Cape Breton Regional Municipality

Council Meeting

ADDENDUM

TUESDAY, DECEMBER 10, 2024

2:00 P.M.

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

Cape Breton Regional Municipality

Council Meeting

Tuesday, December 10, 2024
2:00 p.m.

ADDENDUM ITEM

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8. FINANCIAL STATEMENTS:
Jennifer Campbell, Chief Financial Officer

8.1 CBRM to September 30, 2024: (See page 3)

For Information Only.

Summary | Statement of Revenue | September 30, 2024

Revenue	Year To Date Assigned	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
Total Taxes	64,072,658	63,136,249	936,409	126,272,494	62,199,836
Total Federal Government	1,651,117	1,651,117	-	3,302,234	1,651,117
Total Federal Government Agencies	460,662	460,662	-	921,323	460,661
Total Provincial Government	1,045,956	1,045,956	-	2,091,911	1,045,955
Total Provincial Government Agencies	2,131,764	2,068,566	63,198	4,137,132	2,005,368
Total Services to Other Local Government	332,949	332,949	-	665,899	332,949
Total Transit	928,864	1,245,000	(316,136)	2,490,000	1,561,136
Total Environmental Development Services	228,672	137,750	90,922	275,500	46,928
Total Licenses & Permits	27,575	24,250	3,325	48,500	20,926
Total Fines & Fees	482,404	600,500	(118,096)	1,201,000	459,243
Total Rentals	251,700	254,139	(2,439)	508,277	256,577
Total Concessions & Franchises	368,547	253,250	115,297	906,500	283,016
Total Interest	809,935	757,500	52,435	1,515,000	705,065
Total Finance Revenue	21,925	17,500	4,425	35,000	13,075
Total Solid Waste Revenue	1,547,336	1,390,000	157,336	3,155,000	1,607,664
Total Recreation & Cultural Service Programs	348,686	426,383	(77,697)	1,684,500	1,873,767
Total Water Utility Charges	6,213,220	6,213,220	-	12,426,440	6,213,220
Total Unconditional Transfers	7,971,069	7,917,919	53,150	15,835,838	7,864,769
Total Conditional Transfers	228,125	228,125	-	610,000	381,875
Total Extraordinary Revenue	-	-	-	-	-
Year To Date Assigned	**$ 89,123,161**	**$ 88,161,034**	**$ 962,128**	**$ 178,082,548**	**$ 88,983,150**

Departmental | **Reviewed**

Summary **Statement of Expenditures** **September 30, 2024**

Expenditures		Year to date Expended		6 Month Budget		6 Month Budget Variance		Annual Budget		Annual Budget Remaining
Legislative		728,632		801,724		73,092		1,670,870		942,238
Administration		186,100		197,936		11,836		470,846		284,746
Finance		1,220,616		1,404,047		183,431		3,482,574		2,261,958
Legal		2,566,274		2,566,193		(81)		2,967,058		399,484
Human Resources		702,511		778,460		75,949		1,544,312		841,801
Technology & Communications		2,191,106		2,253,429		62,323		4,433,208		2,242,102
Municipal Clerk		402,820		441,664		38,844		886,802		483,982
Fiscal Services		12,385,568		12,381,587		(3,981)		33,297,154		20,911,586
Police Services		14,615,172		16,174,382		1,559,210		32,260,251		17,645,079
Fire Services (Incl EMO)		10,910,591		10,744,239		(166,352)		19,973,485		9,062,894
Engineering & Public Works		28,370,584		27,845,811		(524,773)		58,322,156		29,951,572
Planning		1,914,855		2,137,632		222,778		4,017,905		2,103,050
Facilities C200 & Arenas		2,316,169		2,203,113		(113,056)		4,581,688		2,265,519
Parks & Grounds		1,560,759		1,632,581		71,822		3,473,848		1,913,089
Buildings		1,737,404		1,800,007		62,603		3,734,163		1,996,759
Recreation		1,834,544		1,513,980		(320,564)		2,966,228		1,131,684
Total expended to date	**$**	**83,643,704**	**$**	**84,876,785**	**$**	**1,233,081**	**$**	**178,082,548**	**$**	**94,437,544**

Departmental

Reviewed

Legislative — Statement of Expenditures — September 30, 2024

Legislative	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	542,573	556,185	13,612	1,129,309	586,736
6010 BENEFITS	90,930	113,180	22,250	226,361	135,431
6030 TRAVEL/CONFERENCES	30,639	45,000	14,361	90,000	59,361
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	22,517	24,910	2,393	94,802	72,285
6050 OFFICE SUPPLIES	1,175	6,200	5,025	12,400	11,225
6060 OFFICE EQUIPMENT	1,903	2,750	847	5,500	3,597
6080 ADVERTISING	8,929	8,500	(429)	14,500	5,571
6100 COURIER	-	125	125	250	250
6110 TELEPHONE/FAX	15,787	17,124	1,337	34,248	18,461
6120 PUBL./SUBSCRIPTIONS	784	1,000	216	2,000	1,216
6130 COMPUTER HARDWARE	-	-	-	8,000	8,000
6150 MEETING EXPENSESS	710	13,750	13,040	27,500	26,790
6170 PROMOTION	12,685	13,000	315	26,000	13,315
8100 PROFESSIONAL SERVICES	-	-	-	-	-
Total expended to date	**$ 728,632**	**$ 801,724**	**$ 73,092**	**$ 1,670,870**	**$ 942,238**

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Departmental

Finance

Administration (CAO) Statement of Expenditures September 30, 2024

CAO	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	146,245	148,735	2,490	302,000	155,755
6010 BENEFITS	22,280	28,223	5,943	56,446	34,166
6020 TRAINING/EDUCATION	-	1,650	1,650	3,300	3,300
6030 TRAVEL/CONFERENCES	10,542	10,542	-	18,000	7,458
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	636	900	264	1,800	1,164
6050 OFFICE SUPPLIES	915	1,400	485	2,800	1,885
6110 TELEPHONE/FAX	1,098	1,250	152	2,500	1,402
6150 MEETING EXPENSES	1,148	2,000	852	4,000	2,852
6170 PROMOTION	3,236	3,236	-	5,000	1,764
8100 PROFESSIONAL SERVICES	-	-	-	75,000	75,000
Total expended to date	**$ 186,100**	**$ 197,936**	**$ 11,836**	**$ 470,846**	**$ 284,746**

Departmental

Finance

Finance	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	966,914	1,063,239	96,325	2,129,641	1,162,727
6010 BENEFITS	224,788	235,542	10,754	471,083	246,295
6020 TRAINING/EDUCATION	9,341	11,591	2,250	13,000	3,659
6030 TRAVEL/CONFERENCES	7,971	10,971	3,000	14,500	6,529
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	3,689	3,689	-	4,000	311
6050 OFFICE SUPPLIES	8,197	9,947	1,750	11,900	3,703
6060 OFFICE EQUIPMENT	12,795	9,250	(3,545)	7,500	(5,295)
6080 ADVERTISING	19,208	19,208	-	37,500	18,292
6090 POSTAGE	72,012	72,013	-	175,000	102,988
6100 COURIER	8,578	11,625	3,047	23,250	14,672
6110 TELEPHONE/FAX	8,690	8,690	-	15,800	7,110
6130 COMPUTER HARDWARE	2,262	2,262	-	11,400	9,138
6140 COMPUTER SOFTWARE	-	-	-	52,100	52,100
6180 COST RECOVERY	(194,665)	(194,665)	-	(360,000)	(165,335)
8010 OPERATIONAL MATERIALS/SUPPLIES	2,289	2,500	211	5,000	2,711
8100 PROFESSIONAL SERVICES	-	(38,350)	(38,350)	59,000	59,000
8110 CONTRACTS/AGREEMENTS	30,140	28,786	(1,354)	53,400	23,260
8120 LEASES	7,507	9,250	1,743	18,500	10,993
8180 TAX EXEMPT/WRITE OFF	30,900	61,800	30,900	740,000	709,100
Total expended to date	**$ 1,220,616**	**$ 1,327,347**	**$ 106,731**	**$ 3,482,674**	**$ 2,261,958**

Departmental

Finance

Legal **Statement of Expenditures** **September 30, 2024**

Legal	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	224,234	268,988	44,753	537,975	313,741
6010 BENEFITS	51,804	61,791	9,988	123,583	71,779
6020 TRAINING/EDUCATION	-	3,250	3,250	6,500	6,500
6030 TRAVEL/CONFERENCES	2,101	2,250	149	4,500	2,399
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	11,334	12,750	1,416	17,000	5,666
6050 OFFICE SUPPLIES	2,142	2,142	-	3,500	1,358
6060 OFFICE EQUIPMENT	-	1,100	1,100	2,200	2,200
6070 PHOTOCOPYING SUPPLIES	733	1,750	1,017	3,500	2,767
6080 ADVERTISING	-	2,000	2,000	4,000	4,000
6100 COURIER	163	400	237	800	637
6110 TELEPHONE/FAX	1,518	2,000	482	4,000	2,482
6120 PUBLICATIONS/SUBSCRIPTIONS	9,635	10,000	365	20,000	10,365
6130 COMPUTER HARDWARE	-	-	-	4,000	4,000
6150 MEETING EXPENSES	272	272	-	500	228
6160 LIABILITY INSURANCE	2,229,279	2,160,000	(69,279)	2,160,000	(69,279)
8100 PROFESSIONAL SERVICES	34,359	37,500	3,141	75,000	40,641
Total expended to date	**$ 2,566,274**	**$ 2,566,193**	**$ (81)**	**$ 2,967,058**	**$ 399,484**

Departmental

Finance

Human Resources | **Statement of Expenditures** | **September 30, 2024**

Human Resources	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	471,412	524,369	52,957	1,048,738	577,326
6010 BENEFITS	113,007	121,112	8,105	242,224	129,217
6020 TRAINING/EDUCATION	1,709	4,925	3,216	9,850	8,141
6030 TRAVEL/CONFERENCES	7,267	8,750	1,483	17,500	10,233
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	2,404	2,404	-	2,500	96
6050 OFFICE SUPPLIES	9,650	9,650	-	15,000	5,350
6060 OFFICE EQUIPMENT	-	1,250	1,250	2,500	2,500
6080 ADVERTISING	737	1,500	763	3,000	2,263
6110 TELEPHONE/FAX	4,398	5,000	602	10,000	5,602
6120 PUBLICATIONS/SUBSCRIPTIONS	-	1,500	1,500	3,000	3,000
6130 COMPUTER HARDWARE	7,603	6,000	(1,603)	6,000	(1,603)
6150 MEETING EXPENSES	516	3,250	2,734	6,500	5,984
8100 PROFESSIONAL SERVICES	79,078	85,000	5,922	170,000	90,922
8110 CONTRACTS/AGREEMENTS	4,731	3,750	(981)	7,500	2,769
Total expended to date	**$ 702,511**	**$ 778,460**	**$ 75,948**	**$ 1,544,312**	**$ 841,801**

Departmental

Finance

Technology Including 911 Comm Centre **Statement of Expenditures** **September 30, 2024**

Technology/Communications	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	1,268,106	1,313,167	45,061	2,626,334	1,358,228
6010 BENEFITS	275,615	290,269	14,654	580,538	304,923
6011 MISCELLANEOUS BENEFITS	220	220	-	(98,762)	(98,982)
6020 TRAINING/EDUCATION	8,169	13,500	5,331	27,000	18,831
6030 TRAVEL/CONFERENCES	16,480	12,055	(4,425)	17,000	520
6040 PROFESSIONAL MEMBERSHIP/DUES	688	1,288	600	2,200	1,512
6050 OFFICE SUPPLIES	4,309	6,250	1,941	6,500	2,191
6060 OFFICE EQUIPMENT	1,086	6,500	5,414	13,000	11,914
6080 ADVERTISING	737	2,000	1,263	4,000	3,263
6110 TELEPHONE/FAX	68,141	75,000	6,859	150,000	81,859
6130 COMPUTER HARDWARE	102,509	102,509	-	205,000	102,491
6140 COMPUTER SOFTWARE	323,147	323,147	-	476,500	153,353
6150 MEETING EXPENSES	1,372	1,078	(294)	1,500	128
7010 ELECTRICAL	6,156	6,156	-	11,500	5,344
7070 BLDG/FACILITY RENTAL	36,464	36,464	-	60,000	23,536
8040 COMM EQUIPMENT LINES	1,151	1,151	-	2,000	849
8100 PROFESSIONAL SERVICES	22,343	31,000	8,657	62,000	39,657
8110 CONTRACTS/AGREEMENTS	54,411	31,675	(22,736)	63,350	8,939
8120 LEASES SAP	-	-	-	107,446	107,446
8130 LICENSES/PERMITS	-	-	-	116,102	116,102
Total expended to date	**$ 2,191,106**	**$ 2,253,429**	**$ 62,324**	**$ 4,433,208**	**$ 2,242,102**

Departmental **Finance**

Municipal Clerk **Statement of Expenditures** **September 30, 2024**

Municipal Clerk	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	128,265	154,663	26,397	309,325	181,060
6010 BENEFITS	30,489	34,564	4,075	69,127	38,638
6020 TRAINING/EDUCATION	1,294	2,750	1,456	5,500	4,206
6030 TRAVEL/CONFERENCES	76	3,150	3,074	6,300	6,224
6040 PROFESSIONAL MEMBERSHIP/DUES	928	928	-	1,400	472
6050 OFFICE SUPPLIES	1,926	1,926	-	3,000	1,074
6060 OFFICE EQUIPMENT	1,200	1,200	-	2,000	800
6070 PHOTOCOPYING SUPPLIES	9,704	11,750	2,046	23,500	13,796
6080 ADVERTISING	331	600	269	1,200	869
6100 COURIER	30	75	45	150	120
6110 TELEPHONE/FAX	2,057	2,057	-	3,500	1,443
6120 PUBLICATIONS/SUBSCRIPTIONS	501	900	399	1,800	1,299
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	2,863	7,250	4,387	14,500	11,637
8110 CONTRACTS/AGREEMENTS	178,069	178,069	-	400,000	221,931
Total expended to date	**$ 402,820**	**$ 441,664**	**$ 38,843**	**$ 886,802**	**$ 483,982**

Departmental

Finance

Fiscal Services **Statement of Expenditures** **September 30, 2024**

Fiscal Services	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
9010 INTEREST ON SHORT TERM BORROWING	-	-	-	400,000	400,000
9020 INTEREST ON LONG TERM DEBT	796,367	796,367	-	1,617,486	821,119
9050 PRINCIPLE ON LONG TERM DEBT	880,814	880,814	-	9,208,971	8,328,157
9052 DEBT/CAPITAL BOND DISC	-	-	-	63,000	63,000
9090 BANK CHARGES	38,981	35,000	(3,981)	70,000	31,019
9200 ALLOWANCE FOR UNCOLLECTABLE TAXES	-	-	-	600,000	600,000
9420 APPROPRIATION TO CAPITAL FUND	545,000	545,000	-	1,090,000	545,000
9430 APPROPRIATION TO B.I.D.C.s	106,838	106,839	-	212,561	105,723
9620 REGIONAL LIBRARY	351,900	351,900	-	703,800	351,900
9630 CAPE BRETON/VICTORIA SCHOOL BOARD	8,971,400	8,971,400	-	17,942,800	8,971,400
9640 PROPERTY ASSESSMENT COSTS	694,268	694,268	-	1,388,536	694,268
			-		
Total expended to date	**$ 12,385,568**	**$ 12,381,587**	**$ (3,981)**	**$ 33,297,154**	**$ 20,911,586**

Departmental

Finance

Police Services **Statement of Revenue** **September 30, 2024**

Police Services Revenue	Year to date Assigned	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
4751 RECORDS INQUIRIES	79,985	100,000	(20,015)	200,000	120,015
5151 FINES	161,272	150,000	11,272	300,000	138,728
Total Revenue to date	**$ 241,257**	**$ 250,000**	**$ (8,743)**	**$ 500,000**	**$ 258,743**

Departmental **Finance**

Police Services **Statement Expenditures** **September 30, 2024**

Police Services	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010 , & 6011 WAGES & BENEFITS NET OF COST RECOVERY	13,062,175	14,404,078	1,341,902	28,808,156	15,745,981
6020 TRAINING/EDUCATION	36,497	90,000	53,503	180,000	143,503
6030 TRAVEL/CONFERENCES	16,047	30,000	13,953	60,000	43,953
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	3,924	3,924	-	5,000	1,076
6050 OFFICE SUPPLIES	18,187	22,500	4,313	45,000	26,813
6060 OFFICE EQUIPMENT	27,077	35,000	7,923	70,000	42,923
6070 PHOTOCOPYING SUPPLIES	1,655	5,000	3,345	10,000	8,345
6080 ADVERTISING	3,181	3,181	-	5,000	1,819
6100 COURIER	4,010	6,500	2,490	13,000	8,990
6110 TELEPHONE/FAX	98,111	100,000	1,888	200,000	101,889
6120 PUBLICATIONS/SUBSCRIPTIONS	6,138	6,000	(138)	6,000	(138)
6130 COMPUTER HARDWARE	52,654	52,654	-	217,000	164,346
6140 COMPUTER SOFTWARE	30,589	30,589	-	120,000	89,411
6150 MEETING EXPENSES	5,047	5,000	(47)	10,000	4,953
6170 PROMOTION	4,842	5,000	158	10,000	5,158
7000 HEAT	5,049	16,000	10,951	32,000	26,951
7010 ELECTRICAL	52,428	56,250	3,822	112,500	60,072
7020 WATER	2,147	4,263	2,116	8,525	6,378
7030 BUILDING/FACILITY MAINTENANCE	-	46,500	46,500	93,000	93,000
7040 BUILDING FACILITY REPAIR	6,057	7,500	1,443	15,000	8,943
7060 BUILDING/FACILITY RENOVATION	10,813	10,813	-	15,000	4,187
7070 BUILDING/FACILITY RENTAL	21,135	26,500	5,365	53,000	31,865
7110 SECURITY	318	1,000	682	2,000	1,682
7500 VEHICLE/EQUIPMENT MAINTENANCE	13,253	11,500	(1,753)	23,000	9,747
7505 GASOLINE & DIESEL	267,024	250,000	(17,024)	500,000	232,976
7510 VEHICLE/EQUIPMENT REPAIRS	177,459	177,459	-	300,000	122,541
7530 VEHICLE/EQUIPMENT REPLACEMENT	380,915	380,915	-	580,000	199,085
7540 VEHICLE/EQUIPMENT RENTAL	888	1,000	112	2,000	1,112
7550 VEHICLE/EQUIPMENT TOWING	1,199	2,000	801	4,000	2,801
8000 OPERATIONAL EQUIPMENT	22,978	67,500	44,522	135,000	112,022
8010 OPERATIONAL MATERIALS/SUPPLIES	45,941	67,500	21,559	135,000	89,059
8020 MAINTENANCE EQUIPMENT	3,691	3,035	(656)	6,070	2,379
8090 UNIFORMS/CLOTHING	41,312	87,500	46,188	175,000	133,688
8100 PROFESSIONAL SERVICES	105,036	67,500	(37,536)	135,000	29,964
8110 CONTRACTS/AGREEMENTS	7,175	10,000	2,825	20,000	12,825
8125 MAJOR INVESTIGATIONS	80,222	80,222	-	130,000	49,778
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	-	-	-	25,000	25,000
Total expended to date	**$ 14,615,172**	**$ 16,174,382**	**$ 1,559,211**	**$ 32,260,251**	**$ 17,645,079**

Departmental

Finance

Fire Services **Statement of Expenditures** **September 30, 2024**

Fire Services Including EMO	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	3,758,853	3,350,743	(408,110)	6,701,486	2,942,633
6010 BENEFITS	784,155	788,270	4,115	1,576,540	792,385
6011 MISCELLANEOUS BENEFITS	6,945	25,418	18,473	50,837	43,892
6020 TRAINING/EDUCATION	23,233	90,173	66,940	180,346	157,113
6030 TRAVEL/CONFERENCES	37,547	37,547	-	46,100	8,553
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	1,495	6,372	4,877	12,743	11,248
6050 OFFICE SUPPLIES	4,771	4,775	4	9,550	4,779
6060 OFFICE EQUIPMENT	1,723	3,225	1,502	6,450	4,727
6080 ADVERTISING	331	2,625	2,294	5,250	4,919
6110 TELEPHONE/FAX	22,314	22,314	-	40,726	18,412
6120 PUBLICATIONS/SUBSCRIPTIONS	1	350	349	700	699
6130 COMPUTER HARDWARE	8,699	8,699	-	12,000	3,301
6140 COMPUTER SOFTWARE	30,468	30,468	-	35,500	5,032
6150 MEETING EXPENSES	308	2,550	2,242	5,100	4,792
6170 PROMOTION	7,513	14,900	7,387	29,800	22,287
7000 HEAT	22,811	50,000	27,189	100,000	77,189
7010 ELECTRICAL	50,852	50,974	122	101,948	51,096
7020 WATER	14,940	22,800	7,861	45,600	30,660
7030 BUILDING/FACILITY MAINTENANCE	26,892	29,634	2,742	59,268	32,376
7040 BUILDING FACILITY REPAIR	3,024	14,589	11,565	29,179	26,155
7060 BUILDING/FACILITY RENOVATION	193	2,500	2,307	5,000	4,807
7500 VEHICLE/EQUIPMENT MAINTENANCE	256,035	142,500	(113,535)	285,000	28,965
7505 GASOLINE & DIESEL	43,290	27,533	(15,758)	55,065	11,775
7530 VEHICLE/EQUIPMENT REPLACEMENT	12,304	12,304	-	52,500	40,196
7560 VEHICLE/EQUIPMENT GENERAL SUPPLIES	13,010	8,000	(5,010)	16,000	2,990
8000 OPERATIONAL EQUIPMENT	91,159	250,530	159,371	501,060	409,901
8010 OPERATIONAL MATERIALS/SUPPLIES	28,002	28,002	-	46,300	18,298
8020 MAINTENANCE EQUIPMENT	5,557	25,000	19,443	50,000	44,443
8040 COMMUNICATION EQUIPMENT LINES	-	2,190	2,190	4,380	4,380
8090 UNIFORMS/CLOTHING	34,330	35,312	983	70,625	36,295
8100 PROFESSIONAL SERVICES	8,085	8,250	165	16,500	8,415
8110 CONTRACTS/AGREEMENTS	31,075	31,076	-	54,403	23,328
8120 LEASES	50,834	66,573	15,740	133,147	82,313
8130 LICENSES/PERMITS	72	18,274	18,203	20,387	20,315
8150 GRANTS/SUBSIDIES TO ORGANIZATIONS	1,991,575	1,991,575	-	2,537,611	546,036
8195 WATER SUPPLY & HYDRANTS	3,538,196	3,538,192	(3)	7,076,384	3,538,189
Total expended to date					
	$ 10,910,591	**$ 10,744,239**	**$ (166,352)**	**$ 19,973,485**	**$ 9,062,894**

Departmental

Finance

Municipal Services Agreement | **Statement of Revenue** | **September 30, 2024**

Fire Services Revenue	**Year to date Assigned**	**6 Month Budget**	**6 Month Budget Variance**	**Annual Budget**	**Annual Budget Remaining**
4776 PROV NS FIRE PROTECTION GRANT	92,312	92,312	-	184,624	92,312
4776 MEMBERTOU MUNICIPAL SERVICES AGRMNT	240,638	240,638	-	481,275	240,638
Total Revenue to date	**$ 332,949**	**$ 332,949**	**$ -**	**$ 665,899**	**$ 332,949**

Departmental

Finance

Engineering and Public Works Expenditures
to September 30, 2024

REVENUE	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining	% of Annual Budget
TRANSIT	928,864	1,245,000	(316,136)	2,490,000	(1,561,136)	0.37
SOLIDWASTE TIP FEES	1,547,336	1,390,000	157,336	2,780,000	(1,232,664)	0.56
SOLIDWASTE COST RECOVERIES			-	375,000	(375,000)	-
WATER UTILITY ADMIN FEE	6,213,220	6,213,220	-	12,426,440	(6,213,220)	0.50
TOTAL PW REVENUES	8,689,420	8,848,220	(158,800)	18,071,440	(9,382,020)	0.48
EXPENDITURES						
ADMINISTRATION	2,162,783	2,202,337	39,555	4,802,847	2,640,064	0.45
ENGINEERING	317,653	405,460	87,807	810,862	493,209	0.39
CENTRAL DIVISION	4,164,904	4,002,164	(162,739)	9,022,713	4,857,809	0.46
EAST DIVISION	3,782,887	3,825,816	42,929	7,832,677	4,049,790	0.48
NORTH DIVISION	1,335,590	1,440,362	104,772	3,736,768	2,401,178	0.36
SOLID WASTE	9,490,378	8,657,755	(832,623)	16,619,231	7,128,853	0.57
MECHANICAL FLEET	2,792,818	2,486,472	(306,346)	5,422,532	2,629,714	0.52
TRANSIT	4,323,572	4,825,443	501,871	10,074,526	5,750,954	0.43
TOTAL PW EXPENDITURES	28,370,584	27,845,811	(524,773)	58,322,156	29,951,572	0.49

Signature:

Director of Engineering & Public Works

Chief Financial Officer

Planning **Statement of Revenue** **September 30, 2024**

	Year to date Assigned	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
Bylaw Revenue					
5112 Vendor Licenses	$ 6,825	$ 7,250	$ (425)	$ 14,500	$ 7,675
5113 Animal Licenses	1,293	5,000	(3,707)	10,000	8,707
5114 Taxi Licenses	19,457	10,000	9,456	20,000	544
5115 Vending Machine Licenses	-	2,000	(2,000)	4,000	4,000
5301 Parking Meter Revenue	40,647	150,000	(109,353)	300,000	259,353
Total Bylaw Revenue	$ 68,222	$ 174,250	$ (106,028)	$ 348,500	$ 280,278
Development / Plannning Revenue					
5496 Mapping Sales	$ 50	$ 250	$ (200)	$ 500	$ 450
5495 Other Sales	15,589	2,500	13,089	5,000	(10,589)
5497 Lun Ammendment Fees	400	2,500	(2,100)	5,000	4,600
5101 Building Permits	195,138	112,500	82,638	225,000	29,862
5102 Subdivision Fees	17,495	20,000	(2,505)	40,000	22,505
Total Develop / Planning Rev	$ 228,672	$ 137,750	$ 90,922	$ 275,500	$ 46,828
Total Bylaw / Dev / Planning Revenue	$ 296,893	$ 312,000	$ (15,107)	$ 624,000	$ 327,107

Departmental **Finance**

Planning **Statement of Expenditures** **September 30, 2024**

Planning Department	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	724,965	916,772	191,807	1,833,544	1,108,579
6010 BENEFITS	189,633	220,407	30,774	440,815	251,182
6011 MISCELLANEOUS BENEFITS	-	-	-	(108,501)	(108,501)
6020 TRAINING/EDUCATION	1,306	10,250	8,944	20,500	19,194
6030 TRAVEL/CONFERENCES	20,087	20,087	-	28,000	7,913
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	2,549	3,250	701	6,500	3,951
6050 OFFICE SUPPLIES	5,923	7,750	1,827	15,500	9,577
6060 OFFICE EQUIPMENT	7,168	7,250	82	14,500	7,332
6080 ADVERTISING	2,432	13,250	10,818	26,500	24,068
6110 TELEPHONE/FAX	7,346	7,500	154	15,000	7,654
6120 PUBL./SUBSCRIPTIONS	-	200	200	400	400
6130 COMPUTER HARDWARE	-	-	-	13,500	13,500
6140 COMPUTER SOFTWARE	115	115	-	14,500	14,385
6150 MEETING EXPENSES	-	3,100	3,100	6,200	6,200
6170 PROMOTION	4,703	15,000	10,297	30,000	25,297
7130 DEMOLITIONS	-	-	-	120,000	120,000
8000 OPERATIONAL EQUIPMENT	3,920	16,500	12,580	33,000	29,080
8010 OPERATIONAL MATERIALS/SUPPLIES	5,769	4,000	(1,769)	4,000	(1,769)
8090 UNIFORMS / CLOTHING	379	4,000	3,621	8,000	7,621
8100 PROFESSIONAL SERVICES	123,648	126,500	2,852	353,000	229,352
8110 CONTRACTS/AGREEMENTS	281,667	230,000	(51,667)	460,000	178,333
8130 LICENSES/PERMITS	73,490	101,947	28,457	101,947	28,457
8135 REGULATORY FEES	35,155	35,155	-	41,000	5,845
8150 GRANTS /SUBS TO ORG	424,599	394,599	(30,000)	540,000	115,401
Total expended to date	**$ 1,914,855**	**2,137,632**	**$ 222,778**	**$ 4,017,905**	**$ 2,103,050**

Departmental

Finance

Facilities (C200 / Arenas) **Statement of Revenue** **September 30, 2024**

	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 4808 Advertising Revenue	4,618	77,500	(72,882)	155,000	150,382
GL 5001 Ice Rentals	128,786	86,120	42,667	1,000,000	871,214
GL 5002 Public Skating	514	514	-	5,000	4,486
GL 5005 Gym Rental	-	26,000	(26,000)	52,000	52,000
GL 5006 Canteen Sales	318,823	207,250	111,573	814,500	495,677
GL 5010 Other Revenue	49,724	46,000	3,724	92,000	42,276
GL 5033 Program Equipment	11,592	15,000	(3,408)	30,000	18,408
GL 5034 Facility Rentals	187,740	202,500	(14,760)	405,000	217,260
Total Revenue To Date	**$ 701,798**	**$ 660,883**	**$ 40,915**	**$ 2,553,500**	**$ 1,851,702**

Departmental

Finance

Facilities (C200 / Arenas) **Statement of Expenditures** September 30, 2024

	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	989,340	944,557	(44,783)	1,889,113	899,773
6010 BENEFITS	197,028	204,587	7,560	409,175	212,147
6020 TRAINING	525	2,750	2,225	5,500	4,975
6030 TRAVEL/CONFERENCES	4,730	4,730	-	7,000	2,270
6040 PROFESSIONAL MEMBERSHIP/	2,342	2,342	-	3,500	1,158
6050 OFFICE SUPPLIES	3,088	3,088	-	4,500	1,412
6060 OFFICE EQUIPMENT	-	1,000	1,000	2,000	2,000
6080 ADVERTISING	3,146	3,146	-	6,000	2,854
6110 TELEPHONE/FAX	19,557	10,625	(8,932)	21,250	1,693
6130 COMPUTER HARDWARE	4,455	2,500	(1,955)	2,500	(1,955)
6140 COMPUTER SOFTWARE	-	-	-	5,500	5,500
6150 MEETING EXPENSESS	1,598	1,598	-	3,000	1,402
7000 HEAT	49,193	49,193	-	109,000	59,807
7010 ELECTRICAL	341,902	341,902	-	884,000	542,098
7020 WATER	27,828	27,828	-	82,150	54,322
7030 BLDG/FACILITY MAINT	112,997	80,500	(32,497)	101,000	(11,997)
7040 BLDG/FACILITY REPAIR	50,172	50,172	-	85,000	34,828
7080 PLANT MAINTENANCE	79,611	79,611	-	90,000	10,389
7110 SECURITY	58,849	70,000	11,151	140,000	81,151
7510 VEH/EQUIP REPAIRS	4,179	12,500	8,321	25,000	20,821
8000 OPERATIONAL EQUIPMENT	42,426	9,000	(33,426)	18,000	(24,426)
8010 OPERATIONAL MATERIALS/SUF	73,806	85,000	11,194	170,000	96,194
8050 COST OF SALES	172,849	168,484	(4,365)	422,500	249,651
8090 UNIFORMS/CLOTHING	722	5,500	4,778	11,000	10,278
8100 PROFESSIONAL SERVICE	42,377	-	(42,377)	-	(42,377)
8110 CONTRACTS/AGREEMENTS	33,449	42,500	9,051	85,000	51,551
Total expended to date	**$ 2,316,169**	**$ 2,203,113**	**$ (113,057)**	**$ 4,581,688**	**$ 2,265,519**

Departmental

Finance

Parks and Grounds Operations | **Statement of Expenditures** | **September 30, 2024**

Parks & Grounds	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	794,484	887,547	93,063	1,775,093	980,609
6010 BENEFITS	196,404	214,502	18,098	429,005	232,601
6011 MISCELLANEOUS BENEFITS	5,833	1,250	(4,583)	2,500	(3,333)
6020 TRAINING/EDUCATION	26,420	3,500	(22,920)	7,000	(19,420)
6030 TRAVEL/CONFERENCES	-	5,000	5,000	10,000	10,000
6040 PROFESSIONAL MEMBERSHIP/DUES & FEES	-	100	100	200	200
6050 OFFICE SUPPLIES	392	600	208	1,200	808
6110 TELEPHONE/FAX	5,056	5,057	-	10,000	4,944
6130 COMPUTER HARDWARE	-	-	-	3,000	3,000
7000 HEAT	2,444	2,444	-	12,000	9,556
7010 ELECTRICAL	43,898	43,898	-	84,500	40,602
7020 WATER	11,004	11,004	-	38,750	27,746
7030 BUILDING/FACILITY MAINTENANCE	2,303	4,750	2,447	9,500	7,197
7110 SECURITY	-	-	-	10,200	10,200
7510 VEHICLE/EQUIPMENT REPAIRS	6,841	550	(6,291)	1,100	(5,741)
7530 VEHICLE/EQUIPMENT REPLACEMENT	-	-	-	50,000	50,000
7540 VEHICLE/EQUIPMENT RENTAL	16,873	7,500	(9,373)	15,000	(1,873)
8000 OPERATIONAL EQUIPMENT	-	-	-	45,000	45,000
8010 OPERATIONAL MATERIALS/SUPPLIES	297,976	297,976	-	400,000	102,024
8020 MAINTENANCE EQUIPMENT	4,378	4,378	-	65,000	60,622
8040 COMMUNICATION EQUIPMENT LINES	5,184	5,500	316	11,000	5,816
8080 STREET LIGHTS	2,143	2,900	757	5,800	3,657
8090 UNIFORMS/CLOTHING	6,983	6,983	-	13,000	6,017
8100 PROFESSIONAL SERVICES	35,664	35,664	-	55,000	19,336
8110 CONTRACTS/AGREEMENTS	96,478	91,478	(5,000)	420,000	323,522
Total expended to date	**1,560,759**	**$ 1,632,581**	**$ 71,822**	**$ 3,473,848**	**$ 1,913,089**

Departmental | **Finance**

Building Operations **Statement of Expenditures** **September 30, 2024**

Buildings	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
6000 WAGES/SALARIES	691,025	773,498	82,473	1,546,995	855,970
6010 BENEFITS	173,936	185,166	11,231	370,333	196,397
6020 TRAINING/EDUCATION	884	4,250	3,366	8,500	7,616
6030 TRAVEL/CONFERENCES	129	625	496	1,250	1,121
6050 OFFICE SUPPLIES	166	500	334	1,000	834
6060 OFFICE EQUIPMENT	2,104	2,104	-	4,000	1,896
6110 TELEPHONE/FAX	6,690	6,690	-	13,000	6,310
6130 COMPUTER HARDWARE	4,515	3,000	(1,515)	3,000	(1,515)
6140 COMPUTER SOFTWARE	-	-	-	6,500	6,500
6150 MEETING EXPENSE	-	125	125	250	250
7000 HEAT	33,209	33,209	-	130,000	96,791
7010 ELECTRICAL	239,593	239,593	-	589,210	349,617
7020 WATER	22,747	28,288	5,540	56,575	33,828
7030 BLDG/FACILITY MAINT	9,212	21,250	12,038	42,500	33,288
7060 BLDG/FACILITY RENOV	22,734	50,000	27,266	100,000	77,266
7070 BLDG/FACILITY RENTAL	97,272	102,550	5,278	205,100	107,828
7080 PLANT MAINTENANCE	-	7,500	7,500	15,000	15,000
7100 MAINT. TOOLS/EQUIP	3,391	1,750	(1,641)	3,500	109
7110 SECURITY	27,907	28,750	843	57,500	29,593
7120 PROPERTY TAXES	31,862	14,088	(17,774)	28,000	(3,862)
7540 VEH/EQUIP RENTAL	4,041	1,250	(2,791)	2,500	(1,541)
8000 OPERATIONAL EQUIP	-	1,250	1,250	2,500	2,500
8010 OPERATIONAL MATERIALS/S	66,509	66,509	-	121,350	54,841
8020 MAINTENANCE EQUIP	-	1,000	1,000	2,000	2,000
8040 COMM EQUIP LINES (GPS)	1,799	2,200	401	4,400	2,601
8090 UNIFORMS/CLOTHING	306	2,250	1,944	4,500	4,194
8100 PROFESSIONAL SERVICES	65,262	65,262	-	100,000	34,738
8110 CONTRACTS/AGREEMENTS	201,748	126,850	(74,898)	253,700	51,952
8130 LICENSES/PERMITS	361	500	139	1,000	639
8150 GRANTS/SUBS TO ORG	30,000	30,000	-	60,000	30,000
Total expended to date	**$ 1,737,404**	**$ 1,800,007**	**$ 62,605**	**$ 3,734,163**	**$ 1,996,759**

Departmental

Finance

Recreation / Cultural Services | **Statement of Revenue** | **September 30, 2024**

Recreation/Cultural Services	Year to date Assigned	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
5031 PROGRAM REVENUE	15,000	15,000	-	30,000	15,000
5034 FACILITY RENTALS	435	3,750	(3,315)	7,500	7,065
Total Revenue To Date	**$ 15,435**	**$ 18,750**	**$ (3,315)**	**$ 37,500**	**$ 22,065**

Departmental

Finance

Recreation Cultural Services **Statement of Expenditures** **September 30, 2024**

Recreation/Cultural Services	Year to date Expended	6 Month Budget	6 Month Budget Variance	Annual Budget	Annual Budget Remaining
GL 6000, 6010, & 6011 Wages & Benefits Including Summer Students	1,041,329	688,983	(352,346)	1,377,966	336,637
6020 TRAINING/EDUCATION	946	8,000	7,054	16,000	15,054
6030 TRAVEL/CONFERENCES	9,434	12,500	3,066	25,000	15,566
6040 PROFESSIONAL MEMBERSHIP/DU	673	2,000	1,327	4,000	3,327
6050 OFFICE SUPPLIES	5,191	5,191	-	6,000	809
6060 OFFICE EQUIPMENT	4,016	4,016	-	8,000	3,984
6080 ADVERTISING	18,161	35,000	16,839	70,000	51,839
6110 TELEPHONE/FAX	4,223	4,500	277	9,000	4,777
6120 PUBLICATIONS/SUBSCRIPTIONS	452	200	(252)	200	(252)
6130 COMPUTER HARDWARE	5,787	5,787	-	7,000	1,213
7070 BUILDING/FACILITY RENTAL	20,686	23,000	2,314	46,000	25,314
8000 OPERATIONAL EQUIPMENT	169,480	169,480	-	180,000	10,520
8025 COMMUNITY EVENTS	168,844	170,000	1,156	340,000	171,156
8150 GRANTS/SUBSIDIES TO ORGANIZ/	20,000	20,000	-	20,000	-
8160 SUSTAINABILITY EVENTS	246,346	246,346	-	356,562	110,216
8170 SUSTAINABILITY	118,977	118,977	-	500,500	381,523
Total expended to date	**$ 1,834,544**	**$ 1,513,980**	**$ (320,564)**	**$ 2,966,228**	**$ 1,131,684**

Departmental **Finance**

Cape Breton Regional Municipality Water Utility
Statement of Operations - period ending September 30, 2024

	Actual September 30, 2024	Budget September 30, 2024	Variance September 30, 2024	Total Annual Budget 2024-25
Revenue				
Operating:				
Metered Sales	10,388,953	9,609,309	779,644	19,218,619
Public Fire Protection	3,538,196	3,538,196	-	7,076,391
Interest on Overdue Accounts	324,121	175,000	149,121	350,000
Other Operating Revenue	2,276	33,000	(30,724)	66,000
Total Operating Revenue	14,253,546	13,355,505	898,041	26,711,010
Expenditures				
Operating Expenses				
Source of Supply	291,832	285,139	(6,694)	570,277
Power and Pumping	900,577	1,051,651	151,073	2,103,301
Water Treatment	2,765,105	2,602,201	(162,904)	5,204,401
Transmission & Distribution	2,483,076	2,605,882	122,805	5,211,763
Administration & General	1,505,458	2,038,776	533,317	4,077,551
Depreciation	2,038,020	2,038,020	-	4,076,040
Taxes	988,143	1,040,913	52,770	2,081,826
Total Operating Expenses	10,972,211	11,662,580	690,368	23,325,159
Operating Profit/(Loss)	**3,281,334**	**1,692,925**	**1,588,409**	**3,385,851**
Non Operating Expenses				
Short term interest charges		75,000	75,000	150,000
Debt Charges				
Principal	1,382,250	1,474,727	92,477	2,949,454
Interest Interest on Debentures	242,976	532,921	289,945	1,065,842
Amortization of Debt Discount		-	-	-
		-		
Capital Expenditures out of operations	75,000	100,000	25,000	200,000
Total Non Operating Expenses	1,700,226	2,182,648	482,422	4,365,296
Non- Operating Profit/(Loss)	**(1,700,226)**	**(2,182,648)**	**482,422**	**(4,365,296)**
TOTAL UTILITY REVENUES (OPERATING & NON-OPERATING)	14,253,546	13,355,505	898,041	26,711,010
TOTAL UTILITY EXPENSES (OPERATING & NON-OPERATING)	12,672,438	13,845,228	1,172,790	27,690,455
CBRM WATER UTILITY PROFIT/(LOSS)	**1,581,108**	**(489,723)**	**2,070,830**	**(979,445)**

Prepared by [redacted]

Review by [redacted]

Date [redacted]