

Cape Breton Regional Municipality

Committee of the Whole

AGENDA

TUESDAY, FEBRUARY 4, 2025

10:00 A.M.

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

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Cape Breton Regional Municipality

Committee of the Whole

Tuesday, February 4, 2025
10:00 a.m.

AGENDA ITEMS

Land Acknowledgement

Roll Call

1. **APPROVAL OF AGENDA:** (Motion Required)

2. **APPROVAL OF MINUTES:** (Previously Circulated)
 - Committee of the Whole Minutes – January 14, 2025

3. **PRESENTATIONS:**
 - 3.1 **Doucet Developments – CBRM Council Update:** Douglas MacLennan, Development Manager, Tier Too Properties Limited (See page 5)

4. **CORPORATE SERVICES ISSUES:**
 - 4.1 **Request for Municipal Property – PID 15435597 – Rear of Lot Fronting on Highland Street, Glace Bay (District 9):** Sheila Kolanko, Property Manager (See page 17)

 - 4.2 **Request for Municipal Property – Portion of PID 15523707 – Official Row, Reserve Mines (District 9):** Sheila Kolanko, Property Manager (See page 20)

 - 4.3 **Request for Municipal Property – Portion of PID 15006869 – St. Agnes Avenue, New Waterford (District 11):** Sheila Kolanko, Property Manager (See page 23)

Continued...

**Committee of the Whole
February 4, 2025 (Cont'd)**

- 4.4 Nova Scotia Power Incorporated / 190 Daley Rd., New Victoria – Lease Request:** Demetri Kachafanas, K.C., Interim Chief Administrative Officer (See page 26)
- 4.5 Vacancies on Various Committees:** Christa Dicks, Municipal Clerk (See page 37)
- 4.6 Property for Municipal Purposes – PID 15519283:** Robert Walsh, Chief of Police (See page 39)
- 4.7 Resolution for Pre-Approval of Debt Issuance / Temporary Borrowing Resolution:** Jennifer Campbell, CPA, CA Chief Financial Officer (See page 40)
- 4.8 Resolution for Pre-Approval of Debt Issuance:** Jennifer Campbell, CPA, CA Chief Financial Officer (See page 46)

5. CORRESPONDENCE:

- 5.1 Correspondence Municipal Code of Conduct:** Christa Dicks, Municipal Clerk (See page 50)
- 5.2 Correspondence CBRM Performance Review Draft:** Demetri Kachafanas, K.C., Interim Chief Administrative Officer (See page 53)

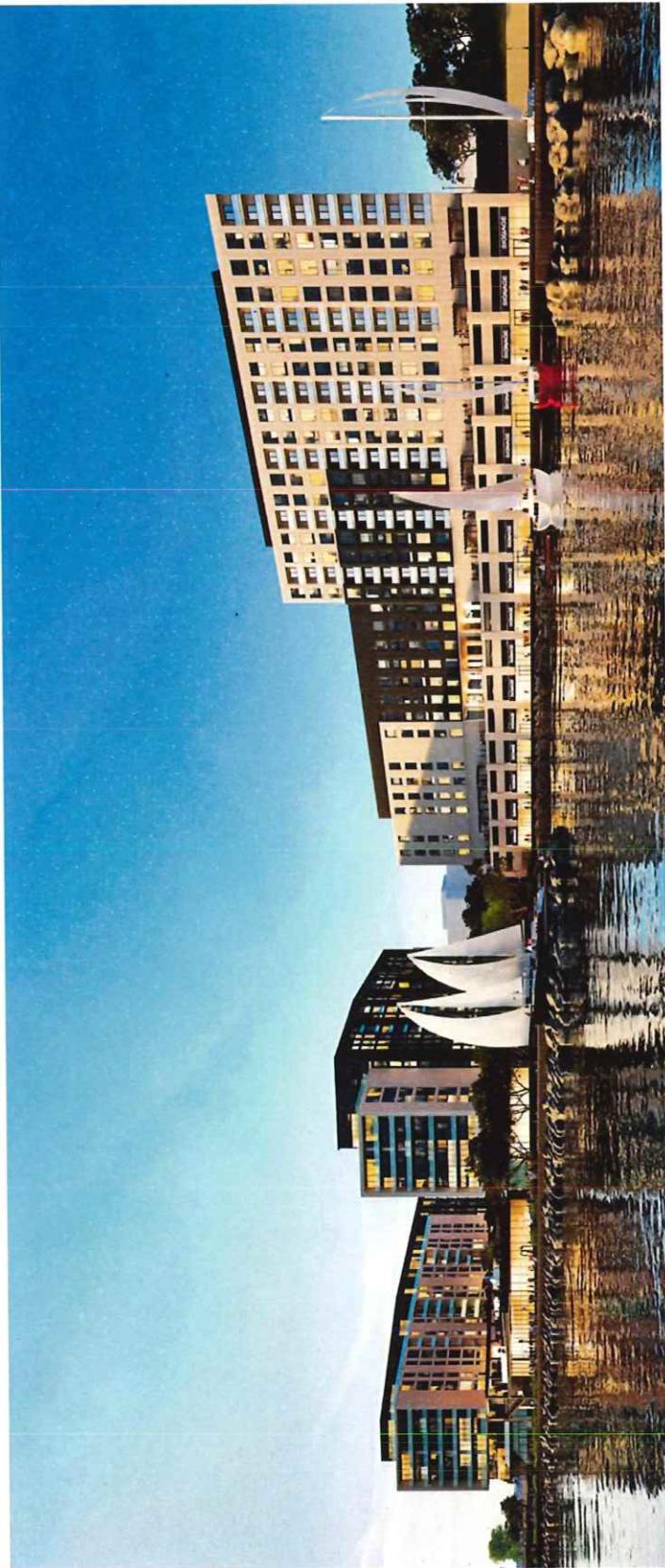
For information only.

6. FINANCIAL STATEMENTS:

- 6.1 CBRM Financial Statements to December 31, 2024:** Jennifer Campbell, Chief Financial Officer (See page 70)

For information only

ADJOURNMENT



CBRM Council Update
February 2025

2024 Activities

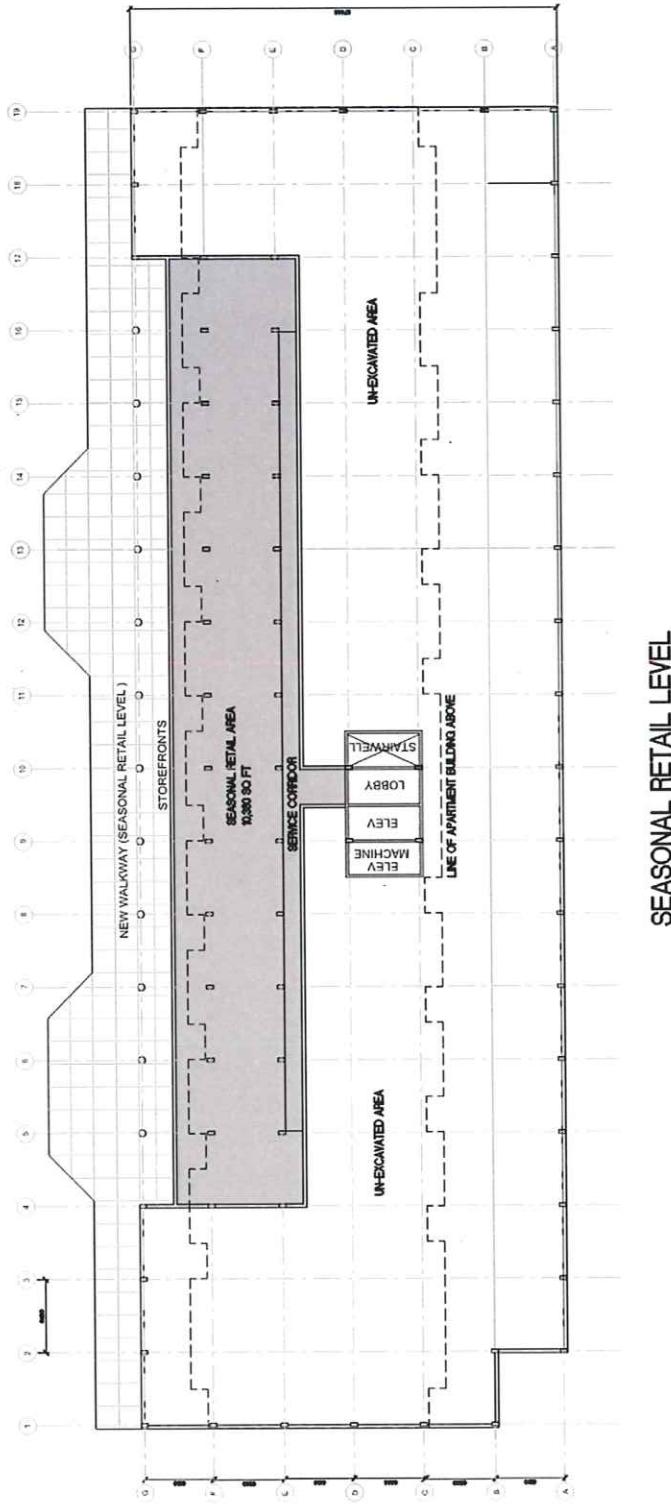


- Q1 January – March
 - Phase 1 change and hotel addition – CBRM Council Update
 - Site massing study and feasibility analysis
 - Geotechnical and Environmental reporting
- Q2 April – June
 - Site Surveying
 - Land Purchase (Harbor Royale Investments)
 - CBRM Land – purchase proposal
 - June – Geotechnical and Environmental due diligence complete (behind schedule but completed)
- Q3 July – September
 - Hotel removed from Phase 1 scope. Cost & shifting priorities
 - Site redesign to exclude hotel
 - Costing exercises and building type review
- Q4 October – December
 - Modular review and Canam site tours
 - Land Migration; Subdivision Application
 - Feasibility review
 - Shanghai, China; Gdansk, Poland; Toronto, Ontario;



Boardwalk Level

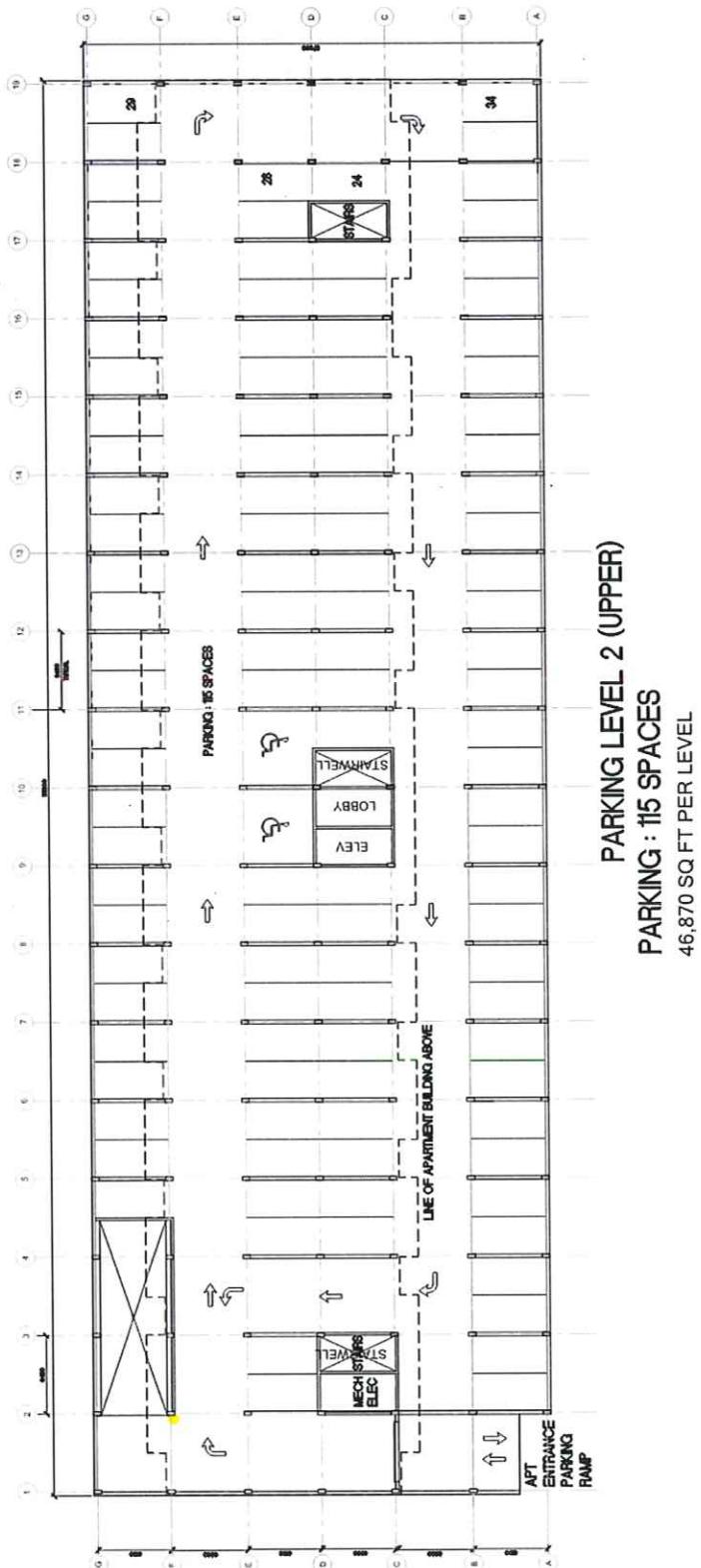
- Boardwalk level
- 10,000 + square feet for seasonal retail operations
- Fully accessible
- No parking at this level



SEASONAL RETAIL LEVEL



U/G Parking



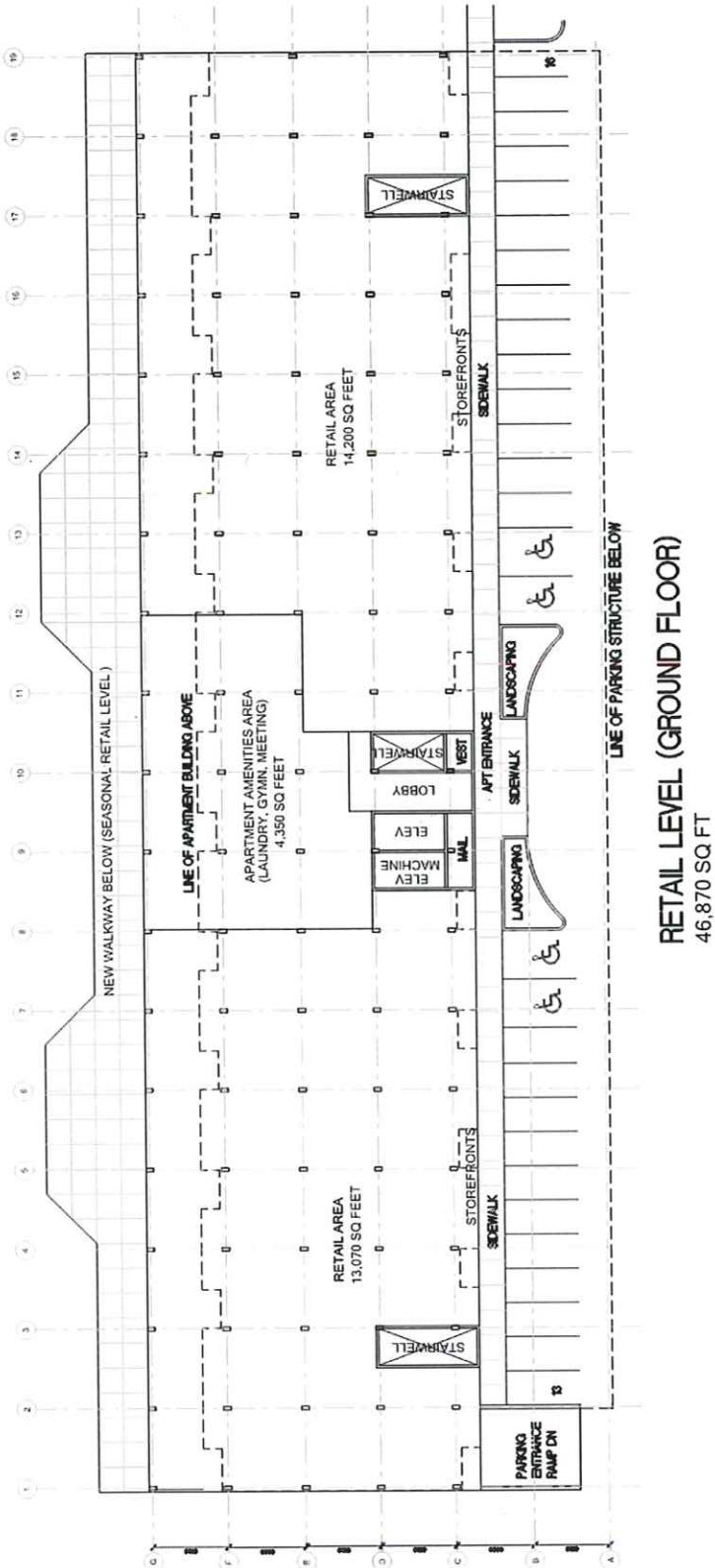
- 115 underground parking spots available – fully accessible
- Tenant Parking

DOUCET

DEVELOPMENTS

Main Level

- 27,000 square feet of commercial retail space
- 29 Ground Floor Parking Spaces
- Fully Accessible
- 5000+ square feet of patio

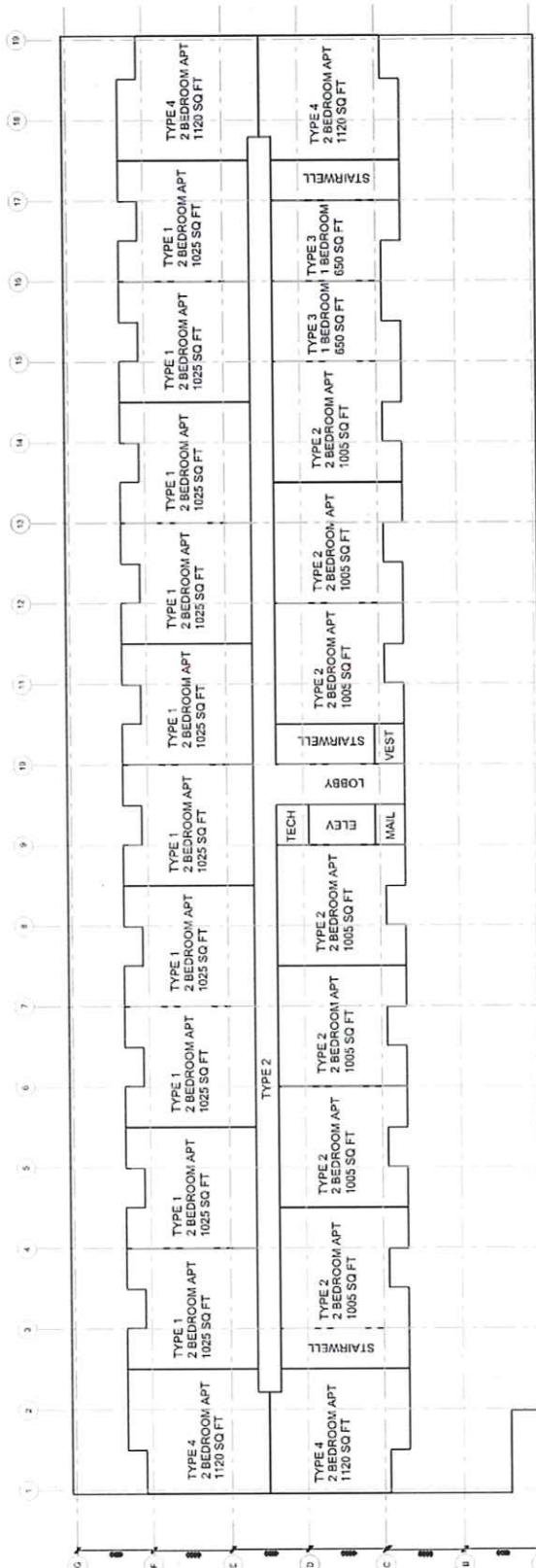


RETAIL LEVEL (GROUND FLOOR)
46,870 SQ FT

Levels 2 - 7



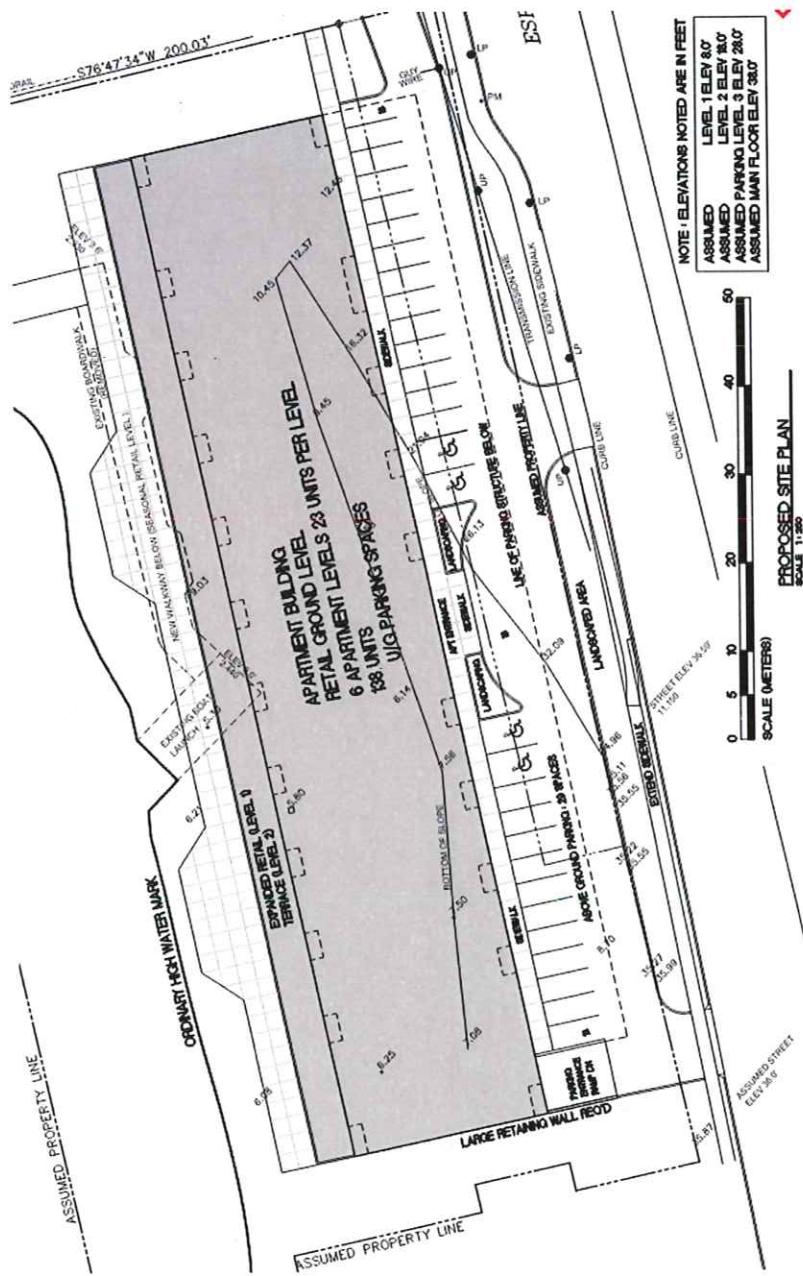
- 27,000 square feet per floor
- 23 Units Per Floor
- 138 Units in total
- Patios / Juliette Balconies
- 1 Bed / 2 Bed
- 3 Bed TBD

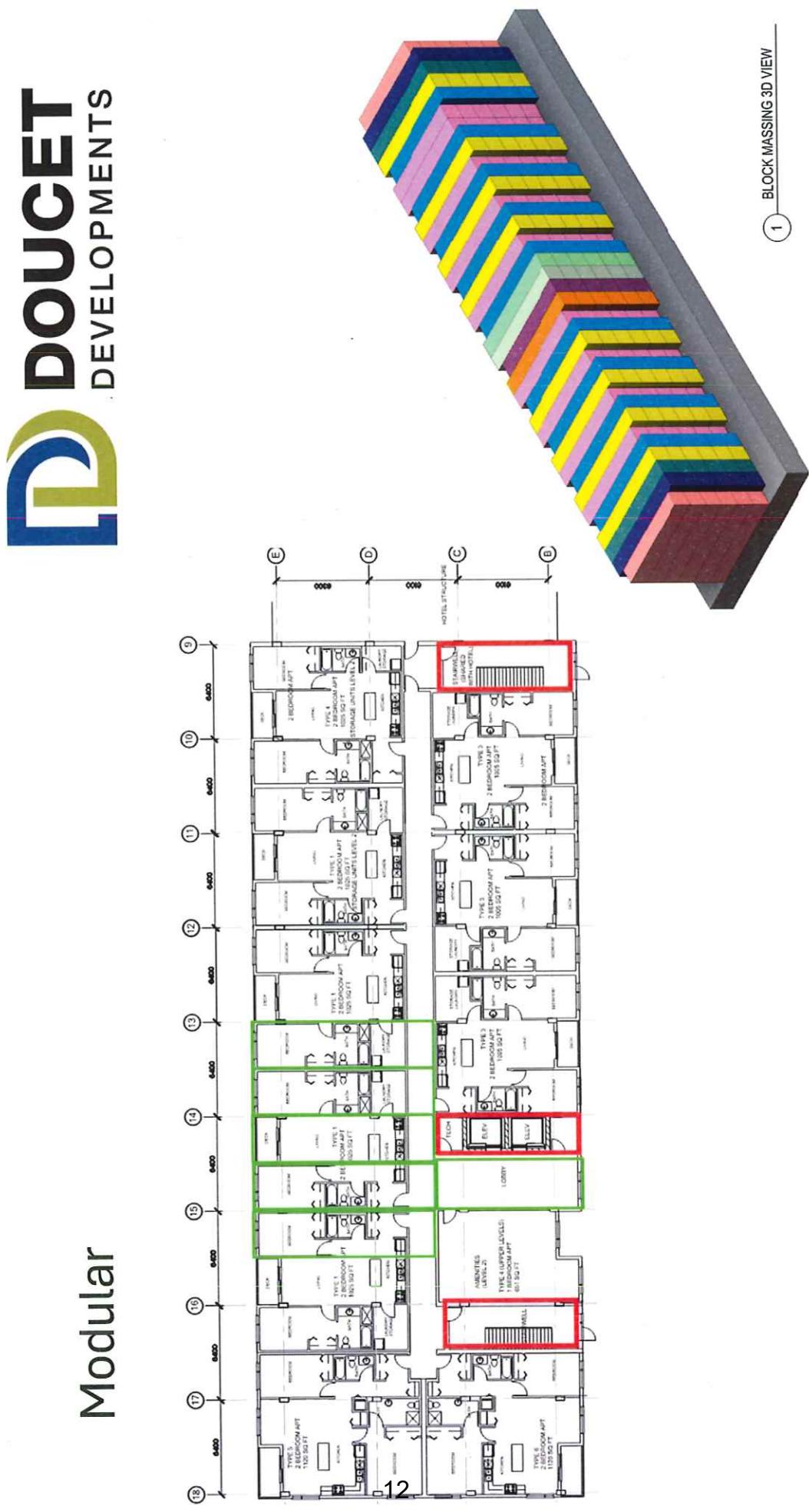


APARTMENT LEVELS
23 UNITS (2 - 1 BEDROOM, 21 - 2 BEDROOM)
26,800 SQ FT PER LEVEL

Site Plan

- Fully Accessible and energy Efficient building
- 138 Units
- 144 Parking Spots





Modular

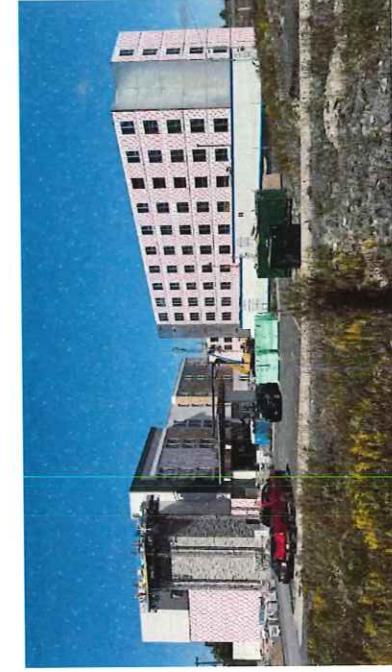
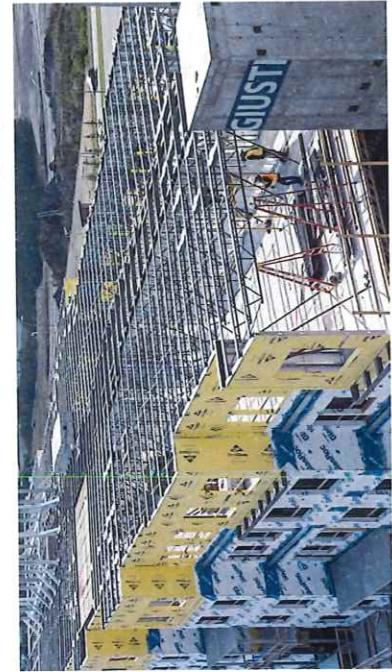


- Pre-Fabricated Steel Modules. Built to local codes / specs.



Steel

- Hambro Structural Building Systems – Examples



Next Steps – 2025

- Q1 January - March
 - Design Progression
 - Subdivision Approval / CBRM Land Purchase
- Q2 April – June
 - Load Impact Study (NSP)
 - Design Final Draft
- Q3 July – September
 - Permit Application Submission
 - Break ground / Construction
- Q4 October – December
 - Construction Continues

Request of CBRM Council



- Extension / Amendment to Approved Development Agreement
- Permit Application – 6 months after land purchase closes
 - Design can't proceed further until land deal closes
- Breaking Ground – 90 days after permit approval
 - Once approved, we are ready to go!



A Community of Communities

MEMO — Committee of the Whole

TO: Mayor and Council

FROM: Sheila Kolanko — Property Manager

SUBJECT: REQUEST FOR MUNICIPAL PROPERTY
PID 15435597
Rear of Lot fronting on Highland Street, Glace Bay
(District 9)

DATE: February 4th, 2025

REQUEST:

To deem municipal property surplus for sale at market value.

BACKGROUND INFORMATION:

CBRM received a *Letter of Interest* requesting CBRM sell a parcel of municipal property located on an undeveloped street, recognized as Eastwood Street, in Glace Bay ("subject property"). The subject property is outlined in yellow on the attached map (Attachment "A") and identified as PID 15435597. The applicant's property at 93 Highland Street, Glace Bay, lies adjacent to the subject property and is identified as PID 15435571 and PID 15045156, and outlined in blue on the said map.

The subject property is currently listed essential and identified in the Property Inventory database as a landlocked parcel with a comment referencing "Renwick brook drainage". The applicant is seeking to purchase the subject property to add to his existing lots and extend this driveway to access his property in the rear.

PID 15435597 is currently assessed at \$2,200.00.

INTERNAL REVIEW/EVALUATION:

An internal review has been completed, and staff have confirmed there is no CBRM infrastructure on the subject property. CBRM does not require this property for stormwater management. There is no plan or objective for the municipality to develop the undeveloped road parcel referred to as Eastwood Street. The parcel is landlocked and would only benefit an adjacent property owner. If the applicant's request is approved by council, lot consolidation would be required to comply with CBRM's Municipal Planning Strategy and Land Use By-Laws.

LEGISLATIVE AUTHORITY

Section 50 (5)(b) of the *Municipal Government Act* states that

A municipality may sell property at market value when the property is no longer required for the purposes of the municipality.

FINANCIAL IMPLICATIONS:

The applicant will be required to pay market value for the subject property and all costs shall be the responsibility of the applicant.

RECOMMENDATION:

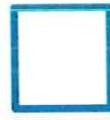
It is the recommendation of staff that the Committee of the Whole direct Council to pass a motion to deem the subject property surplus and sell the said subject property to the applicant pursuant to the Municipal Government Act.

Respectfully submitted,

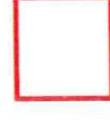
Sheila Kolanko
Property Manager



PID: 15435597 Owner: CBRM



PIDs: 15435571, 15045156 - Applicant Owned



Undeveloped Road Parcel (referred to as Eastwood St)



MEMO — Committee of the Whole

TO: Mayor and Council

FROM: Sheila Kolanko – Property Manager

SUBJECT: REQUEST FOR MUNICIPAL PROPERTY
Portion of PID 15523707 – Official Row, Reserve Mines
(District 9)

DATE: February 4th, 2025

REQUEST:

To deem municipal property surplus for sale at market value.

BACKGROUND INFORMATION:

The municipality received a *Letter of Interest* requesting CBRM sell a portion of municipal property located on Official Row, Reserve Mines (“subject property”). The subject property is shown crosshatched in yellow on the attached map (Attachment “A”) and is a portion of municipal land identified as PID 15523707, outlined with a solid yellow line. The applicant’s property at 1 Official Row, Reserve Mines, lies adjacent to the subject property and is identified as PID 15636871 and outlined in blue on the said map.

The subject property is part of a larger parcel currently listed as an essential community asset for Reserve Mines Park. The applicant is seeking to purchase a small portion of the property to square off his property that is consistent with adjacent properties and use it as an entrance point off Official Row to the rear of the applicant’s property. The applicant is asking CBRM to sell an area measuring approximately 25 feet more or less along Official Row and running the length of his existing property, approximately 160 feet.

INTERNAL REVIEW/EVALUATION:

An internal staff review was completed. Staff determined there is no issue with the applicant's request and the proposed dimensions and if sold, would have no adverse effect on the current park. If the applicant's request is approved, lot consolidation would be required with the applicant's existing property to comply with the applicable provisions of the Land Use By-Law.

LEGISLATIVE AUTHORITY

Section 50 (5)(b) of the *Municipal Government Act* states that

A municipality may sell property at market value when the property is no longer required for the purposes of the municipality.

FINANCIAL IMPLICATIONS:

The applicant would be required to pay market value for the subject property together with all costs associated with the proposed sale and lot consolidation.

RECOMMENDATION:

It is the recommendation that the Committee of the Whole direct Council to pass a motion to deem the subject property surplus and sell the said subject property to the applicant pursuant to the Municipal Government Act.

Respectfully submitted,

Sheila Kolanko
Property Manager

ATTACHMENT "A"



PID 15523707 Owner: CBRM



Subject Area (25 x 160 ft)



PID 15636871 - Applicant Property



MEMO — Committee of the Whole

TO: Mayor and Council

FROM: Sheila Kolanko – Property Manager

SUBJECT: REQUEST FOR MUNICIPAL PROPERTY
Portion of PID 15006869 – St. Agnes Avenue, New Waterford
(District 11)

DATE: February 4th, 2025

REQUEST:

To deem municipal property surplus for sale at market value.

BACKGROUND INFORMATION:

The municipality received a *Letter of Interest* requesting CBRM sell a portion of municipal property located on St. Agnes Street, New Waterford (“subject property”). The subject property is shown crosshatched in yellow on the attached map (Attachment “A”) and is a portion of municipal land identified as PID 15006869. The applicant’s property at 3789 St. Agnes Avenue, New Waterford, lies adjacent to the subject property and is identified as PID 15490121 and outlined in red on the said map.

The applicant’s driveway and baby barn are encroaching on the CBRM property. The applicant wishes to acquire the subject property to resolve the encroachment issues. The municipal property is currently listed essential and identifies the encroachments in the Property Inventory database.

PID 15006869 is currently assessed at \$9,600.00.

INTERNAL REVIEW/EVALUATION:

An internal staff review was completed. All departments agree the encroachment concerns should be addressed and support the applicant’s request. However, the department of Engineering is recommending the parcel be adjusted more inline with

civic 3789 to allow for additional road right of way beyond the edge of asphalt and to encompass the utility pole and power lines. As such, it is the staff's recommendation to retain a portion of the property, as shown outlined in blue. The blue parcel and the yellow crosshatched parcel comprise of PID 15006869. If the applicant's request is approved, a subdivision would be required. CBRM would retain the blue lot and the applicant would require lot consolidation with his existing property to comply with the applicable provisions of the Land Use By-Law.

LEGISLATIVE AUTHORITY

Section 50 (5)(b) of the *Municipal Government Act* states that

A municipality may sell property at market value when the property is no longer required for the purposes of the municipality.

FINANCIAL IMPLICATIONS:

The applicant would be required to pay market value for the subject property together with costs associated with the proposed sale.

RECOMMENDATION:

It is the recommendation that the Committee of the Whole direct Council to pass a motion to deem the subject property surplus and sell the said subject property to the applicant pursuant to the Municipal Government Act.

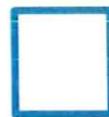
Respectfully submitted,

Sheila Kolanko
Property Manager

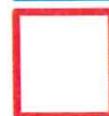
ATTACHMENT "A"



PID 15006869 - Owner CBRM - Portion Under Review



PID 15006869 - Owner CBRM - Portion to Retain



PID 15490121 - Applicant Property

**CBRM***A Community of Communities*

Memo

TO: Committee of the Whole

FROM: Colin Fraser

SUBJECT: Nova Scotia Power Incorporated / 190 Daley Rd., New Victoria – Lease Request

DATE: Jan. 28, 2025

BACKGROUND:

NSPI currently operates an Ambient Air Monitoring Station on CBRM property at 190 Daley Road, New Victoria, PID #15517659. The Legal Department was contacted by NSPI regarding this property in 2024. Although the air monitoring station has been operated on the property for many years, there is no formal agreement in place between CBRM and NSPI regarding their use of the property. NSPI has requested that we enter into a five-year lease of the property with them because no agreement currently exists. The proposed lease contains an option to renew for an additional five years at the end of the term.

Under NSPI's proposed lease, annual rent in the amount of \$1200 would be paid for their use of the property. NSPI would not be permitted to use the property for any purpose other than the operation and maintenance of the Ambient Air Monitoring station.

A copy of the proposed lease is attached. I have reviewed the lease and the terms appear reasonable for NSPI's continuing use of the property.

RECOMMENDATION:

That the Committee pass a motion to direct Council to approve a five-year lease with NSPI for CBRM property located at 190 Daley Rd., New Victoria, at an annual rent of \$1200.

Submitted by:

Colin Fraser
Legal Researcher

THIS LEASE made effective the 1st day of January, 2025

BETWEEN:

CAPE BRETON REGIONAL MUNICIPALITY, a municipality, in the County of Cape Breton, Province of Nova Scotia

(hereinafter called the "**Lessor**")

-and-

NOVA SCOTIA POWER INCORPORATED, a body corporate with Head Office at Halifax, in the County of Halifax, Province of Nova Scotia

(hereinafter called "**NSPI**")

WHEREAS:

- A. The Lessor is the owner of certain lands situate at 190 Daley Road, New Victoria, County of Cape Breton, Province of Nova Scotia, and more particularly described as PID 15517659 (collectively the "**Lands**").
- B. NSPI wishes to lease from the Lessor a portion of said lands, as described in Schedule "A" for the purpose of operating an Ambient Air Monitoring Station on the Lessor's property.

NOW THEREFORE, THIS LEASE WITHNESSETH THAT in consideration of the premises, and the mutual covenants and agreements herein and the sum of One Dollar (\$1.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **BASIC TERMS**

- (a) **Leased Premises:** the portion of Lands marked in red on Schedule "A";
- (b) **Term:** Five years from Commencement Date;
- (c) **Commencement Date:** January 1, 2025;
- (d) **End of Term:** December 31, 2029;
- (e) **Annual Rent:** \$1,200.00 per year payable on or before the 1st day of January on each anniversary of the Commencement Date; and
- (f) **Permitted Use:** Operating and maintaining an Ambient Air Monitoring Station, this use shall include the right of access over the Lands.

2. RENT

In consideration of the granting of this Lease, NSPI covenants to pay the Lessor during each year of the Term the Annual Rent. The first of such payments shall be made on or before the 1st day of January, 2025, and on or before the first day of January each year thereafter. In the event NSPI overholds beyond the expiration of the Term NSPI shall pay the Lessor \$100.00 on a month by month basis during the period of overholding.

3. TERM

The Term of the Lease shall be as set forth in Section 1(b) hereof. Provided that NSPI is not in default, NSPI shall have the option to renew the current Lease for a further term ("Extended Term") of five years at a rent to be negotiated, but the Extended Term rent shall not be less than the Annual Rent. All other terms and conditions will remain the same as set out in this Lease.

4. NSPI's COVENANTS

NSPI covenants and agrees:

- (a) the Leased Premises will be used for the Permitted Use and for no other purpose;
- (b) to pay the Annual Rent in the manner and at the times set forth herein;
- (c) to comply with all federal, provincial and municipal laws, by-laws, rules and regulations which in any way relate to or affect the privileges herein granted;
- (d) to occupy the Leased Premises in a tenant-like manner and to well and sufficiently repair, maintain and keep the Leased Premises in good and substantial repair, reasonable wear and tear only accepted; such repairs or maintenance shall be done with the Lessor's prior written permission;
- (e) NSPI agrees that upon termination of the Lease, NSPI will remove from the Leased Premises all buildings, structures or other materials it has placed on the Leased Premises during Term and the Extended Term; and
- (f) The Lessor shall not be in any way liable for damage or loss to NSPI, its successors or assigns, or third parties, arising out of the use of the Leased Premises by NSPI, unless such damages or loss shall be caused as a result of the negligence or willful misconduct of the Lessor.

5. TERMINATION

It is mutually agreed by and between the parties that:

- (a) this Lease shall be terminated automatically upon expiration or earlier in accordance with the terms hereof;
- (b) the Lessor may terminate this Lease forthwith upon ninety (90) days prior written

notice to NSPI if NSPI is in material breach of any covenant herein;

- (c) NSPI may terminate this Lease upon ninety (90) days prior written notice given by NSPI to the Lessor, provided however the Annual Rent paid in advance to the Lessor shall not be refundable to NSPI;
- (d) if any part or all of the Leased Premises are damaged or destroyed so as to render the Leased Premises or any part thereof unsuitable for NSPI's needs during the term of this Lease, this Lease shall terminate; or
- (e) if the Annual Rent, or any part thereof, shall be in arrears or if NSPI shall default in the observance or performance of any of the NSPI's covenants or agreements contained in this Lease and such areas or default shall continue for a period of fourteen (14) days, then the Lessor shall give NSPI written notice of the default requiring NSPI to pay arrears or remedy the default within thirty (30) days of written notice, and if not cured in thirty days the Lessor may re-enter the Leased Premises and the Term hereby granted shall thereupon be terminated with the balance of the lease payments to be paid in full upon termination.

6. GENERAL

- (a) Any notice to be given pursuant to, or in connection with, this Lease shall be in writing and shall be given either:
 - (i) by personal service on the party to be notified; or
 - (ii) by mailing the notice to the party to be notified by prepaid registered mail.
- (b) If any such notice is given, it shall be deemed to have been given on the day on which it was served, in the case of personal service, or in the case of notice by mail, four (4) days after it has been deposited in a Post Office in Canada.

The proper address for service upon the Lessor is:

Cape Breton Regional Municipality
 320 Esplanade, Suite 401
 Sydney, NS B1P 7B9
 Attention: Colin A. Fraser

The Proper address for service upon NSPI is:

Nova Scotia Power Incorporated
 1223 Lower Water Street
 P.O. Box 910
 Halifax, NS B3J 2W5
 Attention: Legal Services

- (c) This Lease shall be construed and interpreted in accordance with the laws of the Province of Nova Scotia.
- (d) A Notice of this Lease shall be recorded pursuant with the Land Registration Act,

as described in Schedule "B" hereto.

[balance of page is intentionally left blank- signatures to follow on next page]

IN WITNESS WHEREOF this Notice has been executed by the Parties hereto the day and year first above written.

SIGNED AND DELIVERED

in the presence of:

witness

witness

**CAPE BRETON REGIONAL
MUNICIPALITY**

**NOVA SCOTIA POWER
INCORPORATED**

SCHEDULE A



SCHEDULE "B"

Notice of Lease

THIS NOTICE OF LEASE made this _____ day of _____, 2025.

BETWEEN:

NOVA SCOTIA POWER INCORPORATED, a body corporate,
having its head office at Halifax, in the County of Halifax,
Province of Nova Scotia,

(hereinafter called "NSPI")

AND

CAPE BRETON REGIONAL MUNICIPALITY, a municipality, in
the County of Cape Breton, Province of Nova Scotia,

(hereinafter called the "Lessor")

WHEREAS:

1. By Lease effective as of the 1st day of January, 2025 (the "Lease"), the Lessor leased to NSPI a portion of the property situate at 190 Daley Road, New Victoria, County of Cape Breton, Province of Nova Scotia (PID 15517659), as more particularly depicted in Schedule "A" annexed hereto (the "Leased Premises");
2. The Parties have agreed to record this Notice for the purposes of giving notice of the interest of NSPI in the Leased Premises.

TAKE NOTICE:

1. The Lessor has demised and leased to NSPI the Leased Premises in accordance with the terms contained in the Lease.
2. The term of the Lease is for a period of five (5) years commencing on the 1st day of January, 2025, and terminating on the 31st day of December, 2029. NSPI has the right to extend the term for a further period of five (5) years commencing on the 1st day of January, 2030 and terminating on the 31st day of 4.
3. NSPI acknowledges and declares this Notice has been executed for the purpose only of giving notice of the Lease and certain of its terms, and reference must be had to the Lease for all of its terms.

[balance of page is intentionally left blank – signatures to follow on next page]

IN WITNESS WHEREOF this Notice has been executed by the Parties hereto the day and year first above written.

SIGNED AND DELIVERED

in the presence of:

Witness

NOVA SCOTIA POWER INC.

Per: _____

Name: _____

Title: _____

Witness

**CAPE BRETON REGIONAL
MUNICIPALITY**

Per: _____

Name: _____

Title: _____

AFFIDAVIT OF STATUS

CANADA
PROVINCE OF NOVA SCOTIA
COUNTY OF HALIFAX

I, _____, of Halifax, in the Province of Nova Scotia, make oath and say as follows:

1. **THAT** I am the _____ at Nova Scotia Power Incorporated (the "Corporation"), and, as such, I have a formal knowledge of the matters herein deposited to.
2. **THAT** for the purpose of this my Affidavit, "matrimonial home" means a dwelling and real property occupied by a person and that person's spouse as their family residence.
3. **THAT** the Corporation is not a non-resident of Canada within the meaning of the *Income Tax Act*.
4. **THAT** the lands described in the within Notice of Lease are not occupied by any member of the Corporation as a Matrimonial Home, nor is any person entitled to use the lands as a Matrimonial Home, and the lands have never been so occupied while the lands have been owned by the Corporation.
5. **THAT** I am the properly authorized signatory of the Corporation and have executed the foregoing documentation on its behalf on the date of this affidavit and thereby bind the Corporation. This acknowledgment is made pursuant for the purposes of registering the within Notice of Lease pursuant to the relevant provisions of the *Land Registration Act*, S.N.S. 2001 c. 6 and in compliance with the provisions of the *Matrimonial Property Act*, R.S.N.S. 1989, c. 275 and the *Vital Statistics Act*, R.S.N.S. 1989, c. 494.

SWORN TO at Halifax, in the County)
of Halifax, Province of Nova Scotia,)
this ____ day of _____, 2025,)
BEFORE ME:)

A Barrister of the Supreme)
Court of Nova Scotia)

CANADA
PROVINCE OF NOVA SCOTIA
COUNTY OF HALIFAX

I CERTIFY that on this ____ day of _____, 2025, **NOVA SCOTIA POWER INCORPORATED**, one of the parties mentioned in the forgoing and annexed Notice of Lease, signed and delivered the said Notice of Lease in my presence and I have signed as a witness to such execution.

A Barrister of the Supreme Court of
Nova Scotia



**Cape Breton Regional Municipality
320 Esplanade
Sydney, NS B1P 7B9**

To: Mayor Clarke and Committee of the Whole
Submitted by: Christa Dicks, Municipal Clerk
Date: February 4th, 2025
Subject: Vacancies on Various Committees

Recommendation

That Committee of the Whole

- Recommend to Council appointments of citizens to committees, in a Special Council Meeting immediately following Committee of the Whole.
- Recommend to Council the extension of Citizen Galley's term on the Audit Committee.

Background

In December 2024, Council directed staff to call for expressions of interest for CBRM citizens to serve on various committees. The recruitment process for citizen vacancies has been actively promoted through both social media and print advertising.

Applications are accepted until February 3, 2025, after which they will be compiled and made available to the Committee of the Whole on February 4, 2025.

As part of the process, applications are being reviewed to assess candidates' stated interest and relevant qualifications, where applicable. Further updates will be provided as the selection process concludes.

Advertisements were issued for:

- Audit committee – two citizens
- Diversity, Equity, and Inclusion – up to ten citizens
- Accessibility Advisory – up to eight citizens
- Heritage Advisory – up to seven citizens
- Police Commission – three citizens
- Library Board – two citizens

Discussion

Committee applications will be provided to Council upon completion of the call for interest February 3, 2025, for their consideration.

For purposes of continuity and consistency, in addition to these applications, consideration is requested for a term extension on the Audit Committee for Citizen Galley for a period of two years.

Financial Implications

Advertising costs were approximately \$700.00 previously in budget.

A copy of this report can be obtained online at www.cbrm.ns.ca or by contacting the Office of the Municipal Clerk at 902-563-5021.

Report Prepared by: Christa Dicks, Municipal Clerk 902-563-5021



MEMO

To: **Mayor Clarke and Committee of the Whole**
Submitted by: **Chief Robert Walsh**
Date: **February 4th, 2025**
Subject: **Municipal Property PID15519283**

The purpose of this memorandum is to inform Committee of the Whole of engagement with the federal government regarding the potential acquisition of the property at 1795 Grand Lake Road for a nominal fee.

CBRPS ascertains that this property may address operational needs, strengthen public safety infrastructure, and support service expansion in a cost-effective manner.

Further details will be presented to the Police Commission and Council before proceeding further.

This report is available at www.cbrm.ns.ca or by contacting the Clerk's Department at 902-563-5010.

Report Prepared by: Olivia Boudreau, CBRPS Business Manager 902-563-5100



MEMO

Date: February 4, 2025

To: Mayor and Council

From: Jennifer Campbell, CPA, CA Chief Financial Officer

Re: Resolution for Pre-Approval of Debt Issuance/Temporary Borrowing Resolution

CBRM requires a renewed pre-approval for Debenture Issuance and temporary borrowing resolution for the Province of Nova Scotia – Municipal Finance Division's 2025 Debenture Issue for Municipalities. The amount of borrowing required is \$9,208,569. This borrowing is for capital projects approved and completed in the fiscal year March 31, 2024. A summary of the projects and related borrowing is included for reference and as previously presented as part of the 2023-24 Annual Financial Report on January 20, 2025:

CBRM Capital Program 2023/24	Cost	Funding	Borrowing
Land and buildings	\$ 841,937	\$ 212,448	\$ 629,489
Arenas	7,029,550	7,007,623	21,927
Fire Equipment/Apparatus	836,421	103,193	733,228
Streets and Sidewalks	11,975,466	6,663,102	5,312,364
Fleet Replacement	1,762,755	873,908	888,848
Waste Water/Storm Water	914,321	887,000	27,321
Parks & Grounds	2,565,435	2,017,469	547,966
Active Transportation			
Transit	2,174,637	1,127,212	1,047,426
Tech Upgrades	-	-	
Waterfront Development			
Total	\$ 28,100,523	\$ 18,891,954	\$ 9,208,569

The original borrowing resolution was approved upon the adoption of the 2023-24 Budget in the amount of \$8,839,633 on April 6, 2023. As noted during the Audit Committee presentation, the difference between borrowing approved and borrowing required is due to the timing of costs incurred for multi-year projects.

Due to the fact that longer than 12 months have elapsed since the original borrowing resolution approval, a current resolution must be passed to meet MFD's debenture participation requirements.

Requested Motion:

Council approve the attached resolution for the pre-approval of debt issuance and temporary borrowing resolution in the amount of \$9,208,569 for capital projects completed up to March 31, 2024.

Sincerely,


Jennifer Campbell, CPA, CA Chief Financial Officer

**MUNICIPAL COUNCIL OF THE
Cape Breton Regional Municipality
TEMPORARY BORROWING RESOLUTION**

Amount: \$9,208,569

Capital Projects: Detailed in Schedule "A"

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the Cape Breton Regional Municipality, subject to the approval of the Minister of Municipal Affairs and Housing, may borrow to expend funds for a capital purpose as authorized by statute;

WHEREAS the Council of the Cape Breton Regional Municipality has adopted a capital budget for this fiscal year as required by Section 65 of the Municipal Government Act and are so authorized to expend funds for capital purposes as identified in their capital budget; and

WHEREAS the specific amounts and descriptions of the projects are contained in Schedule "A" (attached);

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the Cape Breton Regional Municipality borrow a sum or sums not exceeding Nine million, two hundred eight thousand, five hundred sixty nine Dollars (\$9,208,569) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs and Housing;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the Cape Breton Regional Municipality to such an amount as the Council deems necessary;

THAT the issue of debentures be postponed pursuant to Section 92 of the Municipal Government Act and that a sum or sums not exceeding Nine million, two hundred eight thousand, five hundred sixty nine Dollars (\$9,208,569) in total be borrowed from time to time from any chartered bank or trust company doing business in Nova Scotia;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of approval of the Minister of Municipal Affairs and Housing of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Cape Breton Regional Municipality held on the 11 day of February, 2024.

GIVEN under the hands of the Clerk and under the seal of the Council of the Cape Breton Regional Municipality this day of , 2024.

Clerk

**MUNICIPAL COUNCIL OF THE
Cape Breton Regional Municipality
TEMPORARY BORROWING RESOLUTION**

Amount: \$ 9,208,569

Capital Projects: Detailed in Schedule "A"

**SCHEDULE "A"
CAPITAL PROJECTS**

Heading / Category:		Estimates \$
Item	Land and buildings	629,489
Item		
Item		
Item		
Heading Sub Total:		629,489
Heading / Category:		
Item	Fire Equipment & Apparatus	733,228
Item	Fleet Replacement	888,848
Item		
Item		
Heading Sub Total:		1,622,076
Heading / Category:		
Item	Streets & Sidewalks	5,312,364
Item		
Item		
Item		
Heading Sub Total:		5,312,364
Heading / Category:		
Item	Wastewater/Stormwater	27,321
Item		
Item		
Item		
Heading Sub Total:		27,321
Heading / Category:		
Item	Parks, Grounds, Arenas	547,966
Item	Arenas	21,927
Item		
Item		
Heading Sub Total:		569,893
Heading / Category:		
Item	Transit	1,047,426
Item		
Item		
Item		
Heading Sub Total:		1,047,426
TOTAL REQUEST CONTAINED WITHIN THIS RESOLUTION		9,208,569

Name of Unit: CAPE BRETON REGIONAL MUNICIPALITY

Resolution for Pre-Approval of Debenture Issuance Subject to Interest Rate

WHEREAS clause 66 (1) of the Municipal Government Act (the "Act") provides that a municipality may borrow to carry out an authority to expend funds for capital purposes conferred by the Act or another Act of the Legislature;

AND WHEREAS clause 91(1)(a) of the Act provides that where a municipality is authorized to borrow money, subject to the approval of the Minister of Municipal Affairs and Housing (the "Minister"), that the sum shall be borrowed by the issue and sale of debentures, in one sum or by installments, as determined by the council;

AND WHEREAS clause 91(1)(b) of the *Municipal Government Act* authorizes the council to determine the amount and term of, and the rate of interest, on each debenture, when the interest on a debenture is to be paid, and where the principal and interest on a debenture are to be paid;

AND WHEREAS clause 91(2) of the *Municipal Government Act* states, that in accordance with the *Finance Act*, the mayor or warden and clerk or the person designated by the council, by policy, shall sell and deliver the debentures on behalf of the municipality at the price, in the sums and in the manner deemed proper;

AND WHEREAS the resolution of council to borrow for was approved by the municipal council on February 11, 2025 _____
(council's TBR approval date)

BE IT THEREFORE RESOLVED

THAT under the authority of Section 91 of the *Municipal Government Act*, the

CAPE BRETON REGIONAL MUNICIPALITY
(Name of Unit)

borrow by the issue and sale of debentures a sum or sums not exceeding \$ 9,208,569, for a period not to exceed 20 years, subject to the approval of the Minister;

THAT the sum be borrowed by the issue and sale of debentures of the

CAPE BRETON REGIONAL MUNICIPALITY
(Name of Unit)

in the amount that the mayor or warden and clerk or the person designated by the council deems proper, provided the average interest rate of the debenture does not exceed the rate of 6.5%;

THAT the debenture be arranged with the Province of Nova Scotia with interest to be paid semi-annually and principal payments made annually;

THAT this resolution remains in force for a period not exceeding twelve months from the passing of this resolution.

For Province use only:
TBR #: _____
Minister signed: _____

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution duly passed at a meeting of the Council of the

CAPE BRETON REGIONAL MUNICIPALITY

(Name of Unit)

held on the 11 day of February 2025

GIVEN under the hands of the Mayor/Warden and the Clerk of the

CAPE BRETON REGIONAL MUNICIPALITY

(Name of Unit)

this 20 day of February 2025

Mayor/Warden

Clerk



Clerk's Office

M·E·M·O

320 Esplanade

Sydney, Nova Scotia, B1P 7B9

902-563-5010

To: Jennifer Campbell, Chief Financial Officer
Wayne MacDonald, Director of Engineering & Public Works
From: Deborah Campbell Ryan, Municipal Clerk
Date: April 6, 2023
Subject: CBRM Capital Budget 2023-24

At the Special Council Budget meeting on April 6, 2023, the following motion was passed:

Motion:

Moved by Councillor Parsons, seconded by Deputy Mayor Edwards, to approve the 2023-24 Capital Budget, totaling \$68,768,310, and

- Associated required borrowing resolutions for \$8,839,633;
- Associated required borrowing resolution for \$4,693,985 (Wastewater);
- Transfer from Capital reserve \$2,350,000;
- Transfer from Operating Reserve \$340,000.

Motion Carried.

I would ask that you please take the action noted in the above motion.

Thank you.



Deborah Campbell Ryan
Municipal Clerk
/acr

C: Marie Walsh, Chief Administrative Officer
Adam MacNeil, Manager of Finance



MEMO

Date: February 4, 2025
To: Mayor and Council
From: Jennifer Campbell, CPA, CA Chief Financial Officer
Re: Resolution for Pre-Approval of Debt Issuance

CBRM requires a pre-approval for Debenture Issuance for the Province of Nova Scotia – Municipal Finance Division's 2025 Spring Debenture Issue. The purpose of this debenture issuance is to refinance the balance of maturing loan # 30-A-1 held by the CBRM Water Utility.

The debenture was originally drawn November, 2010 in the amount of \$15,000,000, repayable at \$750,000/year over a 20 year period. Subsequent to the initial 10 year term, the Water Utility has the option of paying the loan balance in full or refinancing the balance at each 5 year renewal date.

Staff recommend that the Utility refinance the balance of the loan, which will ensure stability of water rates.

The amount eligible to be refinanced is \$3,750,000, for the final 5 year term of the loan. The resolution required by DMA and MFD is included and requires Council approval.

Sincerely,

Jennifer Campbell, CPA, CA Chief Financial Officer

MUNICIPAL COUNCIL OF THE

TEMPORARY BORROWING RESOLUTION

Amount: \$3,750,000

Refinance Debenture: 30-A-1

WHEREAS Section 66 of the Municipal Government Act provides that the Council of the Cape Breton Regional Municipality subject to the approval of the Minister of Municipal Affairs and Housing, may borrow to expend funds for a capital purpose as authorized by statute; and,

WHEREAS clause 66 (4)(b) of the Municipal Government Act authorizes the Municipality to expend funds for the purpose of paying or retiring debentures;

BE IT THEREFORE RESOLVED

THAT under the authority of Section 66 of the Municipal Government Act, the Council of the Cape Breton Regional Municipality borrow a sum or sums not exceeding Three million, seven hundred fifty thousand Dollars (\$3,750,000) for the purpose set out above, subject to the approval of the Minister of Municipal Affairs and Housing;

THAT the sum be borrowed by the issue and sale of debentures of the Council of the Cape Breton Regional Municipality to such an amount as the Council deems necessary;

THAT the sum be borrowed for a period not exceeding Twelve (12) Months from the date of the approval of the Minister of Municipal Affairs and Housing of this resolution;

THAT the interest payable on the borrowing be paid at a rate to be agreed upon; and

THAT the amount borrowed be repaid from the proceeds of the debentures when sold.

THIS IS TO CERTIFY that the foregoing is a true copy of a resolution read and duly passed at a meeting of the Council of the Cape Breton Regional Municipality held on the 11 day of February, 2025.

GIVEN under the hands of the Clerk and under the seal of the Council of the Cape Breton Regional Municipality this _____ day of _____, 2025.

Clerk



Finance and Treasury Board
Municipal Finance

1723 Hollis Street, 5th Floor
P.O. Box 187
Halifax, NS
B3J 2N3

January 20, 2025

Dimitri Kachafanas
Acting Chief Administrative Officer
Cape Breton Regional Municipality
320 Esplanade Street,
Sydney, NS, B1P 7B9

Dear Dimitri Kachafanas:

RE: Notification of Balloon Payment Due in Fiscal 2025-2026

This letter is a reminder that the Cape Breton Regional Municipality has a balloon payment due in the upcoming fiscal year. Balloon payments may be paid in full upon the maturity date as indicated in the table below, or they may be refinanced in full or part through the Municipal Finance Division (MFD) of the Department of Finance and Treasury Board for the remaining life of the term of the original debenture. If your municipality is interested in refinancing its balloon payment, the MFD must receive confirmation that you wish to do so prior to the maturity date of the debenture.

The MFD typically issues debentures in the spring (May or June) and then again in the fall (October or November). For those units seeking refinancing and whose balloon payment maturity date may be in advance of the debenture issue date, the MFD has a short-term bridge financing program that may be used to bridge the loan until such time that a debenture financing can be secured.

Balloon Payment Options

Payment of Debenture:

Original Loan Date	Payment Due Date	Total Balloon Payment Required
June 29, 2010	June 29, 2025	\$ 4,500,000

Refinancing of Balloon Payment:

Original Loan Date	Loan Outstanding	Payment Required in 2025-2026	Amount Eligible for Refinancing	Term
June 29, 2010	\$ 4,500,000	\$ 750,000	\$ 3,750,000	5

* Payments required in 2025-26 are for the balloon payments only and do not include any other outstanding principal and interest payments due to the MFD in fiscal 2025-26.

Letters seeking confirmation of participation in the Province of Nova Scotia debenture issues are typically mailed in February and July. If you wish to refinance the balloon payment, it is important that the Municipal Finance Division receives a commitment to participate in advance of the maturity date of your balloon payment.

If you have any questions about your balloon payment, the short-term bridge financing program or the debenture issue process, please do not hesitate to contact me at [REDACTED] or [REDACTED]

Yours truly,

[REDACTED]
Ben McAfee, CPA, CA
Manager, Municipal Finance

cc Ross MacDonald, Municipal Advisor



Cape Breton Regional Municipality

**Office of Christa Dicks
Municipal Clerk**

320 Esplanade
Sydney, Nova Scotia
B1P 7B9
Tel: 902-563-5010
Fax: 902-564-0481
email: clerksoffice@cbrm.ns.ca
www.cbrm.ns.ca

December 12, 2024

Mr. Bryon Rafuse
Deputy Minister
Department of Municipal Affairs and Housing
PO Box 216
Halifax, NS B3J 2M4

Re: Adoption of Model Code of Conduct for Municipal Elected Officials

Dear Deputy Minister Rafuse:

The CBRM Council has adopted the Model Code of Conduct for Municipal Elected Officials, during the regular meeting of Council held on **December 10, 2024**. Supplementary to the adoption, the CBRM Council respectfully requests that the Province consider entering into discussions with the CBRM regarding the possibility of incorporating an appeal process within the current Code of Conduct framework.

The CBRM Council believes that the inclusion of an appeal process would enhance fairness and ensure that elected officials have recourse in addressing concerns arising under the Code of Conduct, and further, hope this suggestion can be explored in collaboration with the Province.

Should you require any additional information or wish to discuss this matter further, please do not hesitate to contact me at 902-563-5021 or by email at [REDACTED]

Thank you for your attention and consideration.

Sincerely,

A dark, rectangular redacted area representing a handwritten signature.

**Christa Dicks
Municipal Clerk**

cc:

Mayor Cecil P. Clarke
Demetri Kachafanas, K.C., Interim CAO



January 15, 2025

Christa Dicks
Municipal Clerk, CBRM
Via Email: clerksoffice@cbrm.ns.ca

Dear Christa Dicks:

Thank you for your letters of December 12, 2024, to former Municipal Affairs and Housing Deputy Minister Byron Rafuse, regarding Cape Breton Regional Municipality's adoption of the Code of Conduct (the Code) and a request to incorporate an appeal process within the framework. Adoption of this essential framework reflects a shared commitment to fostering respectful and constructive dialogue at the Council table.

The development of the municipal Code of Conduct framework was a highly collaborative process. In 2021, the Department of Municipal Affairs (then, the Department of Municipal Affairs and Housing) established the Code of Conduct Working Group (COCWG), which included representatives from the Nova Scotia Federation of Municipalities, the Association of Municipal Administrators of Nova Scotia, and the Association of Nova Scotia Villages. This group created specific recommendations for consideration regarding the Code's framework.

The COCWG was tasked with developing a model that would effectively serve all 49 municipalities and 21 villages. To develop this model, there were three rounds of consultations held with municipalities and villages, both online and in-person. These consultations focused on the COCWG's proposed content for the Code, as well as the sanctions and a framework for investigators. Multiple platforms were leveraged during these sessions, allowing elected officials ample opportunity to voice their opinions, with the option for anonymous feedback. The insights gathered during the second round of consultations, particularly concerning the proposed sanctions and investigator framework, prompted us to conduct a third round of consultations to address the revised amendments. Following consultations, the COCWG presented 25 recommendations on the proposed framework to the Minister, and all 25 recommendations were accepted.

While the Code of Conduct does not include a formal appeal process, it ensures fairness through a thorough independent investigation, with ample opportunities for all parties to be heard before a decision is made. Furthermore, the framework allows investigators to dismiss frivolous or vexatious complaints. The COCWG recognized that the framework may evolve over time. As a result, one of their recommendations was to review the Code three years after its implementation. I appreciate the COCWG's thoughtful approach and understanding of continuous improvement to ensure the Code can effectively support respectful and constructive conduct at the Council table. I have, therefore, noted your concerns for future consideration.

Christa Dicks
Page 2

Thank you for taking the time to express your thoughts regarding the recently implemented Code of Conduct framework. This is an important step forward and reflects a positive change for all municipalities.

Sincerely,



Paul LaFleche
Deputy Minister

PNS-49504/ah



Municipal Affairs
Office of the Deputy Minister

PO Box 216
Halifax, Nova Scotia
Canada B3J 2M4

902 424-4100 T
902 424-0581 F
www.gov.ns.ca

January 14, 2025

Demetri Kachafanas
A/Chief Administrative Officer
Cape Breton Regional Municipality
Via Email: [REDACTED]

Dear Demetri Kachafanas:

Following the communication from Deputy Rafuse regarding our support for a comprehensive performance review of the Cape Breton Regional Municipality (CBRM), I am writing to provide an update on the progress of this initiative.

The Department has finalized the Statement of Work (SOW) for the review, and it has now been shared with selected vendors. A copy of the finalized SOW is attached for your records.

We anticipate awarding the contract and beginning the planning phase by February 6, 2025, followed by the fieldwork phase shortly thereafter. The audit will focus on key areas of financial management, including policies and procedures, budget development and management, internal controls and organizational capacity, among others.

CBRM's cooperation remains a critical factor in ensuring the timely and successful completion of this audit. As we move closer to the start date, we will coordinate with you to arrange initial meetings.

We look forward to working collaboratively toward enhancing the fiscal stability and sustainability of CBRM.

Sincerely,

[REDACTED]

Paul LaFleche
Deputy Minister

c: Christa Dicks, Municipal Clerk, CBRM [REDACTED]
Valerie Pottie Bunge, Associate Deputy Minister, Department of Municipal Affairs

Encl.

Cape Breton Regional Municipality (CBRM) Financial Management, Budgetary Practices, Performance and Structure Review

Nova Scotia Department of Municipal Affairs

Statement of Work (SOW)

Updated: July 2024

1.0 Overview

Project Name	Cape Breton Regional Municipality (CBRM) Financial Management, Budgetary Practices, Performance and Structure Review
Client Department	Municipal Affairs
Contact Name	Rebecca Doucett
Contact Phone	[REDACTED]
Contact Email	[REDACTED]
Begin date	February 6, 2025
End date	August 5, 2025

The contact information provided in the above table is to be used only in the event of an awarded SOW. Proponents are required to communicate directly with Flextrack during the bid period using the following email address: [REDACTED]

About the Department:

The Department of Municipal Affairs (DMA) partners with local governments and communities across Nova Scotia to build strong, sustainable, and safe communities. The department works with local governments to support municipal governance, development and accountability. DMA manages the province's relationship with 49 municipalities and 21 villages in Nova Scotia.

About the Cape Breton Regional Municipality (CBRM) and this Statement of Work:

The Cape Breton Regional Municipality (CBRM) was formed in 1995 through the amalgamation of 8 former Municipal Units. The CBRM has faced many challenges and has often struggled to remain fiscally balanced. Historically, the CBRM has received over half of the total in the annual Municipal Financial Capacity Grant (MFCG) and, up to and including 2023-24, the funding allocations for this operating grant had been frozen for nearly a decade to ensure the CBRM share did not decrease as required by the funding formula.

The current challenges around growth across Nova Scotia have impacted the CBRM, leading to ongoing requests for additional operating funding. The CBRM was vocal in its opposition to a new service exchange agreement, primarily because the new agreement did not include additional ongoing operating funding. The CBRM argued a doubling of their historic MFCG funding levels from \$15M to \$30M was required in order to remain financially viable.

The CBRM has been deemed a high-risk for fiscal instability with the municipality's Municipal Profile and Financial Condition Indicator (FCI) Report for the past two years. These results can be found here: <https://beta.novascotia.ca/programs-and-services/municipal-finance-and-statistics>. The municipality's Financial Condition Indicators (FCIs) highlight areas of focus for CBRM to explore including low reserves

which may lead to difficulty in addressing unexpected events or fund future capital projects, challenges collecting taxes, dependence on other levels of government to meet its service obligations, and debt service challenges.

With the support of the CBRM's Council, DMA is proceeding with conducting a performance review of the CBRM's financial management and budgeting reporting processes including CBRM's corporate structure supporting both financial management/budgeting and decision making. Given potential population growth rates across the province and the associated pressures that puts on spending and infrastructure requirements, it has become increasingly critical that financial accountability is properly supported throughout the organization. Municipalities are a key partner of the province, therefore CBRM must have the proper structure and processes in place to fulfill its stewardship and accountability responsibilities.

Additional details around CBRM's Operating budget or latest Consolidated Financial Statements can be found here: <https://cbrm.ns.ca/budget-documents.html>.

2.0 Requirements

The terms and conditions of the General Contingent Labour Master Services Agreement (**MSA**) apply in full to the services and products provided under this SOW.

2.1 Project Scope and Timeframes

The DMA has concerns about the CBRM's capacity to appropriately plan, forecast and manage its fiscal affairs. The DMA wants to support the CBRM in achieving organizational sustainability and believes that an independent party can provide a balanced approach to creating organizational sustainability for the CBRM into the future.

2.1.1 Overview of Deliverables

The objective of this engagement is to ensure that the CBRM has the right financial structure, budget controls and decision-making processes in place to be accountable and financially sustainable for the future. Specifically, the deliverables are to:

- a) **Assess Financial Policies and Procedures:** Review the adequacy, consistency, and adherence to current financial policies, best practices and legislative requirements.
- b) **Assess Budget Development and Management:** Examine the processes used to formulate and manage the CBRM's annual budget, including forecasting accuracy, budgetary controls, adherence to financial planning principles and reporting to Council and Council oversight.
- c) **Assess Spending and Revenue Allocation:** Evaluating whether spending aligns with priorities, revenue sources are optimized, and allocations support strategic goals and community needs.
- d) **Assess Collections and Revenue Recovery:** Evaluate the effectiveness of collections practices and revenue recovery processes, including policies and systems used to track and recover outstanding amounts.
- e) **Assess Internal Controls and Oversight:** Identify potential risks and gaps in internal control mechanisms related to financial oversight.

- f) **Assess Cash Flow and Debt Management:** Examine the effectiveness of cash flow and debt practices, including the use of short-term and long-term financing tools to ensure financial stability and liquidity.
- g) **Assess Staff and Organizational Capacity:** Examine the organizational structure and staff capacity to determine if roles and reporting mechanisms effectively support financial planning, budgeting, and oversight requirements.
- h) **Assess Growth Management, Capital and Financial Planning:** Evaluate the effectiveness of growth management strategies and their integration with capital planning and long-term financial planning. Assess whether infrastructure needs and service demands are appropriately addressed within financial constraints.
- i) **Assess IT Systems and Tools:** Evaluate the adequacy of IT systems and tools in supporting financial planning, forecasting, monitoring, accountability and reporting.
- j) **Provide Recommendations and Implementation Guidance:** Deliver actionable recommendations and implementation guidance to address identified gaps and optimize financial management practices.

This performance review will provide an objective assessment of these financial practices and highlight opportunities for improvement. Such an audit could also support CBRM leadership in making informed, data-driven adjustments to budgetary practices and ensure the municipality is compliant with provincial guidelines and best practices.

This engagement will not be designed to uncover fraudulent activity. However, if fraudulent activity is discovered during the normal course of the engagement, the DMA contact person will be informed immediately.

2.1.2 Required Timeframes

Deliverable	Expected Date
Evaluation and selection of vendor	January 27-31, 2025
Estimated planning start date	February 6, 2025
Estimated fieldwork start date	March 10, 2025
Estimated draft deliverable date	July 7, 2025
Estimated final Deliverable date	August 5, 2025

2.2 Project Tasks and Deliverables

2.2.1 Project Tasks

The department is seeking the professional services of an experienced professional to conduct a performance review of the CBRM's financial and budgeting practices, as well as staff capacity. The engagement will also consider if the CBRM has an appropriate approval process in place that aligns with its budget to support the CBRM's ongoing financial stability. Much of the work for this engagement will need to be completed on-site in Sydney, Nova Scotia, with the rest of the work being completed offsite.

This engagement is required to be conducted in accordance with recognized

professional auditing standards appropriate for the scope and nature of the engagement, such as the Canadian Standard on Assurance Engagements (CSAE), or International Standards of Supreme Audit Institutions (ISSAI), or other equivalent performance audit standards.

Project tasks include:

a) Assess Financial Policies and Procedures

- i. Assess the adequacy, consistency and relevance of financial policies and procedures.
- ii. Determine alignment with best practices, and legislative requirements (i.e., Municipal Government Act and the Financial Reporting and Accounting Manual regulations).
- iii. Evaluate the integration of financial policies with IT systems and tools to support efficient implementation.
- iv. Identify any deficiencies and provide actionable recommendations.

b) Assess Budget Development and Management

- i. Examine the processes for developing and managing the annual budget, forecasting methodologies, and the efficacy thereof.
- ii. Evaluate budgetary controls, including processes for monitoring, approving and adjusting expenditures during the fiscal year.
- iii. Review alignment with financial planning principles, including multi-year planning and adaptability to emerging needs.
- iv. Assess alignment of budgets with capital planning and related ongoing operational requirements.
- v. Assess the adequacy of IT systems and tools used to support budgeting, forecasting and monitoring.
- vi. Evaluate the mechanisms staff use to deliver ongoing financial updates to Council. This includes the clarity, accuracy, and frequency of reporting, as well as whether these reports enable Council to monitor progress, make informed decisions, and address emerging financial challenges.
- vii. Review the role of Council in the oversight of the financial management of the CBRM, including but not limited to, what financial review occurs monthly, what level of approval is provided, and audit committee engagement.
- viii. Identify any deficiencies and provide actionable recommendations.

c) Assess Spending and Revenue Allocation

- i. Assess whether spending aligns with strategic priorities and organizational goals.
- ii. Evaluate the effectiveness of current revenue generation strategies and identify additional opportunities.
- iii. Evaluate the role of IT systems and tools in tracking spending and revenue allocation for accountability and transparency.
- iv. Identify misalignments between spending and priorities and recommend

adjustments.

d) Assess Collections and Revenue Recovery

- i. Review policies, procedures, controls, and systems for managing property tax collections.
- ii. Assess the effectiveness and timeliness of the collection processes, including delinquent account management.
- iii. Identify and evaluate barriers to successful collections, including resource constraints, system inefficiencies, or inadequate training.
- iv. Examine the adequacy of communication strategies for engaging with taxpayers and other revenue payers.
- v. Review trends in uncollected revenues and assess their impact on cash flow and financial stability.
- vi. Assess the functionality and efficiency of IT systems and tools used to monitor collections, track delinquencies and manage revenue recovery processes.
- vii. Provide recommendations to strengthen collection practices, reduce outstanding receivables, and improve overall revenue recovery rates.

e) Assess Internal Controls and Oversight

- i. Assess the adequacy of internal control mechanisms for mitigating risks.
- ii. Evaluate financial oversight processes, including the roles and responsibilities of management, the Audit Committee and the Council.
- iii. Review reporting mechanisms and accountability structures to ensure transparency and compliance with legislation.
- iv. Examine how staff roles and workflows contribute to maintaining robust internal controls and providing Council with clear and actionable financial insight.
- v. Evaluate the role of IT systems and tools in supporting internal controls, including automation and data analytics.
- vi. Identify gaps in oversight and provide recommendations to enhance monitoring and decision-making capabilities.

f) Assess Financial Organizational structure, capacity, and financial management

- i. Assess the effectiveness of the current financial organizational structure, staffing levels and capacity in supporting effective financial and operational management. For instance, determine if the CBRM has the appropriate resources in place to provide timely, accurate financial reporting and analysis to Council.
- ii. Determine if this organizational and reporting structure effectively and efficiently supports current and future reporting and analysis requirements.
- iii. Review the adequacy of communication, data sharing and reporting lines to determine their effectiveness.
- iv. Review the adequacy of IT systems and tools to meet planning,

forecasting, monitoring and reporting requirements.

v. Identify options and make recommendations to improve efficiency and effectiveness of the structure, reporting mechanisms, capacity, and service delivery.

g) Assess Cash Flow and Debt Management

- i. Evaluate the effectiveness of the CBRM's cash flow management practices, including forecasting and monitoring of cash inflows and outflows to ensure financial stability and operational continuity.
- ii. Review the use of lines of credit to determine:
 - a. The purpose for which they are being utilized (e.g., operational expenses, capital projects, or other needs)
 - b. Whether their use aligns with financial best practices, approved policies and legislation.
 - c. If alternative funding mechanisms could better meet the CBRM's financial needs.
- iii. Assess the amount, frequency, and duration of line of credit use to identify potential overreliance, or misuse.
- iv. Review policies, controls and decision-making processes regarding the initiation and repayment of debt, including transitioning short-term debt into long-term financing.
- v. Examine the impact of cash flow and debt management practices on the CBRM's ability to fund operational and capital requirements while maintaining adequate reserves.
- vi. Evaluate how cash management integrates with overall financial planning, including the alignment of debt repayment schedules and revenue generation and expenditure timing.
- vii. Assess the adequacy of IT systems and tools to support cash flow monitoring and debt management practices.
- viii. Provide recommendations to optimize cash flow practices and reduce reliance on lines of credit, where applicable, while ensuring sufficient liquidity to meet financial obligations.

h) Assess Growth Management, Capital and Financial Planning

- i. Examine the capital planning processes and procedures and municipal infrastructure plan.
- ii. Assess long-term capital planning and budgeting practices and procedures, and their alignment with anticipated growth and service needs.
- iii. Evaluate the capability of IT systems and tools to support integrated growth and financial planning.
- iv. Evaluate whether capital planning integrates effectively with asset management practices and legislative requirements.
- v. Provide recommendations to improve capital planning and asset management practices and their integration with financial planning.

2.2.2 Project Deliverables

The successful proponent will provide the following deliverables:

- a) submit a Project Plan to be approved by the DMA management;
- b) provide progress reports on a bi-weekly and/or on a required basis to DMA;
- c) prepare a draft report that will include a risk ranked summary of observations and recommendations;
- d) conduct a meeting with DMA to discuss observations and recommendations within two weeks of issuing the draft report;
- e) incorporate feedback from DMA on the draft report; and
- f) prepare and distribute a Final Report (PDF and Word format) that will include an Executive Summary of observations and recommendations.
- g) Present the results and recommendations in the final report to senior management of the department.
- h) Presentation of the results and recommendations in the final report may be required to the CBRM administration and Council.

2.3 Successful Proponent and Department Responsibilities

2.3.1 Successful Proponent Responsibilities

- a) Successful proponents will:
 - i. Submit a project plan to the department for approval prior to beginning fieldwork.
 - ii. Meet regularly during the project with DMA to review progress (anticipate meetings to be bi-weekly or monthly depending on project progression).
 - iii. Provide regularly bi-weekly project and budget updates and respond promptly to DMA comments and requests for information. Meetings may be held more frequently, if required.
 - iv. Complete most of the engagement on-site in Sydney, Nova Scotia, with the rest of the work being completed offsite. This work must be performed to the satisfaction of DMA.
 - v. Present all project deliverables to the DMA contact or their designated representatives for review, approval and acceptance.
 - vi. Submit all deliverables in electronic format. Prior to submission, all deliverables are to be reviewed to ensure development standards and efficiencies are utilized. All work products are the property of DMA.
 - vii. Submit a draft report that will include a risk ranked summary of observations and recommendations, meet with DMA within two weeks of issuing the report and incorporate any feedback received into the final report.
 - viii. Present the results and recommendations in the final report to senior management of the department.
 - ix. Present the results and recommendations in the final report to the CBRM administration and Council.
 - x. Submit two electronic copies of the final report (PDF and Word format) of the final report to the Departmental contact

b) Key roles required from the successful proponent are listed below. Note, some roles could be combined if individuals have multidisciplinary expertise.

- i. Project manager – responsibilities include:
 - a. Act as the primary point of contact between the proponent and DMA.
 - b. Develop and manage the project plan, including timelines, milestones and deliverables.
 - c. Ensure effective coordination of team activities to meet the project tasks and deliverables.
 - d. Monitor project progress and address any risks or challenges that arise.
 - e. Prepare and deliver regular status updates, a draft report, present the findings to DMA and incorporate any feedback received into final report delivered to DMA.
 - f. Other duties as required.
- ii. Financial Auditor/Analyst – responsibilities include:
 - a. Lead the assessment of financial policies, procedures, internal controls and compliance with legislative requirements.
 - b. Conduct detailed analysis of budget development and management practices, spending and revenue allocation.
 - c. Evaluate collections and revenue recovery processes and identify improvement opportunities.
 - d. Review financial data to assess cash flow and debt management practices, including use of lines of credit.
 - e. Other duties as required.
- iii. Organizational Analyst – responsibilities include:
 - a. Assess the financial organizational structure, capacity and alignment with reporting and analysis needs.
 - b. Evaluate staff roles and their support to Council in achieving realistic budgets and effective financial oversight.
 - c. Identify any gaps or inefficiencies in organizational structure and make actionable recommendations.
 - d. Other duties as required.

c) Additional roles which may be a benefit to this engagement may include the following. Note, some roles could be combined if individuals have multidisciplinary expertise.

- i. Capital and Growth Planner – responsibilities include:
 - a. Review growth management strategies and their integration with capital and financial planning.
 - b. Assess alignment of infrastructure and service delivery plans with financial resources and long-term goals.
 - c. Provide recommendations to improve planning processes for growth and capital investments.

- d. Other duties as required.
- ii. Systems Analyst – responsibilities include:
 - a. Assess information technology system capabilities and tools in supporting financial planning, forecasting, accountability and reporting.
 - b. Identify system/tool related limitations or inefficiencies and recommend solutions.
 - c. Other duties as required.

2.3.2 Department Responsibilities

- a) The department is prepared to assist and support the successful proponent:
 - i. The department's project team will meet with the successful proponent to provide any necessary background or supporting information, clarify the project's tasks and deliverables, timeline, etc.
 - ii. DMA will respond promptly to requests for information, approvals and questions.
 - iii. Rebecca Doucett will be the departmental contact.

2.4 Experience and Qualifications

2.4.1 Proponent Experience and Qualifications

- a) The successful proponent will have a strong demonstratable understanding and knowledge of the following:
 - i. the unique challenges faced by municipal governments, for example managing diverse funding sources (e.g., taxation, grants, user fees), balancing short-term and long-term financial planning needs, addressing community growth and infrastructure needs;
 - ii. proven expertise in conducting performance audits and organizational reviews for municipal governments or similar public sector entities;
 - iii. auditing and evaluating the effectiveness of structural performance, both at an organizational and individual level;
 - iv. familiarity with public sector accounting standards, applicable municipal legislation (i.e., the *Municipal Government Act*) and regulations (i.e., the *Financial Reporting and Accounting Manual*) or other similar legislation;
 - v. experience in evaluating financial management practices, regulatory compliance and organizational structures; and
 - vi. providing a framework based on risk for the evaluation of current organizational operations and financial reporting practices as well as bringing forward value-added improvements for control practices.
- b) The successful proponent will have knowledge, skills and expertise in the following areas:
 - i. performance audits;
 - ii. risk assessment and evaluation of internal control practices;
 - iii. providing actionable management letter points to improve internal controls and financial reporting;

- iv. relationship building and professionalism;
- v. protection of sensitive information, including employee conduct requirements for handling confidential information;
- vi. measures/controls and/or policies in place to protect data (including methods for secure file transfer and storage);
- vii. independent data mining and analytics creation; and
- viii. providing actionable observations and recommendations required to improve financial reporting and budgeting controls to support financial sustainability and oversight.

2.4.2 Proponent Resources Experience and Qualifications

Minimum expectations of experience and qualifications for the resources proposed to each of the key roles include:

- a) Project Manager
 - i. Education
 - a. Master's degree in public administration, business administration finance, accounting or a related field.
 - b. Professional accounting designation and/or PMP or equivalent certification.
 - ii. Experience
 - a. Minimum of 8-10 years of experience managing similar performance audits, financial reviews or consulting engagements.
 - b. Demonstrated experience coordinating multidisciplinary teams and ensuring on-time delivery of complex projects.
 - c. Experience in reviewing audit findings, ensuring quality and providing strategic-level recommendations.
 - d. At least 5 years of experience in delivering projects for public sector organizations, preferably in local government or other public sector entities.
 - iii. Skills
 - a. Strong organizational and engagement skills.
 - b. Strong attention to detail and ability to identify gaps or inconsistencies in findings.
 - c. Excellent verbal and written communication and reporting skills.
 - d. Ability to develop and monitor project plans, budgets, and deliverables.
- b) Financial Auditor/Analyst
 - i. Education
 - a. CPA designation; Master's degree in accounting, finance or a related field is an asset.
 - ii. Experience
 - b. Minimum of 7 years of experience in auditing and/or financial analysis, including experience with public sector organizations.
 - c. In-depth knowledge of public sector accounting standards (e.g.,

PSAB) and experience with local government reporting requirements (e.g., *Financial Reporting and Accounting Manual*) would be considered an asset.

- d. Experience in conducting reviews of financial policies, internal controls and budget processes.

iii. Skills

- a. Strong analytical and problem-solving abilities.
- b. Excellent communication skills.
- c. Ability to interpret financial data, assess compliance with policies and regulations and recommend improvements.

c) Organizational Analyst

i. Education

- a. Bachelor's degree in organizational development, business administration, or a related field; advanced degree preferred.

ii. Experience

- a. Minimum of 5 years of experience in organizational analysis focusing on public sector or not-for-profit organizations.
- b. Demonstrated expertise in evaluating organizational structures, staff capacity, and reporting frameworks.
- c. Proven ability to provide actionable recommendations to improve organizational efficiency.

iii. Skills

- a. Strong understanding of public sector governance and reporting requirements.
- b. Excellent communication and change management skills.
- c. Ability to interpret financial data, assess compliance with policies and regulations and recommend improvements.

Additional roles – minimum expectations of experience and qualifications for proposed additional roles. These could be combined if individuals have multidisciplinary expertise

d) Capital and Growth Planner

i. Education

- a. Bachelor's degree in urban planning, engineering, economics, finance, accounting or a related field.

ii. Experience

- a. Minimum of 5 years of experience in capital planning and financial forecasting for public sector organizations.
- b. Familiarity with growth management strategies and their financial implications.
- c. Demonstrated ability to align infrastructure needs with financial resources.

iii. Skills

- a. Expertise in capital project evaluation, prioritization, and funding

strategies.

- b. Strong knowledge in municipal growth planning and development processes.

e) Systems Analyst

- i. Education
 - a. Bachelor's degree in information systems or related field.
- ii. Experience
 - a. Minimum of 5 years of experience in evaluating IT systems in a financial management context.
 - b. Proven ability to assess system capabilities and effectiveness of tools, and recommend improvements for reporting, forecasting, and accountability.
- iii. Skills
 - a. Expertise in capital project evaluation, prioritization, and funding strategies.
 - b. Strong knowledge in municipal growth planning and development processes.

2.5 Mandatory Criteria

A proposal that does not meet a mandatory criterion set out in this section 2.5 will be disqualified from this SOW solicitation.

- a) All proposals must be submitted in Canadian dollars (CDN) exclusive of all taxes.
- b) Demonstrated experience in conducting performance audits and organizational reviews for municipal governments or similar public sector entities.

3.0 Evaluation Criteria

3.1 Rated Criteria

3.1.1 Demonstrated Experience and Qualifications

Proponents should demonstrate their ability to perform the project tasks and deliverables by highlighting relevant experience and qualifications of their organization and proposed team members.

- a) Provide the following
 - i. A description of three (3) similar projects the proponent has previously delivered completed within the last five years, with an emphasis on experience relevant to this project tasks and deliverables.
 - ii. Identify key personnel assigned to this project and include resumes listing:
 - a. Their relevant credentials, including educational background, designations and/or certifications.
 - b. Experience conducting similar audits and reviews in the public sector.
 - c. Expertise in financial management, governance and/or organizational design.

- d. Their roles in prior engagements.
- e. Their roles and responsibilities on this project.

3.1.2 References

Proponents must provide references from clients for similar engagements. This includes:

- a) Three (3) references from clients who have obtained similar services as those requested in this SOW from the proponent in the last five (5) years. Provide:
 - i. The name of each project reference, along with their phone number and email address.
 - ii. A brief description of the referenced project.
 - iii. Details of the size of the projects conducted and demonstrate:
 - a. the extent of the proponent's previous experience,
 - b. the clients' overall satisfaction with the services provided and the results achieved, including adherence to interim and final deadlines.

3.1.3 Proposed Approach and Project Plan

Proponents must describe their proposed methodology for completing the audit, including timelines and resource allocations. This includes:

- a) Provide a detailed project plan, including a detailed project timeline with key milestones, deliverables, and resource assignments.
- b) The approach for engaging with organizational staff, leadership and Council, including methods for soliciting feedback, addressing concerns, and ensuring collaboration.
- c) A description of the proponent's quality assurance processes to ensure accuracy and reliability in findings and recommendations.

3.1.4 Management of Project Risk and Experience with Confidential Information

Proponents must demonstrate their ability to effectively identify, manage, and mitigate risks associated with the project, including the handling of sensitive or confidential information. This includes:

- a) Identification of potential project risks (e.g., access to data, scheduling conflicts, or resource availability), along with proposed strategies for mitigating risks and ensuring project continuity.
- b) The proponent's approach to identifying and mitigating project risks, including resource or timeline risks.
- c) Demonstrated experience in handling confidential and sensitive information securely and in compliance with applicable privacy standards or legislation.
- d) Evidence of prior success in managing risks in similar projects.

3.1.5 Added value

Proponents should describe any additional benefits or innovations they can bring to the engagement. Examples could include:

- a) Additional tools, methods or innovations that will enhance the project.
- b) A highlight of the areas the proponents exceed the minimum requirements.

3.2 Pricing Form

Bids will be considered inclusive of all fees and should not include HST.

3.2.1 Per Diem Rates

Please complete the following table, indicating the per diem rate (based on a seven (7) hour workday) and number of days required to provide the services for each role. The Total Bid Price will be evaluated using a relative pricing formula (lowest compliant bid received divided by this bid, multiplied by the weighting for Price set out in 3.3) to determine the pricing score.

Role	Per Diem Rate	Number of Days	Extended Cost
Project Manager*	\$		\$
Financial Auditor/Analyst*			
Organizational Analyst*			
Capital and Growth Planner*			
Systems Analyst*			
Other (if applicable)	\$		\$
Other (if applicable)	\$		\$
Other (if applicable)	\$		\$
Total Bid Price			\$

*Note – as mentioned within section 2, these roles may be combined if individuals have multidisciplinary expertise.

3.3 Evaluation Weightings

2.5 Mandatory Criteria	Pass/Fail
a) All proposals must be submitted in Canadian dollars (CDN) exclusive of all taxes.	
b) Demonstrated experience in conducting performance audits and organizational reviews for municipal governments or similar public sector entities	
3.1 Rated Criteria	Weight
Demonstrated Experience and Qualifications	20%
References	10%
Proposed Approach and Project Plan	30%
Management of Project Risk and Experience with Confidential Information	10%
Added Value	5%
3.2 Pricing Form	Weight
Price	25%
TOTAL:	100%

4.0 Conflict of Interest

The successful proponent shall not permit an actual or potential conflict of interest to arise between its obligations to the Province under this MSA and its obligations to any third party. The successful proponent shall immediately notify the Province in writing if any such potential or actual conflict of interest should arise at any time during the Term. Should the Province become aware of any conflict of interest following a proposal submission to a SOW or engagement, the Province reserves the right to disqualify the proposal, stop work until the matter is resolved or cancel the work, at its discretion.

Summary

Statement of Revenue

December 31, 2024

Revenue	Year To Date Assigned	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	96,052,467	94,704,373	1,348,095	126,272,494	30,220,026
Total Federal Government	2,476,676	2,476,676	-	3,302,234	825,558
Total Provincial Government Agencies	690,992	690,992	-	921,323	230,331
Total Provincial Government	1,568,933	1,568,933	-	2,091,911	522,978
Total Provincial Government Agencies	3,197,646	3,102,849	94,797	4,137,132	939,486
Total Services to Other Local Government	499,424	499,424	-	665,899	166,475
Total Transit	1,315,589	1,868,000	(552,411)	2,490,000	1,174,411
Total Environmental Development Services	316,310	206,625	109,685	275,500	(40,710)
Total Licenses & Permits	35,525	36,375	(850)	48,500	12,976
Total Fines & Fees	758,882	900,750	(141,868)	1,201,000	253,444
Total Rentals	376,644	381,208	(4,564)	508,277	131,633
Total Concessions & Franchises	831,475	579,875	251,601	906,500	216,671
Total Interest	1,277,544	1,136,250	141,294	1,515,000	237,456
Total Finance Revenue	31,815	26,250	5,565	35,000	3,185
Total Solid Waste Revenue	2,552,441	2,325,940	226,501	3,155,000	602,559
Total Recreation & Cultural Service Programs	1,033,109	1,138,722	(105,613)	1,684,500	726,415
Total Water Utility Charges	9,319,830	-	-	12,426,440	3,106,610
Total Unconditional Transfers	11,956,604	11,876,879	79,725	15,835,838	3,879,234
Total Conditional Transfers	463,313	457,500	847,903	610,000	146,687
Total Extraordinary Revenue	847,903	-	-	-	(847,903)
Year To Date Assigned	\$ 135,603,123	\$ 133,297,451	\$ 2,299,859	\$ 178,082,543	\$ 42,507,523

Departmental

Reviewed

Summary

Statement of Expenditures

December 31, 2024

Expenditures	Year to date Expended	9 Month Budget	9 Month Budget	Annual Budget	Annual Budget Remaining
Legislative	1,088,021	1,211,895	123,874	1,670,870	582,849
Administration	347,128	305,978	(41,150)	470,846	123,718
Finance	2,038,387	2,187,154	148,767	3,482,574	1,444,187
Legal	2,743,196	2,766,917	23,720	2,967,058	223,862
Human Resources	1,074,933	1,159,734	84,801	1,544,312	469,379
Technology & Communications	3,179,840	3,193,189	13,349	4,433,208	1,253,368
Municipal Clerk	895,465	773,398	(122,067)	886,802	(8,663)
Fiscal Services	26,871,471	26,862,233	(9,238)	33,297,154	6,425,683
Police Services	21,547,978	24,262,662	2,714,684	32,260,251	10,712,273
Fire Services (Incl EMO)	15,567,077	15,147,375	(419,702)	19,973,485	4,406,408
Engineering & Public Works	43,949,875	43,124,112	(825,763)	58,322,156	14,372,281
Planning	2,627,811	3,079,794	451,984	4,017,905	1,390,094
Facilities C200 & Arenas	3,861,670	3,514,087	(347,584)	4,581,688	720,018
Parks & Grounds	2,232,150	2,617,704	385,554	3,473,848	1,241,698
Buildings	2,476,223	2,846,054	369,832	3,734,163	1,306,962
Recreation	2,452,465	2,246,751	(205,714)	2,966,228	513,763
Total expended to date	\$ 132,953,690	\$ 135,299,036	\$ 2,345,346	\$ 178,082,548	\$ 45,177,879

Departmental

Reviewed

Legislative

Statement of Expenditures

December 31, 2024

Legislative	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	799,872	851,217	51,345	1,129,309	329,437
6010 BENEFITS	128,828	169,771	40,913	226,361	97,503
6030 TRAVEL/CONFERENCES	38,935	67,500	28,565	90,000	51,065
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	23,535	23,536	-	94,802	71,267
6050 OFFICE SUPPLIES	4,741	9,300	4,559	12,400	7,659
6060 OFFICE EQUIPMENT	6,247	5,500	(747)	5,500	(747)
6080 ADVERTISING	8,939	10,875	1,946	14,500	5,571
6100 COURIER	-	187	187	250	250
6110 TELEPHONE/FAX	26,420	25,686	(734)	34,248	7,828
6120 PUBL./SUBSCRIPTIONS	1,284	1,500	216	2,000	716
6130 COMPUTER HARDWARE	199	199	-	8,000	7,801
6150 MEETING EXPENSES	14,445	20,625	6,180	27,500	13,055
6170 PROMOTION	34,556	26,000	(8,556)	26,000	(8,556)
Total expended to date	\$ 1,088,021	\$ 1,211,895	\$ 123,874	\$ 1,670,370	\$ 582,849

Departmental

Finance

SeS

Administration (CAO)

Statement of Expenditures

December 31, 2024

CAO	Year to date Expended	9 Month Budget	9 Month Budget	Annual Budget	Annual Budget Remaining
			Variance		
6000 WAGES/SALARIES	283,128	227,633	(55,496)	302,000	18,872
6010 BENEFITS	33,501	42,335	8,834	56,446	22,945
6020 TRAINING/EDUCATION	-	2,475	2,475	3,300	3,300
6030 TRAVEL/CONFERENCES	16,795	16,795	-	18,000	1,205
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	636	1,350	714	1,800	1,164
6050 OFFICE SUPPLIES	2,177	2,177	-	2,800	623
6110 TELEPHONE/FAX	1,689	1,875	186	2,500	811
6150 MEETING EXPENSES	1,148	3,000	1,852	4,000	2,852
6170 PROMOTION	3,466	3,750	284	5,000	1,534
8100 PROFESSIONAL SERVICES	4,589	4,589	-	75,000	70,411
Total expended to date	\$ 347,128	\$ 305,978	\$ (41,151)	\$ 470,846	\$ 123,718

Departmental

Finance

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
Finance					
6000 WAGES/SALARIES	1,474,883	1,598,022	123,138	2,129,641	654,758
6010 BENEFITS	330,047	353,312	23,265	471,083	141,036
6020 TRAINING/EDUCATION	9,742	9,750	8	15,000	3,258
6030 TRAVEL/CONFERENCES	13,285	13,285	-	14,500	1,215
6040 PROFESSIONAL MEMBERSHIPS/duES & FEES	3,699	3,689	-	4,000	311
6050 OFFICE SUPPLIES	8,137	8,925	788	11,900	3,763
6060 OFFICE EQUIPMENT	7,187	5,625	(1,562)	7,500	313
6080 ADVERTISING	22,438	28,125	5,687	37,500	15,042
6090 POSTAGE	148,689	148,689	-	175,000	26,311
6100 COURIER	11,632	17,438	5,805	23,250	11,618
6110 TELEPHONE/FAX	12,934	11,850	(1,084)	15,600	2,856
6130 COMPUTER HARDWARE	2,262	2,262	-	11,400	9,138
6140 COMPUTER SOFTWARE	409	409	-	52,100	51,691
6180 COST RECOVERY	(314,613)	(324,000)	(3,387)	(365,000)	(45,387)
8010 OPERATIONAL MATERIALS/SUPPLIES	3,089	3,750	661	5,000	1,911
8100 PROFESSIONAL SERVICES	18,255	18,265	-	55,000	40,735
8110 CONTRACTS/AGREEMENTS	54,756	53,400	(1,356)	53,400	(1,356)
8120 LEASES	11,052	13,875	2,823	18,500	7,448
8180 TAX EXEMPT/WHITE OFF	220,483	220,483	-	740,000	519,517
Total expended to date	\$ 2,038,387	\$ 2,187,154	\$ 148,767	\$ 3,482,574	\$ 1,444,187

Departmental

Finance

Legal

Statement of Expenditures

December 31, 2024

Legal	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	356,282	403,481	47,199	537,975	181,693
6010 BENEFITS	74,250	92,687	18,437	123,583	49,333
6020 TRAINING/EDUCATION	-	4,875	4,875	6,500	6,500
6030 TRAVEL/CONFERENCES	3,356	3,375	-	4,500	1,144
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	11,803	17,000	5,197	17,000	5,197
6050 OFFICE SUPPLIES	2,984	2,625	-	3,500	516
6060 OFFICE EQUIPMENT	-	1,650	1,650	2,200	2,200
6070 PHOTOCOPYING SUPPLIES	1,342	2,625	1,283	3,500	2,158
6080 ADVERTISING	-	3,000	3,000	4,000	4,000
6100 COURIER	163	600	437	800	637
6110 TELEPHONE/FAX	2,303	3,000	697	4,000	1,697
6120 PUBLICATIONS/SUBSCRIPTIONS	15,373	15,373	-	20,000	4,627
6130 COMPUTER HARDWARE	-	-	-	4,000	4,000
6150 MEETING EXPENSES	272	375	103	500	228
6160 LIABILITY INSURANCE	2,229,713	2,160,000	(69,713)	2,160,000	(69,713)
8100 PROFESSIONAL SERVICES	45,354	56,250	10,896	75,000	29,646
Total expended to date	\$ 2,743,196	\$ 2,766,917	\$ 24,060	\$ 2,967,058	\$ 223,862

Departmental

Finance

Human Resources

Statement of Expenditures

December 31, 2024

Human Resources	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	733,782	786,553	52,771	1,048,738	314,956
6010 BENEFITS	164,758	181,668	16,910	242,224	77,466
6020 TRAINING/EDUCATION	4,142	7,387	3,245	9,850	5,708
6030 TRAVEL/CONFERENCE	12,085	13,125	1,040	17,500	5,415
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	2,691	1,875	-	2,500	(191)
6050 OFFICE SUPPLIES	17,911	11,250	(6,661)	15,000	(2,911)
6060 OFFICE EQUIPMENT	1,584	1,875	291	2,500	916
6080 ADVERTISING	1,540	2,250	710	3,000	1,460
6110 TELEPHONE/FAX	7,591	7,500	(91)	10,000	2,409
6120 PUBLICATIONS/SUBSCRIPTIONS	-	2,250	2,250	3,000	3,000
6130 COMPUTER HARDWARE	7,603	6,000	(1,603)	6,000	(1,603)
6150 MEETING EXPENSES	2,073	4,875	2,802	6,500	4,427
8100 PROFESSIONAL SERVICES	113,363	127,500	14,137	170,000	56,637
8110 CONTRACTS/AGREEMENTS	5,811	5,625	-	7,500	1,689
Total expended to date	\$ 1,074,933	\$ 1,159,734	\$ 85,802	\$ 1,544,312	\$ 469,379

Departmental

Finance

**Technology Including
911 Comm Centre**

Statement of Expenditures

December 31, 2024

Technology/Communications	Year to date Expended	9 Month Budget	9 Month Budget	Annual Budget	Annual Budget	Remaining
6000 WAGES/SALARIES	1,992,355	1,969,751	(22,605)	2,626,334	633,979	
6010 BENEFITS	402,445	435,404	32,959	580,538	178,093	
6011 MISCELLANEOUS BENEFITS	(32,513)	(32,514)	-	(98,762)	(66,249)	
6020 TRAINING/EDUCATION	9,755	20,250	10,495	27,000	17,245	
6030 TRAVEL/CONFERENCES	29,083	17,000	(12,083)	17,000	(12,083)	
6040 PROFESSIONAL MEMBERSHIP/DUES	688	1,650	962	2,200	1,512	
6050 OFFICE SUPPLIES	4,846	4,875	29	6,500	1,654	
6060 OFFICE EQUIPMENT	1,943	9,750	7,807	13,000	11,057	
6080 ADVERTISING	737	3,000	2,263	4,000	3,263	
6110 TELEPHONE/FAX	99,584	112,500	12,916	150,000	50,416	
6130 COMPUTER HARDWARE	128,648	128,648	-	205,000	76,352	
6140 COMPUTER SOFTWARE	372,366	372,366	-	476,500	104,134	
6150 MEETING EXPENSES	1,372	1,372	-	1,500	128	
7010 ELECTRICAL	9,467	8,625	(842)	11,500	2,033	
7070 BLDG/FACILITY RENTAL	54,696	45,000	(9,696)	60,000	5,304	
8040 COMM EQUIPMENT LINES	2,322	1,500	(822)	2,000	(322)	
8100 PROFESSIONAL SERVICES	22,343	46,500	24,157	62,000	39,657	
8110 CONTRACTS/AGREEMENTS	79,701	47,513	(32,188)	63,350	(16,351)	
8120 LEASES/SAP	-	-	-	107,446	107,446	
8130 LICENSES/PERMITS	-	-	-	116,102	116,102	
Total expended to date	\$ 3,179,840	\$ 3,193,189	\$ 13,350	\$ 4,433,208	\$ 1,253,368	

Departmental

Finance

Municipal Clerk

Statement of Expenditures

December 31, 2024

Municipal Clerk	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	213,878	231,994	18,116	309,325	95,447
6010 BENEFITS	47,536	51,845	4,310	69,127	21,591
6020 TRAINING/EDUCATION	1,555	4,125	2,570	5,500	3,945
6030 TRAVEL/CONFERENCES	381	4,725	4,344	6,300	5,919
6040 PROFESSIONAL MEMBERSHIP/DUES	928	1,050	122	1,400	472
6050 OFFICE SUPPLIES	2,422	2,422	-	3,000	578
6060 OFFICE EQUIPMENT	1,966	1,966	-	2,000	34
6070 PHOTOCOPYING SUPPLIES	9,704	17,625	7,921	23,500	13,796
6080 ADVERTISING	331	900	569	1,200	869
6100 COURIER	30	113	83	150	120
6110 TELEPHONE/FAX	3,018	2,625	(393)	3,500	482
6120 PUBLICATIONS/SUBSCRIPTIONS	534	1,350	816	1,800	1,266
6130 COMPUTER HARDWARE	6,305	3,000	(3,305)	3,000	(3,305)
6140 COMPUTER SOFTWARE	38,783	38,783	-	42,500	3,717
6150 MEETING EXPENSES	3,566	10,875	7,309	14,500	10,934
8110 CONTRACTS/AGREEMENTS	564,529	400,000	(164,529)	400,000	(164,529)
Total expended to date	\$ 895,465	\$ 773,398	\$ (122,068)	\$ 886,802	\$ (8,663)

Departmental

Finance

Fiscal Services

Statement of Expenditures

December 31, 2024

Fiscal Services	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INTEREST ON SHORT TERM BORROWING	8,438	8,438	-	400,000	391,562
9020 INTEREST ON LONG TERM DEBT	1,589,052	1,589,052	-	1,617,486	28,434
9050 PRINCIPLE ON LONG TERM DEBT	9,208,971	-	-	9,208,971	-
9052 DEBT/CAPITAL BOND DISC	-	-	-	63,000	63,000
9090 BANK CHARGES	59,591	52,500	(7,091)	70,000	10,409
9200 ALLOWANCE FOR UNCOLLECTABLE TAXES	-	-	-	600,000	600,000
9420 APPROPRIATION TO CAPITAL FUND	817,500	817,500	-	1,090,000	272,500
9430 APPROPRIATION TO B.I.D.C.s	161,568	159,421	(2,147)	212,561	50,993
9620 REGIONAL LIBRARY	527,850	527,850	-	703,800	175,950
9630 CAPE BRETON/VICTORIA SCHOOL BOARD	13,457,100	13,457,100	-	17,942,800	4,485,700
9640 PROPERTY ASSESSMENT COSTS	1,041,402	-	-	1,388,536	347,134
Total expended to date	\$ 26,871,471	\$ 26,862,233	\$ (9,238)	\$ 33,297,154	\$ 6,425,683

Departmental

Finance

Police Services

Statement of Revenue

December 31, 2024

Police Services Revenue	Year to date Assigned	9 Month Budget	9 Month Budget	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	110,095	150,000	(39,905)	200,000	89,905
5151 FINES	236,711	225,000	11,711	300,000	63,289
Total Revenue to date	\$ 346,806	\$ 375,000	\$ (28,194)	\$ 500,000	\$ 153,194

Departmental

Finance

Police Services

Statement Expenditures

December 31, 2024

Police Services	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 WAGES & BENEFITS NET OF COST RECOVERY	18,988,597	21,606,116	2,617,520	28,808,156	9,819,559
6020 TRAINING/EDUCATION	93,864	135,000	41,136	180,000	86,136
6030 TRAVEL/CONFERENCES	53,815	53,815	-	60,000	6,185
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	3,924	3,924	-	5,000	1,076
6050 OFFICE SUPPLIES	28,714	33,750	4,036	45,000	15,286
6060 OFFICE EQUIPMENT	50,912	52,500	1,588	70,000	19,088
6070 PHOTOCOPYING SUPPLIES	1,655	7,500	5,845	10,000	8,345
6080 ADVERTISING	3,875	3,875	-	5,000	1,125
6100 COURIER	7,178	9,750	2,572	13,000	5,822
6110 TELEPHONE/FAX	145,667	150,000	4,333	200,000	54,333
6120 PUBLICATIONS/SUBSCRIPTIONS	3,900	4,500	600	6,000	2,100
6130 COMPUTER HARDWARE	91,575	152,750	7,175	217,000	125,425
6140 COMPUTER SOFTWARE	105,192	106,192	-	120,000	13,808
6150 MEETING EXPENSES	8,680	8,580	-	10,000	1,320
6170 PROMOTION	6,959	7,500	541	10,000	3,041
7000 HEAT	10,173	24,000	13,827	32,000	21,827
7010 ELECTRICAL	77,315	84,375	7,060	112,500	35,185
7020 WATER	3,597	6,394	2,796	8,525	4,928
7030 BUILDING/FACILITY MAINTENANCE	82,447	82,447	0	93,000	10,553
7040 BUILDING/FACILITY REPAIR	6,201	11,250	5,049	15,000	8,799
7050 BUILDING/FACILITY RENTAL	10,813	11,250	437	15,000	4,187
7110 SECURITY	31,181	39,750	8,569	53,000	21,819
7500 VEHICLE/EQUIPMENT MAINTENANCE	1,022	1,500	478	2,000	978
7505 GASOLINE & DIESEL	23,282	17,250	(6,032)	23,000	(28,2)
7510 VEHICLE/EQUIPMENT REPAIRS	381,247	375,000	(6,247)	500,000	118,753
7530 VEHICLE/EQUIPMENT REPLACEMENT	278,035	225,000	(53,035)	300,000	21,965
7550 VEHICLE/EQUIPMENT RENTAL	455,143	455,143	-	580,000	124,857
7550 VEHICLE/EQUIPMENT TOWING	888	1,500	612	2,000	1,112
8000 OPERATIONAL EQUIPMENT	1,199	3,000	1,801	4,000	2,801
8010 OPERATIONAL MATERIALS/SUPPLIES	30,661	101,250	70,589	135,000	104,339
8020 MAINTENANCE EQUIPMENT	69,645	101,250	31,604	135,000	65,354
8030 UNIFORMS/CLOTHING	11,498	4,552	(6,946)	6,070	(5,428)
8100 PROFESSIONAL SERVICES	103,089	131,250	28,161	175,000	71,911
8110 CONTRACTS/AGREEMENTS	242,461	(141,211)	101,250	135,000	(107,461)
8125 MAJOR INVESTIGATIONS	7,175	7,825	15,000	20,000	12,825
8130 GRANTS/SUBSIDIES TO ORGANIZATIONS	124,398	124,398	-	130,000	5,802
Total expended to date	\$ 21,547,978	\$ 24,262,562	\$ 2,714,684	\$ 32,260,251	\$ 10,712,273

Fire Services

Statement of Expenditures

December 31, 2024

Fire Services Including EMO	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	5,857,992	5,026,115	(831,877)	6,701,486	843,494
6010 BENEFITS	1,036,278	1,182,405	146,127	1,576,540	540,262
6011 MISCELLANEOUS BENEFITS	20,682	38,128	17,445	50,837	30,155
6020 TRAINING/EDUCATION	98,966	135,280	36,294	180,346	81,380
6030 TRAVEL/CONFERENCES	46,550	46,100	(450)	46,100	(450)
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	1,676	9,557	7,881	12,743	11,067
6050 OFFICE SUPPLIES	5,715	7,163	1,448	9,550	3,835
6060 OFFICE EQUIPMENT	5,505	5,505	-	6,450	945
6080 ADVERTISING	331	3,938	3,607	5,250	4,919
6110 TELEPHONE/FAX	32,974	30,545	(2,430)	40,726	7,752
6120 PUBLICATIONS/SUBSCRIPTIONS	1	525	524	700	699
6130 COMPUTER HARDWARE	11,986	11,086	-	12,000	914
6140 COMPUTER SOFTWARE	30,468	30,468	-	35,500	5,032
6150 MEETING EXPENSES	1,100	3,825	2,725	5,100	4,000
6170 PROMOTION	14,067	22,350	8,283	29,800	15,733
7000 HEAT	48,288	75,000	26,712	10,000	51,712
7010 ELECTRICAL	65,680	76,461	10,781	10,948	36,268
7020 WATER	19,532	34,200	14,668	45,600	26,068
7030 BUILDING/FACILITY MAINTENANCE	39,643	44,451	4,808	59,265	19,625
7040 BUILDING/FACILITY REPAIR	9,776	21,884	12,108	29,179	19,403
7060 BUILDING/FACILITY RENOVATION	322	3,750	3,428	5,000	4,678
7500 VEHICLE/EQUIPMENT MAINTENANCE	313,481	213,750	(99,731)	285,000	(28,481)
7505 GASOLINE & DIESEL	52,041	41,299	(20,742)	55,065	(6,976)
7530 VEHICLE/EQUIPMENT REPLACEMENT	26,880	39,375	12,495	52,500	25,620
7560 VEHICLE/EQUIPMENT GENERAL SUPPLIES	17,344	12,000	(5,344)	16,000	(1,344)
8000 OPERATIONAL EQUIPMENT	201,256	375,795	174,539	501,060	299,804
8010 OPERATIONAL MATERIALS/SUPPLIES	52,827	34,725	(18,101)	46,300	(6,527)
8020 MAINTENANCE EQUIPMENT	5,557	37,500	31,943	50,000	44,443
8040 COMMUNICATION EQUIPMENT/LINES	-	3,285	3,285	4,380	4,380
8090 UNIFORMS/CLOTHING	50,531	52,969	2,438	70,625	20,094
8100 PROFESSIONAL SERVICES	8,409	12,375	3,966	16,500	8,091
8110 CONTRACTS/AGREEMENTS	37,635	40,802	3,167	54,403	16,768
8120 LEASES	88,788	99,860	11,072	133,147	44,359
8130 LICENSES/PERMITS	96	19,331	19,235	20,387	20,291
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	2,048,307	2,048,307	-	2,537,611	483,304
8195 WATER SUPPLY & HYDRANTS	5,307,293	5,307,288	(5)	7,076,384	1,769,091
Total expended to date					
	\$ 15,567,077	\$ 15,147,376	\$ (419,703)	\$ 19,973,485	\$ 4,406,408

Departmental

Finance

**Municipal Services
Agreement**

Statement of Revenue

December 31, 2024

<u>Fire Services Revenue</u>	<u>Year to date Assigned</u>	<u>9 Month Budget</u>	<u>9 Month Budget Variance</u>	<u>Annual Budget</u>	<u>Annual Budget Remaining</u>
4776 PROV NS FIRE PROTECTION GRANT	138,468	138,468	-	184,624	46,156
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	360,956	360,956	-	481,275	120,319
Total Revenue to date	\$ 499,424	\$ 499,424	\$ -	\$ 665,899	\$ 166,475

Departmental

Finance

Engineering and Public Works Actuals to December 31, 2024

REVENUE	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining	% of Annual Budget
TRANSIT	1,315,589	1,868,000	(552,411)	2,490,000	(1,174,411)	0.53
SOLIDWASTE TIP FEES	2,311,501	2,085,000	226,501	2,780,000	(468,499)	0.83
SOLIDWASTE COST RECOVERIES	240,940	240,940	-	375,000	(134,060)	0.64
WATER UTILITY ADMIN FEE	9,319,830	9,319,830	(0)	12,426,440	(3,106,610)	0.75
TOTAL PW REVENUES	13,187,860	13,513,770	(325,910)	18,071,440	(4,883,580)	0.73
<hr/>						
EXPENDITURES						
ADMINISTRATION	3,320,418	3,363,632	43,214	4,802,847	1,482,429	0.69
ENGINEERING	530,883	613,936	83,053	810,862	279,979	0.65
CENTRAL DIVISION	6,687,256	6,318,102	(369,154)	9,022,713	2,335,457	0.74
EAST DIVISION	5,787,931	5,857,367	69,436	7,832,677	2,044,746	0.74
NORTH DIVISION	2,577,230	2,599,834	22,604	3,736,768	1,159,538	0.69
SOLID WASTE	14,106,479	12,778,643	(1,327,836)	16,619,231	2,512,752	0.85
MECHANICAL FLEET	4,342,160	4,127,081	(215,079)	5,422,532	1,080,372	0.80
TRANSIT	6,597,518	7,465,518	868,000	10,074,526	3,477,008	0.65
TOTAL PW EXPENDITURES	43,949,875	43,124,112	(825,763)	58,322,156	14,372,281	0.73

Signature:

Director of Engineering & Public Works

Chief Financial Officer

Planning

Statement of Revenue

December 31, 2024

	Year to date Assigned	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
Bylaw Revenue					
5112 Vendor Licenses	\$ 6,825	\$ 10,875	\$ (4,050)	\$ 14,500	\$ 7,675
5113 Animal Licenses	1,773	7,500	(5,727)	10,000	8,227
5114 Taxi Licenses	26,927	15,000	11,926	20,000	(6,927)
5115 Vending Machine Licenses	-	3,000	(3,000)	4,000	4,000
5301 Parking Meter Revenue	111,326	225,000	(113,674)	300,000	188,674
Total Bylaw Revenue	\$ 146,851	\$ 261,375	\$ (114,524)	\$ 348,500	\$ 201,649
Development / Planning Revenue					
5496 Mapping Sales	\$ 50	\$ 375	\$ (325)	\$ 500	\$ 450
5495 Other Sales	19,934	3,750	16,184	5,000	(14,934)
5497 Lun Ammendment Fees	1,900	3,750	(1,850)	5,000	3,100
5101 Building Permits	263,981	168,750	95,231	225,000	(38,981)
5102 Subdivision Fees	30,445	30,000	445	40,000	9,555
Total Develop / Planning Rev	\$ 316,310	\$ 206,625	\$ 109,685	\$ 275,500	\$ (40,810)
 Total Bylaw / Dev / Planning Revenue	 \$ 463,160	 \$ 468,000	 \$ (4,840)	 \$ 624,000	 \$ 160,840

Planning

Statement of Expenditures

December 31, 2024

Planning Department	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,124,442	1,375,158	250,716	1,833,544	709,102
6010 BENEFITS	283,482	330,611	47,129	440,815	157,333
6011 MISCELLANEOUS BENEFITS	(33,073)	(33,074)	-	(108,501)	(75,428)
6020 TRAINING/EDUCATION	3,173	15,376	12,202	20,500	17,327
6030 TRAVEL/CONFERENCE	24,152	24,152	-	28,000	3,848
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	4,129	4,875	746	6,500	2,371
6050 OFFICE SUPPLIES	7,983	11,625	3,642	15,500	7,517
6060 OFFICE EQUIPMENT	10,197	10,875	678	14,500	4,303
6080 ADVERTISING	3,093	19,875	16,782	26,500	23,407
6110 TELEPHONE/FAX	11,075	11,250	175	15,000	3,925
6120 PUBL./SUBSCRIPTIONS	-	300	300	400	400
6130 COMPUTER HARDWARE	4,433	7,125	2,692	13,500	9,067
6140 COMPUTER SOFTWARE	3,737	9,375	5,638	14,500	10,763
6150 MEETING EXPENSES	312	4,650	4,338	6,200	5,888
6170 PROMOTION	6,051	22,500	16,449	30,000	23,949
7130 DEMOLITIONS	-	-	-	120,000	120,000
8000 OPERATIONAL EQUIPMENT	11,610	24,750	13,140	33,000	21,390
8010 OPERATIONAL MATERIALS/SUPPLIES	6,687	3,000	(3,687)	4,000	(2,687)
8090 UNIFORMS / CLOTHING	3,516	6,000	2,484	8,000	4,484
8100 PROFESSIONAL SERVICES	2,62,286	264,750	2,464	353,000	90,714
8110 CONTRACTS/AGREEMENTS	295,953	345,000	49,047	460,000	164,047
8130 LICENSES/PERMITS	74,898	101,947	27,049	101,947	27,049
8135 REGULATORY FEES	40,655	-	-	41,000	345
8150 GRANTS/SUBS TO ORG	479,020	-	-	540,000	60,980
	\$ 2,627,811	\$ 3,079,794	\$ 451,985	\$ 4,017,905	\$ 1,390,094

Total expended to date

Departmental

Finance

Facilities (C200 / Arenas)

Statement of Revenue

December 31, 2024

	Year to date Expended	9 Month Budget	9 Month Budget	Annual Budget	Annual Budget	Remaining
GL 4808 Advertising Revenue	7,018	116,250	(109,231)	155,000	147,982	
GL 5001 Ice Rentals	688,076	625,347	62,729	1,000,000	311,924	
GL 5002 Public Skating	938	3,750	(2,812)	5,000	4,062	
GL 5005 Gym Rental	-	39,000	(39,000)	52,000	52,000	
GL 5006 Canteen Sales	759,273	510,875	248,398	814,500	55,227	
GL 5010 Other Revenue	72,202	69,000	3,202	92,000	19,798	
GL 5033 Program Equipment	13,462	22,500	(9,038)	30,000	16,538	
GL 5034 Facility Rentals	297,230	303,750	(6,520)	405,000	107,770	
Total Revenue To Date	\$ 1,838,200	\$ 1,690,472	\$ 147,728	\$ 2,553,500	\$ 715,300	

Departmental

Finance

Facilities (C200 / Arenas)

Statement of Expenditures

December 31, 2024

	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,607,277	1,416,835	(190,442)	1,889,113	281,836
6010 BENEFITS	291,626	306,881	15,255	409,175	117,549
6020 TRAINING	956	4,125	3,169	5,500	4,544
6030 TRAVEL/CONFERENCE	6,310	6,310	-	7,000	690
6040 PROFESSIONAL MEMBERSHIP/	2,687	2,686	-	3,500	813
6050 OFFICE SUPPLIES	6,128	4,500	(1,628)	4,500	(1,628)
6060 OFFICE EQUIPMENT	524	1,500	976	2,000	1,476
6080 ADVERTISING	3,146	4,500	1,354	6,000	2,854
6110 TELEPHONE/FAX	28,092	15,937	(12,154)	21,250	(6,842)
6130 COMPUTER HARDWARE	4,455	2,500	(1,955)	2,500	(1,955)
6140 COMPUTER SOFTWARE	-	-	-	5,500	5,500
6150 MEETING EXPENSES	1,764	2,250	486	3,000	1,236
7000 HEAT	116,432	77,250	(39,183)	109,000	(7,432)
7010 ELECTRICAL	597,113	633,600	36,487	884,000	286,887
7020 WATER	36,661	61,612	24,951	82,150	45,489
7030 BLDG/FACILITY MAINT	147,274	75,750	(71,524)	101,000	(46,274)
7040 BLDG/FACILITY REPAIR	75,189	75,189	-	85,000	9,811
7080 PLANT MAINTENANCE	105,757	90,000	(15,757)	90,000	(15,757)
7110 SECURITY	148,066	105,000	(43,066)	140,000	(8,066)
7510 VEH/EQUIP REPAIRS	6,255	18,750	12,495	25,000	18,745
8000 OPERATIONAL EQUIPMENT	48,785	13,500	(35,285)	18,000	(30,785)
8010 OPERATIONAL MATERIALS/SUF	133,757	133,757	-	170,000	36,243
8050 COST OF SALES	389,654	-	389,654	422,500	32,846
8090 UNIFORMS/CLOTHING	3,595	8,250	4,655	11,000	7,405
8100 PROFESSIONAL SERVICE	42,295	(42,295)	5,877	85,000	(42,295)
8110 CONTRACTS/AGREEMENTS	57,873	63,750	5,877	-	27,127
Total expended to date	\$ 3,861,670	\$ 3,514,087	\$ (347,583)	\$ 4,581,688	\$ 720,018

Parks and Grounds Operations

Statement of Expenditures

December 31, 2024

Parks & Grounds	Year to date Expended	9 Month Budget	9 Month Budget	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,176,889	1,331,320	154,431	1,775,093	598,204
6010 BENEFITS	286,400	321,754	35,353	429,005	142,605
6011 MISCELLANEOUS BENEFITS	6,853	1,875	(4,978)	2,500	(4,353)
6020 TRAINING/EDUCATION	29,437	7,000	(22,437)	7,000	(22,437)
6030 TRAVEL/CONFERENCES	1,205	7,500	6,295	10,000	8,795
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	101	150	49	200	99
6050 OFFICE SUPPLIES	392	900	508	1,200	808
6110 TELEPHONE/FAX	9,698	7,500	(2,198)	10,000	302
6130 COMPUTER HARDWARE	-	2,250	2,250	3,000	3,000
7000 HEAT	3,263	9,000	5,737	12,000	8,737
7010 ELECTRICAL	58,894	63,375	4,481	84,500	25,606
7020 WATER	11,986	29,063	17,076	38,750	26,764
7030 BUILDING/FACILITY MAINTENANCE	3,111	7,125	4,014	9,500	6,389
7110 SECURITY	8,969	10,200	1,231	10,200	1,231
7510 VEHICLE/EQUIPMENT REPAIRS	8,725	825	(7,900)	1,100	(7,625)
7530 VEHICLE/EQUIPMENT REPLACEMENT	-	-	-	50,000	50,000
7540 VEHICLE/EQUIPMENT RENTAL	17,212	11,250	(5,962)	15,000	(2,212)
8000 OPERATIONAL EQUIPMENT	-	33,750	33,750	45,000	45,000
8010 OPERATIONAL MATERIALS/SUPPLIES	343,827	-	400,000	56,173	56,173
8020 MAINTENANCE EQUIPMENT	12,396	48,750	36,354	65,000	52,604
8040 COMMUNICATION EQUIPMENT LINES	7,905	8,250	346	11,000	3,096
8080 STREET LIGHTS	2,616	4,350	1,734	5,800	3,184
8090 UNIFORMS/CLOTHING	11,441	11,441	-	13,000	1,559
8100 PROFESSIONAL SERVICES	36,505	41,250	4,745	55,000	18,495
8110 CONTRACTS/AGREEMENTS	194,325	315,000	120,675	420,000	225,675
Total expended to date	2,232,150	\$ 2,617,704	\$ 385,554	\$ 3,473,848	\$ 1,241,698

Departmental

Finance

Building Operations

Statement of Expenditures

December 31, 2024

Buildings	Year to date Expended	9 Month Budget	9 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,053,893	1,160,246	106,353	1,546,995	493,102
6010 BENEFITS	258,191	277,750	19,559	370,333	112,142
6020 TRAINING/EDUCATION	1,412	6,375	4,963	8,500	7,088
6030 TRAVEL/CONFERENCES	129	938	809	1,250	1,121
6050 OFFICE SUPPLIES	708	750	42	1,000	292
6060 OFFICE EQUIPMENT	2,740	3,000	259	4,000	1,260
6110 TELEPHONE/FAX	9,426	9,750	324	13,000	3,574
6130 COMPUTER HARDWARE	4,515	3,000	(1,515)	3,000	(1,515)
6140 COMPUTER SOFTWARE	-	-	-	6,500	6,500
6150 MEETING EXPENSE	143	187	45	250	107
7000 HEAT	67,085	97,500	30,415	130,000	62,915
7010 ELECTRICAL	310,815	441,908	131,093	589,210	314,003
7020 WATER	32,111	42,431	10,320	56,575	33,828
7030 BLDG/FACILITY MAINT	25,335	31,875	6,540	42,500	17,165
7060 BLDG/FACILITY RENOV	23,770	75,000	51,230	100,000	76,230
7070 BLDG/FACILITY RENTAL	145,347	153,825	8,478	205,100	59,753
7080 PLANT MAINTENANCE	2,280	11,250	8,970	15,000	12,720
7100 MAINT- TOOLS/EQUIP	4,503	2,625	(1,878)	3,500	(1,003)
7110 SECURITY	38,455	43,125	4,671	57,500	23,095
7120 PROPERTY TAXES	27,855	28,000	145	28,000	145
7540 VEH/EQUIP RENTAL	4,438	1,875	(2,563)	2,500	(1,938)
8000 OPERATIONAL EQUIP	-	1,875	1,875	2,500	2,500
8010 OPERATIONAL MATERIALS/E	124,717	112,007	(12,711)	121,350	(3,367)
8020 MAINTENANCE EQUIP	-	1,500	1,500	2,000	2,000
8040 COMM EQUIP/LINES (GPS)	2,780	3,300	520	4,400	1,620
8080 UNIFORMS/CLOTHING	4,065	4,065	-	4,500	435
8100 PROFESSIONAL SERVICES	88,206	88,206	-	100,000	11,794
8110 CONTRACTS/AGREEMENTS	197,942	197,942	-	253,700	55,753
8130 LICENSES/PERMITS	361	750	389	1,000	639
8150 GRANTS/SUBS TO ORG	45,000	45,000	-	60,000	15,000
Total expended to date	\$ 2,476,223	\$ 2,846,054	\$ 369,833	\$ 3,734,163	\$ 1,306,962

Departmental

Finance

Statement of Revenue

December 31, 2024

Recreation / Cultural Services

Recreation/Cultural Services	Year to date Assigned	9 Month Budget	9 Month Budget	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	22,500	22,500	-	30,000	7,500
5034 FACILITY RENTALS	3,885	5,625	(1,740)	7,500	3,615
Total Revenue To Date	\$ 26,385	\$ 28,125	\$ (1,740)	\$ 37,500	\$ 11,115

Departmental

Finance

Recreation Cultural Services

Statement of Expenditures

December 31, 2024

Recreation/Cultural Services	Year to date Expended	9 Month Budget		Annual Budget	Annual Budget Remaining
		Budget	Variance		
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	1,274,242	1,033,475	(240,768)	1,377,966	103,724
6020 TRAINING/EDUCATION	8,056	12,000	3,944	16,000	7,944
6030 TRAVEL/CONFERENCES	20,152	20,152	-	25,000	4,848
6040 PROFESSIONAL MEMBERSHIP/DU	673	3,000	2,327	4,000	3,327
6050 OFFICE SUPPLIES	6,473	6,000	(473)	6,000	(473)
6060 OFFICE EQUIPMENT	5,482	6,000	518	8,000	2,518
6080 ADVERTISING	18,920	52,500	33,580	70,000	51,080
6110 TELEPHONE/FAX	5,813	6,750	937	9,000	3,187
6120 PUBLICATIONS/SUBSCRIPTIONS	452	150	(302)	200	(252)
6130 COMPUTER HARDWARE	5,977	5,977	-	7,000	1,023
7070 BUILDING/FACILITY RENTAL	34,103	34,500	397	46,000	11,897
8000 OPERATIONAL EQUIPMENT	222,482	180,000	(42,482)	180,000	(42,482)
8025 COMMUNITY EVENTS	218,392	255,000	36,608	340,000	121,608
8150 GRANTS/SUBSIDIES TO ORGANIZ/	20,000	20,000	-	20,000	-
8160 SUSTAINABILITY EVENTS	258,346	258,347	-	356,562	98,216
8170 SUSTAINABILITY	352,901	352,901	-	500,500	147,599
Total expended to date	\$ 2,452,465	\$ 2,246,751	\$ (205,714)	\$ 2,966,228	\$ 513,763

Departmental

Finance

