

CBRM

Cape Breton Regional Municipality



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GEN
CAP
2024

Municipalities own the core infrastructure assets that are critical to the quality of life of Canadians and the competitiveness of our country.

“Municipalities own over 60% of the country’s infrastructure but collect just eight cents of every tax dollar paid in Canada, with the other 92 cents going to Federal, Provincial and Territorial Governments”

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- 1800 jobs generated per \$100million invested in infrastructure
- \$160million economic growth generated per \$100million invested

Federation of Canadian Municipalities (FCM)
Canada Infrastructure Report Card



Existing Municipal Assets

- CBRM Owned & Maintained Roads
 - Paved 458km
 - Unpaved 89km
- NSTIR Owned & Maintained Roads
 - Paved 974km
 - Unpaved 386km
- Miscellaneous Ownership (Private, Unlisted, etc.)
 - Paved 28km
 - Unpaved 106km
- Watermains
 - 750km (includes valves, ~2900 hydrants, etc.)
- Sanitary Sewer Mains
 - 900 to 1000km (includes manholes, lift stations, etc.)
- Sidewalks
 - 365km (~100km along NSTIR Owned Roads)



Municipal Infrastructure Needs Analysis

Without an additional funding source, over the next 50 years, the current Capital need for Roads and Underground Infrastructure, alone, will cause a yearly Municipal Infrastructure Deficit, as follows:

Yearly Capital Need 2009 to 2059	\$41,000,000*
CBRM Yearly Capital Investment	\$9,000,000*
Proposed Water Infrastructure Capital	\$9,000,000*
Yearly Municipal Infrastructure Investment Deficit	\$23,000,000*

* - costs in 2023 dollars



Sydney Harbour West Wastewater Collection & Treatment (+ New Victoria)

Carry - Over

The original scope of this project included upgrades to the sewer collection systems in Sydney River, Westmount, and Coxheath, the construction of a collector sewer, lift stations, a wastewater treatment plant, and an outfall. The majority of the original scope is complete, with the exception of upgrades to three lift stations and the potential for inflow and infiltration reduction measures in the wastewater collection area. At the October 10th, 2023, council meeting a motion was passed to utilize cost savings from the original scope to design and construct a wastewater collection and treatment system to service the community of New Victoria. Fiscal year 2024-25 will include the completion of the original Sydney Harbour West Scope, along with the beginning of detailed design activities for the New Victoria system. The project is funded equally between the Province of NS, Infrastructure Canada and CBRM under the Build Canada Fund – Provincial Territorial Infrastructure Component – National Regional Projects. The total available budget for the project is \$58,007,124.

Up to March 2023 Actual Expenditure
2023-24 Projected Expenditure
2024-25 Estimated Expenditure

\$30,573,287
\$10,598,674
\$3,095,004

Funding Source	Amount	Percentage	Current Fiscal Breakdown Amount
Federal	\$19,335,708	33	\$962,144
Provincial	\$19,335,708	33	\$962,144
CBRM	\$19,335,708	33	\$962,144 + Land \$208,572



Program Total \$3,095,004



Wastewater Treatment Infrastructure Project (ICIP)

Carry - Over

There are three core components to the Wastewater component to the CBRM Application under the “Investing in Canada Infrastructure Program” (ICIP) .

- a) design and construct the two high risk wastewater systems in Glace Bay and Port Morien – On-going
- b) replace the Battery Point UV Disinfection System - COMPLETE
- c) installation of UV disinfection systems at four existing wastewater treatment lagoons - COMPLETE

Federal Wastewater System Effluent Regulations (WSER) have been enforced since 2012. There is now an immediate need to address high-risk wastewater systems which have a compliance deadline of December 31st 2020. This deadline has passed, however CBRM must continue working towards the completion of these systems

The total estimated project cost is \$97.9M and is expected to be completely delivered by March 2027. Infrastructure Canada and the Province of Nova Scotia have agreed to fund 100% of the total project cost with the exception of the acquisition of land, therefore CBRM may incur some expenses related to the purchase of land or the development of easements. Land purchases and easement development may occur from time to time throughout the delivery of this project.

Up to March 2023 Actual Expenditure \$15,287,178
2023-24 Projected Expenditure - \$11,643,014
2024-25 Total Estimated Expenditure - \$27,595,271

Funding Source	Amount	Percentage	Current Fiscal Breakdown Amount
Canada	\$39,158,230	40	\$11,038,108
NS	\$58,737,344	60	\$16,557,162
CBRM	-	-	-



Program Total \$27,595,271



Charlotte Street Revitalization (ACOA/Build NS) Year 3 of 3

In 2017, CBRM Council, endorsed in principle a concept plan for revitalizing downtown Sydney prepared by the consulting firm Ekistics. The Plan recognized that in the near future Charlotte Street would require major infrastructure upgrades including new sub grade, asphalt, sidewalk/curb repairs, and a new water line. Ekistics recommended that in addition to these basic upgrades CBRM also reconfigure the street to create a more attractive, pedestrian friendly environment.

The streetscape elements will involve plaza width sidewalks (accent coloring), decorative light standards, garbage/recycle receptacles, bike racks, park benches, shrubbery planters, trees in Silva cells & intersection bump-outs. Waterline replacement also forms a component of the project.

Project budget is **\$9,000,000**. The Atlantic Canada Opportunities Agency has approved \$3,000,000 (\$1,000,000 annually over 3 years) through its “**Coal Transition Fund**” program & the Provincial Government has also approved a \$3,000,000 Grant (\$1,000,000 annually over 3 years) being administered through “Build Nova Scotia”. The final \$3,000,000 (\$1,000,000 annually) will form a component of the CBRM 2022, 2023 & 2024 Capital Budget ask.

The project construction schedule is based on a phased approach over 3 construction seasons which began in April 2022. Phase 3 (2024) involves the Wentworth Street to Townsend Street road segments.

Total Funding Breakdown			Current Fiscal Breakdown	
Funding Source	Amount	Percentage	Amount	
Federal	3,000,000	33	1,000,000	
Provincial	3,000,000	33	1,000,000	
CBRM General Capital	2,100,000	23	1,500,000	
CBRM Water Utility Capital	900,000	11	0	



Total **\$3,500,000**



Washbrook – Floodwater Intensity Mitigation Project – Fish Habitat Restoration/Offsetting

On – going Program

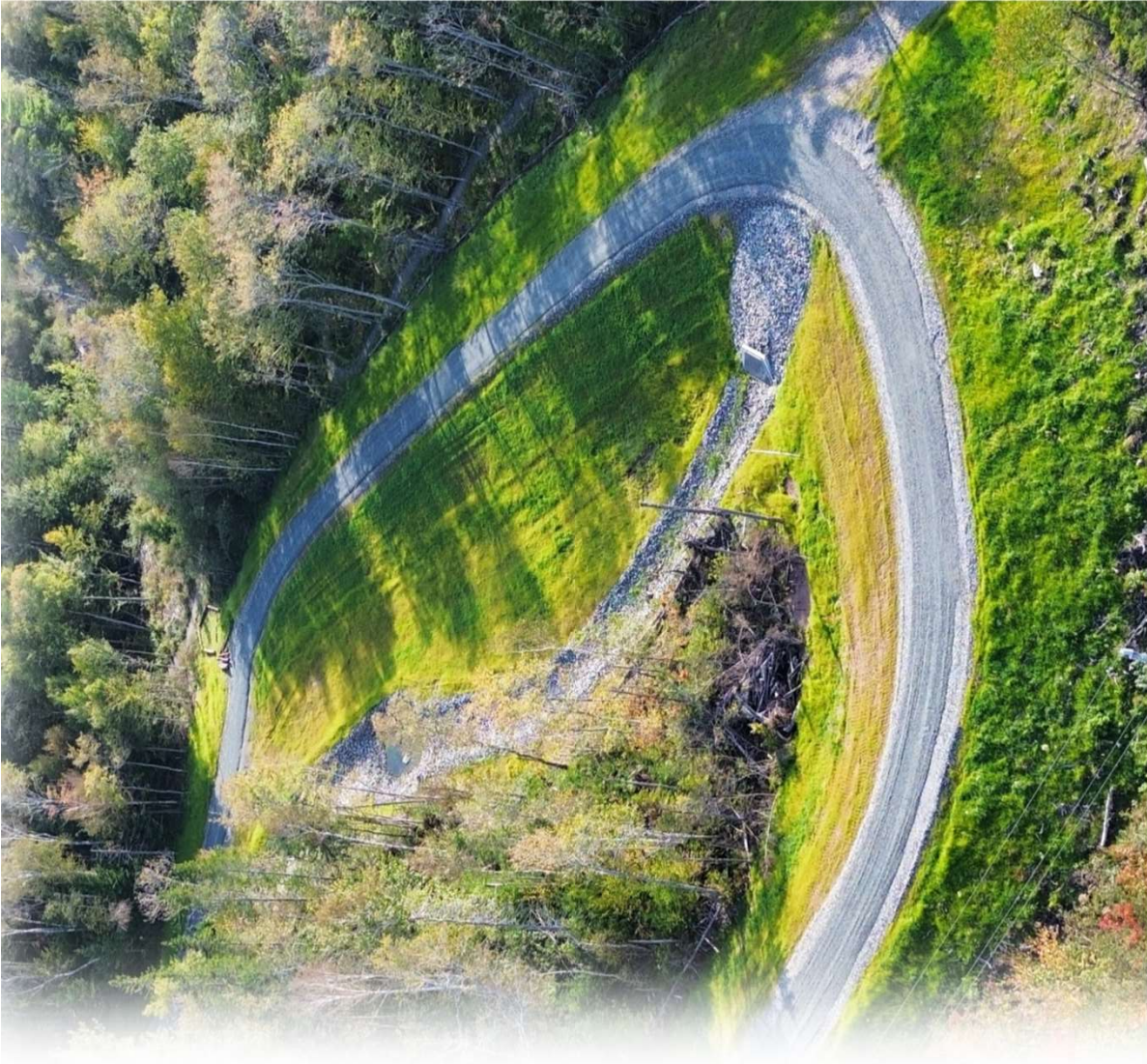
The purpose of this Fish and Fish Habitat Offsetting Plan (FFHOP) is to counterbalance the adverse residual effects to fish and fish habitat from the implementation of the Washbrook Flood mitigation Project. Through the requirements of the DFO Fisheries Offsetting Policy (DFO 2019a), this work is required to offset the harmful alteration, disruption, destruction of fish habitat. CBRM has included various partners, including local indigenous groups (i.e. Eskasoni) in the implementation of the offsetting plan, as Washbrook has ecological and cultural significance for groups in the region.

2024-25 Estimated expenditure	\$176,000
2025-26 Estimated expenditure	\$45,000
2026-27 Estimated expenditure	\$0
2027-28 Estimated expenditure	\$46,000
2028-29 Estimated expenditure	\$0
2029-30 Estimated expenditure	\$48,000

Funding Source	Amount	Percentage	Current Fiscal Breakdown Amount
Federal	\$315,000	100	\$176,000



Program Total \$176,000



Local Roads Paving - 2024

'Local Streets' have been, and we suspect will continue to be, CBRM's most pressing need in the foreseeable future as it pertains to roadwork.

CBRM has 123 local streets identified for rehabilitation at a cost of \$24.12 million. We are operating under the basic principal of **"worst first"** in formulating a cost effective and pragmatic work plan for the 2024 construction season.

Proposed Funding would allow for the rehabilitation of 38 Local Streets this construction season.

Typically, funding programs outside GasTAX do not fund road rehabilitation projects which doesn't allow for leveraging of CBRM funds.

Central Division

Austin Place (Carol to end)
Harvard Street (Victoria to Civic #17)
Railroad Street (Henry to Civic #45)
Hinesdale Street (Lisgard to End)
Wagon Street (Welton to Upper Prince) c/w SW
Spruce St (Welton to St Peters)
Campbells Lane (McLean to East Broadway)
Grey Street (Upper Prince to Spruce) c/w SW
Pat Street (Topshee to end)
James Str (Victoria to March Terrace - Church) c/w SW
Lynn Drive (Rosewood to Birch Hill)

North Division

LeGatto Street (Atlantic to Budgen)
Hackett (Pleasant to Pierce) c/w SW
Lorne Street (Shore to Manor)
Prince Street (Union to Caledonia)
Convent Street (Memorial to Aberdeen)
Felixs Lane (Steeles to End)
Caledonia Street (Pierce to Stanley) c/w SW
Ashley Street (Brooklyn to end)
Clifford Street (Brook to Regent) c/w SW
Seaview Drive (McInnis to End)



Local Roads Paving - 2024

East Division

Union Street ext (Park to Kelvin) Glace Bay
 Ninth Street (Walsh to Miner) New Waterford
 Lower Warren (Main to Commercial) Louisbourg
 Tupper Street (Wallace to end) Glace Bay
 Hillside Ave. (Main to Coady) Glace Bay c/w SW
 MacDonald Lane (Main to Civic #31) Glace Bay
 Brookland Street Ph 1 (South to civic 176) Glace Bay c/w SW
 Huntington Avenue (Main to Pepperell) Louisbourg
 Hugh Street (MacDonald to Hillside) Glace Bay
 Hinchey Street (King to Beach) New Waterford

ICIP Wastewater with Road Component

West Avenue (Connaught to 11th) c/w waterline & SW
 Cavalier Street (Pitt to Shaft)
 Winona Street (Shaft to Milton)
 Hamlin Street (Union to York) c/w waterline & SW
 Kelvin Street (Union to York) c/w waterline & SW
 Manse Street (Winona to Shaft)
 Upper Mclean Street (Park to end) c/w SW



Total \$6,200,000



Collector Roads Paving - 2024

Collector Roads are the “**spine**” of the community which sustains our commercial, commuter, emergency response, tourist and social activity traffic needs. CBRM’s transportation road network includes major traffic routes (Primary and Secondary) designed to carry traffic through our larger urban centers & includes all the main arteries of CBRM’s transportation infrastructure.

The intent of this paving program is to extend the “service – life” of our road assets by employing both pavement preservation and full re-build construction methods.

CBRM has 59 Collector Roads identified for rehabilitation on our current list at a cost of **\$17.9 million**. We are operating under the principal of “worst–first” in formulating a cost effective and pragmatic work plan for 2024.

The 2024 program, will allow for the rehabilitation of 8 Collector Roads.

Collectors - Central Division 2024

Jamieson Street (Victoria to Lingan)
Cabot Street - Phase 1 (Hospital to Terrace)
Upper Prince (Cabot to MacAulay)
Cottage Road (Donna to Champplain)

Collectors - East Division 2024

Wilson Avenue Phase 1 (8th to Gibbon) c/w waterline & SW
Havenside Phase 1 (Main to Civic 153)
Kings Road (Cadegan to Neville) NSDPW cost share candidate *

Collectors - North Division 2024

Main Street - Phase 1 (Diggin to Civic #1097) c/w waterline

* Project size contingent on provincial funding



Total	\$2,400,000
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Sidewalk Renewals - 2024

Sidewalks - Central Division 2024

Welton Street (Dairy Queen to Dundee Dr)
Jameson Street (Victoria to West)

Sidewalks - East Division 2024

Churchill St (Cooling to End)
McKenzie St (York to Union)
Lower McLean St (Bruce to End)

Sidewalks - North Division 2024

Caledonia St (Pleasant to Pierce)
Howe St (Cartwright to Napoleon)
Manning St (Peppett to Brook)

Note: Total sidewalk asset budget inclusive of local and collector road projects is \$2,100,000



Total	\$500,000
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J Class Roads (Initial Paving)

Since the early 2000's, CBRM has entered into a 50-50 cost share agreement with the province of Nova Scotia for the initial paving of "J-Class" roads that reside within CBRM. The CBRM selects and prioritizes the roads to be paved in the program. The road selection is based upon consultation with the District Councillor on a cycling basis, through each district which incorporates 'J-Class' roads.

CBRM is currently working from Council approved 2019 (Phase 6) list.

District 12	Rhedena Drive (Victoria Mines) Kilkenny Lake Road (Victoria Mines)	Completed 2021 Completed 2020
District 3	MaeDonald Road (Seateh Lake)	Completed 2020
District 4	Summerhill Drive (Deerfield) Trunk 4 Loop (Sydney River) Debson Road (Westmount)	Completed 2022 Completed 2021 Completed 2020
District 7	Marberrn Street (Howie Center) Lauren Lane (Howie Center) Seaview Drive (Gabarus)	Completed 2022 Completed 2020 0.25 km
District 11	Guy Street (New Victoria)	Completed 2021
District 8	Franklyn Road (Catalone) Seaview Lane (Little Lorraine) Rosewood Heights (Mira)	0.26 km Completed 2023 0.40 km
Provincial - \$150,000		CBRM - \$150,000



Total	\$300,000
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J Class Roads (Initial Paving) – Phase 7

District 3	Watson Road (Point Edward)	.32 km
	Burton Drive (Blackett's Lake)	.25 km
	Fairholm Close (George's River)	.35 km
District 7	Marydale Drive (Grand Mira South)	.63 km
	Juniper Road (Grand Mira South)	.19 km
	Woodland Drive (Prime Brook)	.23 km
District 11	Livingston Road (Lingan)	.11 km
District 8	Kennedy's Lane (Little Lorraine)	.24 km
	MacPherson Drive (Trout Brook Rd, Mira)	.39 km
District 7	MacLellan Avenue (Sydney Forks)	.14 km
	Sarah Drive (Howie Centre)	.13 km
	Alder Road (Dutch Brook)	.45 km
	Walker's Lane (Caribou Marsh)	.15 km
	Gairloch Drive (Sydney Forks)	.16 km
	Sheiling Drive (Marian Bridge)	1.91 km

To complete the 'J Class' Roads list for CBRM would involve a
\$4.35 million Cost Shared with Province

Provincial - \$2,175,000
CBRM - \$2,175,000



Active Transportation - 2024

Sidewalk Connections

Rotary Drive – South Bentick to Civic 297	Sydney
Memorial Dr. - Eveleigh to Tobin Avenue	Sydney Mines
Various Bus Shelter and Sidewalk Platforms	Transit Routes

*Priority given to funded projects.

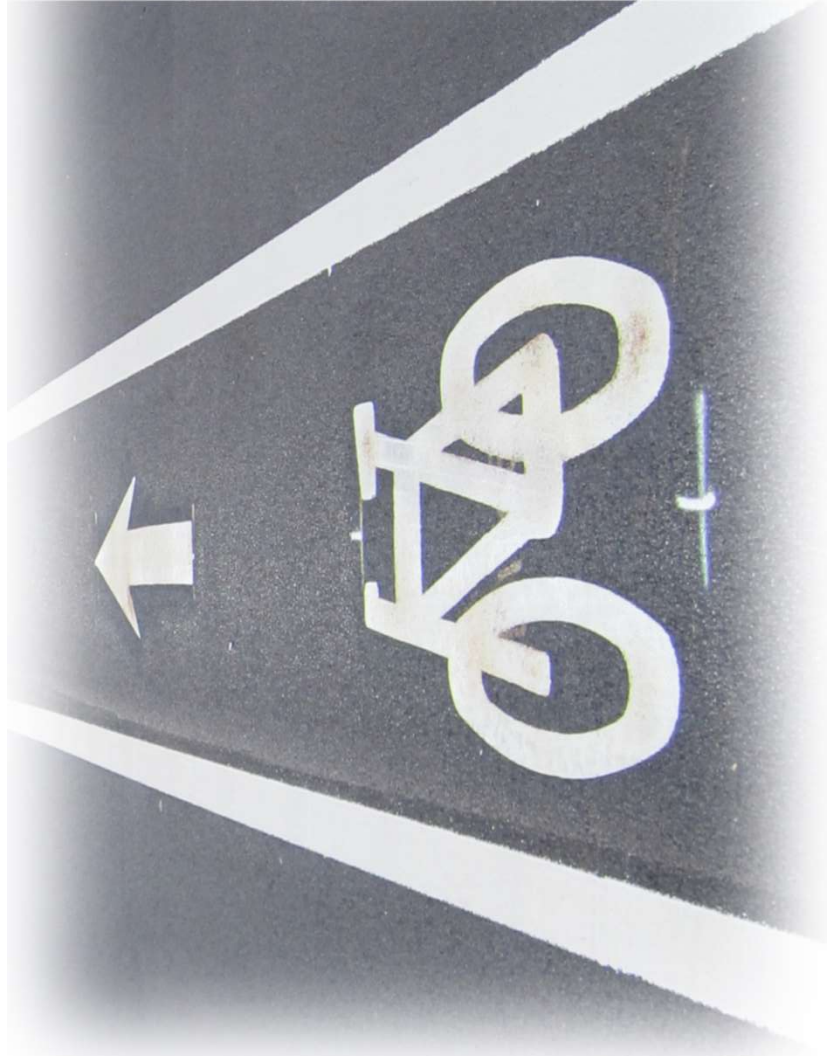
Connect2 AT Projects

Bicycle Lane Pilot Projects
Bicycle Rack Infrastructure and Promotion

*Program is 75% funded by Provincial Government. Application submitted and waiting on results.



Total	\$1,000,000
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CBRM  **IN**
 **MOTION**

Municipal Capital Growth Program - 2024

The Municipal Capital Growth Program is a Provincial funding stream to support investment of municipal capital infrastructure projects at a 50% funding ratio. CBRM currently has an ask in for \$11,900,000 which includes the following projects.

- 1) City Hall Emergency Backup Power Supply
- 2 a.) Main Street (Sydney Mines) Watermain Replacement
- b.) Bay Street (Whitney Pier) Watermain/Culvert/I&I
- c.) Pleasant Street (Dominion), Watermain Replacement
- d.) Vale Street (North Sydney) Watermain Replacement
- e.) Cross Country Sewer King Street (New Waterford)
- 3) Hickman & Rosewood I&I, Box Culvert Upgrades (Glace Bay)
- 4) Cromarty, South Bentinck, and Shandwick I&I (Sydney)
- 5) Active Transportation Projects
- 6) George D. Lewis Demolition and Redevelopment

Projects will be completed between fiscal 2024/2025 and 2025/2026 depending on the amount of funding received.



Total	\$11,900,000
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Infrastructure Investment Program – 2024

(I&I Reduction and Disaster Mitigation)

On – going Program

This is an annual program which has a broad range of eligible categories of municipal infrastructure investments. For example, wastewater is a common category that involves work to improving the condition and function of underground assets as well as inflow and infiltration reduction measures. Capacity-building is a category that fits well with CBRMs asset management initiatives like asset register building, condition assessments and software expenses. Disaster mitigation is another applicable category that will aid CBRM with infrastructure improvements designed to reduce long-term impacts and risks associated with natural disasters.

To maximize productivity, this funding in part or in full, could be used to leverage provincial funding if a suitable program becomes available throughout the fiscal year. The intent is to fund I&I initiatives through the Canada Community-Building Fund and leverage CBRM funds to perform Disaster Mitigation work.

Funding Source	Amount	Percentage
Federal (Gas Tax)	\$450,000	100
NS	---	---
CBRM	---	---



Total	\$450,000
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Parks & Grounds - 2024

<u>Park Upgrades</u>	
Sydney River Tennis Court Rebuild	\$ 350,000
Tennis Court Resurfacing (Coxheath, Glace Bay, Cromarty)	200,000
Sydney Mines Ballfield LED Upgrade	200,000
Ballfield upgrades (Vince Muise, MacCormack)	200,000
Various playground/park upgrades	<u>200,000</u>
Total	\$1,150,000
<u>Renwick Brook Pedestrian Bridge(s)</u>	
Replacement at Commercial Street	\$850,000
<u>Community Initiative Projects</u>	
Various	\$500,000



Total	\$2,500,000
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Buildings Upgrades- 2024

<u>City Hall</u>	
Energy Plan AHU+, Energy partnership	\$1,000,000
<u>General Building Repairs</u>	
Server room Central Police & City Hall Fire Suppression	\$125,000
Police Central Brick assessment	100,000
Police lock up, paint cells, floors, walls	200,000
Elevator upgrades	175,000
City Hall Plaza Deck/Underground Parking	600,000
Total	<u>\$1,200,000</u>
<u>Energy Upgrades – various Sites</u>	
Efficiency Nova Scotia Partnership	\$350,000
<u>Fire Buildings Repairs</u>	\$100,000



Total	\$2,650,000
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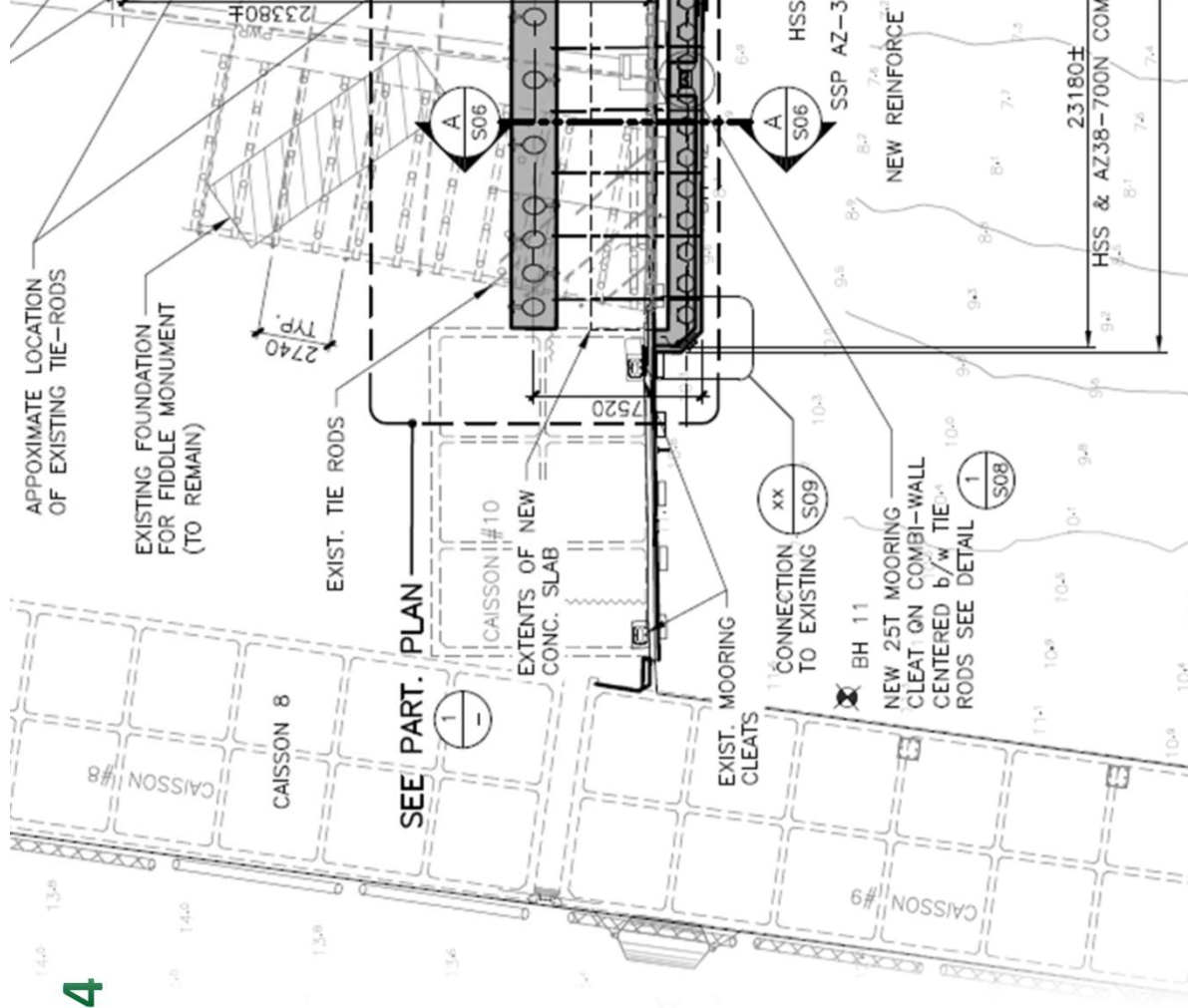


Port of Sydney – South Dock Repairs - 2024

Currently evaluating funding options.

ICIP Type funding levels suggested below.

Funding Source	Amount
Federal	\$2,188,000
Prov. of Nova Scotia	\$1,805,000
Port of Sydney	\$1,477,000
Total	\$5,470,000



Transit Electrification - (Year 1 of 3)

EV Maintenance Facility Detailed Design & Construction ICIP

This project is the second phase of a two-phase project to construct a Battery Electric Bus Maintenance and Storage Facility capable of achieving net zero emissions by 2030 to support the transition to a fully electric transit service in CBRM.

This phase (Phase 2) of the project is the Detailed Design and Construction phase. It will expand on the preliminary design work in Phase 1 (Study Phase) to complete the detailed design and construction of a Maintenance Facility as well as the procurement of six (6) battery electric buses.

The Maintenance Facility will replace the existing transit maintenance facility that is at the end of its usable life and will support recent expansions of the transit service, current (~ 6 battery electric buses) and future (~ 44 battery electric buses) transit fleet electrification plans, and significantly lower greenhouse gas emissions in the downtown core of Sydney, NS. The facility will provide maintenance capabilities for the current diesel bus fleet, as well as charging and maintenance provisions to support the transition to a fully electric fleet. This project includes the initial replacement of six (6) diesel buses with six (6) battery electric buses and associated chargers.

Funding Source	Amount	Percentage	Current Fiscal Breakdown Amount
Federal	\$21,600,000	38	\$1,520,000
Provincial	\$17,998,200	32	\$1,280,000
CBRM	\$17,251,800	30	\$1,200,000



Total \$4,000,000



Transit and Accessible Transit- 2024

- 4 – Mini-bus (Handi-Trans)
- 2 – Mini-bus (Handi-Trans) **
- 3 – 40 foot Transit Buses (Ordered 2024)
- 2 – 40 foot Transit Buses **

** (Conditional on RTSF Funding)

Funding Source	Amount	Current Fiscal Breakdown Amount
Federal	\$1,280,000	\$1,280,000
Provincial	\$1,700,000	\$1,700,000
CBU	\$650,000	\$650,000
CBRM	\$520,000	\$520,000



Total \$4,150,000



Fleet - 2024

Division	Item	Cost
Central	Backhoe	\$190,000
	Sidewalk Plow	\$150,000
East – Glace Bay	Sewer Combo Unit	\$650,000
	3/4 Ton Truck (1)	\$80,000
	1/2 Ton Truck (1)	\$60,000
East – New Waterford	1/2 Ton Truck (1)	\$60,000
	Backhoe Grader	\$190,000
North Parks & Grounds		\$550,000
	Small equipment	\$70,000
Bylaws	Small SUV (2)	\$100,000
Total		\$2,100,000



Fire Services- 2024

Apparatus Replacement

<u>Location</u>	<u>Existing Apparatus</u>	<u>New Apparatus</u>	<u>Cost</u>
Louisbourg	1988 Tanker	1500 gal. Pumper Tanker	\$600,000
East Bay	1991 Tanker	1500 gal. Pumper Tanker	\$600,000
Port Morien	1993 Tanker	1500 gal. Pumper Tanker	\$600,000



Total	\$1,800,000
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IT/Tech Projects - 2024

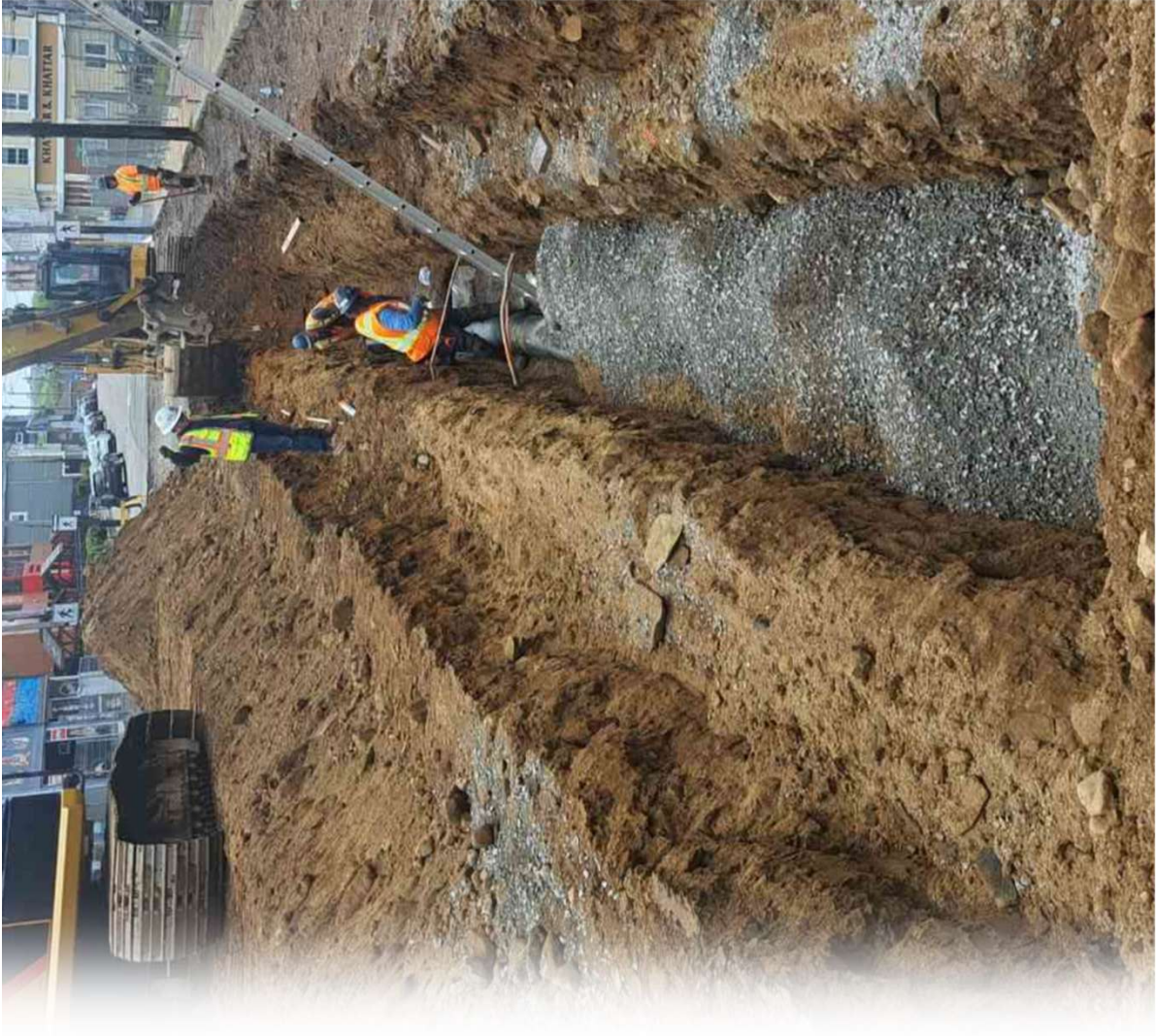
Council Chambers Tech Upgrades

- Software and Hardware replacement and associated upgrades



Total \$200,000







CAPE BRETON

REGIONAL MUNICIPALITY

Budget Deliberations

2024-25 – Operating Fund



CAPE BRETON
REGIONAL MUNICIPALITY

Budget Highlights

\$178,082,548

- ▶ **Proposed Balanced Budget \$178,082,548** (increase of 2.3%)
- ▶ CPI, and other supply issues continue to impact areas of fuel, electricity, contracted services, and other agreements tied to CPI.
- ▶ 4 FTE's added to address increases in service delivery pressures:
 - ▶ EMO coordinator
 - ▶ By-law enforcement officer (parking enforcement)
 - ▶ Fleet Manager
 - ▶ Transit Technical support (night shift)
- ▶ 2 funded term positions
 - ▶ Planner (funded by Rapid Housing Initiative)
 - ▶ Technology - Project manager (funded by Municipal Innovation Fund)
- ▶ Mandatory Employment Related Benefits (MERC) increase in CPP & WBC rates and reversal of previous year's \$437K pension contribution holiday.
- ▶ Transition of waste-water operations to utility model.
- ▶ \$1M capital out of operating to offset capital budget pressures due to borrowing policy limits.
- ▶ \$(715,389) Operating Deficit for 2022-23 to be funded by operating reserve.



CAPE BRETON
REGIONAL MUNICIPALITY

Budget Highlights

\$178,082,548

- ▶ Significant changes in tax rates!
 - ▶ \$(.025) decrease in hydrant rate
 - ▶ \$.015 increase in transit rate
 - ▶ \$(.0254) provincial corrections rate elimination
 - ▶ \$(.0486) provincial housing rate elimination
 - ▶ \$(.191) sewer rate elimination (moved to consumption-based charge on water bill)
- ▶ *Decrease in tax rates exceeds the increase in taxable assessment, resulting in an overall decrease in tax bills to (most*) residents.*

Sample - Unserved Rate (County)			
Tax Year	Assessment	Tax Rate	Tax Bill
2024-25	\$ 120,228	\$1.303	\$1,567.04
2023-24	\$ 116,500	\$1.377	\$1,604.66
Year over year reduction		(\$0.074)	(\$37.62)
		-5.37%	-2.3%

Sample - Full Service Rate (Sydney)			
Tax Year	Assessment	Tax Rate	Tax Bill
2024-25	\$ 120,228	\$1.943	\$2,336.62
2023-24	\$ 116,500	\$2.218	\$2,584.54
Year over year reduction		(\$0.275)	(\$247.92)
		-12.40%	-9.6%
		*sewer now a separate bill	

*2023-24 – Average taxable assessed value per PVSC - \$116,500

2024-25 - \$116,500 x 3.2% CAP increase = \$120,228



CAPE BRETON
REGIONAL MUNICIPALITY

Budget Highlights

Rate Summary

2024-25 (draft) Includes changes to Hydrant, Transit, Provincial Rates, and Removal of Sewer						
Locations	Classification	(Draft) Full Service Rate 2024-25	2023-24 Full Service Rate	Full Service Rate Change	(Draft) Unserviced Rate 2024-25	2023-24 Unserviced Rate Change
County	Commercial Taxes	\$4.792	\$5.067	(\$0.275)	\$4.494	\$4.568 (\$0.074)
Sydney Mines	Commercial Taxes	\$4.857	\$5.132	(\$0.275)	\$4.559	\$4.633 (\$0.074)
Dominion	Commercial Taxes	\$4.934	\$5.209	(\$0.275)	\$4.635	\$4.709 (\$0.074)
New Waterford	Commercial Taxes	\$4.947	\$5.222	(\$0.275)	\$4.648	\$4.722 (\$0.074)
Glace Bay	Commercial Taxes	\$4.960	\$5.235	(\$0.275)	\$4.661	\$4.735 (\$0.074)
North Sydney	Commercial Taxes	\$5.147	\$5.422	(\$0.275)	\$4.674	\$4.748 (\$0.074)
Louisbourg	Commercial Taxes	\$4.850	\$5.140	(\$0.290)	\$4.691	\$4.765 (\$0.074)
Sydney	Commercial Taxes	\$5.281	\$5.556	(\$0.275)	\$4.782	\$4.856 (\$0.074)
Sydney/Suburban	Commercial Taxes	\$5.081	\$5.356	(\$0.275)	\$4.782	\$4.856 (\$0.074)
County	Residential Taxes	\$1.602	\$1.877	(\$0.275)	\$1.303	\$1.377 (\$0.074)
Sydney Mines	Residential Taxes	\$1.667	\$1.942	(\$0.275)	\$1.368	\$1.442 (\$0.074)
Dominion	Residential Taxes	\$1.743	\$2.018	(\$0.275)	\$1.445	\$1.519 (\$0.074)
New Waterford	Residential Taxes	\$1.757	\$2.032	(\$0.275)	\$1.458	\$1.532 (\$0.074)
Glace Bay	Residential Taxes	\$1.770	\$2.045	(\$0.275)	\$1.471	\$1.545 (\$0.074)
North Sydney	Residential Taxes	\$1.782	\$2.057	(\$0.275)	\$1.483	\$1.557 (\$0.074)
Louisbourg	Residential Taxes	\$1.659	\$1.949	(\$0.290)	\$1.501	\$1.575 (\$0.074)
Sydney	Residential Taxes	\$1.943	\$2.218	(\$0.275)	\$1.666	\$1.740 (\$0.074)



CAPE BRETON
REGIONAL MUNICIPALITY

Proposed Operating Budget

Budgeted Revenues

Revenue Summary 2024-25	Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)	% Increase (Decrease)
TAXES	\$ 130,628,712	\$ 130,411,083	\$ 126,272,495	\$ (4,138,588)	-3.2%
GRANTS IN LIEU OF TAXES	\$ 10,151,336	\$ 10,151,337	\$ 10,452,600	\$ 301,263	3.0%
PROV. TRANS OPERATING GRANT	\$ 15,335,838	\$ 15,335,838	\$ 15,335,838	-	0.0%
PROV. TRANS HST PAYMENT	\$ 441,863	\$ 500,000	\$ 500,000	-	0.0%
MUNICIPAL SERVICES FUNDING	\$ 1,457,469	\$ 1,457,469	\$ 1,066,899	\$ (390,571)	-26.8%
ADMINISTRATIVE	\$ 3,071,803	\$ 1,550,000	\$ 1,550,000	-	0.0%
POLICE	\$ 425,000	\$ 425,000	\$ 500,000	\$ 75,000	17.6%
TRANSIT	\$ 2,239,125	\$ 2,107,000	\$ 2,490,000	\$ 383,000	18.2%
ENVIRONMENTAL SERVICES	\$ 3,175,000	\$ 3,110,000	\$ 3,155,000	\$ 45,000	1.4%
BUILDING RENTALS	\$ 505,860	\$ 523,277	\$ 508,277	\$ (15,000)	-2.9%
WATER/WW UTILITY TRANSFER	\$ 5,050,540	\$ 5,050,540	\$ 12,426,440	\$ 7,375,899	146.0%
BY-LAW ENFORCEMENT	\$ 169,046	\$ 248,500	\$ 348,500	\$ 100,000	40.2%
PLANNING / DEVELOPMENT	\$ 273,926	\$ 250,500	\$ 275,500	\$ 25,000	10.0%
RECREATION & FACILITIES	\$ 2,285,869	\$ 2,457,000	\$ 2,591,000	\$ 134,000	5.5%
TRANSFER FROM RESERVES	\$ 418,000	\$ 418,000	\$ 610,000	\$ 192,000	45.9%
EXTRAORDINARY REVENUES (DFAA)	\$ 2,033,875	\$ -	\$ -	\$ -	
TOTAL BUDGETED REVENUE	\$ 177,663,263	\$ 173,995,545	\$ 178,082,549	\$ 4,087,004	2.3%



CAPE BRETON
REGIONAL MUNICIPALITY

Revenue Budget Highlights

Taxes \$126,272,495

	Forecasted Revenue	Annual Budget	Annual Budget	Budgeted Increase	% Change
	2023-24	2023-24	2024-25	(Decrease)	
TAXES					
Residential Taxes	89,598,350	89,598,350	85,408,939	(4,189,412)	-4.7%
Commercial Taxes	34,062,876	34,062,876	34,523,294	460,418	1.4%
Based on special agreement	219,876	222,000	224,220	2,220	1.0%
Resource Property taxation	1,531,446	1,531,446	1,549,269	17,823	1.2%
Recreational Property Taxes	21,321	21,321	22,388	1,067	5.0%
Forest Property	37,091	37,091	36,636	(455)	-1.2%
MTT Based on Special Calc.	407,752	438,000	407,751	(30,249)	-6.9%
Deed Transfer Tax	4,750,000	4,500,000	4,100,000	(400,000)	-8.9%
Total Taxes	130,628,712	130,411,083	126,272,495	(4,138,588)	-3.2%

- ▶ Tax Revenues driven by assessment and tax rate changes including:
 - ▶ Increase in taxable residential assessment – 8.15% (CAP CPI increase 3.2%)
 - ▶ Increase in resource taxable assessment – 7.74% (CAP CPI increase 3.2%)
 - ▶ Increase in taxable commercial assessment – 9.38%
 - ▶ Transition of wastewater operations to utility and resultant elimination of area rate.
 - ▶ Other tax rate changes previously noted.

If 2023-24 tax rates were maintained, additional revenue from taxes would be approximately \$3.5M.



CAPE BRETON
REGIONAL MUNICIPALITY

Revenue Budget Highlights

Grants in Lieu, Provincial Grants & Municipal Services Funding

Revenue Summary 2024-25	Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)
GRANTS IN LIEU OF TAXES	\$ 10,151,336 \$	10,151,337 \$	10,452,600 \$	\$ 301,263
PROV. TRANS OPERATING GRANT	\$ 15,335,838 \$	15,335,838 \$	15,335,838 \$	-
PROV. TRANS HST PAYMENT	\$ 441,863 \$	500,000 \$	500,000 \$	-
MUNICIPAL SERVICES FUNDING	\$ 1,457,469 \$	1,457,469 \$	1,066,899 \$	\$(390,571)

Grants in lieu of taxes - \$10,452,600 (increase - \$301,263)

- ▶ Federal: \$ 4,223,557 (increase - \$ 249,500)
- ▶ Provincial: \$ 2,460,273 (decrease - (\$ 58,006)
- ▶ NS Power: \$3,768,770 (increase - \$ 109,770)

Provincial Grants - No anticipated changes for 2024-25

Municipal Services Funding – \$1,066,899

- ▶ Net decrease due to waste-water treatment recoveries transferred to utility model.



CAPE BRETON
REGIONAL MUNICIPALITY

Revenue Budget Highlights

Fines & Fees for Service

Revenue Summary 2024-25	Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)
POLICE	\$ 425,000	\$ 425,000	\$ 500,000	\$ 75,000
TRANSIT	\$ 2,239,125	\$ 2,107,000	\$ 2,490,000	\$ 383,000
ENVIRONMENTAL SERVICES	\$ 3,175,000	\$ 3,110,000	\$ 3,155,000	\$ 45,000
BY-LAW ENFORCEMENT	\$ 169,046	\$ 248,500	\$ 348,500	\$ 100,000
PLANNING / DEVELOPMENT	\$ 273,926	\$ 250,500	\$ 275,500	\$ 25,000
RECREATION & FACILITIES	\$ 2,285,869	\$ 2,457,000	\$ 2,591,000	\$ 134,000

▲ Transit revenues reflect continued increases in ridership

▲ Bylaw enforcement and recreation & facilities revenue reflects reopening of Charlotte St. and new leased parking contracts for NSCC and CBU.



CAPE BRETON
REGIONAL MUNICIPALITY

Revenue Budget Highlights

Administrative

Revenue Summary 2024-25	Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)
ADMINISTRATIVE	\$ 3,071,803	\$ 1,550,000	\$ 1,550,000	\$ -
BUILDING RENTALS	\$ 505,860	\$ 523,277	\$ 508,277	\$ (15,000)
WATER/WW UTILITY TRANSFER	\$ 5,050,540	\$ 5,050,540	\$ 12,426,440	\$ 7,375,899
TRANSFER FROM RESERVES	\$ 418,000	\$ 418,000	\$ 610,000	\$ 192,000
DISASTER RECOVERY (DFAA)	\$ 2,033,875	\$ -	\$ -	\$ -

- ▶ Building Rentals decrease due to reduced lease space available
- ▶ Water/WW Utility Transfer increase related to waste-water direct/indirect cost recovery (ie. Debt servicing, biosolid disposal, easements, shared services)
- ▶ Transfer from Reserve
 - ▶ \$300,000 Election reserve transfer (Clerk)
 - ▶ \$310,000 Housing Action Plan Initiatives (HAPI) (100% funded) (Planning)
 - ▶ **\$610,000** **TOTAL TRANSFER FROM RESERVE**



CAPE BRETON
REGIONAL MUNICIPALITY

Proposed Operating Budget

Expenditures by Department

Expenditure Summary 2024-25	Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)	% Change
Department					
ENGINEERING & PUBLIC WORKS					
PW Administration		4,557,342	4,802,847	245,505	5.4%
Engineering	4,656,157	809,030	810,862	1,832	0.2%
PW Operations	751,810	19,689,431	20,592,157	902,726	4.6%
Solid Waste	20,531,006	15,867,558	16,619,231	751,674	4.7%
Fleet	19,225,336	4,909,477	5,422,532	513,055	10.5%
Fleet	5,407,193	8,555,620	10,074,526	1,518,906	17.8%
Transit	8,825,092	3,776,878	-	(3,776,878)	-100.0%
Waste Water	3,497,852	58,165,336	58,322,156	156,820	0.3%
	\$ 62,894,446	\$	\$	\$	
PARKS & BUILDINGS					
BUILDINGS & LIBRARIES	3,480,831	3,611,363	3,734,163	122,801	3.4%
PARKS & GROUNDS	3,395,370	3,318,875	3,473,847	154,972	4.7%
FACILITIES / ARENAS	4,484,417	4,409,506	4,581,687	172,182	3.9%
RECREATION	2,937,282	3,056,495	2,966,228	(90,267)	-3.0%
POLICE SERVICES	29,331,169	30,500,486	32,260,249	1,759,763	5.8%
CONDITIONAL TRANSFERS	22,508,672	22,495,715	20,247,696	(2,248,019)	-10.0%
FISCAL SERVICES	11,499,836	11,490,464	13,049,457	1,558,993	13.6%
FIRE SERVICES	19,991,596	18,875,742	19,973,485	1,097,743	5.8%
FINANCE	3,251,297	3,419,887	3,482,574	62,687	1.8%
TECHNOLOGY					
311/911 COMMUNICATIONS CENTRE	2,493,375	2,545,098	2,612,542	67,444	2.6%
TECHNOLOGY & COMMUNICATIONS	1,576,802	1,642,885	1,820,668	177,782	10.8%
MUNICIPAL CLERK	562,125	576,707	886,802	310,095	53.8%
ADMINISTRATION	446,864	462,452	470,846	8,394	1.8%
PLANNING, INSPECTIONS AND BY-LAWS	3,381,682	3,589,859	4,017,907	428,048	11.9%
HUMAN RESOURCES / OH&S	1,228,318	1,487,476	1,544,312	56,836	3.8%
LEGAL	2,596,090	2,717,266	2,967,059	249,793	9.2%
LEGISLATIVE	1,533,477	1,629,933	1,670,870	40,937	2.5%
TOTAL EXPENDITURES	\$ 177,593,648	\$ 173,995,545	\$ 178,082,548	\$ 4,087,003	2.3%



CAPE BRETON
REGIONAL MUNICIPALITY

Proposed Operating Budget

Expenditure by Type

Expenditure Summary 2024-25	Budget 2023-24 With WW	Budget 2024-25 With WW	Budget increase (decrease) With WW	% increase (decrease)	2024-25 WW Cost Transfer	Budget 2024-25 Without WW
WAGES, BENEFITS, EMPLOYMENT RELATED COSTS	\$ 79,132,934	\$ 83,906,420	\$ 4,773,486	6.0%	\$ 1,270,282	\$ 82,636,138
CONTRACTS & PROFESSIONAL SERVICES	\$ 34,950,054	\$ 37,368,247	\$ 2,418,193	6.9%	\$ 383,500	\$ 36,984,747
VEHICLE RELATED	\$ 7,554,763	\$ 8,410,165	\$ 855,402	11.3%	\$ -	\$ 8,410,165
STREET LIGHTS	\$ 2,395,000	\$ 2,637,500	\$ 242,500	10.1%	\$ -	\$ 2,637,500
BUILDINGS	\$ 6,021,669	\$ 6,567,238	\$ 545,569	9.1%	\$ 1,834,266	\$ 4,732,972
OPERATIONAL MATERIALS, SUPPLIES & EQUIPMENT	\$ 9,954,946	\$ 10,096,138	\$ 141,192	1.4%	\$ 712,265	\$ 9,383,873
DEBT SERVING AND RELATED COSTS	\$ 11,490,464	\$ 13,049,457	\$ 1,558,993	13.6%	\$ (0)	\$ 13,049,457
MANDATED COSTS AND PROVINCIAL TRANSFERS	\$ 22,495,715	\$ 20,247,697	\$ (2,248,019)	-10.0%	\$ (0)	\$ 20,247,697
TOTAL EXPENDITURES	\$ 173,995,545	\$ 182,282,861	\$ 8,287,317		\$ 4,200,312	\$ 178,082,549



CAPE BRETON
REGIONAL MUNICIPALITY

Expenditures by Department

Engineering & Public Works

Expenditure Summary 2024-25		Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)	% Change
Department						
ENGINEERING & PUBLIC WORKS						
PW Administration						
Engineering		4,656,157	4,557,342	4,802,847	245,505	5.4%
PW Operations		751,810	809,030	810,862	1,832	0.2%
Solid Waste		20,531,006	19,689,431	20,592,157	902,726	4.6%
Fleet		19,225,336	15,867,558	16,619,231	751,674	4.7%
Transit		5,407,193	4,909,477	5,422,532	513,055	10.5%
Waste Water		8,825,092	8,555,620	10,074,526	1,518,906	17.8%
		3,497,852	3,776,878	-	(3,776,878)	-100.0%
		\$ 62,894,446	\$ 58,165,336	\$ 58,322,156	\$ 156,820	0.3%

Overall increase **\$156,820**. Significant changes to note include:

PW Administration: Increase due to revised rates for streetlights and provincial roads agreement \$268K.

PW Operations: Increase due to recent tender pricing, fuel escalation provisions, plane and pave \$665K

Solid waste: Increase due to heavy garbage contracts, CPI and lower revenue/recovery at recycling facility \$703K.

Fleet: Increase in operating costs (repairs, maintenance, and fuel) \$375K.
Cost of additional FTE's (Fleet Manager (.5 FTE) \$67K.

Transit: Increase in operating costs (repairs, maintenance, and fuel) \$565K
Cost of additional operators (6.5 FTE's) \$520K (2 Handi-trans, 4.5 transit)
Cost of night shift Transit technical support \$80K
Cost of additional FTE's (Fleet Manager (.5 FTE) \$67K.
Handi-trans software \$30K.

Wastewater: Costs transferred to Water/Wastewater utility

Remaining department variances due to contractual increases in wages/benefits and other minor adjustments/reallocations.



CAPE BRETON
REGIONAL MUNICIPALITY

Expenditures by Department

Parks, Buildings & Libraries, Facilities

Expenditure Summary 2024-25	Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)	% Change
PARKS & BUILDINGS					
BUILDINGS & LIBRARIES	3,480,831	3,611,363	3,734,163	122,801	3.4%
PARKS & GROUNDS	3,395,370	3,318,875	3,473,847	154,972	4.7%
FACILITIES / ARENAS	4,484,417	4,409,506	4,581,687	172,182	3.9%

► Significant changes to note include:

	Utilities	Building/Equip Maintenance	Wages/Benefits	Professional Services	Total
Buildings	56,000	-	65,000	-	121,000
Parks	16,000	10,000	82,000	50,000	158,000
Facilities	84,000	10,000	77,000	-	171,000
	156,000	20,000	224,000	50,000	450,000

- Parks professional services increase due to one-time parks/recreation study.
- Increases in wages/benefits due solely to contractual obligations.



CAPE BRETON
REGIONAL MUNICIPALITY

Expenditures by Department

Recreation

Expenditure Summary 2024-25	Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)	% Change
RECREATION	2,937,282	3,056,495	2,966,228	(90,267)	-3.0%

- ▲ Removal of one-time cost funded by operating reserve for Women's Worlds Curling bid fee (\$166K)
- ▲ Increase summer student wages \$20K due to increase in minimum wage
- ▲ Increase in costs for event and recreation materials/supplies \$10K
- ▲ Remaining variance due to contractual obligations for wages/benefits.



CAPE BRETON
REGIONAL MUNICIPALITY

Expenditures by Department

Conditional Transfers

Fiscal

	Projected Operating Results 2023-24	Approved Budget 2023-24	Requested Budget 2024-25	Increase (Decrease)
CONDITIONAL TRANSFERS				
C.B./Victoria School Board	\$ 16,530,308	\$ 16,530,308	\$ 17,942,800	\$ 1,412,492
Island Housing Authority (CBIHA)	2,581,244	2,581,244	-	(2,581,244)
Correctional Costs (Provincial)	1,135,747	1,135,747	-	(1,135,747)
Regional Library	703,800	703,800	703,800	-
Property Assessment Cost	1,361,310	1,361,310	1,388,536	27,226
Business Improvement Commissions	196,263	183,307	212,561	29,254
Requested Budget	\$ 22,508,672	\$ 22,495,715	\$ 20,247,696	\$ (2,248,019)

	Projected Operating Results 2023-24	Approved Budget 2023-24	Requested Budget 2024-25	Increase (Decrease)
FISCAL SERVICES				
Short Term Interest	\$ 400,000	\$ 400,000	\$ 400,000	\$ (0)
Interest on Debt	1,346,399	1,346,399	1,617,486	271,087
Principal on Debt	8,796,065	8,796,065	9,208,971	412,906
Amortization of bond discount	98,000	98,000	63,000	(35,000)
Bank Charges	69,372	60,000	70,000	10,000
Allowance for Uncollectible Taxes	700,000	700,000	600,000	(100,000)
Appropriation to Capital	90,000	90,000	1,090,000	1,000,000
Requested Budget	\$ 11,499,836	\$ 11,490,464	\$ 13,049,457	\$ 1,558,993



CAPE BRETON
REGIONAL MUNICIPALITY

Expenditures by Department

Fire & Emergency Services

Expenditure Summary 2024-25	Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)	% Change
FIRE SERVICES	19,991,596	18,875,742	19,973,485	1,097,743	5.8%

- ▶ Volunteer Fire Grant adjustment \$513K
- ▶ CPI increases for career/composite stations' operational equipment \$97K
- ▶ Addition of 1 FTE for EMO \$96K (including benefits)
- ▶ CPI increases for fleet maintenance based on historic actuals \$85K
- ▶ Increase in utility costs \$22K
- ▶ Contractual increases in salaries and benefits account for remaining variance.



CAPE BRETON
REGIONAL MUNICIPALITY

Expenditures by Department

Police

Expenditure Summary 2024-25	Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)	% Change
POLICE SERVICES	29,331,169	30,500,486	32,260,249	1,759,763	5.8%

Overall variance the result of contractual increases in wages/benefits.
Other minor reallocations of budget between accounts.

Budget
approved by
Board of Police
Commissioners
March 4, 2024



CAPE BRETON
REGIONAL MUNICIPALITY

Expenditures by Department

Planning & Economic Development

Expenditure Summary 2024-25	Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)	% Change
PLANNING, INSPECTIONS AND BY-LAWS	3,381,682	3,589,859	4,017,907	428,048	11.9%

- ▲ Housing Action Plan Initiative \$310K (offset by reserve transfer)
- ▲ 1 FTE – By-law enforcement officer \$70K
- ▲ Remove bi-annual Pictometry contract for 2024-25 (\$70K)
- ▲ Contractual increases in salaries and benefits account for remaining variance.



CAPE BRETON
REGIONAL MUNICIPALITY

Economic Development

2024-25 Grants to Organizations

Economic Development Funding (REN)	\$300,000
Destination Cape Breton Association	\$ 80,000
Savoy Theatre	<u>\$ 75,000</u>
Total Grants to Organizations	<u><u>\$455,000</u></u>

No changes to grants from 2023-24.



CAPE BRETON
REGIONAL MUNICIPALITY

Expenditures by Department

Support Services

Expenditure Summary 2024-25		Projected Operating Results 2023-24	Approved Budget 2023-24	Proposed Budget 2024-25	Budget Increase (Decrease)	% Change
FINANCE		3,251,297	3,419,887	3,482,574	62,687	1.8%
TECHNOLOGY						
311/911 COMMUNICATIONS CENTRE		2,493,375	2,545,098	2,612,542	67,444	2.6%
TECHNOLOGY & COMMUNICATIONS		1,576,802	1,642,885	1,820,668	177,782	10.8%
MUNICIPAL CLERK		562,125	576,707	886,802	310,095	53.8%
ADMINISTRATION		446,864	462,452	470,846	8,394	1.8%
HUMAN RESOURCES / OH&S		1,228,318	1,487,476	1,544,312	56,836	3.8%
LEGAL		2,596,090	2,717,266	2,967,059	249,793	9.2%
LEGISLATIVE		1,533,477	1,629,933	1,670,870	40,937	2.5%

- ▶ **Technology:** Reinstatement of Citizens Guide \$60K
CPI on licensing and computer components \$74K
- ▶ **Clerk:** Increase in contracts/agreement for 2024 election \$300K
(offset by election reserve transfer)
- ▶ **Legal:** Increase in corporate insurance policy \$230K
Reduction in professional services based on historic actuals (\$25K)
- ▶ **Legislative:** Reduction in Travel (\$20K)

Any other variances for departments providing administrative support services are the result of contractual increases in salaries and benefits as well as minor budget adjustments/reallocations between accounts.



CAPE BRETON
REGIONAL MUNICIPALITY

Operating Budget

Required (draft) motions to approve:

- ▲ Operating Budget for 2024-25 of \$178,082,549 and associated tax rates as presented
- ▲ Transfer from operating reserve \$610,000
- ▲ Fund 2022-23 Operating Deficit of \$(715,389) from Operating Reserve.