456,787	21,584,660	127,873	21,584,660
Operating Profit/(Loss)	5,719,780	5,126,350	593,430	5,126,350

Cape Breton Regional Municipality Water Utility
Statement of Operations - period ending March 31, 2023

	Actual March 31, 2023	Budget March 31, 2023	Variance March 31, 2023	Total Annual Budget 2022-2023
Non Operating Revenue				
Debt Charge Income	-	-	-	-
Interest Income	739,299	-	739,299	-
Amorization of Deferred Capital contribution	298,504	298,504	-	298,504
Total Non Operating Revenue	1,037,803	298,504	739,299	298,504
Non Operating Expenses				
Short term interest charges	25,605	204,081	178,476	204,081
Debt Charges				
Principal	3,564,500	3,564,500	-	3,564,500
Interest	1,041,977	1,065,842	23,865	1,065,842
Amortization of Debt Discount	24,539	37,112	12,573	37,112
Capital Expenditures out of operations	1,250,000	1,250,000	-	1,250,000
Total Non Operating Expenses	5,906,621	6,121,535	214,914	6,121,535
Non- Operating Profit/(Loss)	(4,868,818)	(5,823,031)	954,213	(5,823,031)
TOTAL UTILITY REVENUES (OPERATING & NON-OPERATING)	28,214,370	27,009,514	1,204,856	27,009,514
TOTAL UTILITY EXPENSES (OPERATING & NON-OPERATING)	27,363,408	27,706,195	342,787	27,706,195
CBRM WATER UTILITY PROFIT/(LOSS)	850,962	(696,681)	1,547,643	(696,681)

Summary

Statement of Revenue

June 30, 2023

Revenue	Year To Date Assigned	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	32,591,428	32,602,771	(11,343)	130,411,084	97,819,656
Total Federal Government	799,846	799,846	-	3,199,385	2,399,539
Total Federal Government Agencies	193,668	193,668	-	774,672	581,004
Total Provincial Government	537,976	537,976	-	2,151,906	1,613,930
Total Provincial Government Agencies	1,006,376	1,006,343	33	4,025,373	3,018,997
Total Services to Other Local Government	292,790	292,790	-	1,171,159	878,369
Total Transit	651,297	526,750	124,547	2,107,000	1,455,703
Total Environmental Development Services	104,916	62,625	42,291	250,500	37,720
Total Licenses & Permits	57,228	37,125	20,103	148,500	91,272
Total Fines & Fees	194,959	227,828	(32,868)	911,310	528,945
Total Rentals	126,528	130,819	(4,292)	523,277	396,750
Total Concessions & Franchises	110,106	95,832	14,274	795,500	187,406
Total Interest on Taxes	904,308	378,750	525,558	1,515,000	610,692
Total Finance Revenue	10,350	8,750	1,600	35,000	24,650
Total Solid Waste Revenue	718,149	658,750	59,399	3,010,000	2,291,851
Total Recreation & Cultural Service Programs	153,570	197,428	(43,858)	1,661,500	2,193,324
Total Water Utility Charges	1,262,635	1,262,635	-	5,050,540	3,787,905
Total Unconditional Transfers	3,944,425	3,958,960	(14,534)	15,835,838	11,891,413
Total Conditional Transfers	104,500	104,500	-	418,000	313,500
Total Extraordinary Revenue	647,249	-	647,249	-	(647,249)
Year To Date Assigned	\$ 44,412,304	\$ 43,084,146	\$ 1,328,158	\$ 173,995,545	\$ 129,475,377

Departmental

Reviewed

Summary

Statement of Expenditures

June 30, 2023

Expenditures	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	346,995	385,018	44,207	1,629,933	1,282,938
Administration	91,630	104,755	13,124	462,452	370,822
Finance	475,040	578,710	103,671	3,419,887	2,944,847
Legal	2,086,180	2,115,363	29,182	2,717,266	631,086
Human Resources	261,643	339,437	77,794	1,487,476	1,225,833
Technology & Communications	849,910	1,033,893	183,984	4,187,983	3,338,073
Municipal Clerk	81,496	110,731	28,172	576,707	494,148
Fiscal Services	7,361,229	7,122,781	(238,448)	33,986,180	26,624,951
Police Services	6,559,161	7,426,834	867,672	30,500,486	23,941,325
Fire Services (Incl EMO)	5,104,509	5,088,887	(15,621)	18,875,742	13,771,233
Engineering & Public Works	12,360,446	11,896,155	(464,291)	58,165,336	45,804,890
Planning	772,219	882,913	110,694	3,589,859	2,817,640
Facilities C200 & Arenas	860,119	1,004,008	143,888	4,409,505	3,549,386
Parks & Grounds	710,710	748,900	38,189	3,318,875	2,608,165
Buildings	808,724	883,826	76,114	3,611,363	2,803,650
Recreation	482,941	570,774	87,832	3,056,495	2,573,554
Total expended to date	\$ 39,212,952	\$ 40,292,983	\$ 1,086,162	\$ 173,995,545	\$ 134,782,542

Departmental

Reviewed

Legislative	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	\$ 232,605	\$ 255,499	\$ 22,894	\$ 1,107,164	\$ 874,559
6010 BENEFITS	38,638	46,188	7,550	200,149	161,511
6030 TRAVEL/CONFERENCES	21,720	27,500	5,780	110,000	88,280
6040 PROF MEM/DUES & FEES	24,783	24,783	-	88,495	63,712
6050 OFFICE SUPPLIES	1,470	3,100	1,630	12,400	10,930
6060 OFFICE EQUIPMENT	951	1,375	424	5,500	4,549
6080 ADVERTISING	1,838	3,625	1,787	14,500	12,662
6100 COURIER	49	63	13	250	201
6110 TELEPHONE/FAX	8,342	8,750	408	29,500	21,158
6120 PUBL./SUBSCRIPTIONS	883	1,010	127	2,875	1,992
6130 COMPUTER HARDWARE	-	-	-	6,600	6,600
6150 MEETING EXPENSES	6,745	6,875	130	27,500	20,755
6170 PROMOTION	5,878	6,250	372	25,000	19,122
8100 PROFESSIONAL SERVICE	3,092	-	3,092	-	(3,092)
Total expended to date	\$ 346,995	\$ 385,018	\$ 44,207	\$ 1,629,933	\$ 1,282,938

Departmental

Finance

Administration (CAO)

Statement of Expenditures

June 30, 2023

	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
CAO					
6000 WAGES/SALARIES	66,174	73,744	7,570	294,976	228,802
6010 BENEFITS	8,120	12,900	4,780	51,601	43,481
6020 TRAINING/EDUCATION	-	-	-	3,300	3,300
6030 TRAVEL/CONFERENCES	4,986	5,000	14	20,000	15,014
6040 PROF MEM/DUES & FEES	1,747	1,747	-	1,800	53
6050 OFFICE SUPPLIES	317	700	383	2,800	2,483
6080 ADVERTISING	-	-	-	-	-
6110 TELEPHONE/FAX	466	750	284	3,000	2,534
6120 PUBL./SUBSCRIPTIONS	-	119	119	475	475
6130 COMPUTER HARDWARE	-	-	-	-	-
6150 MEETING EXPENSES	1,151	1,125	(26)	4,500	3,349
6170 PROMOTION	1,950	1,950	-	5,000	3,050
8100 PROFESSIONAL SERVICE	6,720	6,720	-	75,000	68,280
Total expended to date	\$ 91,630	\$ 104,755	\$ 13,124	\$ 462,452	\$ 370,822

Departmental

Finance

	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remai
Finance					
6000 WAGES/SALARIES	432,159	515,873	83,714	2,066,571	1,634,412
6010 BENEFITS	94,569	109,593	15,024	438,371	343,802
6020 TRAINING/EDUCATION	-	-	-	13,000	13,000
6030 TRAVEL/CONFERENCES	1,449	1,449	-	13,500	12,051
6040 PROF MEM/DUES & FEES	688	1,013	324	4,050	3,362
6050 OFFICE SUPPLIES	2,417	2,975	558	11,900	9,483
6060 OFFICE EQUIPMENT	137	2,000	1,863	8,000	7,863
6080 ADVERTISING	8,937	9,375	438	37,500	28,563
6090 POSTAGE	56,170	56,170	-	186,000	129,830
6100 COURIER	9,668	9,668	-	18,250	8,582
6110 TELEPHONE/FAX	3,906	4,025	119	16,100	12,194
6130 COMPUTER HARDWARE	2,401	2,401	-	13,700	11,299
6140 COMPUTER SOFTWARE	-	-	-	50,280	50,280
6180 COST RECOVERY	(168,772)	(168,772)	-	(325,000)	(156,228)
8010 OPERATIONAL MAT/SUPP	686	1,750	1,064	7,000	6,314
8100 PROFESSIONAL SERVICE	-	-	-	57,165	57,165
8110 CONTRACTS/AGREEMENTS	26,122	26,690	568	48,400	22,278
8120 LEASES	4,501	4,501	-	15,100	10,599
8180 TAX EXEMPT/WRITE OFF	-	-	-	740,000	740,000
Total expended to date	\$ 475,040	\$ 578,710	\$ 103,671	\$ 3,419,887	\$ 2,944,847

Departmental

Finance

Legal

Statement of Expenditures

June 30, 2023

	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legal					
6000 WAGES/SALARIES	98,699	128,283	29,585	513,133	414,434
6010 BENEFITS	22,082	28,033	5,951	112,133	90,051
6020 TRAINING/EDUCATION	-	-	-	6,500	6,500
6030 TRAVEL/CONFERENCES	2,072	2,072	-	4,500	2,428
6040 PROF MEM/DUES & FEES	11,286	11,286	-	15,000	3,714
6050 OFFICE SUPPLIES	208	875	667	3,500	3,292
6060 OFFICE EQUIPMENT	224	550	326	2,200	1,976
6070 PHOTOCOPIER LEASE	440	875	435	3,500	3,060
6080 ADVERTISING	-	625	625	2,500	2,500
6100 COURIER	111	200	89	800	689
6110 TELEPHONE/FAX	800	1,000	200	4,000	3,200
6120 PUBL/STATUTES	5,945	5,945	-	15,000	9,055
6130 COMPUTER HARDWARE	-	-	-	4,000	4,000
6150 MEETING EXPENSE	-	125	125	500	500
6160 LIABILITY INSURANCE	1,938,822	1,930,000	(8,822)	1,930,000	(8,822)
8100 PROFESSIONAL SERVICE	5,493	5,493	-	100,000	94,507
Total expended to date	\$ 2,086,180	\$ 2,115,363	\$ 29,182	\$ 2,717,266	\$ 631,086

Departmental

Finance

Human Resources

Statement of Expenditures

June 30, 2023

	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
Human Resources					
6000 WAGES/SALARIES	187,873	253,418	65,545	1,013,674	825,801
6010 BENEFITS	43,864	55,113	11,249	220,452	176,588
6020 TRAINING/EDUCATION	829	830	-	9,850	9,021
6030 TRAVEL/CONFERENCES	419	419	-	17,500	17,081
6040 PROF MEM/DUES & FEES	636	636	-	2,000	1,364
6050 OFFICE SUPPLIES	2,880	2,750	(130)	15,000	12,120
6060 OFFICE EQUIPMENT	250	625	375	2,500	2,250
6080 ADVERTISING	-	750	750	3,000	3,000
6110 TELEPHONE/FAX	3,160	3,160	-	10,000	6,840
6120 PUBL./SUBSCRIPTIONS	-	-	-	3,000	3,000
6130 COMPUTER HARDWARE	-	-	-	6,000	6,000
6140 COMPUTER SOFTWARE	-	-	-	500	500
6150 MEETING EXPENSE	-	-	-	6,500	6,500
8100 PROFESSIONAL SERVICE	19,861	19,861	-	170,000	150,139
8110 CONTRACTS/AGREEMENTS	1,870	1,875	5	7,500	5,630
Total expended to date	\$ 261,643	\$ 339,437	\$ 77,794	\$ 1,487,476	\$ 1,225,833

Departmental

Finance

**Technology Including
911 Comm Centre**

Statement of Expenditures

June 30, 2023

Technology/Communications	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	465,830	615,774	149,944	2,463,095	1,997,265
6010 BENEFITS	101,542	132,443	30,901	529,773	428,231
6020 TRAINING/EDUCATION	4,298	6,125	1,827	24,500	20,202
6030 TRAVEL/CONFERENCES	12,081	9,553	(2,528)	17,000	4,919
6040 PROF MEM/DUES & FEES	1,032	1,032	-	2,200	1,168
6050 OFFICE SUPPLIES	1,718	1,866	148	5,800	4,082
6060 OFFICE EQUIPMENT	6,639	7,389	750	13,000	6,361
6080 ADVERTISING	-	1,000	1,000	4,000	4,000
6110 TELEPHONE/FAX	30,081	30,080	-	150,200	120,119
6130 COMPUTER HARDWARE	28,761	28,761	-	180,000	151,239
6140 COMPUTER SOFTWARE	156,992	156,993	-	444,000	287,008
6150 MEETING EXPENSE	565	625	60	1,000	435
7010 ELECTRICAL	2,915	2,915	-	10,500	7,585
7070 BLDG/FACILITY RENTAL	14,945	14,945	-	50,000	35,055
8040 COMM EQUIPMENT LINES	243	2,125	1,882	8,500	8,257
8100 PROFESSIONAL SERVICES	-	-	-	10,000	10,000
8110 CONTRACTS/AGREEMENTS	22,267	22,267	-	63,350	41,083
8120 LEASES SAP	-	-	-	101,365	101,365
8130 LICENSES/PERMITS	-	-	-	109,700	109,700
Total expended to date	\$ 849,910	\$ 1,033,893	\$ 183,984	\$ 4,187,983	\$ 3,338,073

Departmental

Finance

Municipal Clerk	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	54,883	75,244	20,361	300,976	246,093
6010 BENEFITS	12,235	15,927	3,692	63,706	51,471
6020 TRAINING/EDUCATION	-	-	-	5,500	5,500
6030 TRAVEL/CONFERENCES	944	1,625	681	6,500	5,556
6040 PROF MEM/DUES & FEES	292	292	-	725	433
6050 OFFICE SUPPLIES	235	750	515	3,000	2,765
6060 OFFICE EQUIPMENT	-	500	500	2,000	2,000
6070 PHOTOCOPY SUPPLIES	3,765	6,000	2,235	24,000	20,235
6080 ADVERTISING	331	331	-	750	419
6100 COURIER	-	188	188	750	750
6110 TELEPHONE/FAX	1,098	1,098	-	3,500	2,402
6120 PUBL./SUBSCRIPTIONS	1,740	1,740	-	1,800	60
6130 COMPUTER HARDWARE	-	-	-	6,500	6,500
6140 COMPUTER SOFTWARE	5,160	5,160	-	42,500	37,340
6150 MEETING EXPENSES	1,877	1,877	-	14,500	12,623
8110 CONTRACTS/AGREEMENTS	-	-	-	100,000	100,000
Total expended to date	\$ 82,559	\$ 110,731	\$ 28,172	\$ 576,707	\$ 494,148

Departmental

Finance

Fiscal Services

Statement of Expenditures

June 30, 2023

Fiscal Services	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INT SHRT TERM BORROW	33,568	33,568	-	400,000	366,432
9020 INT ON DEBT	546,970	546,970	-	1,346,399	799,429
9050 PRINC ON DEBT	880,814	880,814	-	8,796,065	7,915,251
9052 DEBT/CAP BOND DISC	-	-	-	98,000	98,000
9090 BANK CHARGES	18,926	15,000	(3,926)	60,000	41,074
9200 ALLOWANCE FOR UNCOL. TAXES	-	-	-	700,000	700,000
9420 APPROP TO CAPITAL FUND	22,500	22,500	-	90,000	67,500
9430 APPROP TO B.I.D.C.	50,660	45,827	(4,833)	183,307	132,647
9600 PROV. CORRECTIONS	283,937	283,937	-	1,135,747	851,810
9610 CB REG. HOUSING	875,000	645,311	(229,689)	2,581,244	1,706,244
9620 REGIONAL LIBRARY	175,950	175,950	-	703,800	527,850
9630 CB/MIC. SCHOOL BOARD	4,132,577	4,132,577	-	16,530,308	12,397,731
9640 PROPERTY ASSESSMENT	340,328	340,328	-	1,361,310	1,020,983
Total expended to date	\$ 7,361,229	\$ 7,122,781	\$ (238,448)	\$ 33,986,180	\$ 26,624,951

Departmental

Finance

Police Services

Statement of Revenue

June 30, 2023

Police Services Revenue	Year to date Assigned	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	33,249	50,000	(16,751)	200,000	166,751
5151 FINES	77,538	56,250	21,288	225,000	147,462
Total Revenue to date	\$ 110,788	\$ 106,250	\$ 4,538	\$ 425,000	\$ 314,212

Departmental

Finance

Police Services	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 WAGES & BENEFITS NET OF CQST RECOVERY	5,905,051	6,762,479	857,428	27,049,916	21,144,865
6020 TRAINING/EDUCATION	52,573	52,573	-	170,000	117,427
6030 TRAVEL/CONFERENCES	8,633	8,633	-	70,000	61,367
6040 PROF MEM/DUES & FEES	1,993	1,993	-	5,000	3,007
6050 OFFICE SUPPLIES	3,269	3,269	-	45,000	41,731
6060 OFFICE EQUIPMENT	32,500	32,500	-	53,000	20,500
6070 PHOTOCOPY SUPPLIES	1,987	2,500	513	10,000	8,013
6080 ADVERTISING	-	1,250	1,250	5,000	5,000
6090 POSTAGE & 6100 COURIER	2,685	3,750	1,065	15,000	12,315
6110 TELEPHONE/FAX	50,083	52,500	2,417	210,000	159,917
6120 PUBL./SUBSCRIPTIONS	1,124	1,500	376	6,000	4,876
6130 COMPUTER HARDWARE	51,217	51,217	-	217,000	165,783
6140 COMPUTER SOFTWARE	14,746	14,746	-	120,000	105,254
6150 MEETING EXPENSES	426	2,875	2,449	11,500	11,074
6170 PROMOTION	482	482	-	11,000	10,518
7000 HEAT	5,470	5,470	-	32,000	26,530
7010 ELECTRICAL	24,082	24,082	-	112,500	88,418
7020 WATER	1,407	1,750	343	7,000	5,593
7030 BLDG/FACILITY MAINT	7,208	7,208	-	83,000	75,792
7040 BLDG/FACILITY REPAIR	13,934	13,934	-	15,000	1,066
7060 BLDG/FACILITY RENOV	3,501	3,750	249	15,000	11,499
7070 BLDG/FACILITY RENTAL	12,395	12,395	-	28,000	15,605
7110 SECURITY	1,812	1,812	-	2,000	188
7500 VEH/EQUIP MAINT	3,430	3,430	-	23,000	19,570
7505 GASOLINE & DIESEL	120,045	120,045	-	500,000	379,955
7510 VEH/EQUIP REPAIRS	66,331	66,331	-	300,000	233,669
7530 VEH/EQUIP REPLACEMENT	14,872	14,872	-	580,000	565,128
7540 VEH/EQUIP RENTAL	-	500	500	2,000	2,000
7550 VEH/EQUIP TOWING	167	1,250	1,083	5,000	4,833
8000 OPERATIONAL EQUIP	7,551	7,551	-	135,000	127,449
8010 OPERATIONAL MAT/SUPP	20,239	20,239	-	135,000	114,761
8020 MAINTENANCE EQUIP	4,425	4,426	-	7,570	3,145
8090 UNIFORMS/CLOTHING	33,427	33,427	-	175,000	141,573
8100 PROFESSIONAL SERVICE	48,778	48,778	-	135,000	86,222
8110 CONTRACTS/AGREEMENTS	7,832	7,832	-	30,000	22,168
8125 MAJOR INVESTIGATIONS	22,985	22,985	-	130,000	107,015
8150 GRANTS/SUBS TO ORG	12,500	12,500	-	50,000	37,500
Total expended to date	\$ 6,559,161	\$ 7,426,834	\$ 867,672	\$ 30,500,486	\$ 23,941,325

Departmental

Finance

	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
Fire Services Including EMO					
6000 WAGES/SALARIES	1,629,018	1,624,485	(4,533)	6,497,936	4,868,918
6010 BENEFITS	370,007	350,607	(19,400)	1,402,430	1,032,423
6011 MISC. BENEFITS	900	6,746	5,846	26,982	26,082
6020 TRAINING/EDUCATION	6,477	6,477	-	172,264	165,787
6030 TRAVEL/CONFERENCES	13,833	13,833	-	47,400	33,567
6040 PROF MEM/DUES & FEES	2,860	3,075	195	12,299	9,419
6050 OFFICE SUPPLIES	4,571	4,572	-	12,050	7,479
6060 OFFICE EQUIPMENT	3,466	3,466	-	8,450	4,984
6080 ADVERTISING	-	1,338	1,338	5,350	5,350
6110 TELEPHONE/FAX	10,449	10,094	(355)	40,374	29,925
6120 PUBL/SUBSCRIPTIONS	-	675	675	2,700	2,700
6130 COMPUTER HARDWARE	12,009	8,000	(4,009)	8,000	(4,009)
6140 COMPUTER SOFTWARE	-	-	-	40,500	40,500
6150 MEETING EXPENSES	132	1,275	1,143	5,100	4,968
6170 PROMOTION	4,456	5,325	867	21,300	16,842
7000 HEAT	21,455	23,025	1,570	92,100	70,645
7010 ELECTRICAL	20,923	23,049	2,125	92,194	71,271
7020 WATER	6,614	6,614	-	52,288	45,674
7030 BLDG/FACILITY MAINT	43,496	43,497	-	48,295	4,799
7040 BLDG/FACILITY REPAIR	6,437	7,287	850	29,149	22,712
7050 BLDG/FACILITY RENOV	-	1,935	1,935	7,738	7,738
7500 VEH/EQUIP MAINT.	80,020	80,020	-	200,000	119,980
7505 GASOLINE/DIESEL	16,309	16,309	-	58,163	41,854
7530 VEH/EQUIP REPLACEMENT	-	-	-	52,500	52,500
7550 VEH/EQUIP GEN SUPPLY	1,150	4,000	2,850	16,000	14,850
8000 OPERATIONAL EQUIP	52,460	52,460	-	404,238	351,778
8010 OPERATION MAT/SUPPLU	58,551	46,340	(12,211)	46,340	(12,211)
8020 MAINTENANCE EQUIP	-	-	-	50,000	50,000
8040 COMM EQUIPMENT LINES	1,095	1,095	-	4,380	3,285
8090 UNIFORMS/CLOTHING	17,973	19,344	1,371	77,375	59,402
8100 PROFESSIONAL SERVICE	42,536	4,125	4,125	16,500	16,500
8110 CONTRACTS/AGREEMENTS	33,872	42,536	8,664	102,938	60,402
8120 LEASES	1,546	33,872	32,326	101,147	67,275
8130 LICENSES/PERMITS	-	1,546	1,546	20,387	18,841
8150 GRANTS/SUBS TO ORG	872,773	872,774	-	2,024,491	1,151,718
8195 WATER SUPPLY & HYDR	1,769,098	1,769,096	(2)	7,076,384	5,307,286
Total expended to date	\$ 5,104,509	\$ 5,088,887	\$ (15,621)	\$ 18,875,742	\$ 13,771,233

Departmental

Finance

Municipal Services Agreement

Statement of Revenue

June 30, 2023

	Year to date Assigned	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
Fire Services Revenue					
4776 PROV NS FIRE PROTECTION GRANT	256,304	256,304	-	1,025,215	768,911
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	36,486	36,486	-	145,944	109,458
Total Revenue to date	\$ 292,790	\$ 292,790	\$ -	\$ 1,171,159	\$ 878,369

Departmental

Finance

Engineering and Public Works Actuals to June 30, 2023

REVENUE	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining	% of Annual Budget
TRANSIT	651,297	526,750	124,547	2,107,000	(1,455,703)	0.31
SOLIDWASTE TIP FEES	718,149	658,750	59,399	2,635,000	(1,916,851)	0.27
SOLIDWASTE COST RECOVERIES	-	-	-	375,000	(375,000)	-
SEWER PERMIT FEES	35,285	25,000	10,285	100,000	(64,715)	0.35
WATER UTILITY ADMIN FEE	1,262,635	1,262,635	-	5,050,540	(3,787,905)	0.25
TOTAL PW REVENUES	2,667,366	2,473,135	194,231	10,267,540	(7,600,174)	\$ 0.26
EXPENDITURES						
ADMINISTRATION	608,998	609,228	229	4,557,342	3,948,343	0.13
ENGINEERING	162,219	173,105	10,885	809,030	646,811	0.20
CENTRAL DIVISION	2,042,389	2,076,516	34,127	8,528,461	6,486,072	0.24
EAST DIVISION	1,741,664	1,708,961	(32,703)	7,520,485	5,778,821	0.23
NORTH DIVISION	812,035	837,628	25,593	3,640,485	2,828,450	0.22
SOLID WASTE	3,623,189	2,987,026	(636,163)	15,867,558	12,244,369	0.20
MECHANICAL FLEET	1,010,954	1,066,801	55,847	4,909,477	3,898,523	0.21
TRANSIT	1,765,390	1,751,266	(14,124)	8,555,620	6,790,230	0.21
QUALITY CONTROL	593,607	685,625	92,018	3,776,878	3,183,271	0.16
TOTAL PW EXPENDITURES	12,360,446	11,896,155	(464,292)	58,165,336	45,804,890	\$ 0.21

Signature:

Director of Engineering & Public Works

Chief Financial Officer

	Year to date Assigned	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
Bylaw Revenue					
5112 Vendor Licenses	\$ 5,825	\$ 3,625	\$ 2,200	\$ 14,500	\$ 8,675
5113 Animal Licenses	3,433	2,750	683	11,000	7,567
5114 Taxi Licenses	8,685	5,000	3,685	20,000	11,316
5115 Vending Machine Licenses	4,000	750	3,250	3,000	(1,000)
5301 Parking Meter Revenue	12,594	50,000	(37,406)	200,000	187,406
Total Bylaw Revenue	\$ 34,537	\$ 62,125	\$ (27,588)	\$ 248,500	\$ 213,963
Development / Planning Revenue					
5496 Mapping Sales	\$ -	\$ 125	\$ (125)	\$ 500	\$ 500
5495 Other Sales	600	1,250	(650)	5,000	4,400
5497 Lun Ammendment Fees	-	1,250	(1,250)	5,000	5,000
5101 Building Permits	96,536	50,000	46,536	200,000	103,464
5102 Subdivision Fees	7,780	10,000	(2,220)	40,000	32,220
Total Develop / Planning Rev	\$ 104,916	\$ 62,625	\$ 42,291	\$ 250,500	\$ 145,584
Total Bylaw / Dev / Planning Revenue	\$ 139,452	\$ 124,750	\$ 14,702	\$ 499,000	\$ 359,548

Departmental

Finance

Planning Department	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	321,933	405,895	83,963	1,623,583	1,301,650
6010 BENEFITS	78,106	92,070	13,963	368,279	290,173
6020 TRAINING/EDUCATION	2,045	3,625	1,580	20,500	18,455
6030 TRAVEL/CONFERENCES	15,530	15,530	-	24,500	8,970
6040 PROF MEM/DUES & FEES	1,915	2,196	281	6,500	4,585
6050 OFFICE SUPPLIES	3,960	3,960	-	15,500	11,540
6060 OFFICE EQUIPMENT	5,449	5,500	51	14,500	9,051
6080 ADVERTISING	15,762	17,387	1,625	26,500	10,738
6110 TELEPHONE/FAX	3,785	4,375	590	17,500	13,715
6120 PUBL./SUBSCRIPTIONS	-	200	200	800	800
6130 COMPUTER HARDWARE	2,551	2,551	-	13,500	10,949
6140 COMPUTER SOFTWARE	-	250	250	14,500	14,500
6150 MEETING EXPENSE	500	1,550	1,050	6,200	5,700
6170 PROMOTION	7,820	7,500	(320)	30,000	22,180
7130 DEMOLITIONS	-	-	-	120,000	120,000
8000 OPERATIONAL EQUIPMENT	1,325	1,480	155	33,000	31,675
8010 OPERATIONAL MAT/SUPP	-	1,000	1,000	4,000	4,000
8090 UNIFORMS / CLOTHING	1,339	2,000	661	8,000	6,661
8100 PROFESSIONAL SERVICE	35	1,535	1,500	46,000	45,965
8110 CONTRACTS/AGREEMENTS	108,311	108,311	-	530,000	421,689
8130 LICENSES/PERMITS	71,947	74,247	2,300	85,497	13,550
8135 REGULATORY FEES	28,655	30,500	1,845	41,000	12,345
8150 GRANTS /SUBS TO ORG	101,251	101,251	-	540,000	438,749
Total expended to date	\$ 772,219	\$ 882,913	\$ 110,694	\$ 3,589,859	\$ 2,817,640

Departmental

Finance

	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	-	41,250	(41,250)	165,000	165,000
GL 5001 Ice Rentals	35,813	35,813	-	1,010,000	974,187
GL 5002 Public Skating	240	240	-	6,000	5,760
GL 5005 Gym Rental	-	13,000	(13,000)	52,000	52,000
GL 5006 Canteen Sales	95,832	95,832	-	732,500	636,668
GL 5010 Other Revenue	14,274	-	14,274	63,000	48,726
GL 5033 Program Equipment	14,768	7,750	7,018	31,000	16,232
GL 5034 Facility Rentals	94,559	90,000	4,559	360,000	265,441
Total Revenue To Date	\$ 255,486	\$ 283,885	\$ (28,399)	\$ 2,419,500	\$ 2,164,014

Departmental

Finance

	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	373,490	477,709	104,219	1,840,072	1,466,582
6010 BENEFITS	72,045	99,251	27,206	380,433	308,388
6020 TRAINING	-	1,125	1,125	4,500	4,500
6030 TRAVEL/CONFERENCES	6,199	6,199	-	7,000	801
6040 PROF MEM/DUES & FEES	73	1,000	927	4,000	3,927
6050 OFFICE SUPPLIES	984	1,250	266	5,000	4,016
6060 OFFICE EQUIPMENT	-	875	875	3,500	3,500
6080 ADVERTISING	-	1,875	1,875	7,500	7,500
6110 TELEPHONE/FAX	5,701	7,500	1,799	30,000	24,299
6130 COMPUTER HARDWARE	2,103	2,103	-	2,500	397
6140 COMPUTER SOFTWARE	-	-	-	1,000	1,000
6150 MEETING EXPENSES	178	750	572	3,000	2,822
7000 HEAT	23,677	23,677	-	164,000	140,323
7010 ELECTRICAL	103,738	103,738	-	769,000	665,262
7020 WATER	13,164	13,164	-	48,500	35,336
7030 BLDG/FACILITY MAINT	11,993	11,993	-	95,000	83,007
7040 BLDG/FACILITY REPAIR	61,357	61,357	-	75,000	13,643
7080 PLANT MAINTENANCE	12,128	12,128	-	90,000	77,872
7110 SECURITY	36,124	35,000	(1,124)	140,000	103,876
7510 VEH/EQUIP REPAIRS	1,044	3,875	2,831	15,500	14,456
8000 OPERATIONAL EQUIPMENT	1,321	3,000	1,679	12,000	10,679
8010 OPERATIONAL MAT/SUPP	24,529	24,529	-	172,500	147,971
8050 COST OF SALES	80,840	80,840	-	440,000	359,160
8090 UNIFORMS/CLOTHING	737	2,375	1,638	9,500	8,763
8110 CONTRACTS/AGREEMENTS	28,695	28,695	-	90,000	61,305
Total expended to date	\$ 860,119	\$ 1,004,008	\$ 143,888	\$ 4,409,505	\$ 3,549,386

Departmental

Finance

**Parks and Grounds
Operations**

Statement of Expenditures

June 30, 2023

	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
Parks & Grounds					
6000 WAGES/SALARIES	379,498	430,723	51,225	1,722,891	1,343,393
6010 BENEFITS	87,451	99,671	12,220	398,684	311,233
6011 MISC BENEFITS	3,300	625	(2,675)	2,500	(800)
6020 TRAINING/EDUCATION	-	-	-	6,500	6,500
6030 TRAVEL/CONFERENCES	2,001	3,188	1,187	12,750	10,749
6040 PROF MEM/DUES & FEES	-	50	50	200	200
6050 OFFICE SUPPLIES	-	300	300	1,200	1,200
6060 OFFICE EQUIPMENT	-	250	250	1,000	1,000
6080 ADVERTISING	-	50	50	200	200
6110 TELEPHONE/FAX	2,404	2,500	96	10,000	7,596
6130 COMPUTER HARDWARE	-	625	625	2,500	2,500
7000 HEAT	885	885	-	12,000	11,115
7010 ELECTRICAL	16,924	20,713	3,788	82,850	65,926
7020 WATER	6,078	6,250	172	25,000	18,922
7030 BLDG/FACILITY MAINT	-	-	-	9,500	9,500
7110 SECURITY	-	-	-	10,200	10,200
7510 VEH/EQUIP REPAIRS	-	275	275	1,100	1,100
7530 VEH/EQUIP REPLACEMENT	-	-	-	50,000	50,000
7540 VEH/EQUIP RENTAL	-	3,750	3,750	15,000	15,000
8000 OPERATIONAL EQUIP	14,841	14,841	-	35,000	20,159
8010 OPERATIONAL MAT/SUPP	131,589	131,589	-	400,000	268,411
8020 MAINTENANCE EQUIP	9,955	9,955	-	65,000	55,045
8040 COMM EQUIP LINES (GPS)	2,671	2,750	79	11,000	8,329
8080 STREET LIGHTS	966	1,450	484	5,800	4,834
8090 UNIFORMS/CLOTHING	3,566	3,566	-	13,000	9,434
8100 PROFESSIONAL SERV	-	-	-	5,000	5,000
8110 CONTRACTS & AGRMNT	14,895	14,895	-	420,000	405,105
8165 STORM RECOVERY COST	33,687	-	(33,687)	-	(33,687)
Total expended to date	710,710	748,900	38,189	3,318,875	2,608,165

Departmental

Finance

	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
Buildings					
6000 WAGES/SALARIES	325,602	376,723	51,121	1,506,890	1,181,288
6010 BENEFITS	72,067	86,324	14,257	345,295	273,228
6020 TRAINING/EDUCATION	2,173	2,125	(48)	8,500	6,327
6030 TRAVEL/CONFERENCES	3,903	1,250	(2,653)	1,250	(2,653)
6050 OFFICE SUPPLIES	-	250	250	1,000	1,000
6060 OFFICE EQUIPMENT	442	596	-	2,000	1,404
6110 TELEPHONE/FAX	2,859	3,488	628	13,950	11,091
6130 COMPUTER HARDWARE	-	750	750	3,000	3,000
6140 COMPUTER SOFTWARE	5,944	5,944	-	6,500	566
7000 HEAT	28,983	28,983	-	120,000	91,017
7010 ELECTRICAL	136,154	136,271	118	561,228	425,074
7020 WATER	11,419	11,487	68	32,500	21,081
7030 BLDG/FACILITY MAINT	-	-	-	42,500	42,500
7060 BLDG/FACILITY RENOV	4,220	4,220	-	100,000	95,780
7070 BLDG/FACILITY RENTAL	49,474	50,000	526	205,100	155,626
7080 PLANT MAINTENANCE	371	-	(371)	15,000	14,629
7100 MAINT. TOOLS/EQUIP	306	875	569	3,500	3,194
7110 SECURITY	10,863	14,375	3,512	57,500	46,637
7120 PROPERTY TAXES	13,734	19,000	5,266	38,000	24,266
7540 VEH/EQUIP RENTAL	917	917	-	2,500	1,583
8000 OPERATIONAL EQUIP	-	625	625	2,500	2,500
8010 OPERATIONAL MAT/SUPP	14,571	14,571	-	120,500	105,929
8020 MAINTENANCE EQUIP	-	500	500	2,000	2,000
8040 COMM EQUIP LINES (GPS)	939	1,100	161	4,400	3,461
8090 UNIFORMS/CLOTHING	409	1,425	716	4,500	4,091
8100 PROFESSIONAL SERVICE	16,605	16,605	-	100,000	83,395
8110 CONTRACTS/AGREEMENTS	90,412	90,411	-	250,000	159,588
8130 LICENSES/PERMITS	193	250	57	1,000	807
8150 GRANTS/SUBS TO ORG	15,000	15,000	-	60,000	45,000
8165 STORM RECOVERY COST	1,166	-	(1,166)	-	(1,166)
Total expended to date	\$ 805,724	\$ 883,826	\$ 76,114	\$ 3,611,363	\$ 2,803,650

Departmental

Finance

Recreation/Cultural Services	Year to date Assigned	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	7,500	7,500	-	30,000	22,500
5034 FACILITY RENTALS	690	1,875	(1,185)	7,500	6,810
Total Revenue To Date	\$ 8,190	\$ 9,375	\$ (1,185)	\$ 37,500	\$ 29,310

Departmental

Finance

Recreation Cultural Services

Statement of Expenditures

June 30, 2023

Recreation/Cultural Services	Year to date Expended	3 Month Budget	3 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	248,125	328,183	80,058	1,312,733	1,064,608
6020 TRAINING/EDUCATION	2,904	4,000	1,096	16,000	13,096
6030 TRAVEL/CONFERENCES	1,540	6,250	4,710	25,000	23,460
6040 PROF MEM/DUES & FEES	-	875	875	3,500	3,500
6050 OFFICE SUPPLIES	953	1,500	547	6,000	5,047
6060 OFFICE EQUIPMENT	2,789	2,789	-	8,000	5,211
6080 ADVERTISING	968	968	-	70,000	69,032
6110 TELEPHONE/FAX	1,754	2,250	496	9,000	7,246
6120 PUBL./SUBSCRIPTIONS	-	50	50	200	200
6130 COMPUTER HARD/SOFTWARE	2,103	2,103	-	7,000	4,897
7070 BLDG/FACILITY RENTAL	11,554	11,554	-	46,000	34,446
8000 OPERATIONAL MAT/SUPPLY	35,149	35,149	-	175,000	139,851
8025 COMMUNITY EVENTS	35,885	35,885	-	501,000	465,115
8150 SCHOLARSHIPS	20,000	20,000	-	20,000	-
8160 SPECIAL EVENTS & FESTIVALS	75,881	75,882	-	356,562	280,681
8170 OPERATING GRANTS POLICY	43,336	43,336	-	500,500	457,164
Total expended to date	\$ 482,941	\$ 570,774	\$ 87,832	\$ 3,056,495	\$ 2,573,554

Departmental

Finance

Cape Breton Regional Municipality Water Utility
Statement of Operations - period ending June 30, 2023

	Actual June 30, 2023	Budget June 30, 2023	Variance June 30, 2023	Total Annual Budget 2023-24
Revenue				
Operating:				
Metered Sales	4,922,763	4,804,655	118,108	19,218,619
Public Fire Protection	1,769,098	1,769,098	0	7,076,391
Interest on Overdue Accounts	175,218	87,500	87,718	350,000
Other Operating Revenue	2,000	16,500	(14,500)	66,000
Total Operating Revenue	6,869,079	6,677,762	191,327	26,711,010
Expenditures				
Operating Expenses				
Source of Supply	112,471	136,749	23,278	542,997
Power and Pumping	405,623	500,672	95,049	2,002,686
Water Treatment	1,238,549	1,237,250	(1,299)	4,949,000
Transmission & Distribution	1,199,018	1,240,557	41,539	4,962,228
Administration & General	806,070	1,039,322	233,252	4,157,287
Depreciation	962,500	962,500	-	3,850,000
Taxes	473,880	510,202	36,322	2,040,806
Total Operating Expenses	5,198,111	5,626,261	428,140	22,505,003
Operating Profit/(Loss)	1,670,968	1,051,502	619,466	4,206,007

Cape Breton Regional Municipality Water Utility
Statement of Operations - period ending June 30, 2023

	Actual June 30, 2023	Budget June 30, 2023	Variance June 30, 2023	Total Annual Budget 2023-24
Non Operating Revenue				
Debt Charge Income	-	-	-	-
Interest Income	-	-	-	-
Amortization of Deferred Capital contribution	74,626	74,626	-	298,504
Total Non Operating Revenue	74,626	74,626	-	298,504
Non Operating Expenses				
Short term interest charges	51,020	51,020	0	204,081
Debt Charges				
Principal	891,125	891,125	-	3,564,500
Interest	266,461	266,461	(1)	1,065,842
Amortization of Debt Discount	9,278	9,278	-	37,112
Capital Expenditures out of operations	312,500	312,500	-	1,250,000
Total Non Operating Expenses	1,530,384	1,530,384	(0)	6,121,535
Non- Operating Profit/(Loss)	(1,455,758)	(1,455,758)	(0)	(5,823,031)
TOTAL UTILITY REVENUES (OPERATING & NON-OPERATING)	6,943,705	6,752,378	191,327	27,009,514
TOTAL UTILITY EXPENSES (OPERATING & NON-OPERATING)	6,728,495	7,156,635	428,140	28,626,538
CBRM WATER UTILITY PROFIT/(LOSS)	215,210	(404,256)	619,466	(1,617,024)

Port of Sydney Development Corporation

March 31, 2023 Income Statement

	This Year Actual	This Year Budget	Variance to Budget	Annual Budget
Wharfage and Berthage	668,795.84	598,293.39	70,502.45	601,293.38
Event Revenue	89,606.16	46,750.00	42,856.16	46,750.00
Miscellaneous Revenue	12,569.38	4,600.00	7,969.38	4,600.00
Storage and Rental	282,412.46	290,694.04	(8,281.58)	290,694.04
Passenger tax	876,697.00	785,622.75	91,074.25	785,622.75
Security/Traffic Control	279,739.52	219,642.22	60,097.30	219,642.21
Government Grants	101,626.08	10,000.00	91,626.08	10,000.00
Craft Market Revenue	67,278.40	36,473.25	30,805.15	36,473.25
Gain on Disposal of Assets	6,500.00	0.00	6,500.00	0.00
	<u>2,385,224.84</u>	<u>1,992,075.65</u>	<u>393,149.19</u>	<u>1,995,075.63</u>
Wages	604,755.70	656,961.00	(52,205.30)	656,961.00
Benefits	157,247.99	129,873.21	27,374.78	129,873.21
Professional Fees	126,013.60	47,328.00	78,685.60	47,328.00
Advertising & Promotions	15,824.14	17,750.00	(1,925.86)	17,750.00
Cruise Activities	55,421.78	32,000.00	23,421.78	32,000.00
Dues & Membership Fees	25,841.42	23,539.96	2,301.46	23,539.96
Event Expense	13,561.69	2,600.00	10,961.69	2,600.00
Insurance	68,094.00	56,800.00	11,294.00	56,800.00
Interest & Bank Charges	5,211.90	3,870.00	1,341.90	3,870.00
Office & Admin	16,133.53	11,287.00	4,846.53	11,287.00
Office Rent	52,320.00	52,320.00	0.00	52,320.00
Miscellaneous	2,149.16	5,100.00	(2,950.84)	5,100.00
Repairs & Maintenance	215,352.94	261,231.24	(45,878.30)	261,231.24
Travel	13,285.19	10,500.00	2,785.19	10,500.00
Utilities	221,858.01	169,320.00	52,538.01	169,320.00
Bad Debts	1752.48	2,000.00	(247.52)	2,000.00
Security Expense	179,831.18	160,435.86	19,395.32	160,435.86
Leasehold Improvements	6,164.70	2,000.00	4,164.70	2,000.00
	<u>1,780,819.41</u>	<u>1,644,916.27</u>	<u>135,903.14</u>	<u>1,644,916.27</u>
	604,405.43	347,159.38	257,246.05	350,159.36
Less Amortization	(330,344.00)	(400,000.00)	69,656.00	(400,000.00)
	<u>274,061.43</u>	<u>(52,840.62)</u>	<u>326,902.05</u>	<u>(49,840.64)</u>

Port of Sydney Development Corporation

June 30, 2023 Income Statement

	This Year Actual	This Year Budget	Variance to Budget	Annual Budget
Wharfage and Berthage	137,033.01	123,439.38	13,593.63	708,360.70
Event Revenue	91,309.84	129,500.00	(38,190.16)	198,800.00
Miscellaneous Reveue	2,046.32	1,900.00	146.32	4,800.00
Storage and Rental	91,461.23	83,492.60	7,968.63	324,735.43
Passenger tax	196,469.00	139,984.74	56,484.26	1,489,595.05
Security/Traffic Control	62,440.00	47,915.36	14,524.64	336,529.19
Government Grants	-	-	-	-
Craft Market Revenue	18,413.02	9,000.00	9,413.02	70,500.00
	<u>599,172.42</u>	<u>535,232.08</u>	<u>63,940.34</u>	<u>3,133,320.37</u>
Wages & Benefits	227,064.42	218,625.27	8,439.15	922,968.14
Professional Fees	12,022.47	39,900.00	(27,877.53)	86,300.00
Advertising & Promotions	1,618.52	4,500.00	(2,881.48)	12,775.00
Cruise Activities	15,367.49	15,640.00	(272.51)	69,140.00
Dues & Membership Fees	11,876.87	8,456.00	3,420.87	28,327.00
Event Expense	52,405.10	95,000.00	(42,594.90)	97,600.00
Insurance	18,675.80	24,285.00	(5,609.20)	87,375.00
Interest & Bank Charges	1,125.01	950.00	175.01	4,720.00
Office & Admin	5,484.61	11,233.00	(5,748.39)	21,087.00
Office Rent	13,080.00	13,080.00	-	34,880.00
Miscellaneous	4,261.44	4,000.00	261.44	8,610.00
Repairs & Maintenance	74,939.02	96,272.48	(21,333.46)	201,069.44
Major Repairs	-	-	-	75,000.00
Travel	1,895.68	5,000.00	(3,104.32)	19,500.00
Utilities	38,868.15	45,880.00	(7,011.85)	224,520.00
Bad Debts	-	-	-	2,000.00
Security Expense	43,397.75	35,933.90	7,463.85	227,699.86
Leasehold Improvements	1,185.27	13,000.00	(11,814.73)	13,000.00
	<u>523,267.60</u>	<u>631,755.65</u>	<u>(108,488.05)</u>	<u>2,136,571.44</u>
	75,904.82	(96,523.57)	172,428.39	996,748.93
Less Amortization	(96,351.24)	(96,351.24)	-	(385,405.00)
	<u>(20,446.42)</u>	<u>(192,874.81)</u>	<u>172,428.39</u>	<u>611,343.93</u>

