Cape Breton Regional Municipality

Audit Committee Agenda

Wednesday, December 17, 2025
4:00 p.m.

Council Chambers
Second Floor, City Hall
320 Esplanade, Sydney, Nova Scotia

Audit Committee Members:

Deputy Mayor Glenn Paruch, Chair

Councillor Earlene MacMullin

Councillor Steve Parsons

Councillor Darren O'Quinn

Councillor Kim Sheppard-Campbell

Citizen Mark Galley

Citizen Sue Forrester

Land Acknowledgement

Roll Call

1. **Approval of Agenda:** (Motion Required)

2. **Approval of Minutes:** (Previously Circulated)
   - **September 3, 2025**

3. **Water and Wastewater Billing – Update:** Ray Boudreau, Director of Water and Wastewater (See page __3____)

4. **Council and Leadership Expenses 2025:** Nancy Dove, Chief Financial Officer

   Documentation to be circulated prior to meeting.

5. **Financials:** Nancy Dove, Chief Financial Officer (See page __17___)

6. **Audit Progress Summary to Date:** Darren Chiasson, CPA, CA – MNP Partner, Business Advisor

Adjournment

CBRM
A Community of Communities

Staff Report

To: Audit Committee
Prepared by: Ray Boudreau, Director of Water & Wastewater
Date: December 17, 2025
Subject Water & Wastewater Billing – Update

Background

Mayor and Council were provided with a detailed review of water and wastewater bills and how the Water Utility recovers costs through a user-pay model. This information included:

- The rationale behind transitioning from taxation to a rate-based approach
- The methodology used to calculate water and wastewater rates
- How the new billing structure appears to customers
- Concerns and questions raised by constituents

Takeaways

Several constructive outcomes emerged from the discussions:

1. **Bill Format Improvements**
    - Staff will work with our financial services provider (SAP) to improve clarity and highlight key information.
2. **Targeted Customer Messaging**
    - Two sets of bill inserts will be developed for:
        - **Customers who receive water and wastewater service**
        - **Customers who receive wastewater service only**
    - Messaging will use plain language to explain what services are being charged and how rates are applied.
3. **Updated FAQ Document**

- A revised Frequently Asked Questions (FAQ) document will be produced.
- It will address common customer inquiries and reflect feedback received during the workshop.

4. **Educational Video**
    - A short, narrated video walkthrough of the bill format will be developed.
    - The video will be shared on the municipal website and social media to reach a broader audience.

Next Steps

Future check-ins with Council will be scheduled as staff progress on these items.

WATER / WASTEWATER BILLING

Audit Committee Update – December 17, 2025

OUTLINE

- The “User-Pay” Principle
- Developing Water / Wastewater Rates
- Rate Structure
- Example Bills
- Rationale for Uniform Wastewater Rate

THE “USER-PAY” PRINCIPLE

- Cost of Water and Wastewater Service is recovered through “user-pay” rate-based system.
- Three (3) Key Criteria:
  - Fairness – only those that receive service pay
  - Accountability – rates reflect the true cost of service
  - Financial Sustainability – no reliance on municipal tax revenue

THE “USER-PAY” PRINCIPLE

- Water Rates have been regulated since Early 1900s
- Wastewater Rates are not currently regulated
- In 2024 – Sewer Tax eliminated; WW Charge introduced.
- Previously, the sewer tax was not covering the total cost of service

RATE DEVELOPMENT

- The **NSRAB Accounting and Reporting Handbook** provides a standardized framework for calculating **water rates**.
- The **Water Environment Federation (WEF)** provides a framework for establishing **wastewater rates**.
- Process involves **estimating** and **allocating** costs by function
- Once costs are allocated formulas are used to calculate rates that are designed to cover all costs with no profit or surplus.

RATE STRUCTURE

- Two-part rate structure – **fixed** "base" **charge** and a **variable** "consumption" or "volumetric" **charge**
- **Fixed Charge** – flat fee billed regardless of how much water / wastewater is used / discharged
    - **Water** Base Charge = $62.25 per quarter
    - **Wastewater** Base Charge = $40.94 per quarter
- Primarily used to cover costs that do not change with the volume of water consumed or wastewater produced (i.e. meter reading, customer billing, debt servicing, fire protection, capital replacement)

RATE STRUCTURE

- **Variable Charge** – based on the actual volume of water metered.
  - Water Variable (Consumption) Charge – $1.67 per cubic meter
  - Wastewater Variable (Volumetric) Charge - $0.78 per cubic meter
- Used to recover operating costs that vary with usage: (i.e. energy costs, chemical costs, biosolids handling)
- The variable charge is based on water usage as measured by the water meter.
- In the case of wastewater, the variable charge is based on the fact that nearly all water entering the property is discharged into the sewer system.

Example Bill

Cape Breton Regional Municipality
Water Utility
320 Esplanade
Sydney, Nova Scotia B1P 7B9

Account Inquiries - 311
Email: waterbill@cbrm.ns.ca
Visit our Web Site at: www.cbrm.ns.ca

WATER ACCOUNT 0000121811

Customer Information: ACCOUNT NAME
123 MAIN ST
SYDNEY NS B1P 7B9 Can

Invoice Date		April 08/25	
Prior Usage Information			
Date	Usage		Days
2024-04-12	20.0	Cubic Metres	90
2024-05-09	29.0	Cubic Metres	93
2024-04-06	25.0	Cubic Metres	91
2024-05-03	26.0	Cubic Metres	96

Service Address: 123 MAIN STREET SYDNEY Can

[Note: 1 cubic metre (m3) = 220 imperial gallons.]

Meter Number	CURRENT READING	PREVIOUS READING	SERVICE FROM	SERVICE TO	DAYS	FEES DESCRIPTION	FEES AMOUNT
R1486704232	8,798.0	8,778.0	12/05/24	03/04/25	90		
R1486704232	8,798.0	8,778.0	12/05/24	03/04/25	90		

SERVICE TYPE	USAGE	UNITS	RATE	CONSUMPTION CHARGE	BASE CHARGE	CURRENT AMOUNT
WATER	20.0	Cubic Metre	1.60	$32.00	$62.25	$94.25
WASTEWATER	20.0	Cubic Metre	0.78	$15.60	$40.94	$56.54

	Units	Rate	Total
Hydrants			
Sprinklers			

	Total for Hydrants	
	Total for Sprinklers:	
	Sub Total:	$150.79
Balance Forward At:	**April 08/25**	$0.00
Total Due Before:	**May 20/25**	**$150.79**

If * appears on reading, this bill is estimated.

Example Calculation 'Wastewater Only Customer'

- *A user of the wastewater system who is not a user of the water utility shall pay a wastewater charge based on the estimated water usage charged to a similar class of user of the municipal water system* - CBRM Wastewater Discharge By-Law W-100 Section 19(5)(b)
- The current average quarterly water usage for a residential property is 38.5m^3 which is used to calculate the "variable" charge:
  - 38.5m^3 x \$0.78 per m^3 = \$30.03
- The Base charge remains constant: \$40.94.
- Total Quarterly WW Charge = **\$30.03 + \$40.94 = \$70.97**

Cape Breton Regional Municipality

Water Utility
320 Esplanade
Sydney, Nova Scotia B1P 7B9

Account Inquiries - 311
Email: waterbill@cbrm.ns.ca
Visit our Web Site at: www.cbrm.ns.ca

Invoice Date	January 27/25	
Prior Usage Information		
Date	Usage	Days

WATER ACCOUNT 0000432639

Customer Information:

ACCOUNT NAME
123 MAIN ST
SYDNEY NS B1P 7B9 Can

Service Address:

[Note: 1 cubic metre (m3) = 220 imperial gallons.]

Meter Number	CURRENT READING	PREVIOUS READING	SERVICE FROM	SERVICE TO	DAYS	FEES DESCRIPTION	FEES AMOUNT
			10/01/24	12/31/24	92		

SERVICE TYPE	USAGE	UNITS	RATE	CONSUMPTION CHARGE	BASE CHARGE	CURRENT AMOUNT
FLAT WW	1	Flat Rate		$70.97		$70.97

	Units	Rate	Total
Hydrants			
Sprinklers			

If * appears on reading, this bill is estimated.

	Total for Hydrants	
	Total for Sprinklers:	
	Sub Total:	$70.97
Balance Forward At:	**January 27/25**	$0.00
Total Due Before:	**March 10/25**	**$70.97**

Payments received after the due date will be subject to interest, at a rate of 15% per year.

Rationale for Uniform Wastewater Charge

- Precedent – Uniform Sewer Tax Rate replaced with Uniform Wastewater Charge
- Cost – If we set different rates based on the cost in each community, some residents would pay much more just because of where they live.
- Consistency – It is consistent with how we fund other shared municipal services (snow plowing, fire or police protection)
- Fairness – A Single Rate is simpler and Fairer

THANK YOU

Draft Statement of Expenditures

October 31, 2025

Expenditures	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Legislative	944,089	1,008,143	64,054	1,700,066	755,977
Administration	197,868	235,110	37,243	481,627	283,759
Finance	1,602,592	1,808,688	206,096	3,871,331	2,268,739
Legal	2,580,946	2,948,295	367,350	3,309,483	748,929
Human Resources	960,710	1,142,876	182,167	1,867,656	906,947
Technology & Communications	1,262,466	1,422,688	160,222	2,667,644	1,405,178
Municipal Clerk	315,672	327,165	11,493	665,585	349,913
Fiscal Services	21,724,766	21,730,436	5,670	41,982,024	12,182,858
Police Services	20,469,082	20,876,439	407,357	36,114,294	15,645,212
Fire Services (Incl EMO)	8,478,812	8,699,442	220,631	14,255,649	5,776,838
Engineering & Public Works	36,369,057	34,979,514	(1,389,543)	61,084,243	24,715,186
Planning	2,174,328	2,360,945	186,617	4,495,882	2,321,554
Facilities C200 & Arenas	2,774,746	2,769,341	(5,405)	4,753,430	1,978,684
Parks & Grounds	2,465,587	2,385,855	(79,733)	3,610,306	1,144,719
Buildings	2,226,168	2,429,104	202,936	3,937,806	1,776,354
Recreation	2,658,054	2,200,996	(457,058)	3,053,686	395,632
Total expended to date	**$ 107,204,942**	**$ 107,325,037**	**$ 120,096**	**$ 187,850,712**	**$ 72,656,477**

Departmental

Reviewed

Draft Statement of Revenue

Revenue	Year To Date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	78,313,452	77,669,803	643,649	133,148,233	54,834,781
Total Federal Government	2,129,167	2,129,167	-	3,650,000	1,520,833
Total Federal Government Agencies	502,248	502,248	-	860,996	358,748
Total Provincial Government	1,203,417	1,203,417	-	2,063,000	859,583
Total Provincial Government Agencies	2,416,987	2,485,657	(68,670)	4,261,126	1,844,139
Total Services to Other Local Government	544,994	544,994	-	934,275	389,281
Total Transit	933,333	1,174,833	(241,500)	3,614,000	2,680,667
Total Environmental Development Services	280,134	175,292	104,842	300,500	20,366
Total Licenses & Permits	35,071	28,292	6,779	48,500	13,429
Total Fines & Fees	616,904	700,000	(83,096)	1,200,000	472,962
Total Rentals	301,037	303,203	(2,166)	519,777	218,740
Total Concessions & Franchises	431,692	455,196	(23,504)	945,000	129,214
Total Interest	634,890	883,750	(248,860)	1,515,000	880,110
Total Finance Revenue	27,726	20,417	7,309	35,000	7,275
Total Solid Waste Revenue	1,959,972	2,028,000	(68,028)	4,125,000	2,165,028
Total Recreation & Cultural Service Programs	428,839	487,732	(58,894)	1,694,500	1,778,970
Total Water Utility Charges	7,393,731	7,393,731	-	12,674,968	5,281,237
Total Unconditional Transfers	9,274,262	9,237,572	36,690	15,835,838	6,561,576
Total Conditional Transfers	99,375	99,375	-	425,000	325,625
Total Extraordinary Revenue	585,014	-	585,014	-	(585,014)
Year To Date Assigned	**$ 108,112,242**	**$ 107,522,677**	**$ 589,565**	**$ 187,850,713**	**$ 79,757,551**

Departmental **Reviewed**

Legislative | **Draft Statement of Expenditures** | **October 31, 2025**

Legislative	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	656,448	664,630	8,182	1,152,026	495,578
6010 BENEFITS	96,789	133,063	36,274	230,643	133,854
6030 TRAVEL/CONFERENCES	68,604	68,604	-	90,000	21,396
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	61,313	61,313	-	97,263	35,950
6050 OFFICE SUPPLIES	5,809	7,233	1,424	12,400	6,591
6060 OFFICE EQUIPMENT	2,358	3,208	850	5,500	3,142
6080 ADVERTISING	4,498	8,458	3,960	14,500	10,002
6100 COURIER	-	146	146	250	250
6110 TELEPHONE/FAX	15,153	19,503	4,351	33,434	18,281
6120 PUBL./SUBSCRIPTIONS	781	1,488	706	2,550	1,769
6130 COMPUTER HARDWARE	1,948	1,949	-	8,000	6,052
6150 MEETING EXPENSESS	7,882	16,042	8,160	27,500	19,618
6170 PROMOTION	22,505	22,506	-	26,000	3,495
Total expended to date	**$ 944,089**	**$ 1,008,143**	**$ 64,053**	**$ 1,700,066**	**$ 755,977**

Departmental **Finance**

Administration (CAO) Draft Statement of Expenditures October 31, 2025

CAO	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	164,139	178,724	14,586	309,789	145,650
6010 BENEFITS	24,101	34,291	10,191	59,438	35,337
6020 TRAINING/EDUCATION	-	1,925	1,925	3,300	3,300
6030 TRAVEL/CONFERENCES	4,200	10,500	6,300	18,000	13,800
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	1,328	1,328	-	1,800	472
6050 OFFICE SUPPLIES	1,413	1,633	220	2,800	1,387
6110 TELEPHONE/FAX	941	1,458	517	2,500	1,559
6150 MEETING EXPENSES	475	2,333	1,858	4,000	3,525
6170 PROMOTION	1,271	2,917	1,646	5,000	3,729
8100 PROFESSIONAL SERVICES	-	-	-	75,000	75,000
Total expended to date	**$ 197,868**	**$ 235,110**	**$ 37,243**	**$ 481,627**	**$ 283,759**

Departmental

Finance

Draft Statement of Expenditures

Finance	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,202,068	1,359,692	157,624	2,356,799	1,154,731
6010 BENEFITS	266,519	306,038	39,518	530,465	263,946
6020 TRAINING/EDUCATION	349	4,958	4,609	8,500	8,151
6030 TRAVEL/CONFERENCES	10,273	10,792	518	18,500	8,227
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	706	2,654	1,948	4,550	3,844
6050 OFFICE SUPPLIES	5,976	6,942	965	11,900	5,924
6060 OFFICE EQUIPMENT	3,473	7,583	4,111	13,000	9,527
6080 ADVERTISING	18,861	22,365	3,504	38,340	19,479
6090 POSTAGE	184,255	184,254	-	214,000	29,745
6100 COURIER	14,085	12,046	(2,039)	20,650	6,565
6110 TELEPHONE/FAX	9,560	10,208	648	17,500	7,940
6130 COMPUTER HARDWARE	4,665	4,665	-	15,000	10,335
6140 COMPUTER SOFTWARE	-	-	-	71,175	71,175
6180 COST RECOVERY	(221,692)	(221,692)	-	(360,000)	(138,308)
8010 OPERATIONAL MATERIALS/SUPPLIES	4,003	2,917	(1,086)	5,000	997
8100 PROFESSIONAL SERVICES	45,536	47,833	-	82,000	36,464
8110 CONTRACTS/AGREEMENTS	46,888	40,367	-	69,200	22,312
8120 LEASES	7,066	7,066	-	14,752	7,686
8180 TAX EXEMPT/WRITE OFF	-	-	-	740,000	740,000
Total expended to date	**$ 1,602,592**	**$ 1,808,688**	**$ 210,321**	**$ 3,871,331**	**$ 2,268,739**

Departmental

Finance

Draft Statement of Expenditures

October 31, 2025

Legal	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	319,661	319,731	70	554,200	234,539
6010 BENEFITS	64,956	76,029	11,072	131,783	66,827
6020 TRAINING/EDUCATION	-	3,792	3,792	6,500	6,500
6030 TRAVEL/CONFERENCES	1,123	2,625	1,502	4,500	3,377
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	11,292	11,292	-	18,000	6,708
6050 OFFICE SUPPLIES	1,916	2,042	126	3,500	1,584
6060 OFFICE EQUIPMENT	1,041	1,283	242	2,200	1,159
6070 PHOTOCOPYING SUPPLIES	568	2,042	1,473	3,500	2,932
6080 ADVERTISING	393	2,333	1,941	4,000	3,607
6100 COURIER	351	467	116	800	449
6110 TELEPHONE/FAX	1,924	2,333	409	4,000	2,076
6120 PUBLICATIONS/SUBSCRIPTIONS	15,702	15,702	-	22,000	6,298
6130 COMPUTER HARDWARE	-	-	-	4,000	4,000
6150 MEETING EXPENSES	-	292	292	500	500
6160 LIABILITY INSURANCE	2,099,911	2,450,000	350,089	2,450,000	350,089
8100 PROFESSIONAL SERVICES	41,716	58,333	16,617	100,000	58,284
Total expended to date	**$ 2,580,946**	**$ 2,948,295**	**$ 367,350**	**$ 3,309,483**	**$ 748,929**

Departmental

Finance

Draft Statement of Expenditures

Human Resources	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	599,576	747,650	148,075	1,295,927	696,351
6010 BENEFITS	149,230	181,661	32,431	314,879	165,649
6020 TRAINING/EDUCATION	2,998	5,746	2,747	9,850	6,852
6030 TRAVEL/CONFERENCES	7,322	10,208	2,886	17,500	10,178
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	654	2,042	1,387	3,500	2,846
6050 OFFICE SUPPLIES	19,137	8,750	(10,387)	15,000	(4,137)
6060 OFFICE EQUIPMENT	83	1,458	1,375	2,500	2,417
6080 ADVERTISING	1,055	1,750	695	3,000	1,945
6110 TELEPHONE/FAX	4,803	5,833	1,031	10,000	5,197
6120 PUBLICATIONS/SUBSCRIPTIONS	-	1,750	1,750	3,000	3,000
6130 COMPUTER HARDWARE	7,545	7,545	-	6,000	(1,545)
6150 MEETING EXPENSES	4,522	4,522	-	6,500	1,978
8100 PROFESSIONAL SERVICES	158,127	158,128	-	170,000	11,873
8110 CONTRACTS/AGREEMENTS	5,657	5,833	176	10,000	4,343
Total expended to date	**$ 960,710**	**$ 1,142,876**	**$ 182,166**	**$ 1,867,656**	**$ 906,947**

Departmental

Finance

Technology and Communications — Draft Statement of Expenditures — October 31, 2025

Technology/Communications	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	626,578	726,129	99,551	1,258,623	632,045
6010 BENEFITS	151,228	166,790	15,561	289,102	137,874
6011 MISCELLANEOUS BENEFITS	(35,483)	(63,676)	(28,193)	(109,158)	(73,675)
6020 TRAINING/EDUCATION	-	13,125	13,125	22,500	22,500
6030 TRAVEL/CONFERENCES	2,215	3,792	1,577	6,500	4,285
6040 PROFESSIONAL MEMBERSHIP/DUES	-	583	583	1,000	1,000
6050 OFFICE SUPPLIES	6,922	3,325	(3,597)	2,850	(4,072)
6060 OFFICE EQUIPMENT	128	2,333	2,206	4,000	3,872
6080 ADVERTISING	1,040	1,750	710	3,000	1,960
6110 TELEPHONE/FAX	21,679	29,167	7,488	50,000	28,321
6130 COMPUTER HARDWARE	32,167	32,167	-	180,000	147,833
6140 COMPUTER SOFTWARE	354,361	354,360	-	475,000	120,640
6150 MEETING EXPENSES	2,197	583	(1,613)	1,000	(1,197)
7070 BLDG/FACILITY RENTAL	14,186	14,185	-	22,000	7,814
8040 COMM EQUIPMENT LINES	623	1,458	835	2,500	1,877
8100 PROFESSIONAL SERVICES	15,244	35,000	19,756	60,000	44,756
8110 CONTRACTS/AGREEMENTS	68,580	101,617	33,036	174,200	105,620
8120 LEASES SAP	804	-	(804)	116,184	115,380
8130 LICENSES/PERMITS	-	-	-	108,343	108,343
Total expended to date	**$ 1,262,466**	**$ 1,422,688**	**$ 160,222**	**$ 2,667,644**	**$ 1,405,178**

Departmental

Finance

Municipal Clerk — Draft Statement of Expenditures — October 31, 2025

Municipal Clerk	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	193,629	201,727	8,098	349,660	156,031
6010 BENEFITS	46,537	44,957	(1,580)	77,925	31,388
6020 TRAINING/EDUCATION	1,905	3,208	1,303	5,500	3,595
6030 TRAVEL/CONFERENCES	19	2,917	2,898	5,000	4,981
6040 PROFESSIONAL MEMBERSHIP/DUES	4,271	817	(3,454)	1,400	(2,871)
6050 OFFICE SUPPLIES	2,319	2,319	-	3,000	681
6060 OFFICE EQUIPMENT	207	1,167	959	2,000	1,793
6070 PHOTOCOPYING SUPPLIES	17,054	17,053	-	23,500	6,446
6080 ADVERTISING	-	875	875	1,500	1,500
6100 COURIER	93	93	-	100	7
6110 TELEPHONE/FAX	1,094	2,450	1,356	4,200	3,106
6120 PUBLICATIONS/SUBSCRIPTIONS	1,345	1,345	-	1,800	455
6130 COMPUTER HARDWARE	-	-	-	3,000	3,000
6140 COMPUTER SOFTWARE	39,779	39,779	-	42,500	2,721
6150 MEETING EXPENSES	7,420	8,458	1,038	14,500	7,080
8110 CONTRACTS/AGREEMENTS	-	-	-	130,000	130,000
Total expended to date	**$ 315,672**	**$ 327,165**	**$ 11,493**	**$ 665,585**	**$ 349,913**

Departmental

Finance

Draft Statement of Expenditures

Fiscal Services	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
8195 WATER SUPPLY & HYDRANTS	4,127,895	4,127,891	(4)	7,076,384	2,948,489
9010 INTEREST ON SHORT TERM BORROWING	-	-	-	400,000	400,000
9020 INTEREST ON LONG TERM DEBT	1,233,685	1,233,685	-	1,794,276	560,591
9050 PRINCIPLE ON LONG TERM DEBT	3,644,671	3,644,671	-	8,395,561	4,750,890
9052 DEBT/CAPITAL BOND DISC	-	-	-	63,000	63,000
9090 BANK CHARGES	50,082	49,583	(499)	85,000	34,918
9200 ALLOWANCE FOR UNCOLLECTABLE TAXES	-	-	-	600,000	600,000
9420 APPROPRIATION TO CAPITAL FUND	-	-	-	1,840,000	1,840,000
9430 APPROPRIATION TO B.I.D.C.s	134,011	133,586	(426)	229,004	94,993
9620 REGIONAL LIBRARY	410,550	410,550	-	703,800	293,250
9630 CAPE BRETON/VICTORIA SCHOOL BOARD	11,304,292	11,304,292	-	19,378,692	-
9640 PROPERTY ASSESSMENT COSTS	819,581	826,179	6,599	1,416,307	596,726
Total expended to date	**$ 21,724,766**	**$ 21,730,436**	**$ 5,670**	**$ 41,982,024**	**$ 12,182,858**

Departmental

Finance

Police Services	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010 , & 6011 WAGES & BENEFITS NET OF COST RECOVERY	17,324,883	18,126,610	801,727	31,471,149	14,146,266
6020 TRAINING/EDUCATION	159,672	159,672	-	192,500	32,828
6030 TRAVEL/CONFERENCES	69,294	63,000	(6,294)	63,000	(6,294)
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	3,483	3,484	-	5,000	1,517
6050 OFFICE SUPPLIES	20,792	28,438	7,645	48,750	27,958
6060 OFFICE EQUIPMENT	27,257	46,083	18,826	79,000	51,743
6070 PHOTOCOPYING SUPPLIES	-	5,833	5,833	10,000	10,000
6080 ADVERTISING	372	3,500	3,128	6,000	5,628
6100 COURIER	8,155	8,155	-	13,000	4,845
6110 TELEPHONE/FAX	189,753	172,083	(17,669)	295,000	105,247
6120 PUBLICATIONS/SUBSCRIPTIONS	4,058	4,058	-	6,000	1,942
6130 COMPUTER HARDWARE	172,604	172,604	-	270,000	97,396
6140 COMPUTER SOFTWARE	133,532	133,532	-	710,000	576,468
6150 MEETING EXPENSES	9,076	9,076	-	11,000	1,924
6170 PROMOTION	5,471	5,470	-	10,000	4,529
7000 HEAT	4,911	18,667	13,755	32,000	27,089
7010 ELECTRICAL	65,407	72,333	6,926	124,000	58,593
7020 WATER	1,550	4,973	3,423	8,525	6,975
7030 BUILDING/FACILITY MAINTENANCE	38,929	54,250	15,321	93,000	54,071
7040 BUILDING FACILITY REPAIR	257	8,750	8,493	15,000	14,743
7060 BUILDING/FACILITY RENOVATION	2,144	8,750	6,606	15,000	12,856
7070 BUILDING/FACILITY RENTAL	65,960	58,917	(7,043)	101,000	35,040
7110 SECURITY	701	1,167	466	2,000	1,299
7500 VEHICLE/EQUIPMENT MAINTENANCE	16,447	17,500	1,053	30,000	13,553
7505 GASOLINE & DIESEL	262,347	291,667	29,320	500,000	237,653
7510 VEHICLE/EQUIPMENT REPAIRS	267,601	189,583	(78,017)	325,000	57,399
7530 VEHICLE/EQUIPMENT REPLACEMENT	523,506	523,506	-	580,000	56,494
7540 VEHICLE/EQUIPMENT RENTAL	-	-	-	2,000	2,000
7550 VEHICLE/EQUIPMENT TOWING	478	2,333	1,856	4,000	3,522
8000 OPERATIONAL EQUIPMENT	130,661	130,661	-	150,000	19,339
8010 OPERATIONAL MATERIALS/SUPPLIES	177,987	177,987	-	150,000	(27,987)
8020 MAINTENANCE EQUIPMENT	3,272	3,541	269	6,070	2,798
8040 COMMUNICATION EQUIPMENT LINES	2,045	292	(1,754)	500	(1,545)
8090 UNIFORMS/CLOTHING	120,299	120,298	-	175,000	54,701
8100 PROFESSIONAL SERVICES	157,738	87,500	(70,238)	150,000	(7,738)
8110 CONTRACTS/AGREEMENTS	34,573	55,417	20,844	95,000	60,427
8120 LEASES	-	-	-	157,800	157,800
8125 MAJOR INVESTIGATIONS	463,865	105,000	(358,865)	180,000	(283,865)
8130 LICENSES/PERMITS	-	1,750	1,750	3,000	3,000
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	-	-	-	25,000	25,000
Total expended to date	**$ 20,469,082**	**$ 20,876,439**	**$ 407,359**	**$ 36,114,294**	**$ 15,645,212**

Departmental **Finance**

Police Services | Draft Statement of Revenue | October 31, 2025

Police Services Revenue	Year to date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	79,967	116,667	(36,700)	200,000	120,033
5151 FINES	180,036	175,000	5,036	300,000	119,964
Total Revenue to date	**$ 260,003**	**$ 291,667**	**$ (31,664)**	**$ 500,000**	**$ 239,997**

Departmental

Finance

Draft Statement of Expenditures

Fire Services Including EMO	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	4,254,363	4,183,845	(70,518)	7,251,998	2,997,635
6010 BENEFITS	1,010,049	1,037,908	27,858	1,799,040	788,991
6011 MISCELLANEOUS BENEFITS	2,820	26,615	23,795	45,626	42,806
6020 TRAINING/EDUCATION	31,068	138,367	107,299	237,200	206,132
6030 TRAVEL/CONFERENCES	40,519	40,519	-	60,000	19,481
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	222	6,592	6,370	11,300	11,078
6050 OFFICE SUPPLIES	3,647	6,417	2,770	11,000	7,353
6060 OFFICE EQUIPMENT	1,353	5,542	4,189	9,500	8,147
6080 ADVERTISING	-	875	875	1,500	1,500
6110 TELEPHONE/FAX	28,143	24,120	(4,023)	41,348	13,205
6120 PUBLICATIONS/SUBSCRIPTIONS	10	350	340	600	590
6130 COMPUTER HARDWARE	685	685	-	11,500	10,815
6140 COMPUTER SOFTWARE	30,223	30,222	-	35,500	5,277
6150 MEETING EXPENSES	2,298	2,625	327	4,500	2,202
6170 PROMOTION	8,956	15,925	6,969	27,300	18,344
7000 HEAT	34,448	57,167	22,719	98,000	63,552
7010 ELECTRICAL	48,644	58,784	10,140	100,773	52,129
7020 WATER	25,030	23,333	(1,697)	40,000	14,970
7030 BUILDING/FACILITY MAINTENANCE	14,231	40,717	26,485	69,800	55,569
7040 BUILDING FACILITY REPAIR	804	17,531	16,727	30,053	29,249
7060 BUILDING/FACILITY RENOVATION	14,241	2,917	(11,324)	5,000	(9,241)
7500 VEHICLE/EQUIPMENT MAINTENANCE	348,743	262,500	(86,243)	450,000	101,257
7505 GASOLINE & DIESEL	46,403	53,471	7,069	91,665	45,262
7530 VEHICLE/EQUIPMENT REPLACEMENT	-	-	-	50,500	50,500
7560 VEHICLE/EQUIPMENT GENERAL SUPPLIES	20,065	11,667	(8,398)	20,000	(65)
8000 OPERATIONAL EQUIPMENT	229,839	361,410	131,571	619,560	389,721
8010 OPERATIONAL MATERIALS/SUPPLIES	57,526	30,333	(27,193)	52,000	(5,526)
8020 MAINTENANCE EQUIPMENT	34,947	29,167	(5,781)	50,000	15,053
8040 COMMUNICATION EQUIPMENT LINES	-	2,538	2,538	4,350	4,350
8090 UNIFORMS/CLOTHING	35,147	40,906	5,759	70,125	34,978
8100 PROFESSIONAL SERVICES	7,807	7,292	(515)	12,500	4,693
8110 CONTRACTS/AGREEMENTS	57,441	72,479	15,038	124,250	66,809
8120 LEASES	106,554	106,555	-	298,047	191,493
8130 LICENSES/PERMITS	225	10,398	10,173	17,825	17,600
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	1,989,673	1,989,673	-	2,503,289	513,616
Total expended to date					
	$ 8,478,812	**$ 8,699,442**	**$ 220,631**	**$ 14,255,649**	**$ 5,776,838**

Departmental

Finance

Municipal Services Agreement | **Draft Statement of Revenue** | **October 31 , 2025**

Fire Services Revenue	Year to date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
4776 PROV NS FIRE PROTECTION GRANT	237,854	237,854	-	407,750	169,896
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	307,140	307,140	-	526,525	219,385
Total Revenue to date	**$ 544,994**	**$ 544,994**	**$ -**	**$ 934,275**	**$ 389,281**

Departmental

Finance

Draft - Engineering and Public Works Actuals
to October 31, 2025

REVENUE	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining	% of Annual Budget
TRANSIT	933,364	1,174,833	(241,469)	3,614,000	(2,680,636)	0.26
SOLIDWASTE TIP FEES	1,681,972	1,750,000	(68,028)	3,000,000	(1,318,028)	0.56
SOLIDWASTE COST RECOVERIES	278,000	278,000	-	1,125,000	(847,000)	0.25
WATER UTILITY ADMIN FEE	7,393,731	7,393,731	-	12,674,968	(5,281,237)	0.58
TOTAL PW REVENUES	10,287,067	10,596,565	(309,497)	20,413,968	(10,126,901)	0.50
EXPENDITURES						
ADMINISTRATION	2,531,706	2,671,956	140,249	4,915,520	2,383,814	0.52
ENGINEERING	576,946	669,770	92,824	1,095,208	518,262	0.53
CENTRAL DIVISION	5,414,281	5,354,190	(60,091)	9,333,068	3,918,787	0.58
EAST DIVISION	4,889,383	4,591,352	(298,031)	8,192,278	3,302,895	0.60
NORTH DIVISION	2,253,163	1,987,863	(265,300)	3,820,216	1,567,054	0.59
SOLID WASTE	12,565,775	10,372,523	(2,193,253)	17,309,927	4,744,151	0.73
MECHANICAL FLEET	2,956,163	3,460,077	503,913	6,239,651	3,283,488	0.47
TRANSIT	5,181,640	5,871,784	690,144	10,178,375	4,996,735	0.51
TOTAL PW EXPENDITURES	36,369,057	34,979,514	(1,389,544)	61,084,243	24,715,185	0.60

Signature:

Director of Engineering & Public Works

Chief Financial Officer

Draft Statement of Expenditures

Planning Department	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,009,119	1,154,392	145,273	2,000,945	991,827
6010 BENEFITS	270,614	290,170	19,556	502,961	232,347
6011 MISCELLANEOUS BENEFITS	(55,329)	(65,242)	(9,913)	(111,844)	(56,515)
6020 TRAINING/EDUCATION	1,531	11,958	10,428	20,500	18,969
6030 TRAVEL/CONFERENCES	26,489	26,489	-	44,500	18,011
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	1,731	5,863	4,132	10,050	8,319
6050 OFFICE SUPPLIES	8,195	9,917	1,722	17,000	8,805
6060 OFFICE EQUIPMENT	4,209	14,408	10,199	24,700	20,491
6080 ADVERTISING	2,063	13,242	11,178	22,700	20,637
6110 TELEPHONE/FAX	9,293	11,083	1,790	19,000	9,707
6120 PUBL./SUBSCRIPTIONS	-	200	200	400	400
6130 COMPUTER HARDWARE	2,698	2,698	-	67,000	64,302
6140 COMPUTER SOFTWARE	2,987	2,987	-	14,500	11,513
6150 MEETING EXPENSES	325	2,450	2,125	4,200	3,875
6170 PROMOTION	6,364	19,833	13,469	34,000	27,636
7130 DEMOLITIONS	-	-	-	120,000	120,000
8000 OPERATIONAL EQUIPMENT	4,977	17,000	12,023	34,000	29,023
8010 OPERATIONAL MATERIALS/SUPPLIES	1,018	3,792	2,774	6,500	5,482
8090 UNIFORMS / CLOTHING	423	5,500	5,077	11,000	10,577
8100 PROFESSIONAL SERVICES	68,937	25,521	(43,417)	43,750	(25,187)
8110 CONTRACTS/AGREEMENTS	246,218	246,219	-	920,000	673,782
8130 LICENSES/PERMITS	78,952	78,952	-	106,020	27,068
8135 REGULATORY FEES	43,846	43,847	-	44,000	154
8150 GRANTS /SUBS TO ORG	439,667	439,667	-	540,000	100,333
Total expended to date	**$ 2,174,328**	**2,360,945**	**$ 186,616**	**$ 4,495,882**	**$ 2,321,554**

Departmental

Finance

Draft Statement of Revenue

	Year to date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
Bylaw Revenue					
5112 Vendor Licenses	$ 13,050	$ 8,458	$ 4,592	$ 14,500	$ 1,450
5113 Animal Licenses	1,395	4,667	(3,272)	8,000	6,605
5114 Taxi Licenses	20,626	14,583	6,043	25,000	4,374
5115 Vending Machine Licenses	-	583	(583)	1,000	1,000
5301 Parking Meter Revenue	139,866	145,833	(5,967)	250,000	110,134
Total Bylaw Revenue	$ 174,937	$ 174,125	$ 812	$ 298,500	$ 123,563
Development / Plannning Revenue					
5496 Mapping Sales	$ -	$ 292	$ (292)	$ 500	$ 500
5495 Other Sales	10,693	2,917	7,776	5,000	(5,693)
5497 Lun Ammendment Fees	1,250	2,917	(1,667)	5,000	3,750
5101 Building Permits	238,441	145,833	92,608	250,000	11,559
5102 Subdivision Fees	29,750	23,333	6,417	40,000	10,250
Total Develop / Planning Rev	$ 280,134	$ 175,292	$ 104,842	$ 300,500	$ 20,366
Total Bylaw / Dev / Planning Revenue	$ 455,071	$ 349,417	$ 105,654	$ 599,000	$ 143,929

Departmental

Finance

Facilities (C200 / Arenas) Draft Statement of Expenditures October 31, 2025

	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,128,811	1,121,813	(6,998)	1,944,476	815,665
6010 BENEFITS	238,675	250,791	12,116	434,704	196,030
6020 TRAINING	3,424	4,083	659	7,000	3,576
6030 TRAVEL/CONFERENCES	7,032	7,032	-	9,000	1,968
6040 PROFESSIONAL MEMBERSHIP/	582	2,917	2,334	5,000	4,418
6050 OFFICE SUPPLIES	1,925	3,208	1,284	5,500	3,575
6060 OFFICE EQUIPMENT	-	1,167	1,167	2,000	2,000
6080 ADVERTISING	521	2,917	2,395	5,000	4,479
6110 TELEPHONE/FAX	16,829	18,813	1,984	32,250	15,422
6130 COMPUTER HARDWARE	-	-	-	5,000	5,000
6140 COMPUTER SOFTWARE	11,974	2,500	(9,474)	2,500	(9,474)
6150 MEETING EXPENSESS	2,068	1,750	(318)	3,000	932
7000 HEAT	60,998	61,250	252	105,000	44,002
7010 ELECTRICAL	356,089	522,083	165,994	895,000	538,911
7020 WATER	41,527	43,458	1,931	74,500	32,973
7030 BLDG/FACILITY MAINT	161,734	72,917	(88,818)	125,000	(36,734)
7040 BLDG/FACILITY REPAIR	39,463	49,583	10,121	85,000	45,537
7080 PLANT MAINTENANCE	105,907	55,417	(50,490)	95,000	(10,907)
7110 SECURITY	74,055	82,250	8,195	141,000	66,945
7510 VEH/EQUIP REPAIRS	2,318	13,125	10,807	22,500	20,182
8000 OPERATIONAL EQUIPMENT	85,868	10,500	(75,368)	18,000	(67,868)
8010 OPERATIONAL MATERIALS/SUF	87,488	99,167	11,679	170,000	82,512
8050 COST OF SALES	274,601	274,601	-	431,000	156,399
8090 UNIFORMS/CLOTHING	919	9,250	8,331	18,500	17,581
8100 PROFESSIONAL SERVICE	10,559	1,250	(9,309)	2,500	(8,059)
8110 CONTRACTS/AGREEMENTS	61,380	57,500	(3,880)	115,000	53,620
Total expended to date	**$ 2,774,746**	**$ 2,769,341**	**$ (5,405)**	**$ 4,753,430**	**$ 1,978,684**

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	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	15,305	23,333	(8,028)	40,000	24,695
GL 5001 Ice Rentals	155,560	155,560	-	1,115,000	959,440
GL 5002 Public Skating	297	297	-	2,000	1,703
GL 5005 Gym Rental	-	-	-	-	-
GL 5006 Canteen Sales	408,237	408,237	-	864,500	456,263
GL 5010 Other Revenue	23,455	46,958	(23,504)	80,500	57,045
GL 5033 Program Equipment	6,246	17,500	(11,254)	30,000	23,754
GL 5034 Facility Rentals	234,266	274,167	(39,901)	470,000	235,734
Total Revenue To Date	**$ 843,366**	**$ 926,053**	**$ (82,687)**	**$ 2,602,000**	**$ 1,758,634**

Departmental

Finance

Building Operations | **Draft Statement of Expenditures** | **October 31, 2025**

Buildings	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	907,492	960,957	53,464	1,665,658	809,533
6010 BENEFITS	235,809	237,786	1,978	412,163	189,702
6020 TRAINING/EDUCATION	2,033	5,833	3,800	10,000	7,967
6030 TRAVEL/CONFERENCES	-	5,833	5,833	10,000	10,000
6050 OFFICE SUPPLIES	99	583	484	1,000	901
6060 OFFICE EQUIPMENT	2,455	2,333	(122)	4,000	1,545
6080 ADVERTISING	453	-	(453)	-	(453)
6110 TELEPHONE/FAX	9,926	7,583	(2,342)	13,000	3,074
6130 COMPUTER HARDWARE	-	1,750	1,750	3,000	3,000
6140 COMPUTER SOFTWARE	-	-	-	6,500	6,500
6150 MEETING EXPENSE	-	146	146	250	250
7000 HEAT	25,555	75,833	50,278	130,000	104,445
7010 ELECTRICAL	247,001	343,706	96,705	589,210	342,209
7020 WATER	36,680	33,002	(3,677)	56,575	19,895
7030 BLDG/FACILITY MAINT	11,240	24,792	13,552	42,500	31,260
7060 BLDG/FACILITY RENOV	72,887	58,333	(14,554)	100,000	27,113
7070 BLDG/FACILITY RENTAL	140,778	134,167	(6,611)	230,000	89,223
7080 PLANT MAINTENANCE	9,635	8,750	(885)	15,000	5,365
7100 MAINT. TOOLS/EQUIP	4,238	2,042	(2,197)	3,500	(738)
7110 SECURITY	29,091	33,542	4,451	57,500	28,409
7120 PROPERTY TAXES	31,313	31,313	-	28,000	(3,313)
7540 VEH/EQUIP RENTAL	3,633	4,083	450	7,000	3,367
8000 OPERATIONAL EQUIP	-	1,458	1,458	2,500	2,500
8010 OPERATIONAL MATERIALS/SUPPLIES	86,878	86,878	-	121,350	34,472
8020 MAINTENANCE EQUIP	-	1,167	1,167	2,000	2,000
8040 COMM EQUIP LINES (GPS)	2,405	2,567	161	4,400	1,995
8090 UNIFORMS/CLOTHING	1,473	4,667	3,194	8,000	6,527
8100 PROFESSIONAL SERVICES	64,012	58,333	(5,678)	100,000	35,988
8110 CONTRACTS/AGREEMENTS	266,082	266,083	-	253,700	(12,382)
8130 LICENSES/PERMITS	-	583	583	1,000	1,000
8150 GRANTS/SUBS TO ORG	35,000	35,000	-	60,000	25,000
Total expended to date	**$ 2,226,168**	**$ 2,429,104**	**$ 202,936**	**$ 3,937,806**	**$ 1,776,354**

Departmental | **Finance**

Draft Statement of Expenditures

October 31, 2025

Parks & Grounds	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,014,774	1,054,096	39,322	1,827,100	812,326
6010 BENEFITS	239,210	263,225	24,015	456,256	217,046
6011 MISCELLANEOUS BENEFITS	6,900	1,458	(5,442)	2,500	(4,400)
6020 TRAINING/EDUCATION	4,881	5,833	952	10,000	5,119
6030 TRAVEL/CONFERENCES	-	5,833	5,833	10,000	10,000
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	-	117	117	200	200
6050 OFFICE SUPPLIES	1,566	700	(866)	1,200	(366)
6110 TELEPHONE/FAX	8,357	5,833	(2,523)	10,000	1,643
6130 COMPUTER HARDWARE	754	1,750	996	3,000	2,246
7000 HEAT	509	7,000	6,491	12,000	11,491
7010 ELECTRICAL	59,287	59,287	-	84,500	25,213
7020 WATER	34,520	22,604	(11,916)	38,750	4,230
7030 BUILDING/FACILITY MAINTENANCE	4,091	5,542	1,451	9,500	5,409
7110 SECURITY	-	-	-	10,200	10,200
7510 VEHICLE/EQUIPMENT REPAIRS	10,259	642	(9,618)	1,100	(9,159)
7530 VEHICLE/EQUIPMENT REPLACEMENT	128,783	100,000	(28,783)	100,000	(28,783)
7540 VEHICLE/EQUIPMENT RENTAL	43,236	14,583	(28,652)	25,000	(18,236)
8000 OPERATIONAL EQUIPMENT	28,674	28,674	-	45,000	16,326
8010 OPERATIONAL MATERIALS/SUPPLIES	303,956	303,956	-	400,000	96,044
8020 MAINTENANCE EQUIPMENT	38,638	38,638	-	65,000	26,362
8040 COMMUNICATION EQUIPMENT LINES	6,186	6,417	231	11,000	4,814
8080 STREET LIGHTS	19,918	29,167	9,249	50,000	30,082
8090 UNIFORMS/CLOTHING	3,420	7,583	4,164	13,000	9,580
8100 PROFESSIONAL SERVICES	8,460	2,917	(5,544)	5,000	(3,460)
8110 CONTRACTS/AGREEMENTS	499,210	420,000	(79,210)	420,000	(79,210)
Total expended to date	**2,465,587**	**$ 2,385,855**	**$ (79,733)**	**$ 3,610,306**	**$ 1,144,719**

Departmental

Finance

Recreation Cultural Services — Draft Statement of Expenditures — October 31, 2025

Recreation/Cultural Services	Year to date Expended	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	1,206,525	825,533	(380,992)	1,426,424	219,899
6020 TRAINING/EDUCATION	3,641	9,333	5,692	16,000	12,359
6030 TRAVEL/CONFERENCES	9,480	14,583	5,104	25,000	15,521
6040 PROFESSIONAL MEMBERSHIP/DU	711	2,333	1,622	4,000	3,289
6050 OFFICE SUPPLIES	6,799	3,500	(3,299)	6,000	(799)
6060 OFFICE EQUIPMENT	3,738	4,667	929	8,000	4,262
6080 ADVERTISING	37,722	40,833	3,111	70,000	32,278
6110 TELEPHONE/FAX	4,218	5,250	1,032	9,000	4,782
6120 PUBLICATIONS/SUBSCRIPTIONS	1,604	117	(1,488)	200	(1,404)
6130 COMPUTER HARDWARE	2,804	4,083	1,279	7,000	4,196
7070 BUILDING/FACILITY RENTAL	27,299	29,167	1,868	50,000	22,701
8000 OPERATIONAL EQUIPMENT	154,275	154,275	-	195,000	40,725
8025 COMMUNITY EVENTS	265,645	265,645	-	360,000	94,355
8150 GRANTS/SUBSIDIES TO ORGANIZ/	22,200	20,000	(2,200)	20,000	(2,200)
8160 SUSTAINABILITY EVENTS	321,177	321,177	-	356,562	35,385
8170 SUSTAINABILITY	590,218	500,500	(89,718)	500,500	(89,718)
Total expended to date	**$ 2,658,054**	**$ 2,200,996**	**$ (457,058)**	**$ 3,053,686**	**$ 395,632**

Departmental

Finance

Recreation / Cultural Services

Draft Statement of Revenue

October 31, 2025

Recreation/Cultural Services	Year to date Assigned	7 Month Budget	7 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	12,500	12,500	-	30,000	17,500
5034 FACILITY RENTALS	4,665	4,375	290	7,500	2,835
Total Revenue To Date	**$ 17,165**	**$ 16,875**	**$ 290**	**$ 37,500**	**$ 20,335**

Departmental

Finance